

ANNUAL GENERAL MEETING

TO BE HELD ON SUNDAY 29th NOVEMBER, 2020

40th



Pay Taxes ● Not Less ● Not More

Trust Reg. No. F-1861

THE WESTERN MAHARASHTRA TAX PRACTITIONERS' ASSOCIATION

Yadav Vyapar Bhavan, Shivaji Road, 602, Shukrawar Peth, Pune 411002
Phone: 020-24470237. Website: www.wmtpa.org Email: thewmtpa@gmail.com



39th Annual General Meeting



39th Annual General Meeting



Know Your Committee Meeting



GST Study Circle Meeting-21st Sept-19



GST Full Day Seminar -CA Bimal Jain



Meeting with Hon.Finance Minister Smt.Nirmala Sitaram ji



GST Full Day Seminar - Felicitatation Speaker CA Bimal Jain



GST Full Day Seminar Felicitatation of Chief Guest Shri V.Shridharan (Sr. Adv. Mumbai High Court)

40TH ANNUAL REPORT

(Report for the year 2019-20)



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40th ANNUAL GENERAL MEETING TO BE HELD ON SUNDAY 29TH NOVEMBER, 2020

NOTICE TO THE MEMBERS

Notice is hereby given to all the members of Association that 40th Annual General Meeting of the Association will be held on Sunday 29th November, 2020 at 9.30 a.m. at Yadav Vyapar Bhavan, Shivaji Road, 602, Shukrawar Peth, Pune 411002 following Social Distancing Norms and also online on Zoom Meeting Platform (link will be shared separately) to transact the following business:

- 1) To read, confirm and adopt the minutes of the last Annual General Meeting held on 13th September, 2019.
- 2) To read, confirm and adopt the Annual Report of 2019-2020
- 3) To receive and adopt the audited statement of accounts of the Association and the Balance Sheet as at 31st March, 2020 along with the Auditor's Report of the year ended on 31st March, 2020.
- 4) To Elect :
 - a) One President
 - b) One Vice President
 - c) Eight Members of Managing Committee
- 5) To appoint an Auditor for the year 2020-2021 and to fix his remuneration.
- 6) To transact any other business with the permission of the chair.

Place: PUNE
Date: 14/11/2020

SHRIPAD BEDARKAR
SECRETARY

Note: Any Member desiring to seek any information on the Account may do so by giving Notice of at least three days in advance in writing so as to enable the committee to reply the same to the satisfaction of the member concerned. Meeting will be adjourned for half an hour if quorum is not present at 9.30 a.m. No quorum is required for the adjourned meeting.



ELECTION RULES AND PROCEDURE

- 1) Nomination for the post of the President, Vice President and Eight Members of Managing Committee for the year 2020-21 is hereby invited from the members of the Association in the prescribed format from 19th November, 2020 to 22nd November, 2020 in the Association office between 11.00 a.m. to 5.00 p.m.
- 2) These nomination forms will be scrutinized by the Election Committee on 22nd November, 2020 at 5.00 p.m. in the Association office. Nomination forms found in - order will be placed on the Notice Board on the same day.
- 3) A member whose nomination form is rejected on any ground by Election Committee may file Appeal to the managing committee against decision of the Election Committee on or before 23rd November, 2020 during the above referred office hours.
- 4) The Managing' Committee meeting will be held on 23rd November, 2020 at 5.30 p.m. to decide any appeal before it.
- 5) The members who have nomination forms may, if so desire to withdraw their candidature by intimation in writing to the Association office on or before 25th November, 2020 during above referred office hours.
- 6) The Election Committee will place on notice board final list of candidates for respective post on 25th November, 2020.
- 7) If required Elections will take place on 29th November, 2020 in Annual General Meeting to be held on that date. The Managing Committee has appointed following election committee to conduct the Election for the year 2020-21.
 - a. Mr.Brij Mohan Sharma - Chairman
 - b. Mr.V.G. Shaha - Member
 - c. Mr.N.H. Jamadar – Member
 - d. Mr.Santosh Sharma – Member
 - e. Mr.Dinesh Chhajed - Member
- 8) Every Nomination should be proposed by a member and seconded by another member of the association in good standing.
- 9) A member who is not in arrears of the membership fees and bulletin fees on i.e. date of filing of nomination will be called as member in good standing.
- 10) A member whose name is enrolled on the membership list on or before 31st October, 2020 is eligible for election.
- 11) Rule no. 7: Disqualifications: Members shall not be entitled to
 - a.Stand for election or
 - b.Propose/Second a member or
 - c.Vote in General Meeting :
 - d.Call for Ordinary General Meeting. Unless at such requisite time he has duly paid all the fees up to date.

**THE WESTERN MAHARASHTRA TAX PRACTITIONERS' ASSOCIATION**

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Phone: 020-24470237. Website: www.wmtpa.org Email: thewmtpa@gmail.com

Nomination Form 2020-21

Particulars	Name in Full	Phone No.	Membership No.
Proposer			
Secunder			

To,
The Secretary,
The Western Maharashtra Tax Practitioners' Association,
Yadav Vyapar Bhavan, Shivaji Road, 602, Shukrawar Peth, Pune 411002

Dear Sir,
We propose Mr/Mrs/Miss _____ as candidate for

The post _____ of the above association for the year 2020-21.

Yours Sincerely,

1. Proposer :-

(Signature)

Name _____

2. Secunder:-

(Signature)

Name _____

Consent of the Candidate

My name is proposed as candidate for the above election with my consent

Particulars	Name in Full	Phone No.	Membership No.
Candidate			

Signature of the Candidate ✕ _____

For office use only

Received the Nomination form on date _____ time _____

Acknowledgment**The Western Maharashtra Tax Practitioners' Association**

Received the Nomination form for the year 2020-21 for the post of _____

From Mr./Mrs. _____ and registered at Sr. No. _____

in the Election register.

Time:

Date:

Place: Pune

Signature

For the Western Maharashtra Tax Practitioners' Association



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Trust Reg. No.F-1861

40th ANNUAL REPORT 2019-20

We are happy to present before the members, the 40th Annual Report of the activities carried out by our association during the year 2019-20.

A) ELECTION FOR THE YEAR 2019-20

Elections for the office of President, Vice President and two members of Managing Committee were held at Annual General Meeting on 13th September 2019. Chairman of Election Committee Mr. Brijmohan Sharma has declared the names of newly elected President, Vice President and managing committee members. Mr. Brijmohan Sharma said that no any objection has been received before the Election Committee; the elections held are as per the provision of Constitution of Association. Then he declared that after scrutiny of applications for various posts **Mr. Sharad Suryawanshi** has been elected unopposed for the post of President and

Mr. Vilas Aherkar has been declared elected unopposed for the post of Vice President. For the vacant post of two managing committee members, two applications were received from **Mr. Pranav Sheth & Mr. Swapnil Shah** Chairman Mr. Brijmohan Sharma declared that both the candidates elected unopposed for the post of Managing Committee member for the year 2019-20.

Mr. Brijmohan Sharma, Chairman of election committee congratulated the newly elected President, Vice President and Managing Committee members for their election on respective posts.

B) COMMITTEE REPORTS:

1) LAW AND REPRESENTATION COMMITTEE:

The Law and Representation committee of The WMPA has the estimable task of representation around 1500+ members from all over the state of Maharashtra. The year 2019 -20 was the year of major changes in the field of Indirect Taxation. The primary role of this committee is to represent the legal, practical and technical issues which are faced by the practitioners as well as the Trade, Industry and Commerce during the implementation of the GST Act, VAT, Service Tax and allied law.

The issues in relation to GST, there are several authorities including the Central, State and GST Council that now needs to be approached. It is in the light of such issues that the role of this committee to act as an effective bridge between the State and Central Departments and the practitioners became extremely crucial and challenging task.

The Committee also frequently undertook, representations with the GST Council, Hon. Finance Minister, Commissioner of GST (State & Centre) and several other authorities. It must be noted that while the entire spectrum of issues ranging from a completely complex GSTR 9, 9C and ITC, inefficient network, impractical deadlines for filing returns, etc. to completely clueless administration, were addressed regularly. The issues in relation to the pending matters of the previous laws were also represented from time to time



This year the Committee evolved its approach and slightly modified the strategy of representation to make impactful and efficient. We had decided to adopt a more qualitative approach and hence we ensure that instead of being numerous, every representation covers multiple issues along with suggestions for improvement wherever possible. This was done in order to counter the sense of complacency which was creeping in the department due to receipt of numerous representations.



Adv. Milind Bhonde
Chairman CGST



Adv. Bharat Dimble
Chairman SGST



Shri Santosh Sharma
Chairman Income Tax



Shri Narendra Sonawane
Convener

2) CERTIFICATE COURSE IN TAXATION LAW COMMITTEE:

Certificate Course in Taxation law is an important activity of the association to provide Certificate Course to new the entrants in the profession through series of interactive session addressed by experienced and highly qualified members of our Association. 13th Batch of certificate course was organized under the able Chairmanship of our Hon. Past President Adv. V G Shaha and Convener Shri Swapnil Shah and Shri Dyaneshwar Narwade at our Association Hall.

