

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA



(SET UP BY AN ACT OF PARLIAMENT)

HYDERABAD BRANCH (SIRC)

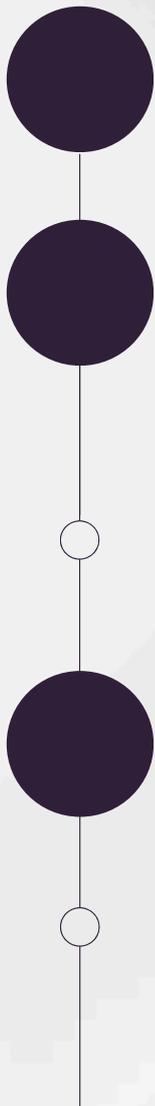


**E-NEWSLETTER - MARCH 2026**

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# FROM THE CHAIRMAN

Dear Professional Colleagues,

Greetings from the Hyderabad Branch of SIRC of ICAI.

I begin my first communication as Chairman with the inspiring words of Swami Vivekananda:

**“Arise, awake and stop not till the goal is reached.”**

As I pen down my first message for our Newsletter, I am filled with a deep sense of honour, gratitude, and responsibility. It is truly a privilege to serve our esteemed profession as Chairman of the third largest Branch of The Institute of Chartered Accountants of India.

I assure you that my team and I shall strive with commitment, conviction, and confidence to serve our professional fraternity to the best of our abilities. I sincerely thank my Managing Committee Members for giving me this “once in a lifetime opportunity” to lead the Hyderabad Branch. Together, we shall work with unity of purpose and clarity of vision.

I place on record my heartfelt appreciation to the Immediate Past Chairman, CA. Chinna Sita Rami Reddy A, for his valuable contributions and dedicated leadership during the previous year.

## **Congratulations to Our Torch Bearers**

At the helm of affairs of ICAI, we extend our heartiest congratulations to:

**CA. Prasanna Kumar D, President, ICAI**

**CA. Kinare Mangesh Pandurang, Vice-President, ICAI**



**CA. GIRDHARI LAL TOSHWAL  
- CHAIRMAN**

On behalf of the Hyderabad Branch of SIRC of ICAI, we wish them a glorious and successful tenure. We assure them of our fullest support in achieving their vision and mission for the Institute.

We also congratulate the Central Council Members from Hyderabad who have been nominated as Chairmen of various Committees of ICAI. We thank them for their constant guidance and support to our Branch.

Further, we take this opportunity to congratulate:

- CA. Mandava Sunil Kumar on being elected as Vice Chairman, SIRC of ICAI
- CA. Deepak Ladda on becoming Chairman, SICASA, SIRC of ICAI

It gives me immense pleasure to inform you that on 23<sup>rd</sup> February 2026, the new Managing Committee of Hyderabad Branch of SIRC of ICAI took over. Please find the New Office Bearers elected for the year 2026-27

# FROM THE CHAIRMAN

Name	Designation
CA. Girdhari Lal Toshniwal	Chairman
CA. Uppalapati Saran Kumar	Vice Chairman
CA. Kumar Pal Tated	Secretary
CA. Shailesh Khandelwal	Treasurer
CA. Mukkara Sai Charan Reddy	SICASA Chairman
CA. Gonugunta Murali	SICASA Co-Chairman
CA. Karumanchi Rama Rao	Managing Committee Member
CA. Seelam Naga Harshavardhan Reddy	Managing Committee Member
CA. Chinna Sita Rami Reddy A	Immediate Past Chairman
<b>Ex-Officio Members</b>	
CA. Dayaniwas Sharma	Central Council Member, ICAI
CA. Muppala Sridhar	Central Council Member, ICAI
CA. Mandava Sunil Kumar	Vice Chairman, SIRC of ICAI
CA. Deepak Ladda	Chairman, SICASA, SIRC of ICAI
CA. Chengal Reddy R.	Regional Council Member, SIRC of ICAI
CA. Bhanu Narayan Rao Y.V.	Regional Council Member, SIRC of ICAI
CA. Yarra Tirupathaiah	Regional Council Member, SIRC of ICAI

# FROM THE CHAIRMAN

I humbly seek the continued support, suggestions, and active participation of all members for the progressive development of our Branch.

