Hyderabad Branch of SIRC of ICAI
&
Hyderabad Branch of SICASA

Merry
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E-Newsletter

EDIFY

Issue-2|December,20

CONTENTS

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Joint Message from SICASA Chairpersons :

Dear Learners,

Welcome to the newsletter for the Month of December, Exam fever is also gone for few, waiting for 2020 to get over. All of us have a great expectation from 2021 and We hope that all of it comes true and you get more than your expectation in your life. Exams and the confusion that students had finally over. For those who had to optout, this is really sad that you would have to go through the pain of studying and getting to exams again. Our good wishes to them. We wish all the students and readers Merry Christmas.

Apart from the usual IIT and MCS online program previous month we have had some brilliant new initiatives which we rolled out and were well received by the student. Our Mission Ekalavya and Rapid Revision Classes which were attended by almost a thousand students. We are glad that we could be of help. Since we have opened up this online batches more and more student are being benefitted with this. Please visit the Our Social Media handles for all such updates.

We have also had a student fest which was a online recreational forum for students to beat the blues was also very well received. We plan to bring in more and more such initiatives to you in the future and bring the best of academics and entertainment to you. We have conducted contests in performing art and other arts, which received immense response. I would like to congratulate all the participants and prize winners.We would be coming up with a Initiative of Placement for article students online in the coming month. Please circulate this information amongst your friends.

I request students to participate and engage with the newsletter by way on contributions of articles for the news letter. Finally We thank our editorial team, technical team, authors and well wishers, who are promoting this journal. With these words, we conclude and promise that the professional standards will be maintained and promoted for the betterment of each one of us.

Best wishes,
At your services always,
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Tech Mithra:

"Tech Mithra" is an initiative taken by SICASA Hyderabad to make CA Students familiar with the Technological Changes happening around the world and how those changes would impact our Profession way forward.

In this Modern Era, its very important to stay updated with the usage of Technology. Though many of us maybe strong in the fundamentals of subjects & Concepts but might lack the application knowledge due to unawareness of usage of things around in this digital times.

We SICASA Hyderabad are trying to bridge that gap and help the fellow students by publishing a series of Topics which are inter-related in a sequential manner such that student can gain at least the basics of the topics and their impact on us moving ahead in their career path.

After learning 1.Artificial Intelligence, this month we bring
2. Machine Learning

Series: 2-Machine Learning

We are aware that machines are able to work with other machines without more human intervention. Well, in that case clarity got reduced and complexity will increase. To improve that clarity to give better expected results, Artificial Intelligence technology will help us. Machine knows that required algorithm /data is available in Database. But, it doesn't know how to extract relevant data/algorithm to handle particular situation. Machine learning will help us to extract relevant information from database, it can be anything like the algorithm, given examples, or from past experiences.

Machine learning is an application of artificial intelligence (AI) that provides systems the ability to automatically learn and improve from experience without being explicitly programmed. Machine learning focuses on the development of computer programs that can access data and use it learn for themselves. The process of learning begins with observations or data, such as examples, direct experience, or instruction, in order to look for patterns in data and make better decisions in the future based on the examples that we provide. The primary aim is to allow the computers learn automatically without human intervention or assistance and adjust actions accordingly.

Basic Difference in ML and Traditional Programming?

Traditional Programming :
We feed in DATA (Input) + PROGRAM (logic), run it on machine and get output.

Machine Learning : We feed in DATA(Input) + Output, run it on machine during training and the machine creates its own program(logic), which can be evaluated while testing.

How Machine Learning works?

1. Gathering past data in any form suitable for processing. The better the quality of data, the more suitable it will be for modelling
2. Data Processing – Sometimes, the collected data is in the raw form and it needs to be pre-processed.
3. Divide the input data into training, cross-validation and test sets.
4. Building models with suitable algorithms, techniques on the training set.
5. Testing our conceptualized model with data which was not fed to the model at the time of training and evaluating its performance

Introduction to Data in Machine Learning

DATA : It can be any unprocessed fact, value, text, sound or picture that is not being interpreted and analysed. Data is the most important part of Machine Learning. Without data, we can't train any model and all modern research and automation will go vain.

INFORMATION : Data that has been interpreted and manipulated and has now some meaningful inference for the users.

KNOWLEDGE : Combination of inferred information, experiences, learning and insights. Results in awareness or concept building for an individual/organization.

How we split data in Machine Learning?

Training Data: The part of data we use to train our model. This is the data which your model actually sees(both input and output) and learn from.

Validation Data: The part of data which is used to do a frequent evaluation of model, fit on training dataset along with improving involved hyper parameters (initially set parameters before the model begins learning).

Testing Data: Once our model is completely trained, testing data provides the unbiased evaluation. When we feed in the inputs of Testing data, our model will predict some values(without seeing actual output). After prediction, we evaluate our model by comparing it with actual output present in the testing data.