This year the certificate courses lectures were focused more on topics of the GST and Income Tax Law along with lectures covering practical aspects of Professional Tax, Partnership Act. The total number of participants was 110. The batch of Certificate Course was inaugurated by Shri Sanjay Nahar as Chief Guest and CA Sanjay Unecha as Guest of Honor on 1st December 2019 and total 20 lectures on GST, Income Tax, Professional Tax, and Partnership Act were conducted during the course. The Course were successfully completed in a span of 16 days.



Adv V G Shaha
Chairman



Shri Swapnil Shah
Convener



Shri Milind Hendre
Convener

3) ON LINE GST CRASH COURSE:

This year Association organized Online GST Crash Course to new as well as regular practitioners in the profession through series of interactive sessions addressed by experienced members of our Association. 1st batch of On-line GST crash course was organized under the able Chairmanship of our IPP Shri Navneetlal Bora and Convener Shri Swapnil Shah, Shri Dyaneshwar Narwade and Pranav Sheth. This year the Crash Course lectures were focused more on topics of the GST law. The total number of participants were 82. This batch of Crash Course was inaugurated by our Past President Adv. V G Shaha on 18th May 2020. The Crash Course was first time in the history of our association organized online and was successfully completed in a span of 7 days.



Shri Navneetlal Bora
Chairman



Shri Swapnil Shah
Convener



Shri Dyaneshwar Narwade
Convener



Shri Pranav Sheth
Convener

4) STUDY CIRCLE COMMITTEE:

The introduction of " Goods and Service Tax Act (GST)" is the biggest Indirect tax reforms in India after Independence, it has many teething issues that are still coming up as the Government is also in the phase of trying and learning stage, so frequent changes are coming up as one just started learning what was proposed mean time another notification /changes comes up and therefore our members are required to be will equipped with knowledge GST law and the GST portal.

We all are aware about the practical difficulties we face while implementing and applying the rules and procedures of the GST Acts during our discussion with the clients or during the compliances. With the view to update our fellow members on the latest development in law and to discuss the practical issues arising there from, our association has been regularly conducting Study Circle meetings. The Study Circle meetings are designed to enable the members to study and discuss various issues under GST Law. The entire sessions were design to cover right almost all the issues in provisions of the Law including GST Audit.

The Study Circle Committee was headed by our IPP Shri Navneetlal Bora as a Chairman and CA Anvesh Vakharia as a Chairman for Income Tax Law, Shri Swapnil Shah as a Convener.

We express our sincere gratitude to all the Faculties, Chairman for providing their insights on various provisions under the GST law. We are also thankful to the participants for their enthusiasm and zeal for study circle meetings.

Late A B Ghanekar Memorial Lecture was organized at Association CA Umesh Sharma from Aurangabad delivered excellent lecture on "Critical Issues of ITC and Way Forward", 215 members attended this memorial lecture



Shri Navneetlal Bora
Chairman-GST



CA Anvesh Vakharia
Chairman-Income Tax



Shri Swapnil Shah
Convener



5) INTERNATIONAL RESIDENTIAL REFRESHER COURSE:

We have planned for IRRC in CHINA in the month of May-2020, for which we have received unexpected response. Immediately after announcement booking of CHINA was full, almost 55 participants had booked for IRRC. But due to the COVID-19 (Corona) pandemic we have to cancel IRRC @China. We also tried to reschedule our IRRC to Italy, Baku and some other places even we tried for Domestic places most participants are agreed for the same. But as the pandemic started spreading in all over the world, we finally decided to cancel the IRRC for the year 2019-20.

We appreciate the effort taken by the Chairman of this Committee Mr. Narendra Sonawane, as well as convener Shri Vinod Rahate and Shri Umesh Dangat. We also took note of M/S Kesari Tours for their valuable support and thanks from our bottom from hearts to refunding all our money within given time.



Shri Narendra Sonawane
Chairman



Shri Vinod Rahate
Convener



Shri Umesh Dangat.
Convener

6) SEMINAR AND WORKSHOP COMMITTEE:

The Seminar and Workshop Committee was chaired by Adv. Milind Bhonde, Shri Navneetlal Bora with Convener Shri Swapnil Shah and Shri Dyaneshwar Narwade.

The Seminar and workshop Committee has organized various seminars and workshops from time to time on subject of Indirect Taxes and Direct Taxes. Most of workshops were also organized with live coverage, live streaming for the benefit of our members. The response to online study circle meetings, seminars and workshop was unbelievable. We are the first association from all over India who arranged first seminar online during this pandemic. One of the study circle meeting organized on Facebook of CA Bimal Jain got all time huge response of more than 1300 views from all over India. Study Circle meeting of CA Sangram Gandhi (Dubai) & CA Kalpesh Mutha (Austria) was elevated with International speakers from outside India.

The details of the workshops and seminars organized by the committee during the tenure of 2019-2020 are highlighted as under:



Sr. No.	Date	Speaker	Subject
1	21.09.2019	CA Pritam Mahure	Sabka Vishwas Legacy Dispute Resolution Scheme
2	05.10.2019	CA Vishal Potdar	Latest Notification under GST
3	23.11.2019	CA Swapnil Munot	New Returns Under GST
		CA Pritam Mahure	Future of GST Practice
		CA Bimal Jain	Input Tax Credit & Recent Advance Ruling
		CA Aditya Surte	Practical Issues in GSTR 9 & 9C
4	23.01.2020	CMA Rahul Chincholkar	New Return System & E Invoicing
		Adv. Deepak Bapat	Rule 36 (4) of CGST
Following Lectures were conducted online on Facebook Live, Zoom Meeting Platform, You Tube etc. due to lockdown because of COVID-19 pandemic			
5	27.03.2020	CA Pritam Mahure	Recent Burning Issue in GST
6	28.03.2020	CA Yogesh Ingale	Walk Through Assessment Show Cause Notice & Penalty Provision
7	01.04.2020	CA Vaishali Kharade	The Direct Tax Vivad se Vishwas
8	02.04.2020	Adv. Milind Bhonde	Update in Place of Supply & Time of Supply
9	03.04.2020	CA Anup Shah	Upcoming Changes in TDS and TCS (Direct Tax)
10	07.04.2020	CA Pranav Kapadia	Issues in GST Law for Companies under Insolvency & Bankruptcy code
11	08.04.2020	CA Pramod Jain	Living with Sharks. Yet Growing Tremendously
12	09.04.2020	CA Bhupendra Shah	Burning Issues in Assessment Survey, Search after Demonetisation
13	10.04.2020	CA (Adv) Bimal Jain	Recent Changes & Burning issue under GST
14	12.04.2020	Shri Vijay Thorat	Arogya sathi Yog
15	13.04.2020	CA Suhas Bora	Preparation for Income Tax Appeals
16	14.04.2020	Dr. Vardhaman Jain	Corona and Being -- Me as a Professional
17	15.04.2020	CA Subodh Shah	Key Changes in Finance Bill 2020
18	16.04.2020	CA Vishal Potdar	Responsibility (CSR) Expenses ... Whether GS Compatible
19	18.04.2020	Mr. Narendra Gaidhani	Stress Management for Professional
20	20.04.2020	CA Jugal Doshi	Issue in Valuation under GST act
21	21.04.2020	CA Aditya Surte	Analysis of Notification issued for COVID-19 relief under GST Act
22	22.04.2020	TPR. Santosh Sharma	Scrutiny Assessment under Income Tax Act
23	23.04.2020	CA Ravikumar Somani	Job work Under GST Act
24	24.04.2020	Adv. Vidhyadhar Apte	Role of Adjudication in GST
25	25.04.2020	Mr. Sunit Shah	Sureli Sham
26	27.04.2020	CA Ishaan Patkar	Question Answer on Legal issue in GST
27	28.04.2020	CA Aditya Kshatriya	Export & Refund under GST
28	29.04.2020	CMA Rahul Chincholkar	Accounts and Records Under GST
29	30.04.2020	Mr. Prakash Patwardhan	Precautionary Measure in Lockdown & Post Lockdown