## **Women's Day Celebration – CPE Programme**

On the eve of International Women's Day, the Hyderabad Branch of SIRC of The Institute of Chartered Accountants of India is organizing a special CPE Programme exclusively for Women Chartered Accountants.

Date: 7th March 2026

Venue: Hyderabad Branch Premises

This programme is designed to celebrate the achievements, resilience, and leadership of women professionals in the field of Chartered Accountancy. The session will focus on professional excellence, leadership development, work-life balance, and emerging opportunities for women in the profession.

We warmly invite all Women Chartered Accountants to participate in this meaningful celebration and knowledge-sharing initiative.

## **CPE Seminar on Bank Audit:**

The months of March and April are crucial for Chartered Accountants. Members in practice will be engaged in Bank Audits, while members in industry will be occupied with finalization of annual accounts and presentation of financial statements to their Boards.

Understanding the importance of this assignment, the Branch is organizing a One-Day CPE Seminar on Bank Audit on 12th March 2026, aimed at equipping members with practical insights and updates.

## **Programmes Conducted – February 2026**

We successfully conducted a series of professional development programmes for members and students during February 2026:

- Seminar on Analysis of Direct Tax Proposals of Union Budget 2026 – 3rd February 2026
- Programme on Amendments on Labour Code Bills (Women's Study Circle Meeting) – 7th February 2026
- MCS Valedictory Session – 7th February 2026
- Programme on Holistic Wellness: Balancing Mind, Body & Profession – 17th February 2026
- MCS Valedictory Session – 21st February 2026
- OC & MCS Valedictory Session – 26th February 2026

# FROM THE CHAIRMAN

Let us move forward with renewed energy and collective determination. With unity, professionalism, and dedication, I am confident that the Hyderabad Branch will scale greater heights in the year ahead.

I end the message with the famous quote of Mahatma Gandhi

“Learn as if you will live forever, live like you will die tomorrow.”

With warm regards,

"Be Happy - Keep Laughing"

**CA. Girdhari Lal Toshniwal**

**Chairman**

**Hyderabad Branch of SIRC of ICAI**

# MEET THE TEAM!

## MANAGING COMMITTEE OF HYDERABAD BRANCH SIRC (2026-27)



CA. Girdhari Lal Toshniwal  
(Chairman)



CA. Uppalapati Saran Kumar  
(Vice- Chairman)



CA. Kumar Pal Tated  
(Secretary)



CA. Shailesh Khandelwal  
(Treasurer)



CA. Mukkara Sai Charan Reddy  
(Chairman - SICASA)



CA. Gonugunta Murali  
(Co-Chairman - SICASA)



CA. Chinna Sita Rami Reddy A  
(Immediate Past Chairman)



CA. Karumanchi Rama Rao  
(Committee Member)



CA. S N Harshavardhan Reddy  
(Committee Member)

## EX- OFFICIO COUNCIL MEMBERS (2026-27)



CA. Dayaniwas Sharma  
(Central Council Member)



CA. Muppala Sridhar  
(Central Council Member)



CA. Mandava Sunil Kumar  
(Vice Chairman - SIRC)



CA. Deepak Ladda  
(Chairman- SICASA, SIRC)



CA. Chengal Reddy R.  
(Member - SIRC)



CA. Bhanu Narayan Rao Y.V.  
(Member - SIRC)



CA. Yarra Tirupathaiah  
(Member - SIRC)

# SUB - COMMITTEES

## COMMITTEE FOR MEMBERS IN INDUSTRY

CA. Shailesh Khandelwal	<b>Chairman</b>
CA. A Chinna Sita Rami Reddy	<b>Member Ex-Officio</b>
CA. Seelam Naga Harshavardhan Reddy	<b>Member</b>
CA. Gonugunta Murali	<b>Member</b>
CA. Srikanth Bhakkad	<b>Member Co-opted</b>
CA. Manu Sharma	<b>Member Co-opted</b>