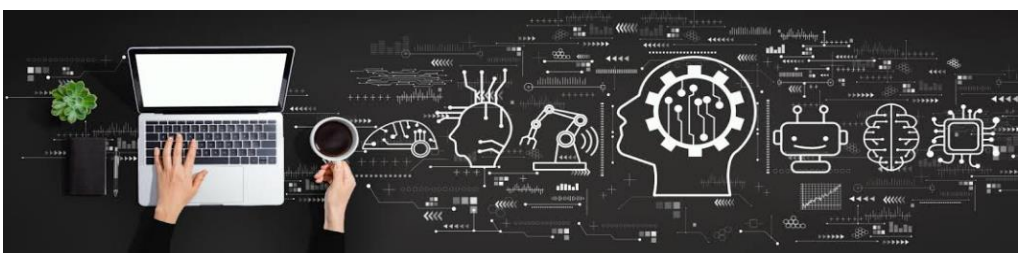
Classification of Machine Learning

- **Supervised Machine Learning** can apply what has been learned in the past to new data using labelled examples to predict future events. Starting from the analysis of a known training dataset, the learning algorithm produces an inferred function to make predictions about the output values. The system is able to provide targets for any new input after sufficient training. The learning algorithm can also compare its output with the correct, intended output and find errors in order to modify the model accordingly.

- **Unsupervised Machine Learning** used when the information used to train is neither classified nor labelled. Unsupervised learning studies how systems can infer a function to describe a hidden structure from unlabelled data. The system doesn't figure out the right output, but it explores the data and can draw inferences from datasets to describe hidden structures from unlabelled data.

- **Semi-supervised Machine Learning** use both labelled, unlabelled data for training – typically a small amount of labelled data and a large amount of unlabelled data. The systems that use this method are able to considerably improve learning accuracy. Usually, semi-supervised learning is chosen when the acquired labelled data requires skilled and relevant resources in order to train it / learn from it.

- **Reinforcement Machine Learning** interacts with its environment by producing actions and discovers errors or rewards. Trial and error search and delayed reward are the most relevant characteristics of reinforcement learning. This method allows machines and software agents to automatically determine the ideal behaviour within a specific context in order to maximize its performance. Simple reward feedback is required for the agent to learn which action is best; this is known as the reinforcement signal.



ML in Auditing :

Data Analytics tools such as CAAT (Computer Aided Audit Techniques) have helped us to perform audit in an easier manner and has made establish audit trails and working paper trials making easy retrieval of data.

1. It helps us to make sure that payments are authorised by appropriate personnel and within specified limits.
2. It helps us in finding null value for invoices without party name.
3. In case of high valued transaction, it helps us to know whether person authorising the same has done as per his limits.
4. Whether a set of payments has been made against same invoice.
5. Whether data is consistent as about to its validity and the format

Machine Learning (subset of AI) is the able to recognize and apply patterns, derive its own algorithms based on those patterns & refine those algorithms based on feedback.

There is a high potential for machine learning to provide augmented analyses to auditors. Note that I did not say that it would replace auditors – machine learning is just another tool in the auditor's belt of Computer Assisted Auditing Tools and Techniques (CAATTs). Instead of sampling data, auditors can push an entity's entire ledger through automated analysis. This is a capability that already exists in tools like IDEA(Interactive Data Extraction and Analysis) and ACL(Audit Command Language). These tools can perform a variety of analyses, designed by humans, and then provide lists of exceptions for the auditor to evaluate.
Machine learns to "look" at the auditor's conclusions and try to identify additional data points about the positives or negatives to apply to additional exceptions it identifies.

Applications of Machine Learning :

- **Web Search Engine:** One of the reasons why search engines like google, Bing etc work so well is because the system has learnt how to rank pages through a complex learning algorithm.

- **Photo tagging Applications:** Be it Facebook or any other photo tagging application, the ability to tag friends makes it even more happening. It is all possible because of a face recognition algorithm that runs behind the application.

- **Spam Detector:** Our mail agent like Gmail or Hotmail does a lot of hard work for us in classifying the mails and moving the spam mails to spam folder. This is again achieved by a spam classifier running in the back end of mail application.

- **Customer relationship management –** CRM software can use ML models to analyse email and prompt sales team members to respond to the most important message. More advanced systems can recommend potentially effective responses

- **Business intelligence-** BI, analytics vendors use machine learning in their software to identify potentially important data points, patterns of data points & anomalies.

- **Human resource information systems -** HRIS systems can use ML models to filter through applications and identify the best candidates for an open position.

- **Self-driving cars -** Machine learning algorithms can even make it possible for a semi-autonomous car to recognize a partially visible object and alert the driver.

- **Virtual assistants -** Smart assistants typically combine supervised, unsupervised machine learning models to interpret natural speech and supply context.

Most industries working with large amounts of data have recognized the value of machine learning technology. By gleaning insights from this data – often in real time – organizations are able to work more efficiently or gain an advantage over competitors.