30	03.05.2020	Adv. Sunita Suryawanshi	Basics of Pranayama
31	09.05.2020	1) Speaker: Adv M.V.J. Kumar & Chairman: Adv.M.H.Patil 2) Speaker: Adv.Milind Bhonde & Chairman: Adv.Vinayak Patkar 3) Speaker: CA Bimal Jain	Online National Tax Conference
32	11.05.2020	Dr.CA.Dilip Satbhai	Taxation of Salary Earners
33	18.05.2020 to 23.05.2020	Adv.Rajeev Joshi CMA Shripad Bedarkar CA Swapnil Munot Adv.Amol Mane Shri Narendra Sonawane CA Yogesh Ingale CA Ravikumar Somani CA Subhodh Shah CA Aditya Kshatriya CA Tushar Patki CA Jugal Doshi CA Rutuja Shete	Online GST Crash Course
34	16.05.2020	Adv.Kishor Lulla	Anandache Package
35	26.05.2020	CA Sagar Phadke	Atmanirbhar Bharat
36	30.05.2020	Adv.G.Y.Patwardhan Adv. Deepak Bapat Adv.Milind Bhonde Adv. Abhay Bora	GST Ka Dangaal (Group discussion on AAR) (Jointly with GSTPAM)
37	03.06.2020 To 07.06.2020	Adv. Sunita Suryawanshi	Pranayama - Jeevan, Karm, Vivek, Dhyana aur Parivartan
38	04.06.2020	Apex Actsoft -Team	Tally Training
39	06.06.2020	CA Umesh Sharma	Issue in Works Contract related to Movable & Immovable Properties
40	11.06.2020	CA Maheshwar Marathe	MSME Ecosystem - Role of Professionals
41	17.06.2020	CA Suresh Mehta	Recent Amendments to Taxation Provisions of Charitable Trust and Role of Professionals
42	18.06.2020	Dr. Malvika Godse-Bhate	How to Safely Behave Again
43	27.06.2020	Shri Sanjay Amate	Pandharpur Variche Mahatva
44	28.06.2020	CA Sapna Golhha	Miracles of your Mind
45	01.07.2020	Adv.Vinayak Patkar Adv.G.Y.Patwardhan CA Suhas Bora Adv.Milind Bhonde Adv.Bharat Dimbale	Karsallagar Talebandha Nantarchya Sandhi & Aavhane
46	03.07.2020	CA Vaishali Kharde	Recent Developments and Changes in GST
47	07.07.2020	CA Kunal Salvi	GSTR-9 (Jointly with CGPI)
48	09.07.2020	CA Dilip Phadke	GSTR-9C (Jointly with CGPI)



49	24.07.2020	CA Sanjay Vhanbatte	Recent Changes in Income Tax, New Forms (Jointly with Tax Practitioners Association - Ratnagiri, & The GST Practitioners Association - Satara)
50	25.07.2020	Shri Prakash Patwardhan	Taxation on Developed Plot Under GST (Jointly with Tax Practitioners Association - Ratnagiri, & The GST Practitioners Association - Satara)
51	26.07.2020	Adv.G.Y.Patwardhan	Gappasthak - Pannas Varshachi Yashwi Vatchal Pitamaha (Aprathyashya Kar Pranali)
52	27.07.2020	CA Vishal Potdar	Critical Analysis of Latest Decisions Ruling Under GST (Jointly with Taxation Consultants Association - Satara, WIRC ICAI - Sangli, Tax Practitioners Association - Ratnagiri, The GST Practitioners Association - Satara, Tax Consultants Association - Kolhapur, The Tax Practitioners Association - Parbhani)
53	29.07.2020	Shri Rohit Raul	Build your Personal Brand to create lasting impressions
54	08.08.2020	VAT(GST) Law in UAE and Professional Opportunity	CA Sangram Gandhi (Dubai) & CA Kalpesh Mutha (Austria) (Jointly with Taxation Consultants Association - Sangli, WIRC ICAI - Sangli, Tax Practitioners Association - Ratnagiri, Parbhani, Nashik, Nanded, Tax Consultants Association - Kolhapur, Raigad, The Hingoli District Tax Practitioners Association - Hingoli, Jalgaon District Tax Practitioners Association - Jalgaon, The Karad Tax Practitioners Association - Karad)
55	10.08.2020	CA Chetan Bumb (Nashik)	Assessment and Department Audit under GST (Jointly with North Maharashtra Tax Practitioners Association)
56	16.08.2020	Shri Anil Vakhariya (Pune)	RCM Under GST (Jointly with Confederation of GST Professionals & Industries, Tax Practitioners Association - Ratnagiri, Tax Practitioners Association - Nashik)



57	18.08.2020	Adv Deepak Bapat (Mumbai)	Issue Notice and reply under GST law (Jointly with North Maharashtra Tax Practitioners Association – Nashik, Ahmednagar, Dhule, Nandurbar, Jalgaon & Malegaon, ICAI – Nashik Branch, Tax Practitioners Association – Satara, Sangli, Kolhapur, Ratnagiri, Thane, Parbhani, Tax Friends – Thane Tax Bar Association – Amravati Trambak Study Circle – Nashik)
58	25.08.2020	CA Aditya Seema Pradeep (Faculty) & Adv.Vinayak Patkar (Chief Guest)	Offences, Penalties, Demand & Recoveries under GST Act (Jointly with 30 associations all over Maharashtra)
59	12.09.2020 & 13.09.2020	Government Authorities:Dr.Pushpinder Puniha (PCCIT, NeAC) &Mr.Kamlesh Varshney (Joint Secretary, GOI) <u>Faculties :</u> Mr.Mukesh Patel (International Tax Expert) Sr.Adv.Ganesh Purohit CA Bimal Jain, Adv.Ashok Batra, Adv.Pankaj Ghiya, CA Abhay Desai & CA Narayan Jain <u>Chairman</u> Adv.M.L.Patodi, Adv.P.C.Joshi, Sr.Adv.V.Sridharan & Sr.Adv.Dr.Ashok Saraf	Virtual National Tax Conference (Dyan Sangam-2020) Jointly with All India Federation of Tax Practitioner's (WZ), Goods & Service Tax Practitioner's Association of Maharashtra, Central Gujrat Chamber of Tax Consultant
60	08.10.2020	CA Gauri Manjarekar (Faculty) CA Suresh Mehta (Chairman)	TCS u/s 206(1h) & New Tax Audit Form 3CA/3CB under Income Tax Act Jointly with North Maharashtra Tax Practitioner Association, Nashik Vidharbha Tax Practitioners Asso., Nagpur Tax Consultants Asso., Sangli Tax Practitioners Asso., Ratnagiri Tax Bar Asso., Amravati Tax Practitioners Asso., Parbhani



Adv. Milind Bhonde
Chairman



Shri Navneetlal Bora
Chairman



CA Anvesh Vakhariya
Convener



Shri Swapnil Shah
Convener



Dyaneshwar Narwade
Technical Support

7) FINANCE AND ACCOUNTS COMMITTEE:

The Committee under the Chairmanship of Shri V C Aherkar with Convener Shri Pranav Sheth, Treasurer along with IPP Shri Navneetlal Bora, Secretary Shri Shripad Bedarkar and Committee Members Shri Swapnil Shah, Mrs. Seema Potdar met at Periodical Intervals to review finance and accounts of the Association.



Shri Vilas Aherkar
Chairman



Shri Shripad Bedarkar
Secretary



Shri Pranav Sheth
Convener

8) WEBSITE, WEBINAR AND INFORMATION TECHNOLOGY COMMITTEE:

This committee was headed by Shri Dyaneshwar Narwade, Shri Shripad Bedarkar. The website is an important and efficient tool to disseminate information amongst the members all over Maharashtra. It works as a catalyst to strengthen the bond between the Association and Members.

WEBINAR IMPLEMENTATION AND LIVE STREAMING:

One of the most modern concepts of Webinar, Facebook Live i.e. attending Seminars at the convenience of sitting at home, office, or during travelling has been introduced by our Association. By conducting of webinars, a smart and the cheapest way were chosen by our association to ensure update all members during COVID-19 pandemic period. All the webinars were free of cost to all members and non-members also.

This new technology has revolutionized the way Association, arranges regular Study Circle Meeting and Mega-guidance meeting. This technology has enabled to bridge the distance of out-station members leading to huge saving of time.

The association YouTube page has also been reactivated. We have also used Facebook Live & Zoom Meeting Platform effectively to reach up to maximum participants.



Shri Shripad Bedarkar
Chairman



Shri Dyaneshwar Narwade
Convener

9) BUILDING COMMITTEE:

In the present tenure an important new Building Committee was formed under the Chairmanship of our Past President Shri Santosh Sharma. Adjacent to our office premises there are number of small offices which are for sale and which are very useful for us in the future to come. It was thought by the present & past Managing Committee to expand our association premises to complete 4th floor in view to facilitate all members. Therefore, one new office on 4th Floor was purchased during the year from Adv. Anil Patil.



Shri Santosh Sharma
Chairman



Shri Narendra Sonawane
Convener

10) TAX TRIBUNE COMMITTEE:

Tax Tribune Committee of the Association, under Editor of Shri Narendra Sonawane and Co-Editor Shri Shripad Bedarkar has published monthly Tax Tribune during the year 2019-20. Tax Tribune is the unique magazine of our Association on Taxation, in which we publish the Articles written by the stalwarts in the fields of Taxation both direct and indirect taxes as such, having long experience as a Tax Practitioners or a Chartered Accountants, Advocates etc. We circulate this Tax Tribune only to members of our Association. In view of current changes in technology Tax Tribune was also made available on association website and circulated soft-copy on social media to have wide reach.

For the term of 2019-2020 Shri Narendra Sonawane was Chief Editor, Shri Shripad Bedarkar was Co-editor and Adv. G. Y Patwardhan, CA Swapnil Munot & CA Anup Shah were worked on Editorial Board. In the year 2019-20 we published excellent Articles on the Topics like Goods and Service Tax, Income Tax, VAT, Tribunal Judgments, Monthly Tax Panchang, Association News etc. This year, we accommodate articles of renown personalities from our fraternity.

In the year 2019-20, the Tax Tribune of March 2020 was published by our Lady members to celebrate International Women's day on 8th March 2020. CA Seema Potdar was editor of this Tax Tribune. Helping hands were Mrs. Ashwini Bidkar, Mrs. Pranjali Ambike for this Tax Tribune.