## TAXATION COMMITTEE

CA. Kumar Pal Tated	<b>Chairman</b>
CA. A Chinna Sita Rami Reddy	<b>Member Ex-Officio</b>
CA. Seelam Naga Harshavardhan Reddy	<b>Member</b>
CA. Gonugunta Murali	<b>Member</b>
CA. Akshaye Surana	<b>Member Co-opted</b>
CA. Komal Chhajed	<b>Member Co-opted</b>

## CPE COMMITTEE

CA. Girdhari Lal Toshniwal	<b>Chairman</b>
CA. A Chinna Sita Rami Reddy	<b>Member Ex-Officio</b>

## NEWSLETTER COMMITTEE

CA. Shailesh Khandelwal	<b>Chairman</b>
CA. A Chinna Sita Rami Reddy	<b>Member Ex-Officio</b>

## INFORMATION TECHNOLOGY (IT) COMMITTEE

CA. Uppalapati Saran Kumar	<b>Chairman</b>
CA. A Chinna Sita Rami Reddy	<b>Member Ex-Officio</b>

## LIBRARY COMMITTEE

CA. Rama Rao Karumanchi	<b>Chairman</b>
CA. A Chinna Sita Rami Reddy	<b>Member Ex-Officio</b>

**HYDERABAD  
(SIRC)**



**CHARTERED ACCOUNTANTS'  
BENEVOLENT FUND [CABF]**



# Join Hands to strengthen CABF: Special Drive

The Chartered Accountants' Benevolent Fund (CABF) was established in December, 1962 with the main objective to provide financial assistance for maintenance, and other similar purposes to needy members of the Institute, their wives, widows, children and dependent parent(s).

During the Financial Year 2024-25, CABF has given assistance of Rs. 2.54 Crore to 145 beneficiaries. The available funds with CABF is not sufficient to continue to support all the beneficiaries. To meet the demand, Management Committee of CABF desires to augment funds through a "SPECIAL DRIVE". The contributions can be made by ICAI Members and CA Firms.

**All Contributions of more than Rs.10,000 will receive congratulatory letter from the President, ICAI.**

Category of Contribution	Shield Award	Presentation of Shield	Acknowledgement/ Recognition
Rs. 1 Lakh and above	Bronze plated Shield	Regional Council/Branch Chairman at major members seminar/conference at branch/region.	To be published in ICAI Journal, Regional Newsletter and branch newsletter.
Rs. 5 Lakh and above	Silver plated Shield	Regional Council/Branch Chairman at mega members seminar/conference at branch/region.	To be published in ICAI Journal, Regional Newsletter and branch newsletter.
Rs. 11 Lakh and above	Gold plated Shield	President/Vice President at Regional conference.	To be published in ICAI Journal, Regional Newsletter and branch newsletters with photograph.
Rs. 25 Lakh and above	Special Gold-plated Shield	President/Vice President at International conference.	To be published in ICAI Journal, Regional Newsletter and branch newsletters with photograph.
Rs. 51 Lakh and above	Platinum plated Shield	President/Vice President at International conference.	To be published in ICAI Journal, Regional Newsletter and branch newsletters with photograph.