1. Financial services: Banks and other businesses in the financial industry use machine learning technology for two key purposes: to identify important insights in data, and prevent fraud. The insights can identify investment opportunities, or help investors know when to trade. Data mining can also identify clients with high-risk profiles, or use cyber surveillance to pinpoint warning signs of fraud.

2. Government: Govt. agencies such as public safety and utilities have a particular need for machine learning since they have multiple sources of data that can be mined for insights. Analysing sensor data like identifies ways to increase efficiency and save money. ML can also help detect fraud and minimize identity theft.

3. Health care: Machine learning is a fast-growing trend in the health care industry, the advent of wearable devices and sensors that can use data to assess a patient's health in real time. The technology can also help medical experts analyse data to identify trends or red flags that may lead to improved diagnoses and treatment.

4. Retail Sector: Websites recommending items you might like based on previous purchases are using machine learning to analyse your buying history. Retailers rely on machine learning to capture data, analyse it and use it to personalize a shopping experience, implement a marketing campaign, price optimization, merchandise supply planning, and for customer insights.

5. Oil and gas: Finding new energy sources. Analysing minerals in the ground. Predicting refinery sensor failure. Streamlining oil distribution to make it more efficient and cost-effective. The number of machine learning use cases for this industry is vast – and still expanding.

6. Transportation: Analysing data to identify patterns and trends is key to the transportation industry, which relies on making routes more efficient and predicting potential problems to increase profitability. The data analysis and modelling aspects of machine learning are important tools to delivery companies, public transportation and other transportation organizations.

The Future of Machine learning

While ML algorithms have been around for decades, they've attained new popularity as artificial intelligence (AI) has grown in prominence. ML platforms are among enterprise technology's most competitive fields, with most major vendors, including Amazon, Google, Microsoft, IBM and others, racing to sign customers up for platform services that cover the spectrum of Machine Learning activities, including data collection, data preparation, data classification, model building, training, application deployment.

As Machine Learning continues to increase in importance to business operations and Artificial Intelligence becomes ever more practical in enterprise settings, the machine learning platform wars will only intensify. Continued research into deep learning and AI is increasingly focused on developing more general applications. Today's AI models require extensive training in order to produce an algorithm that is highly optimized to perform one task. But some researchers are exploring ways to make models more flexible and are seeking techniques that allow a machine to apply context learned from one task to future, different tasks.

GLOBAL ECONOMIC CRISIS 2020!

INTRODUCTION

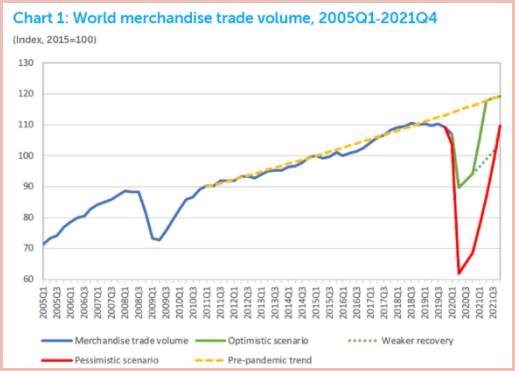
The swift and massive shock of the coronavirus pandemic and shutdown measures to contain it have plunged the global economy into a severe contraction. Economic activity among advanced economies is anticipated to shrink 7% in 2020 as domestic demand and supply, trade, and finance have been severely disrupted. The blow is hitting hardest in countries where the pandemic has been the most severe and where there is heavy reliance on global trade, tourism, commodity exports, and external financing.

This article provides an overall understanding of the impact of COVID-19 on various sectors of Global economy which lead to an economic crisis.

IMPACT OF COVID-19 ON VARIOUS SECTORS

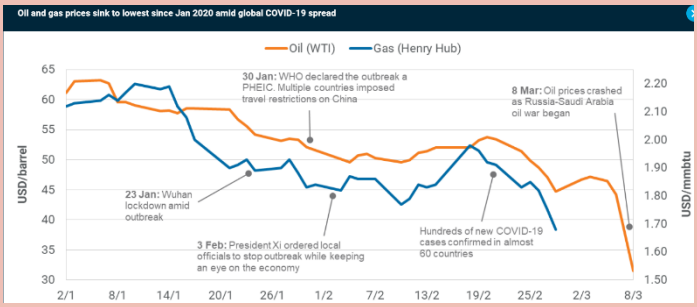
Exports and Imports

Many import-dependent countries were severely affected during the coronavirus pandemic. Many countries imported their essential commodities from major exporting countries like China, India and Japan, and depend largely on these countries for the consumption of essential commodities. The reduction in goods flowing through the global supply chain, and substantial reliance on China for imported goods, led to shortages of supplies to import-dependent countries as China shut down many of its export factories. This led to increases in the price of the remaining stock of imported supplies already in import-dependent country, which also triggered inflationary pressures on the price of basic commodities despite the general low demand for imports due to the coronavirus pandemic. It was difficult to find alternative imports after China's shut-down because many countries had partially or fully closed their borders which stifled international trade at the time.