We place on record our grateful thanks to the Editor, Co-editor, the Editorial Board and all the writers and contributors of articles of their valuable efforts in sharing their knowledge and experience throughout the year.



Shri Narendar Sonawane
Editor



Shri Shripad Bedarkar
Co-Editor

11) SPORTS AND CULTURAL COMMITTEE:

Under the Vibrant Chairmanship of Shri Umesh Dangat and Convener Shri Vinod Rahate, Shri Amol Shaha, Shri Pranav Sheth, committee has organized Diwali Faral on 27/10/2019 at Association Hall. Mr Makarand Tillu, standup comedian entertained all the participants with his own style. We also honored CMA B M Sharma, CMA Shripad Bedarkar and CA Swapnil Munot for their history created meeting with Honorable FM Sitaraman madam. Committee also organized Tilgul Distribution program of 15th Jan 2020 at GST Bhavan Yerwada, Income tax office Pune and Akurdi on occasion of Makar Sankarnt. For the COVID-19 we had to cancel foundation Day Celebration for the year 2019-20 but arranged the said program on Virtual Dias through Zoom Meeting Platform.



Umesh Dangat
Chairman



Vinod Rahate
Convener



Amol Shaha
Convener



Pranav Sheth
Convener

12) UNUSUAL AND REMARKABLE EVENTS OF 2019-2020:

@ GST CRASH COURSE

This is the one of the biggest activities of this year 2019-20. Under Chairmanship of our IIP Navneetlal Bora and Convenorship of Shri Swapnil Shah.

@ INTERNATIONAL WOMEN'S DAY

International Women's Day is globally celebrating the social, economic, cultural and Political achievements of women. The day also marks a call to action for accelerating Gender parity. Our Association felicitated Better Half of our 5 senior members with **BEST BETTER HALF AWARD 2020** to Mrs. Patwardhan, Mrs. Shah, Mrs. Sonawane. This month's Tax Tribune from editorial to write ups, all done by our women members.



Mrs Seema Potdar



Mrs Ashwini Bidkar



Mrs Pranjali Ambeke



• Virtual National Tax Conference (Dyan Sangam - 2020)

Virtual National Tax Conference (Dyan Sangam – 2020) was conducted on 12th & 13th September, 2020 jointly with AIFTP (WZ), GSTPAM & Central Gujrat Chamber of Tax Consultants. Top level government authorities like Mr. Pandey, Chairman CBDT, Dr. Pushpinder Puniha (PCCIT, NeAC) & Mr. Kamlesh Varshney (Joint Secretary, GOI) and experts like Mr. Mukesh Patel (International Tax Expert), Senior Advocate Ganesh Purohit were present. National Level speakers like CA Bimal Jain, Adv. Ashok Batra, Adv. Pankaj Ghiya, CA Abhay Desai & CA Narayan Jain guided the participants. Adv. M.L. Patodi, Adv. P.C. Joshi, Sr. Adv. V. Sridharan & Sr. Adv. Dr. M. V. K. Murthy were Chairmen of the session. President of all four associations, Adv. Nikita Badheka (AIFTP), Mr. Raj Shah (GSTPAM), Mr. Sharad Suryawanshi (WMTPA) & Mr. Kaushik Vaidya (CGCTC) graced the occasion. No fees were charged for this NTC. More than 2700+ participants enrolled for this Virtual National Tax Conference and 60447 viewers viewed it on Facebook. This NTC made a history in terms of largest attendees till date. This was a very successful event in all terms like largest & active participation, quality deliberation by experts and minimum event cost. Chairman Shri Narendra Sonawane & team has taken tremendous efforts to make this event successful.



Shri Narendra Sonawane
Chairman



Shri Dyaneshwar Narawade



Shri Swapnil Shah

• JOINT SEMINAR WITH 32 ASSOCIATIONS ALL OVER MAHARASHTRA

We are pleased to inform the members that we have arranged Online Seminar on "Offences, Penalties, Demand & Recoveries under GST Act" on 25th August, 2020. CA Aditya Seema Pradeep was the faculty and Adv. Vinayak Patkar was Chief Guest. The seminar was arranged jointly with 31 associations all over Maharashtra. It was a milestone programme as all most all the associations came under one umbrella to arrange this type of unique activity to reach most of the part of Maharashtra to spread knowledge.

D) ACKNOWLEDGEMENTS:

The various activities of our Association could not have been carried out without the support of the Members, Institutions, Government Officials and other individuals. We place on record our sincere gratitude to these individuals and organizations for their support throughout the year.

1) To our seniors and Past Presidents for their timely advice and guidance on important matters from time to time during the year.

2) To the Chairman/Speakers/Paper writers for their contribution by way of valuable time and efforts, this ensured success of various seminars, certificate course in tax laws, RRC and study circle meetings.

3) To our members for their continued and whole hearted support to activities conducted during the year.

4) To CA Uday Kukade, Auditor for conducting audit for the year 2019-20.

5) To The Commissioner of SGST, Mumbai for his co-operation from time to time in resolving problems faced by our members.

**@ INAUGURATION OF NEW OFFICE**

Biggest achievement of this year 2019-2020 is one more property included in our Property list. We have purchased one more office on 4th Floor on 08th Jan 2020 and inaugurated by Additional Commissioner of SGST Mr. Vilas Indalkar. CA C.V.Chitale was Guest of Honor for this function.

@ CHAWADI EK MAJESHIR KATTA

After implementation of GST IN 2017, All our members eagerly waiting for something change in their daily hectic routine. Groups of members coming together once in a month to meet and discuss on any social or spiritual subject for positive energy. The details of programmed highlight as under:

NO.	DATE	TOPIC	SPEAKER
01	12.04.2020	Arogya Sathi Yog	Shri. Vijay Thorat
02	18.04.2020	Stress Management for Professional	Shri Narendra Gaidhani
03	25.04.2020	Sureli Sham	Shri Sumit Shah
04	30.04.2020	Precautionary Measure in Lockdown & Post Lockdown	Shri Prakash Patwardhan
05	03.05.2020	Basics ofPranayama	Adv. Sunita Suryawanshi
06	30.05.2020	Pranayama-Jeevan, Karm, Vivek	Adv. Sunita Suryawanshi
07	17.06.2020	How to Safely Behave Again	Dr. Malvika Godse-Bhate
08	18.06.2020	Pasaydan	Adv. Makarand Deo
09	26.06.2020	Miracles of Your Mind	C A Sapna Golchha
10	27.06.2020	Pandharpur Wari Che Mahatva	Shri Sanjay Amate
11	26.07.2020	Gappasthak	Adv. G. Y Patwardhan
12	29.07.2020	Build your personal Brand to Create lasting impressions	Shri Rohit Raul



Shri Umesh Dangat
Chairman



Shri Vinod Rahate
Convener



Shri Amol Shaha
Convener



Shri Pranav Sheth
Convener



• AWARDS

We are happy to share with the members that this year we created history. Our association and members got three awards from The Goods & Service Tax Practitioner's Association of Maharashtra. BEST ORGNIZER OF OUTSTATION SEMINAR AWARD 2019-2020 to our Association, BEST CONVENOR OF OUTSTATION SEMINAR 2019-2020 to our Past President Shri Narendra Sonawane and BEST PAPER WRITER IN NRRC 2019-2020 to CA Unmesh Patwardhan did Hat rick. We really proud of this performance.

• MEETING WITH FINANCE MINISTER

A panel of delegates meet Hon.Finance Minister Smt.Nirmala Sitaram 23rd October, 2019 @ North Block, New Delhi under leadership of Past President CMA B.M.Sharma. CMA Shripad Bedarkar and CA Swapnil Munot were other delegates who joined with Shri Sharma. Hon. FM madam listen in detail, concerns of the trade, commerce and Industry & professionals about GST. Shri G.D.Lodhani sir, Joint Secretary (TRU) was present in the meeting. We were happy to share that most of the recommendations given were accepted by Hon.FM for simplification of GST. We feel very proud to share with you that our association has now reached to Central Finance Ministry in GST representation.

6) To The Additional Commissioner of SGST, Pune for his kind cooperation from time to time in solving problems faced by our members.

7) To The Principle Chief Commissioner of CGST, Pune for her kind cooperation from time to time in solving problems faced by our members.

8)To The Chief Commissioner of Income Tax I & II, Pune for his co-operation from time to time in resolving problems faced by our members.

9)To our Donors and Advertisers and Well Wishers for their valuable donation and advertisement in Tax Tribune, papers of seminars, Certificate Course in Tax Laws.

10)To M/s. Mahavir Prints for providing service in time for all printing jobs.

11)To our all service providers for providing their respective services entrusted to them from time to time.

Place: Pune 411002

Date: 14th November, 2020

Shripad Bedarkar

Secretary



To,
The Members,
The Western Maharashtra Tax Practitioners' Association,
Pune-411002.