**The Contribution is eligible for tax exemption under Section 80G of the Income Tax Act**

Link for Contribution as Life Member:  
<https://cabf.icai.org/lifeMember>

Link for Voluntary Contribution:  
<https://cabf.icai.org/voluntaryMember>

Contribution can also be made by scanning the QR code or directly through NEFT/RTGS

Name of A/C : Chartered Accountants Benevolent Fund

Name of Bank & Branch : Axis Bank Ltd., Swasthya Vihar Branch

A/C No. : 913010046844303

IFS code : UTIB0000055



**CABF – A WAY TO SUPPORT PEERS IN DISTRESS**

[cabf.icai.org](https://cabf.icai.org)

# SEMINAR ON ANALYSIS OF DIRECT TAX PROPOSALS OF UNION BUDGET 2026

HELD ON  
3<sup>RD</sup> FEBRUARY, 2026



The seminar focused on a detailed analysis of the Direct Tax proposals presented in Union Budget 2026. CA. Rajendra Prasad Talluri explained key amendments, policy changes, and their implications for taxpayers and professionals. Also provided practical insights into compliance requirements, planning opportunities, and the overall impact of budgetary provisions, helping participants stay updated and prepared for effective implementation.

RESOURCE PERSON: CA. RAJENDRA PRASAD TALLURI

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## AMENDMENTS ON LABOUR CODE BILLS (WOMEN'S STUDY CIRCLE MEETING 2026)

HELD ON  
07<sup>TH</sup> FEBRUARY, 2026



The session focused on the recent amendments in Labour Code Bills, highlighting their impact on employers, employees, and compliance requirements. The speakers discussed key provisions, practical challenges, and implementation aspects under the revised labour law framework.





The session provided valuable insights into adapting to regulatory changes and ensuring effective compliance, making it beneficial for professionals and organizations alike.



RESOURCE PERSON: CA. NEETU SINGH, CA. DEVIKA RANI

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## MCS VALEDICTORY SESSION

HELD ON  
07<sup>TH</sup> FEBRUARY, 2026



The MCS Valedictory Session held on 7th February 2026 marked the successful completion of the Management and Communication Skills Course by the participants. The session recognized the efforts, learning, and overall development of the students, with emphasis on communication, leadership, and professional ethics.

The event concluded with motivating guidance from the dignitaries, encouraging students to apply their skills confidently in their professional journey. Certificates were distributed, and the session ended on an inspiring note, reinforcing the values of professionalism and excellence.

# PROGRAMME ON HOLISTIC WELLNESS: BALANCING MIND, BODY & PROFESSION

HELD ON  
17<sup>TH</sup> FEBRUARY, 2026



The programme focused on the importance of holistic wellness, emphasizing the balance between mental health, physical well-being, and professional responsibilities. Mr. Bhaarat Sharma shared practical techniques on stress management, mindfulness, work-life balance, and maintaining overall well-being in a demanding professional environment.

RESOURCE PERSON: MR. BHAARAT SHARMA

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# MCS VALEDICTORY SESSION

HELD ON  
21<sup>ST</sup> FEBRUARY, 2026



The MCS Valedictory Session held on 21st February 2026 marked the successful completion of the Management and Communication Skills Course. The session recognized the participants' dedication, learning, and development in communication, leadership, and professional skills. The event concluded with words of motivation and guidance, encouraging students to apply their learning in their professional journey. Certificates were distributed, and the session ended on an inspiring note, reinforcing confidence and ethical values.



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## NEW OFFICE BEARERS ELECTED FOR THE YEAR 2026-27 PROGRAMME

HELD ON  
23<sup>RD</sup> FEBRUARY, 2026





The Programme for Election of New Office Bearers for the year 2026-27 was held on 23rd February 2026. The event marked an important milestone in the organizational calendar, with members coming together to elect the new leadership team.





The newly elected office bearers were entrusted with the responsibility of guiding the Branch with vision, integrity, and commitment. The programme reflected a spirit of unity, democratic values, and a shared goal of advancing the profession and serving the members effectively.

# OC & MCS VALEDICTORY SESSION

HELD ON  
26<sup>TH</sup> FEBRUARY, 2026



The OC & MCS Valedictory Session held on 26th February 2026 marked the successful completion of the Orientation Course (OC) and Management and Communication Skills (MCS) programme by the participants. The session recognized the students' dedication, learning, and overall development in communication, leadership, and professional skills.