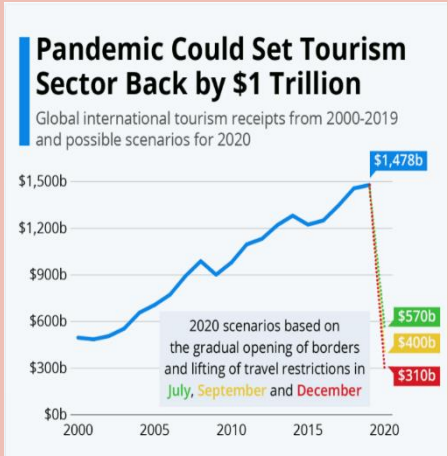
Oil and natural gas

Early in 2020, the price of oil fell due to the oil price war between Russia and Saudi Arabia. The coronavirus pandemic worsened the situation through the reduction in the demand for oil. The imposed travel restrictions during the pandemic, which led to a reduction in the movement of people and goods, resulted in a fall in demand for aviation fuel, coal and other energy products, which sub sequently led to a fall in oil price due to low demand. The coronavirus crisis also affected a wide range of energy markets such as the coal, gas and renewable energy markets, but its impact on oil markets was more severe because it stopped the movement of people and goods, which led to a drastic decline in the demand for transport fuels. When Saudi Arabia later supplied excess oil to the world, the market was flooded with too much oil, exceeding demand during the COVID-19 pandemic, and subsequently leading to a fall in oil price.

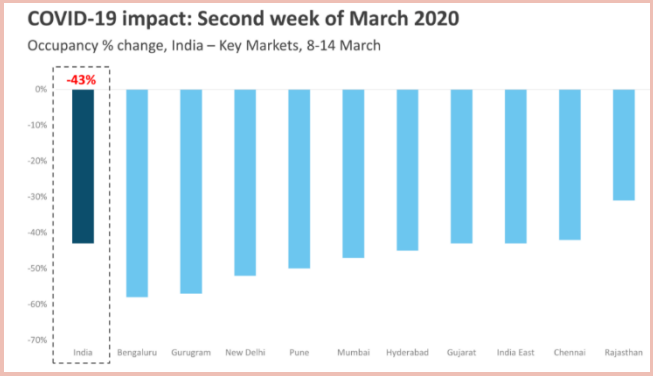


Travel Industry

The coronavirus outbreak led the governments of many countries to impose restrictions on nonessential travel to countries affected by COVID-19, indefinitely suspending tourism travel, work visas and immigrant visas. Some countries placed a complete travel ban on all forms of inward or outward travel, shutting down all airports in the country. At the height of the coronavirus pandemic, most airplanes flew almost empty due to mass passenger cancellations. The travel restrictions imposed by governments subsequently led to the reduction in the demand for all forms of travel which forced some airlines to temporarily suspend operations such as Air Baltic, LOT Polish Airlines, La Compagnie, and Scandinavian Airlines. Such travel restrictions cost the tourism industry alone a loss of over $200 billion globally, excluding other loss of revenue for tourism travel, and were forecast to cost the aviation industry a total loss of $113billion according to IATA.



Hospitality industry



Restaurant businesses have been affected during the pandemic mainly through the government announced 'stay-at-home policy' and 'social distancing' movement restriction imposed by the government in many countries. This led to rapid shutdowns in cities and states to control the spread of the coronavirus, which threw many restaurants and hotels across the country into sudden shock. Hotels across the world witnessed booking cancellations worth billions of dollars, and the hotel industry sought a $150bn bailout. Restaurant executives laid off staff as they shut down their businesses temporarily. Many customers stayed at home, preferring to eat cooked meals at home. Some restaurant executives criticized the government for imposing the stay-at-home and social distancing policy which destroyed many small restaurants businesses in small cities.