Subject: Audit of The Western Maharashtra Tax Practitioners' Association
for the Financial Year 2019-20

Dear Brothers and Sisters,

01. We have examined the Balance Sheet of The Western Maharashtra Tax Practitioners' Association as at 31st March, 2020, and also its Income & Expenditure Account for the year ended as on that date. Preparation of these financial statements is the responsibility of the management. Our responsibility is to express an opinion on these statements based on our audit.
02. We have conducted the audit in accordance with the Auditing Standards generally accepted in India. These standards require that we plan and perform audit to obtain a reasonable assurance that financial statements are free from material misstatements. An audit includes examining, on a test basis, the evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In this connection, we are to report as under:-

03. LIABILITIES:-

a. Prior Period Amounts debited/credited to Reserves and surplus

F.Y. 2016-17 Rs. 14,200/- : Long outstanding cheques received not cleared in Bank, so now reversed.

TDS Receivable (after Refund) of Rs.2,740/- for FY 2016-17 debited to Reserves and Surplus.

Cheques issued for expenses amounting to Rs.9,900/- not cleared, so now reversed.

F.Y. 2017-18 Rs. 1,000/- Donation received cheque not cleared, now reversed. Rs.15,000/- Cheque issued to Yadav Vypar Bhawan not presented, so reversed.

TDS Receivable (after refund) of Rs.5,443/- for FY 2017-18 debited to Reserves and Surplus.

F.Y. 2018-19 Rs. 48,916/- : - cheques received not cleared in Bank, so now reversed.

TDS Receivable (after refund) of Rs.7,045/- for FY 2018-19 debited to Reserves and Surplus.

Cheques issued for expenses amounting to Rs.1,510/- not cleared, so now reversed.

GST ineligible ITC of Rs.20,170.10 for last year debited to Reserves and surplus. Amount paid Rs.7,308/- for TDS Payable.



- b. There are **19** New Life Members and **19** General Members admitted during the period under audit.
- c. **Outstanding Balances -**
Salary Payable - Rs. 11,800.00 salary for the month of March 2020 is payable to Mr. Naresh Yemul.
- d. **Sundry Creditors** - Rs.82,078.60/- as on 31.03.2020 to be reconciled and confirmation letters to be obtained from various creditors.
- e. **GST Payable F.Y. 2019-20 Rs. 87,362.70 -**
As per books of accounts- GST Payable of Rs.87,500.00 is paid on dated 20-10-2020.

Period	GSTR-1 Filed Date	GSTR-B Filed Date	Challan Paid Amount	Paid Date
April 2019		20/05/2019	22,778/-	20/05/2019
MAY 2019		20/06/2019	-	-
JUNE 2019	03/01/2020	20/07/2019	-	-
JULY 2019		14/08/2019	-	-
AUGUST 2019		19/09/2019	-	-
SEPT 2019	03/01/2020	19/10/2019	-	-
OCTOBER 2019		21/11/2019	-	-
NOVEMBER 2019		20/12/2019	43,904/-	20/12/2019
DECEMBER 2019	25/01/2020	18/01/2020	10,490/-	18/01/2020
JANUARY 2020		18/02/2020	8,410/-	18/02/2020
FEBRUARY 2020		21/03/2020	10,282/-	21/03/2020
MARCH 2020	12/08/2020	29/06/2020	-	-
			87,500/-	20/10/2020
		Total	1,83,364/-	

- f. **TDS Payable F.Y. 2019-20 Rs. 5799.00 -**
As per books of accounts o/s TDS of Rs.5,799.00 is paid on 23-7-2020.
- g. **Profession Tax Payable Rs.5,200.00 -** Challans Rs.5,000/- paid date 23-07-2020 for the period April'19 to Feb'20. Rs.200/- is provision for March 20 Salary.
- h. **Amount Payable Rs.78,030.00** is wrongly credited by the Bank of Baroda on date 29-12-2018. This issue is communicated with the bank but amount is not debited till date by the bank.





i. **Advance Received of Rs.65,490.00** - against National Tax Conference 2020.

Advance Received of Rs.7,500.00 - against Life Membership.

04. ASSETS:-

A) Fixed Assets:-

- i) The Register of Fixed Assets of the Association for the financial year 2019-20 is maintained by the Association. The opening written down value as per books is taken as per last year audited statements.
- ii) Addition to fixed assets during the year -
Rs.10,27,160.00 is paid for New Office Premises -
Office No.404, Yadav Vyapar Bhawan, Shukrawar Peth, Pune.
Rs.1,525.42 is paid for Inverter.
Rs. 1,47,050.00 is for purchase of Projectors and
Rs.3,342.00 is paid for computer peripherals.
- iii) As reported in the past, all the office premises [and other assets] belonging to the Association need to be got recorded in the Schedule A in the office of the Assistant Charity Commissioner, Pune-411001.
- iv) This reporting also includes the changes of the office address of the Association from Mahatma Gandhi Road to present address and filing all the change reports and audit reports with the said office. This needs to be complied with in priority basis.
- v) As reported in past, all the office premises belonging to the association be recorded in the Property Card maintained in the office of Sub-Registrar, Pune-411002, with correct measurements. This needs to be complied with on priority basis.

B) Investments Rs.48,17,439.00:-

- i) As per the instructions of the Govt. of Maharashtra, maximum amount that can be invested in a non-scheduled bank by the Public Charitable Trusts is Rs.1,00,000.00 inclusive of interest per bank. This needs to be followed scrupulously.
- ii) At the end of the year under audit, there were fixed deposit accounts all in nationalised or scheduled banks held by the Association with various banks.
- iii) The Fixed Deposits are confirmed from Fixed Deposit Certificates.
- iv) Share certificate from Yadav Vyapar Bhawan Co-operative Housing Society Limited to be obtained and kept on record. Similarly, in respect of two offices bought during the year, the share certificates need to be got transferred to the Association and recorded in the books of account. In the certificate made



available to us now with reference to formation of the Society, the amount shown towards shares held by the association is Rs.500.00 as against the amount of Rs.250.00 appearing in the books.

C) Current Assets:-

- i) **Advances Rs.20,885.00:-**This amount shown as an advance to Brahma Corp Limited for National Tax Conference held in the month of May,2019.
- ii) TDS for A.Y. 2020-21 Rs.3,647.00 is as per books and as per 26AS.
- iii) Income Tax Refund Rs.16,631.00 is Receivable for A.Y. 2019-20
- iv) **Cash Rs.9,732.00-**We are informed that Petty Cash Book was maintained in tally during the year. Same should be maintained regularly. Cash in hand as on 31.3.2020 is confirmed as certified by committee members.
- v) **Balance with Bank of Baroda-SB-5036:-**Balance Rs.4,18,107.30 balance in this type of account need to be transferred to time deposit account to earn more interest.
- vi) **Balance with Sharda Sahakari Bank Ltd.-SB-10867:-** Balance Rs.45,298.65 balance in this type of account need to be transferred to time deposit account to earn more interest.

05. Expenditure:

- i) In respect of some vouchers regarding Miscellaneous Expenses (like Tea, Snacks & Conveyance etc), supporting external invoices are maintained, we have relied on authorisation by office bearers and consequent adoption of accounts by the members of the Managing Committee.
- ii) **Tax Tribune Expenses:- Rs.1,43,460/-:-** This includes charges for monthly Tax Tribune Printing expenses.
- iii) Finance charges Rs. 14,224.58 are paid for Service Charges, PAYUMoney etc.
- iv) Repairs and Maint. Rs. 58,033.00 incurred for Lift, New Office no. 404 Painting, etc.
- v) This year Association had incurred expenditure on organising additional events like Webinars, Diwali Festivals, Pharal, Cultural Activities and other Activities like Gratitude Awards, Sports Events, Foundation Day Celebrations, Tilgul Programme, etc.

**06. INCOME:**

- i) **Advertisement & Sponsorship Receipts :-**
Rs.6,35,013.00 received during the year.
- ii) **Donation's Received** : Total Donations Received Rs.6,66,646.72 which includes Benevolent Trust Fund of Rs.2,46,989.72
Other Donations Received Rs. 57,502.00
Flood Relief Fund Received Rs. 22,213.00
- iii) **Receipts from Courses and Seminars Rs.28,48,602.50 :- Which includes :**
- | | |
|---|------------------|
| 13 th Certificate Course dt. Nov to Dec 19 | Rs. 6,50,460.00 |
| GST Crash Course dt. 20.11.19 | Rs. 1,48,333.00 |
| GST Practitioner Course dt. June 19 | Rs. 1,55,971.00 |
| National Tax Conference 2019 dt. Apr 19 | Rs. 13,91,287.50 |
| Seminars dt. 13.07.19 & 23.11.19 | Rs. 3,88,051.00 |
| Webinar dt. 15.01.20 | Rs. 30,000.00 |
| Workshop dt. 05.10.19 & 15.02.20 | Rs. 84,500.00 |
- iv) **Publication GSTPM** – Sale of publication is of Rs.27,720.00.
- v) **Sale of Referencer F.Y. 2019-20**– Rs.1,28,150.00 received during the year.
- vi) **Membership Fees Rs.2,11,987.00:-** which includes:-
Amount received from New General Members Rs.19,000.00
Amount received as Entrance Fees Rs.3,737.00
Amount received as Renewal Membership Fees. Rs.44,000.00
Amount received as Bulletin Fees. Rs.1,45,250.00
- vii) **Miscellaneous Income Rs.679.06:**
Rs.679.06 is Misc. income received during seminars etc.
- viii) **Discount Received of Rs.6,780.22**
Rs. 6,780.22 is discount received from creditors.
- ix) **Balances Written off Rs.5,600.00 -**
Past payables not claimed by creditors, so balances written off.
- Vii) Interest received on Fixed Deposits/Saving Deposits :- Rs.4,31,803.00.
- Viii) Interest received on Income Tax Refund :- Rs.395.00
Rs. 246.00 Received for A.Y.2016-17 and
Rs. 149.00 Received for A.Y.2017-18.