The event concluded with encouraging words from the dignitaries, motivating students to apply their knowledge and skills in their professional journey. Certificates were distributed, and the session ended on an inspiring note, reinforcing confidence, ethics, and commitment to excellence.



CA SRIMANNARAYANA S

# CASE LAW UPDATES – FEB '26

**Case 1 - Arrest under section 69 of the CGST Act, 2017 must be exercised strictly in compliance with the prescribed procedural safeguards**

*Jai Kumar Aggarwal v. Directorate General of GST Intelligence (2026 (2) TMI 893 - Allahabad High Court)*

## 1. Facts of the Case

- The petitioner filed a habeas corpus writ petition before the Allahabad High Court challenging his arrest under the GST law. On 29.12.2025, officers of the DGGI conducted a search at the petitioner's residence under Section 67 of the CGST Act, 2017. After the search proceedings, the petitioner was arrested on 16.01.2026 under Section 69 of the CGST Act for alleged offences under Section 132(1)(c) of the Act.
- According to the petitioner:
  - Only an arrest memo and search memo were provided.
  - Grounds of arrest and reasons to believe were not furnished at the time of arrest.
- The petitioner argued that Arrest was illegal and arbitrary and procedural safeguards required under law and CBIC instructions on arrest were violated.
- The petitioner therefore sought:
  - Declaration that the arrest and detention were illegal.

- Setting aside of the remand order passed by the Chief Judicial Magistrate.
- Immediate release from custody.

## 2. Issues Before the Court

The High Court considered mainly the following issues:

1. Whether the habeas corpus petition was maintainable after the remand order passed by the Magistrate.
2. Whether "reasons to believe" must be supplied to the accused under Section 69 of the CGST Act.
3. Whether the "grounds of arrest" were properly furnished to the petitioner.
4. Whether the arrest and remand order were legally valid.

## 3. Reasoning and Decision of the Court

The Court held that if the remand order itself is not in accordance with law, the detention becomes illegal. In such cases, the High Court can entertain a habeas corpus petition under Article 226. The Court relied on the Supreme Court decision in V. Senthil Balaji v. Deputy Director, ED.



The petitioner argued that both grounds of arrest and reasons to believe must be supplied. In this regard, the Court held under Section 69 of the CGST Act, the Commissioner must record reasons to believe before authorizing arrest. However, the law does not require that the “reasons to believe” must be supplied to the accused. These reasons must exist on record and can be examined by the Court, but they need not be furnished to the accused. Thus, the Court rejected the petitioner’s argument on this point.

The Court examined Supreme Court judgment in Radhika Agarwal v. Union of India and CBIC Instruction dated 13.01.2025. These require that grounds of arrest must be explained and furnished in writing as an annexure to the arrest memo. However, in the present case the arrest memo did not contain the annexure of grounds of arrest and there was no clear evidence that the grounds of arrest were provided before producing the petitioner before the Magistrate. Therefore, the remand order was set aside and the habeas corpus petition was allowed. However, the Court clarified that the department is free to proceed afresh against the petitioner in accordance with law.

**Comment: -**

The judgment reinforces that the power of arrest under Section 69 of the CGST Act is not automatic and must be exercised strictly in compliance with the prescribed procedural safeguards, including adherence to CBIC instructions and the directions of the Hon’ble Supreme Court. The proper officers must bear in mind that arrest is a sensitive measure which can have serious repercussions on the reputation and liberty of an individual, and therefore, such power should be invoked only in exceptional circumstances, such as cases involving substantial revenue implications or a likelihood of the taxpayer absconding or tampering with evidence.

Further, the observations of the Court regarding the distinction between “reasons to believe” and “grounds of arrest” clarify the scope of disclosure obligations under Section 69 of the CGST Act, thereby striking a balance between investigative confidentiality and the procedural rights of the accused.