Sports Industry

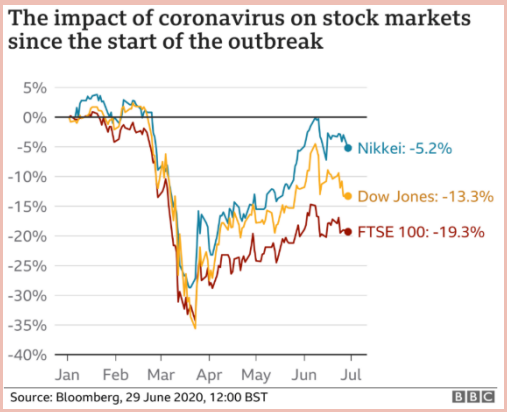
The sports industry was severely affected during the coronavirus outbreak. In the football segment, major European football leagues in England and Scotland announced the immediate suspension of football matches for 6 weeks until 30th April. The Turkish super league was the last major European league to suspend its matches. In Formula One, the Monaco Grand Prix was cancelled. The Tokyo Summer Olympic and Paralympic games were also postponed. In the hockey segment, the 2020 hockey games in England was postponed. England's FIH Pro League games scheduled for 2nd to 3rd and 16th to 17th May were postponed. In rugby games, the Pro14 final scheduled for 20th June at the Cardiff City Stadium was cancelled. The major league rugby (MLR) was cancelled for the remainder of the 2020 season. In the baseball segment, all major baseball league season games were called off in Mexico and Puerto Rico. The Motorsport game in Portugal was postponed after the Portuguese government declared a state of emergency and suspended all sporting events in the country. In the snooker segment, the World snooker championship to be held in Sheffield from 18th April to 4th May, was postponed. In the swimming segment, the 2020 European Aquatics Championship scheduled for 11th to 24th in Hungary was postponed until August. In the golf segment, the LPGA tour was rescheduled for 10th to 13th September 2020. The resulting loss in revenue to the sponsors and organizers of the cancelled games ran into billions of dollars.

Financial sector: Banks and Fintech

The macroeconomic slowdown led to a rise in nonperforming loans in the banking sector by 250 basis points. Private sector banks had the highest exposure to credit risk during the outbreak. 14 Nonperforming loans arose from loans issued to small and medium scale enterprises (SMEs), airlines, hotels, tour operators, restaurants, retail, construction and real estate businesses. During the pandemic, there was a general decline in the volume of bank transactions, a decline in card payments and a fall in the use of ATM cash machines worldwide. This led to fewer fees collected by banks which negatively affected banks' profit. FinTech businesses were also affected. Some FinTech businesses witnessed very low patronage by consumers leading to loss of revenue and profits, which negatively affected the equity investment of venture capitalists that funded existing and new FinTech firms. This made many venture capitalists begin to hoard new equity which led to the drying up of financing for some FinTech businesses. On the other hand, the lockdowns due to the coronavirus outbreak resulted in higher demand for some sorts of online services such as online shopping.

Financial markets

The most visible outcome of the COVID-19 crisis on financial markets was the effect in the global stock market. Global stock markets lost $6 trillion in value over six days from 23 to 28 February, according to S&P Dow Jones Indices. Between February 20 and March 19, the S&P 500 index fell by 28% (from 3,373 to 2,409), the FTSE 250 index fell by 41.3% (from 21,866 to 12,830), SENSEX fell by 68% (from 41,170 to 28,288) and the Nikkei fell by 29% (from 23,479 to 16,552). In the same period, large international banks witnessed a plunge in their share price, for example, Citigroup's share price fell by 49% (from US$78.22 to US$39.64), JP Morgan Chase's share price fell by 38% (from US$137.49 to US$85.30), and Barclays' share price fell by 52% (from £181.32 to £86.45). Although the oil price war, in which Russia and Saudi Arabia were driving down oil price by increasing oil production, played a role in the fall in stock markets indices, the subsequent fall in stock market indices in March was mainly due to investors' flight to safety during the coronavirus pandemic



Conclusion

Countries have already initiated measures to contain the fallout from the Covid-19 pandemic. The measures are summarized in the Covid-19 policy trackers that have been launched by both the IMF and OECD.5 These measures include increasing resources to the health care sector, providing support to businesses and workers (including self-employed persons) most affected by the decline in economic activity, expanding liquidity to banks and easing monetary policy stance to facilitate lending to the non-financial sector. The IMF and World Bank are also providing support through their various lending facilities to financially constrained countries facing health and funding shocks, and with weak health systems

Strong multilateral policy coordination and cooperation will also be required to overcome the effects of the Covid-19 pandemic and facilitate a swift rebound in economic activity.

Sulge Rajesh

SRO 0549503|Ramesh Chandar & Co

TCS on Sale of Goods

Introduction and need for TCS

Tax collected at source (TCS): It is a mechanism where the tax is collected by the supplier of goods from the recipient at the time of sale. TCS was mainly introduced to a check against the tax evasion by not accounting income.

It may be noted that the TDS is also introduced with the same purpose. However, there is a difference between both of them. TDS is applicable on payments whereas the TCS is applicable on receipts.

The main intension between the introduction of TCS is to avoid the tax evasion. The TCS in conjugation with the TDS helps in avoiding the tax evasion to the greatest extent possible.

For example, Consider Mr. A is a seller on e-commerce platform, say Amazon. Mr. A sold a single good worth 10 Lakhs to a customer. Now assuming that the TCS provisions are applicable to Mr. A, Mr. A has to collect the TCS from the customer @ 1% from customer and has to pay to department. Similarly, the e-commerce operator also liable for TDS under section 194(O) @ 1% while making payments to Mr. A. Now the sales made by Mr. A and income in respect of such sale are reconciled with the help of TDS and TCS. If any variances were found, the same can be traced easily. Thus, the effective implementation of both TCS and TDS shall help in eradicating the tax evasion.