07. GENERAL:

a) **Timely Compliances of Various Statutes:-** Timely compliances of Statutory formalities is need of the day. The association must comply all Statutory payments in time.

i. Minute books of the association are serially numbered.

Association has maintained different minute books for AGM and Committee Meetings. The proceedings are duly signed by the authorised signatories and members present.

ii. There are some unresolved points in earlier Financial Year Audit report need to be complied with fully.

iii. Suggestions with reference to accounting, proceedings etc. are made separately.





Subject to our above detailed observations and comments affecting final accounts and notes thereon, we report that

- 1) We have obtained all the information and explanations, which were necessary for audit purpose
- 2) In our opinion, proper books of account as required have been kept by the said Association which gives all the information required by the Act and in the manner so required.
- 3) The said Balance Sheet & Income and Expenditure account are in agreement with books of Account;
- 4) I) The annexed to Balance Sheet gives a true and fair view of the financial position of the Association as on 31st March 2020
II) The annexed Income and Expenditure Account gives a true and fair view of the Association for this year according to the best of our information and the explanations given to us and as shown by the books.

We Place on record our whole-hearted, informal and sincere thanks to Managing Committee, Administrative officers and the Office Assistant, for their excellent and whole-hearted co-operation given to us during the course of our association ship with this association as the Auditors thereof.

FORUDAY KUKADE & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN.NO. 113363-W

CA. UDAY N. KUKADE

(PROPRIETOR)

MEMBERSHIP NO.046233

PLACE :- PUNE

DATED:- 24th OCT,2020



The Members,

THE WESTERN MAHARASHTRA TAX PRACTITIONER'S ASSOCIATION.

Pune-411002.

Dear Brothers and Sisters,

SUBJECT :- AUDIT OF THE WESTERN MAHARASHTRA TAX PRACTITIONERS ASSOCIATION FOR THE FINANCIAL YEAR 2019-20.

We have examined the Balance Sheet of **THE WESTERN MAHARASHTRA TAX PRACTITIONER'S ASSOCIATION** as at **31st March, 2020** and also its **Income and Expenditure Account** for the year ended on that date. As referred to by us in our report of even date, we are giving below the suggestions in relation to the working of the Association as under :-

SUGGESTIONS&OBSERVATIONS :

1. All important documents in original are kept in locker in the office of association / Bank locker under the control of designated office bearer.
2. Internal Control system needs to be strengthened.
3. **Manual of Procedures :** As a measure of corporate governance, we recommend that the association should get the Manual of Procedures prepared and implement the Policies accordingly.
4. Regular Charge is handed over from the outgoing treasurer to the incoming treasurer including handing over of the cash on hand.
5. **Proceeding Books :-** Proceeding book should be preferably written manually and regularly and got duly signed. The printed pages are pasted to the proceedings books. The same are cross-sealed and cross- signed by themembers. All events during the year like holding of seminars, their fees for members and non-members, appointment of staff and increment in salaries, bonus, conveyance

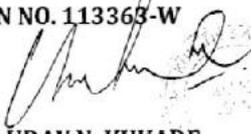
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allowance, approval of final accounts before submission to the auditors for audit, fixation of date of holding annual general meeting, acquisition of assets, making new fixed deposits, other non-recurring expenses etc. are properly recorded in the minutes suitably indicating the names of proposer, seconding member etc. As informed to us, no proceeding books of the meetings of the sub committees were maintained. Copies of the notices of the meetings with acknowledgements thereof be kept on record for reference.

6. **Donation :-** Identity of the donors need to be properly established as to PAN.
7. **Members Registration :-** The register is maintained in excel by the association and also it should be maintained in hard copy.
8. **Receipt book :-** Bifurcation given on receipt books and kind of payment is mentioned properly on the receipts.
9. Apart from vouchers, cheque numbers may be mentioned on bills also. Detailed narration should be given in every accounting entry.

FOR UDAY KUKADE & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO. 113363-W


CA. UDAY N. KUKADE
(PROPRIETOR)
MEMBERSHIP NO.046233
PLACE :- PUNE
DATE :- 24th OCT,2020.



ACCOUNTING POLICY :-

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2019-20

- 1. ACCOUNTING CONCEPTS :-** The trust follows the Mercantile System of Accounting and generally recognizes Income and Expenditure on accrual basis. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
- 2. Fixed Assets** have been valued at Cost less Depreciation provided under the Written Down Method at the rates as prescribed under the Income Tax Rules, 1962.
- 3. Current Assets** have been valued at their realisable value or cost price whichever is lower.
- 4. INCOME AND EXPENDITURE A/C :-** Revenues / Income and costs / expenditure are accounted on accrual basis as they are received / spent generally.

FOR UDAY KUKADE & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN NO. 113363-W

CA. UDAY N. KUKADE

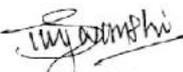
(PROPRIETOR)

MEMBERSHIP NO.046233

PLACE :- PUNE

DATE :- 24th OCT,2020.

FOR WESTERN MAHARASHTRA TAX PRACTITIONERS' ASSOCIATION


Mr. Sharad Suryawanshi

(President)


Mr. Shripad Bedarkar

(Secretary)


Mr. Pranav Sheth

(Treasurer)





**THE MAHARASHTRA PUBLIC TRUST ACT, 1950.
REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED
UNDER SUB-SECTION 33 & 34 AND RULE 19**

NAME OF THE PUBLIC TRUST :- THE WESTERN MAHARASHTRA TAX PRACTITIONERS' ASSOCIATION
ADDRESS :- 602 SHUKRAWAR PETH, PUNE-411002.
SUBJECT :- AUDIT REPORT FOR THE YEAR ENDING 31 MARCH 2020

REGI. NO:- F-1861

PAN:- AAATT1337P

PARTICULARS	AUDIT REMARKS
1) Whether the accounts maintained regularly and in accordance provision the Act and the rules;	YES, SUBJECT TO OUR OF WITH REPORT ENCLOSED SEPARATELY
2) Whether receipts and disbursements are properly and correctly shown in the accounts	- DO -
3) Whether receipts the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with accounts;	- DO -
4) Whether all books, deeds, accounts, vouchers, other documents or records required by the auditor were produced before him;	- DO -
5) Whether a register of movable and immovable properties is properly maintained therein and communicated from time to time to the regional office and the defects and inaccuracies maintained in the previous audit report have been duly complied with;	- DO -
6) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	YES
7) Whether any property or funds of the Trust were applied for any object or purpose other than objects or purpose of the trust	NO
8) The amounts of outstanding for more than one year and the amounts written off if any	AS PER REPORT
9) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/-	NO
10) Whether any move of the public trust has been invested contrary to the provision of Section 35	FDs KEPT [IN BANKS AS AUTHORISED] ABOVE LIMIT FIXED BY THE MAHA.
11) Alienation, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	NIL



**THE WESTERN MAHARASHTRA
TAX PRACTITIONERS ASSOCIATION**

(Signature)
(PRESIDENT) (SECRETARY) (TREASURER)

1





12) All cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the trust	AS PER REPORT
13) Whether the budget has been filed in the form provided by rule 16A?	NO
14) Whether the maximum and minimum number of trustees is maintained.	YES
15) Whether the meetings are held regularly as provided in such instrument.	YES
16) Whether the minute book of the proceedings of the meeting is maintained.	YES, SUBJECT TO OUR REPORT
17) Whether any of the trustees has any interest in the investment of the trust.	NO
18) Whether any of the trustee is a debtor or creditor of the trust.	NO
19) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly compiled with by the trustees during the period of audit.	NO
20) Any special matter the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	SUBJECT TO OUR REPORT ENCLOSED SEPARATELY

FOR UDAY KUKADE & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN.NO.-113363 W

CA. UDAY N. KUKADE
(PROPRIETOR)
MEMBERSHIP NO. 046233
Place : Pune
Date : 24th Oct 2020

THE WESTERN MAHARASHTRA
TAX PRACTITIONERS ASSOCIATION

(PRESIDENT)
(SECRETARY)
(TREASURER)





THE MAHARASHTRA PUBLIC TRUST ACT, 1950.