**Case 2 : M/s Bhoomika Constructions Versus Appellate Authority-cum-Joint Commissioner and anr. (2026 (2) TMI 825) - Punjab and Haryana High Court.**

**Facts of the Case**

- The petitioner sought to set aside an order dated August 28, 2024, passed by the Proper Officer (State Tax), Gurugram confirming the demand of tax, interest, and penalties totaling ₹92,13,315 due to a mismatch between GSTR-2A and GSTR-3B.
- The petitioner claimed they were unaware of the show cause notices and the subsequent order for over 366 days. It was argued that the email address used for communication was accessed only by their Chartered Accountant (CA), who failed to inform them of the notices. The petitioner also claimed that notices being uploaded to the "Additional Notices and Orders Tab" on the GST Portal prevented timely discovery.



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## Reasoning and Decision of the Court

- The Court observed that the Department had discharged its duty by sending notices to the email address explicitly provided by the petitioner. The record showed that multiple opportunities were granted: an ASMT-10 was issued in December 2021, followed by a show cause notice in Form DRC-01 in May 2024, and three subsequent adjournments. Despite this, no reply was filed.
- The Court rejected the argument regarding the "Additional Notices and Orders Tab," labeling it an "afterthought" and noting that the petitioner had not even stated if any action was taken against the supposedly negligent CA. Under Article 226, judicial interference in such matters is intended to be minimal and limited to exceptional or extraordinary circumstances, which the Court found were not present in this case.
- The writ petition was dismissed as the Court found no merit in the arguments regarding the CA's negligence or portal issues. While the petition was dismissed, the Court granted the petitioner liberty to pursue any other legal remedies that might still be available under the law.

## Comments: -

The Court has made it clear that judicial interference in writ jurisdiction will be exercised only in exceptional circumstances. Where a taxpayer fails to exercise due diligence in monitoring statutory communications, it becomes exceedingly difficult to seek relief at a later stage, particularly when the prescribed timelines have lapsed.

Accordingly, taxpayers must adopt robust compliance measures, such as regularly tracking notices on the GST portal, monitoring registered email IDs, and maintaining proper records of physical communications received from the department.

Further, the recent update in the GST portal, whereby the "Notices & Orders" and "Additional Notices & Orders" tabs have been consolidated, is a welcome step. This change minimizes the scope for oversight and ensures that all communications are accessible at a single interface, thereby reducing the possibility of procedural lapses.



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### **Case 3 -Affiliation fees collected by the Universities is subject to the GST.**

*Bharathidasan University v. Joint Commissioner of GST (2026 (2) TMI 722 - Madras High Court)*

#### **1. Facts of the Case**

- The petitioner, Bharathidasan University, challenged intimation notices issued under Section 74(5) of the TNGST Act, 2017 for multiple years (2019–2023). The Department alleged that the Affiliation fees collected by the University from affiliated colleges are taxable under GST.
- The University contended that the Affiliation fees are services provided to educational institutions and such services are exempt under Notification No. 12/2017-CT (Rate) as they relate to education.
- The matter was referred to a Division Bench because different judges in previous cases had expressed conflicting opinions on whether these fees qualified for exemption under Notification No. 12/2017 as follows: -
  - In Madurai Kamaraj University case it was held that Affiliation fees is exempt (liberal interpretation).
  - In Manonmaniam Sundaranar / Pondicherry University cases it was held that Affiliation fees is taxable (strict interpretation).

#### **2. Issue before the court**

Whether affiliation fees collected by a University from affiliated colleges are exempt from GST or liable to tax?

#### **3. Reasoning and Decision of the Court**

The Court observed that while affiliation is a "pre-requisite" for a college to admit students and conduct examinations, the act of granting affiliation is not the same as the "admission of students" or "conduct of examination" itself. It held that exemption notifications in taxing statutes must be interpreted strictly by relying on the Constitution Bench judgment of the Supreme Court in M/s. Dilip Kumar and Company. The exemption in Notification No. 12/2017 is restricted to specific services provided to students, faculty, and staff, or services related to the actual admission and examination process.