To whom it is Applicable:

The provisions of the TCS under Section 206(C)(1h) shall apply to the tax payers involved in sale of goods who has satisfied the following conditions cumulatively:

- Exceeded the turnover of Rs. 10 Crores
- Sale value exceeds 50 Lakhs
- The sale must happen on or after 01.10.2020
- In case where the sale happens prior to 01.10.2020, the payments for such sale must received in on or after 01.10.2020

It may be noted that both the conditions must satisfy in order to attract this section. Even If conditions fail the provisions of the section does not apply.

Consider the following situations:

Case	Turnover of seller	Sale value	Transaction Date	Payment received on	Applicability of TCS
I	10,00,00,000	75,00,000	01.04.2020	31.05.2020	NO
II	10,00,00,000	75,00,000	01.06.2020	02.10.2020	Yes
III	10,00,00,000	75,00,000	01.06.2020	Rs. 45,00,000 on 31.05.2020	No
				Rs. 30,00,000 on 02.10.2020	Yes
IV	10,00,00,000	35,00,000	01.04.2020	31.05.2020	NO
V	10,00,00,000	35,00,000	01.06.2020	02.10.2020	No
VI	10,00,00,000	35,00,000	01.06.2020	Rs. 5,00,000 on 31.05.2020	No
				Rs. 30,00,000 on 02.10.2020	No
VI	5,00,00,000	35,00,000	01.04.2020	31.05.2020	NO
VII	5,00,00,000	35,00,000	01.06.2020	02.10.2020	No
VIII	5,00,00,000	35,00,000	01.06.2020	Rs. 5,00,000 on 31.05.2020	No
				Rs. 30,00,000 on 02.10.2020	No
IX	5,00,00,000	75,00,000	01.04.2020	31.05.2020	NO
X	5,00,00,000	75,00,000	01.06.2020	02.10.2020	NO
XI	5,00,00,000	75,00,000	01.06.2020	Rs. 45,00,000 on 31.05.2020	No
				Rs. 30,00,000 on 02.10.2020	No

Non-Applicability:

The provisions of the section 206(c)(1h) shall not apply in the following cases:

1. The goods on which TCS is already being charged under various provisions of the Act. Example: Tendu leaves, liqueurs for human consumption, scraps etc.
2. Trading of goods through Import or export.
3. Where the goods are being purchased by the Central Government, State Government, Embassy of any other country etc., local bodies like – Municipality etc.,
4. To such persons as notified by the government.

What Sale value and Turnover shall mean?

Sale Value: Sale Value includes the value of goods mentioned on the invoice, GST charged and adjustments like Discounts.

Hence, TCS shall be deducted on the invoice value including the GST amount but excluding freight or transport charges depending on case to case.

Turnover: The turnover limit of Rs.10 Crore shall consist of the total turnover including gross receipts.

Note: TCS provisions are not applicable on branch transfer of goods between Head office and Branch.

Rate:

The applicable rate of TCS is 0.1%. However, in case where the seller is providing his PAN & Aadhaar number, the TCS rate shall be applicable @1% instated 0.1%.

Due to the corona outbreak, there is a 25 percent discount on this rate till 31 March 2021 and the effective rate will be 0.075% up to this date.

Time of collection of TCS: TCS is to be collected at the time of actual receipt of consideration by the seller.

Due date of filing:

The section provides different due dates for filing the return and making payment which is as follows:

a. For Return filing: The provisions require filing of return for quarter ended names April to June, July to Sep, etc., The due date for quarter ended shall be 15th of following month of the quarter ended.
b. For Making payment: Unlike the Return filing, the section requires to make payment every month. The due date shall be 7th of following month.