SCHEDULE IX C (Vide Rule-31)

Statement of Income liable to contribution for the year ending 31st MARCH, 2020

NAME OF THE PUBLIC TRUST:- THE WESTERN MAHARASHTRA TAX PRACTITIONER'S ASSOCIATION

ADDRESS :- 602, SHUKRAWAR PETH, PUNE-411002

REGI. NO:- F-1861

PAN:- AAATT1337P

	AS AT 31.03.2020
I) INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT [SCHEDULE IX]	4,963,376.50
SECTION 58 AND RULE 32 :	
1. Donation received from other Public Trust and Dharmadas.	This is purely An Educational Institution, Hence this provision is Not Applicable.
2. Grants received from government and local authorities.	
3. Interest in Sinking or Depreciation Fund.	
4. Amount spent for the purpose of secular education.	
5. Amount spent for the purpose of medical relief.	
6. Amount spent for the purpose of veterinary treatment of animals.	
7. Expenditure incurred from donation for distress caused by scarcity, drought, flood, fire or other natural calamity.	
8. Deductions out of income from lands used for agricultural purposes	
a) Land Revenue and Local Fund Cess	
b) Rent payable to superior landlord	
c) Cost of production, if lands are cultivated by trust	
9. Deduction out of income from land used for non-agricultural purpose.	
a) Assessment, Cesses and other Government or Municipal taxes.	
b) Ground rent payable to the superior landlord.	
c) Insurance premium.	
d) Repairs at 10per cent of gross rent of building	
e) Cost of collection at 4per cent of gross rent of buildings let out.	
10. Cost of collection of income or receipts from securities, stock, etc. At 1per cent of such income.	
11. Deductions on account of repairs in respect of buildings not rented & yielding no income, at 10per cent of the estimated gross annual rent	
TOTAL EXPENSES ON THE OBJECTS	4,782,023.88
Gross Annual income chargeable to contribution	181,352.62

FOR UDAY KUKADE & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN.NO-113343 W

DR. UDAY N. KUKADE
(PROPRIETOR)

MEMBERSHIP NO. 046233

Place : Pune

Date : 24th Oct 2020

THE WESTERN MAHARASHTRA
TAX PRACTITIONERS' ASSOCIATION
(PRESIDENT) (SECRETARY) (TREASURER)



THE MAHARASHTRA PUBLIC TRUST ACT, 1950.
SCHEDULE VIII [SEE RULE 17(1)]-AS SUITABLY MODIFIED

NAME OF THE PUBLIC TRUST:- THE WESTERN MAHARASHTRA TAX PRACTITIONER'S ASSOCIATION
ADDRESS :- 602, SHUKRAWAR PETH, PUNE-411002.

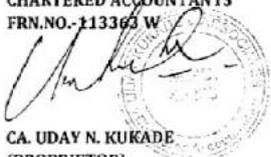
REGL NO:- F-1861

PAN:- AAATT1337P

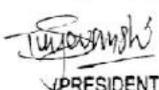
BALANCE SHEET AS ON 31ST MARCH, 2020

FUNDS AND LIABILITIES	AS AT 31.03.2020
TRUST FUND OR CORPUS AND LIFE MEMBERSHIP FUND:-	
BALANCE AS PER LAST BALANCE SHEET:-	3,161,819.00
LESS:- ADJUSTMENTS DURING THE YEAR	80,412.10
ADD:- LIFE MEMBERSHIP FEES	142,500.00
	3,223,906.90
OTHER EARMARKED FUNDS: [CREATED UNDER PROVISION OF TRUST DEED OR SCHEME OR OUT OF THE INCOME]	
BUILDING FUND	1,757,474.35
LATE ADV. GHANEKAR A. P. MEMORIAL LECTURE FUND	200,000.00
LIBRARY FUND	106,026.00
MEMBERS WELFARE FUND-AS PER LAST YEAR	86,001.00
	2,149,501.35
LIABILITIES:-	
OUTSTANDING EXPENSES	-
SALARY PAYABLE	11,800.00
TELEPHONE EXPS PAYABLE	1,407.00
SUNDRY CREDITORS	82,078.60
GST PAYABLE	87,362.70
TDS PAYABLE	5,799.00
PROFESSION TAX PAYABLE	5,200.00
ADVANCE - NATIONAL TAX CONFERENCE 2020	65,490.00
ADVANCE - LIFE MEMBERSHIP	7,500.00
AMOUNT PAYABLE TO BANK	78,030.00
	344,667.30
INCOME AND EXPENDITURE ACCOUNT:-	
BALANCE AS PER LAST BALANCE SHEET:-	4,887,414.78
LESS:- APPROPRIATIONS,IF ANY	-
ADD:- SURPLUS FOR THE YEAR	181,352.62
	5,068,767.40
TOTAL	10,786,842.95

FOR UDAY KUKADE & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN.NO.-113363 W


CA. UDAY N. KUKADE
(PROPRIETOR)
MEMBERSHIP NO. 046233
Place : Pune
Date : 24th Oct 2020

THE WESTERN MAHARASHTRA
TAX PRACTITIONERS ASSOCIATION

 (PRESIDENT)  (SECRETARY)  (TREASURER)





THE MAHARASHTRA PUBLIC TRUST ACT, 1950.
SCHEDULE VIII [SEE RULE 17(1)]-AS SUITABLY MODIFIED

NAME OF THE PUBLIC TRUST:- THE WESTERN MAHARASHTRA TAX PRACTITIONER'S ASSOCIATION
ADDRESS :- 602, SHUKRAWAR PETH, PUNE-411002.

REGI. NO:- F-1861

PAN:- AAATT1337P

BALANCE SHEET AS ON 31ST MARCH, 2020

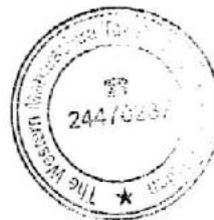
PROPERTY AND ASSETS	AS AT 31.03.2020
IMMOVEABLE PROPERTIES:-OFFICE BUILDING	
AS PER SCHEDULE ENCLOSED	
SUITABLY CLASSIFIED,GIVING MODE OF VALUATION	4,224,384.00
ADJUSTMENTS DURING THE YEAR:	
ADD:- PURCHASES	1,027,160.00
LESS:- DEPRECIATION	473,976.00
	4,777,568.00
OTHER FIXED ASSETS:-AS PER SCHEDULE ENCLOSED	
BALANCE AS PER LAST BALANCE SHEET:	619,083.00
ADDITIONS DURING THE YEAR:-	151,917.42
TOTAL	771,000.42
DEPRECIATION DURING THE YEAR	105,465.42
WRITTEN DOWN VALUE OF FIXED ASSETS AS PER SCHEDULE 2 ENCLOSED	665,535.00
TOTAL FIXED ASSETS FOR INFORMATION AS WDV	5,443,103.00
INVESTMENTS:- FIXED DEPOSITS	4,585,016.00
ADD: ACCRUED INTEREST ON FDR	232,173.00
SHARES-YADAV VYAPAR BHAVAN CO-OP.HSH.SCV.LTD	250.00
ADVANCES/OTHER ASSETS:	
ADVANCES	20,885.00
DEPOSITS-MSEDC LTD.	12,000.00
INCOME TAX REFUND RECEIVABLES (FY 18-19)	16,631.00
INCOME TAX REFUND RECEIVABLES (FY 19-20)	3,647.00
	53,163.00
CASH AND BANK BALANCES:	
CASH AT BANK	463,405.95
CASH IN HAND	9,732.00
	473,137.95
TOTAL	10,786,842.95

FOR UDAY KUKADE & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO.-113363 W

CA. UDAY N. KUKADE
(PROPRIETOR)
MEMBERSHIP NO. 046233
Place : Pune
Date : 24th Oct 2020

THE WESTERN MAHARASHTRA
TAX PRACTITIONERS ASSOCIATION

(PRESIDENT) (SECRETARY) (TREASURER)





THE MAHARASHTRA PUBLIC TRUST ACT, 1950.
SCHEDULE IX [SEE RULE 17(1)]-AS SUITABLY MODIFIED

NAME OF THE PUBLIC TRUST:- THE WESTERN MAHARASHTRA TAX PRACTITIONER'S ASSOCIATION
ADDRESS :- 602, SHUKRAWAR PETH, PUNE-411002

REGI. NO:- F-1861

PAN:- AAATT1337P

INCOME	AS AT 31.03.2020
RECEIPTS :	
ADVERTISEMENT & SPONSORSHIP RECEIPTS	635,013.00
COURSES AND SEMINARS	2,848,602.50
SALE OF REFERENCERS 2019-20 & BARE ACT PUBLICATION	155,870.00
MEMBERSHIP FEES	211,987.00
INTEREST RECEIVED ON FD/SB ACCOUNT	431,803.00
INTEREST RECEIVED ON I.T REFUND	395.00
AMOUNTS WRITTEN OFF	5,600.00
DISCOUNT RECEIVED	6,780.22
MISC. INCOME	679.06
	4,296,729.78
DONATIONS RECEIVED :	656,646.72
TOTAL	4,953,376.50

FOR UDAY KUKADE & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN.NO.-113363 W

CA. UDAY N. KUKADE
(PROPRIETOR)
MEMBERSHIP NO. 046233
Place : Pune
Date : 24th Oct 2020

THE WESTERN MAHARASHTRA
TAX PRACTITIONERS ASSOCIATION

(PRESIDENT)
(SECRETARY)
(TREASURER)





NAME OF THE PUBLIC TRUST:- THE WESTERN MAHARASHTRA TAX PRACTITIONER'S ASSOCIATION
 ADDRESS :- 602, SHUKRAWAR PETH, PUNE-411002
 REGI. NO:- F-1861 PAN:- AAATT1337P