The Court noted that affiliation involves monitoring a college's infrastructure, finances, and faculty to ensure they are eligible for privileges. These are administrative services provided to the institution, not educational services provided to students. Further, the Court relied on Circular No. 234/28/2024-GST dated October 11, 2024, which explicitly clarified that affiliation services provided by Universities to colleges are taxable and do not fall under existing exemptions.

The Court ruled that affiliation fees collected by the University from colleges are amenable to the levy of GST. It declared that the "taxable" view taken in the Pondicherry University case was the correct legal position. The reference was answered accordingly, and the matter was sent back to a Single Judge to decide on any other remaining grounds of the case.

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### Comments: -

The court emphasized that in a taxing statute, if the language is clear, it must be followed strictly and any lack of clarity in an exemption notification is generally resolved in favor of the revenue department. In the instant case, the court ruled that granting affiliation is an independent administrative activity, not a direct part of admitting students or conducting exams and explicitly rejected that the idea that "admission" should be interpreted broadly to cover the entire process of setting up or approving a college.

However, the judgement contrasts with the judgement of division bench of Bombay High court in case of Goa University, Versus Joint Commissioner Of Central Goods And Service Tax, Goa Commissionerate, 2025 (4) TMI 1056 - BOMBAY HIGH COURT where it was held that activities of the University, do not qualify as "supply" under the GST law and the affiliation fees do not constitute "consideration". Even otherwise, the services provided by the University are covered under the exemption available to educational institutions under Notification No. 12/2017-CT(R) dated 28-06-2017.

This conflicting jurisprudence has led to ambiguity and inconsistent positions across jurisdictions. In such circumstances, authoritative intervention by the Hon'ble Supreme Court appears inevitable to settle the legal position and bring much-needed clarity and uniformity on this issue.



The author may be reached out at [srinannarayana@hnaindia.com](mailto:srinannarayana@hnaindia.com)



**THE INSTITUTE OF CHARTERED  
ACCOUNTANTS OF INDIA**

(SET UP BY AN ACT OF PARLIAMENT)

**HYDERABAD BRANCH (SIRC)**



# CRAFTING CAPTIVATING THOUGHTS

## Invitation to Write Articles

Chartered Accountants with academic passion and flair for writing, are invited to share their expertise through the monthly e-newsletter of Hyderabad (SIRC). The article may cover any topic relevant to the accounting world covering auditing, finance, laws, strategy, taxation, technology, artificial intelligence, sustainability, ethics, financial reporting and so on. While submitting articles, please keep following aspects in mind:

The length of articles should be about 2000-2500 words.

Articles should not have been published or sent for publishing in any other print or electronic media.

An executive summary of about 100 words should accompany the article.

Articles should be engaging, original and aligned with newsletter guidelines. Every selected article is subjected to Plagiarism check in line with Newsletter Committee's Plagiarism Policy.

Please send articles sharing your valuable insights and expertise and help enrich the knowledge base of the accountancy profession. Attach photograph, editable soft copy of file along with the article. E-mails may be sent to the Chairman, Newsletter Committee of ICAI Hyderabad (SIRC) at [ca.shaileshk@gmail.com](mailto:ca.shaileshk@gmail.com)

# Contact Us



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www.hydicai.org

The Hyderabad Branch of ICAI, established on 1st April 1962, is the second-largest and one of the most vibrant branches of ICAI. With multiple Best Branch Awards, it continues to set benchmarks in professional excellence. Serving over 14,000 members and nearly 80,000 students, the branch actively conducts conferences, seminars, workshops, and study circle meetings to ensure continuous learning.

The Managing Committee remains dedicated to supporting the fraternity and students. We encourage members to actively participate in sessions, stay updated, and connect with peers to grow together as a professional community.

**Disclaimer:** The views and opinions expressed or implied in this newsletter are those of the authors and do not necessarily reflect those of Hyderabad Branch of SIRC of ICAI.

## Newsletter Co-ordinator:

**CA Shailesh Khandelwal,  
Chairman - Newsletter Committee Hyderabad Branch (SIRC) of ICAI**