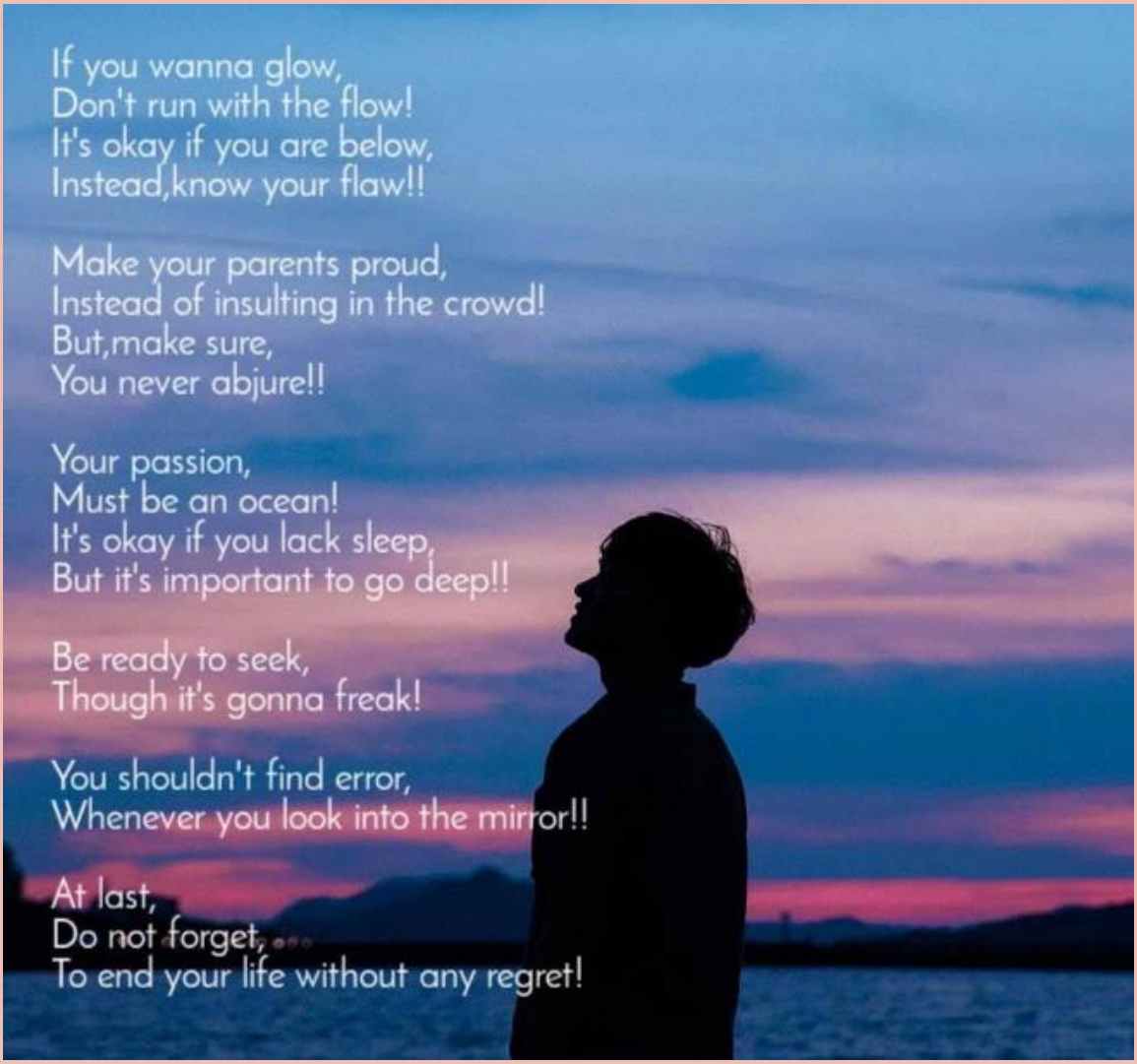
Conclusion: The provisions of Section 26(C)(1h) is introduced to counter the tax evasion. However, despite of many existing TDS provisions the introduction of TCS shall results in the additional hardship to the tax payers in terms of compliance works and cash out flows.

Ageer Sai kiran

SRO0487886|R.G Sarda & Associates

Creative Corner

Poetry:



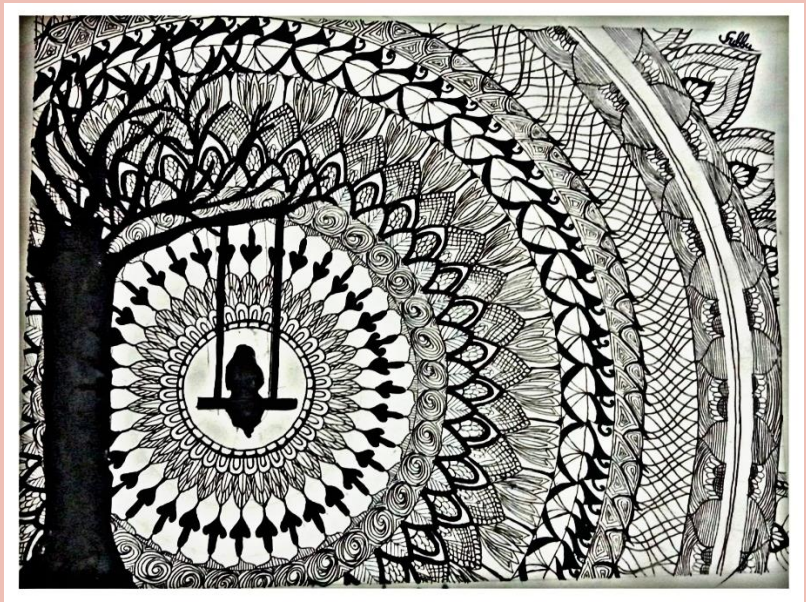
Jillella Anmisha Rama

SRO0660036

Art Work's:

Preetha Jawahar

WRO0617561



B.Subrahmanyam

SRO0628880

Invitation:

SICASA Hyderabad inviting articles for **E-Newsletter : Edify** for the month of **January,2020**. All the Students who wants to get featured can submit your Articles, Art-Works,Poems,Short-Stories etc. which are related to Chartered Accountancy for our further newsletters**.**

Topics :

1.Money Laundering

2.E-Way Bill under GST

3.Any other related to CA Curriculum

Send us your works on : sicasahydnewsletter@gmail.com

Last date of Submission : 10th January,2020

Rules:

1.No word Limit but Articles shall be confined to Topic's Opted.