SCHEDULE NO. 1**EXPENSES ON THE OBJECTS OF THE TRUST FOR THE YEAR ENDED ON 31ST MARCH,2020**

PARTICULARS	AS AT 31.03.2020
EXP. 13TH CERTIFICATE COURSE	263,741.00
ELECTRICITY EXP.	55,820.00
EXPS. FUNTIONS & EVENTS CELEBRATIONS	80,174.50
LOCAL CONVEYANCE	24,510.00
OFFICE & GENERAL EXPENSES	23,161.24
PMC TAX	67,987.00
POSTAGE AND COURIERS CHARGES	7,002.00
PRINTING & STATIONERY	31,860.00
TELEPHONE EXPENSES	21,837.00
PURCHASE OF REFERENCERS 2019-20	130,000.00
NATIONAL TAX CONFERENCE 2019	1,831,085.88
NATIONAL TAX CONFERENCE 2020	13,335.00
EXP. SEMINAR ON GST & I.TAX 13.07.2019	207,690.70
BUDGET LIVE TELECAST EXPENSES	7,265.00
REFERENCERS, DIARIES & STUDY MATERIAL TRANSPORT EXPS	2,350.00
TAX TRIBUNE EXPENSES	143,460.00
EXP. AGM ON 13.09.2019	103,482.00
EXP. SPORT & CULTURE COMMITTEE	11,320.00
FOUNDATION DAY EXP	44,000.00
MCM EXPENSES	3,527.00
MEETING EXPENSES	18,742.00
TILGUL SAMARAMBHA EXPENSES	13,693.00
DIWALI FESTIVAL EXPENES	27,590.00
EXP. GRATITUDE AWARD 03.08.2019	71,380.00
GST BOOKS FOR SALE	31,282.00
EXP GST PRACTITONER COURSE 07.06.2019	57,777.00
EXP GST CRASH COURSE 20.11.2019	225,809.00
EXP. WORKSHOP ON 23.3.2019	1,425.00
EXP. WORKSHOP ON 30.3.2019	3,611.00
EXP. WEBINAR EXPS 15.01.2020	7,218.00
EXP. WORKSHOP ON GST 22.06.2019	5,955.00
EXP. WORKSHOP ON GST 05.10.2019	8,066.00
EXP. WORKSHOP ON GST 29.02.2020	4,300.00
WEBSITE EXPENSES	14,000.00
REPAIRS & MAINTAINANCE	58,033.00
EXP. STUDY CIRCLE MEETING ON 13.04.2019	3,709.00
EXP. STUDY CIRCLE MEETING ON 07.12.2019	1,645.00
EXP. STUDY CIRCLE MEETING ON 15.12.2019	6,051.00
EXP. STUDY CIRCLE MEETING ON 21.09.2019	4,200.00
AUDIT FEES	27,500.00
SALARY -MR NARESH YEMUL	156,525.00
SALARY -MR RUPESH NAGALE	295,650.00
BANK CHARGES	6,314.10
FINANCIAL CHARGES	7,910.48
INSURANCE - OFFICE & LIFT	8,668.00
SOCIETY MAINT. CHARGES	61,920.00
ROUNDING OFF	0.56
DEPRECIATION	579,441.42
TOTAL	4,782,023.88

FOR UDAY KUKADE & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN NO. -113363 W

CA. UDAY N. KUKADE
 (PROPRIETOR)
 MEMBERSHIP NO. 046233
 Place : Pune
 Date : 24th Oct 2020

THE WESTERN MAHARASHTRA
 TAX PRACTITIONERS ASSOCIATION

(PRESIDENT) (SECRETARY) (TREASURER)



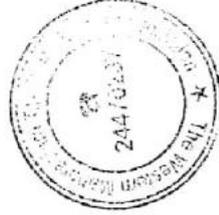


NAME OF THE PUBLIC TRUST:- THE WESTERN MAHARASHTRA TAX PRACTITIONERS' ASSOCIATION
ADDRESS :- 602, SHUKRAWAR PETH, PUNE-411002

REGD NO:- F-1861 PAN:- AAATT1337P

SCHEDULE NO. 2
FIXED ASSETS AS ON 31ST MARCH, 2020

PARTICULARS	OPENING BALANCE AMT-RS	ADDITIONS AMT-RS	DEPRECIATION AMT-RS	CLOSING BALANCE AMT-RS
Furniture and Fixture at WDV	670,818.00	0.00	67,082.00	603,736.00
Table-Tennis Table	7,803.00	0.00	780.00	7,023.00
Office Premises no 1 28.08.2017 Haveli-1	1,503,252.00	0.00	150,325.00	1,352,927.00
Office Premises no 2 12.10.2017 Haveli-1	1,348,083.00	0.00	134,808.00	1,213,275.00
Office Premises old	694,428.00	0.00	69,443.00	624,985.00
Office Premises New	4,224,384.00	1,027,160.00	51,538.00	975,622.00
		1,027,160.00	473,976.00	4,777,568.00
Cycle-Heromtyro 25	1,241.00	0.00	186.00	1,055.00
Invertors	54,043.00	1,525.42	8,335.42	47,233.00
Machinery	536,171.00	0.00	80,426.00	455,745.00
Mobile at WDV for Staff	8,746.00	0.00	1,312.00	7,434.00
Projectors	12,920.00	147,050.00	12,967.00	147,003.00
Speakers	4,649.00	0.00	697.00	3,952.00
water Dispenser	1,283.00	0.00	193.00	1,090.00
Laptop	15.00	0.00	6.00	9.00
Software	15.00	0.00	6.00	9.00
Computer Peripherals	-	3,342.00	1,337.00	2,005.00
	619,083.00	151,917.42	105,465.42	665,535.00
TOTAL	4,843,467.00	1,179,077.42	579,441.42	5,443,103.00



THE WESTERN MAHARASHTRA
TAX PRACTITIONERS ASSOCIATION
(Signature)
(PRESIDENT) (SECRETARY) (TREASURER)

FOR UDAY KUKADE & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN.NO.-113368 W
(Signature)
CA. UDAY N. KUKADE
(PROPRIETOR)
MEMBERSHIP NO. 046233
Place : Pune
Date : 24th Oct 2020



THE MAHARASHTRA PUBLIC TRUST ACT, 1950

SCHEDULE VIII[SEE RULE 17(1)]-AS SUITABLY MODIFIED

NAME OF THE PUBLIC TRUST:- THE WESTERN MAHARASHTRA TAX PRACTITIONER'S ASSOCIATION

ADDRESS :- 602, SHUKRAWAR PETH, PUNE-411002

PARTICULARS	AS AT 31.03.2020		%
	AMOUNT (RS.)	AMOUNT (RS.)	
[A] INCOME AND EXPENDITURE ACCOUNT- CREDIT SIDE TOTAL		4,963,376.50	
[B] INTEREST ON SAVING /FIXED DEPOSIT ACCOUNT ON I.T.REFUND	431,803.00 395.00	432,198.00	
[C] OTHER INCOME[A]-[B]		4,531,178.50	
[D] NET OTHER INCOME[C]		4,531,178.50	
[E] GROSS TOTAL INCOME[C]+[B]		4,963,376.50	
[F] LESS: [1] EXPENDITURE ON THE OBJECTS OF THE TRUST [2] LESS: DEPRECIATION [3] NET EXPENDITURE=[NO.1]LESS[NO.2]	4,782,023.88 579,441.42		
		4,202,582.46	85%
[4] FIXED ASSET PURCHASE DURING THE YEAR AMOUNT TO Rs. 11,79,077.42 FOR BALANCE OUT OF 85%		760,794.04	15%
		4,963,376.50	100%
[5] MAXIMUM ACCUMULATION 15% OF INCOME [E]TOTAL INCOME NOT BEING NEGATIVE [F] TAX PAYABLE		- 0.00	

FOR UDAY KUKADE & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN.NO.-113363 WCA. UDAY N. KUKADE
(PROPRIETOR)
MEMBERSHIP NO. 046233
Place : Pune
Date : 24th Oct 2020THE WESTERN MAHARASHTRA
TAX PRACTITIONERS ASSOCIATION
(PRESIDENT) (SECRETARY) (TREASURER)







Pay Taxes | Not Less | Not More



13th Certificate Course Opening



**13th Certificate Course -
Publication of Course Study Book**



New Office Opening



Tilgul Samarambha at CGST Office Pune



Tilgul Samarabh at SGST Office Mazgaon (Mumbai)



**Felicitation of CA Umesh Sharma in
Late A B Ghanekar Menorial Lecture**



Womens Day Celebration



Laxmi Poojan at Association 2019



Virtual National Tax Conference - Dynan Sangam-2020



Virtual National Tax Conference - Dynan Sangam-2020



Virtual National Tax Conference - Dynan Sangam-2020



Congratulation to all WMTPA

T.B. LULLA MEMORIAL FUND FOR BEST ORGANIZER FOR OUTSTATION SEMINAR.

WMTPA under presidentship of Shri. Sharad Suryawanshi



BEST PAPER WRITER IN 44TH RESIDENTIAL REFRESHER COURSE

Shri. Umesh Patwardhan Presented paper on the Topic - Adjudication, Interest, Penalties and Departmental Audit under GST.



SIGNIFICANT TEAM WORK

Shri. Narendra Sonawane

L & R Committee (Pune), outstation seminar Committee and outstation membership committee



Sanitizer And Mask Distribution



Felicitation In GSTPAM Office, Mumbai