2. No Plagiarism Allowed,Cotent sent should be Original.

3. Send your Work to the mail allowing with the following attachments :

a) Your Work
b) Full Name along with Student Registration Number & Firm Name
c) Passport Photo
d) Contact Details

Subject of email must contain the Details of your work (Eg. Article/Art-work etc)

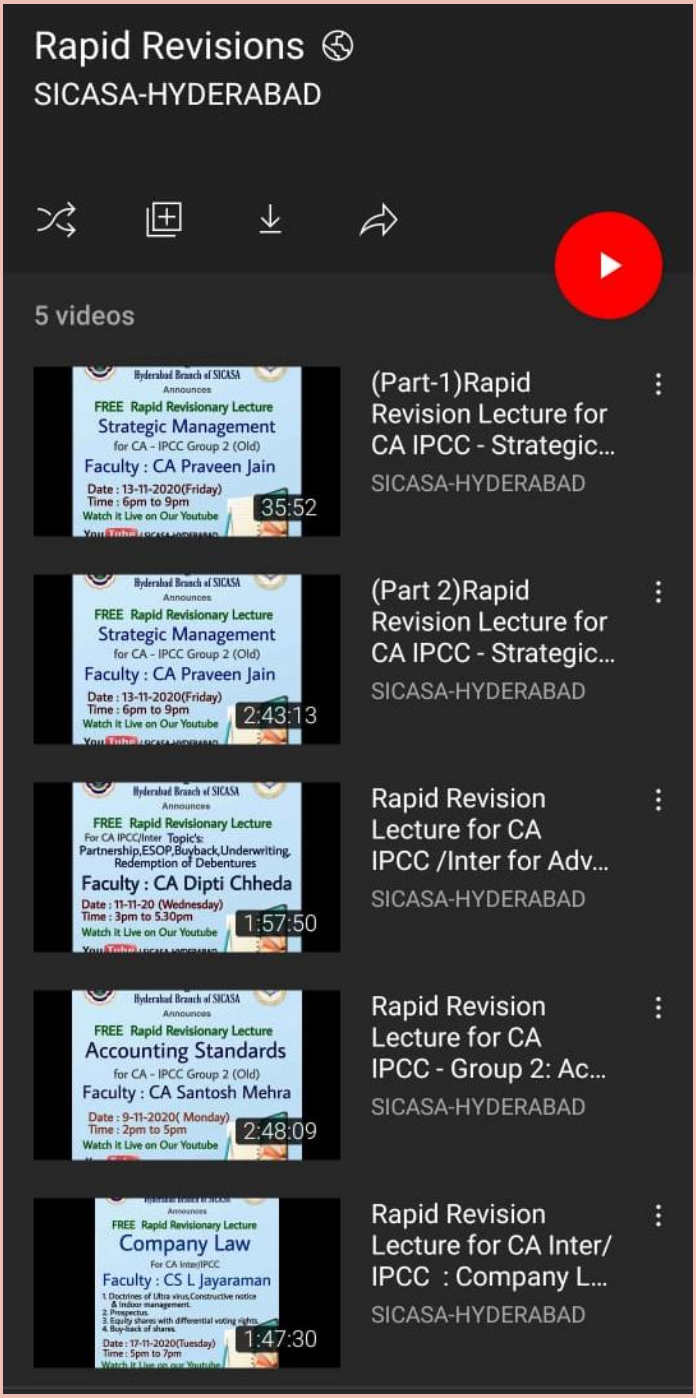
Glimpses:

Rapid Revision Classes :

SICASA-Hyderabad conducted **Rapid Revision Classes** to help students and give boost to their Exam preparation at absolutely **FREE of Cost** for the benefit of Student in this pandemic.

Many Students utilised this opportunity in their Preparation and was well received by the students.

It has been made available on our **Youtube : SICASA-Hyderabad**. Students can make use this Lectures at anytime in their preparation.



Tax Audit Seminar:

SICASA Hyderabad Organised Tax Audit Seminar to solve all queries regarding Tax Audit.

To help in Learning Tax Audit from the Scratch from the Experts of the Industry and practical process of filling. SICASA Hyderabad organised all this at absolutely FREE OF CHARGE for the benefit of Article Students in this crisis.