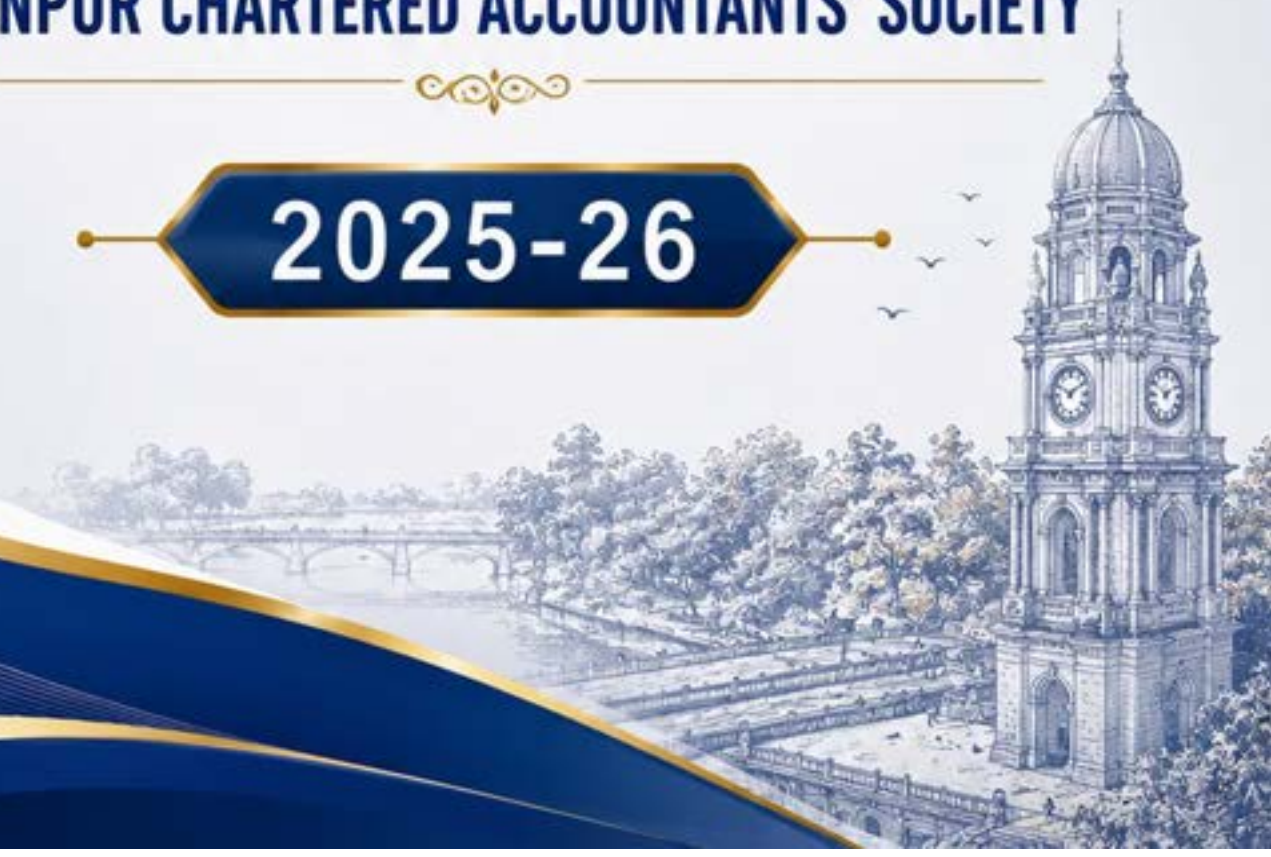




# 39<sup>TH</sup> ANNUAL REPORT

KANPUR CHARTERED ACCOUNTANTS' SOCIETY

2025-26



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# Managing Committee 2025-26



CA Akhilesh Tiwari  
President



CA Vineet Roongta  
Vice-President



CA Nitin Omar  
Secretary



CA Vaibhav Gupta  
Joint-Secretary



CA Akash Gupta  
Treasurer

## Executive Members



CA Akhilash Kishore  
Bajpai



CA Akhilesh Krishna  
Srivastava



CA Niteesh  
Chandra Shukla



CA Pratham Singh



CA Raj Kumar Gupta



CA Rajiv Kumar Gupta



CA Shiva Kant Tiwari



CA Shivansh Mehra



CA Shreyshth Godhwani



CA Suryansh Agarwal



CA Vishesh Shah



CA Vivek Beriwal

## Co-opted Members



CA Awadhesh Mishra  
IPP



CA Deep Mishra



CA Maneesh Srivastava



CA Prashant Verma

# MANAGING COMMITTEE ATTENDANCE

Particulars			Date of Meeting								
S. No.	Name	Designation	01/07/25	02/09/25	09/10/25	15/01/25	20/02/25	16/03/25	25/04/25	04/06/26	04/06/26
1	CA Akhilesh Tiwari	President	P	P	P	P	P	P	P	P	P
2	CA Vineet Roonala	Vice-President	P	P	P	P	LOA	P	P	P	P
3	CA Nifin Kumar Omar	Secretary	P	P	P	P	P	P	P	P	P
4	CA Vaibhav Gupta	Joint Secretary	P	P	P	P	P	P	P	P	P
5	CA Akash Gupta	Treasurer	P	P	P	P	P	P	LOA	P	P
6	CA Awadhesh Mishra	IPP	P	LOA	Ab	Ab	P	P	Ab	Ab	Ab
7	CA Abhilash Kishore Bajpai	Executive Member	P	LOA	LOA	P	LOA	P	P	P	P
8	CA Akhilesh Krishna Srivastava	Executive Member	P	LOA	LOA	LOA	P	P	LOA	LOA	LOA
9	CA Niteesh Chandra Shukla	Executive Member	P	LOA	Ab	LOA	Ab	P	P	P	P
10	CA Pratham Singh	Executive Member	LOA	P	Ab	Ab	Ab	Ab	Ab	Ab	Ab
11	CA Raj Kumar Gupta	Executive Member	P	P	Ab	Ab	Ab	Ab	Ab	Ab	Ab
12	CA Rajiv Kumar Gupta	Executive Member	P	P	P	P	P	P	Ab	Ab	Ab
13	CA Shiva Kant Tiwari	Executive Member	P	P	P	LOA	P	LOA	LOA	LOA	LOA
14	CA Shivansh Mehra	Executive Member	P	LOA	Ab	Ab	Ab	Ab	P	Ab	Ab
15	CA Shreyvshth Godhwani	Executive Member	Ab	LOA	P	Ab	P	P	P	Ab	Ab
16	CA Suryansh Agarwal	Executive Member	P	LOA	P	P	P	P	P	P	P
17	CA Vishesh Shah	Executive Member	P	LOA	Ab	LOA	Ab	LOA	P	P	P
18	CA Vivek Beriwal	Executive Member	P	LOA	LOA	Ab	LOA	P	LOA	P	P
19	CA Deep Mishra	Co-opted Member	NA	P	P	P	P	P	P	Ab	Ab
20	CA Maneesh Srivastava	Co-opted Member	NA	P	P	P	P	P	LOA	P	P
21	CA Prashant Verma	Co-opted Member	NA	LOA	P	P	P	P	P	P	P

# OUR VISION

Empowering Professionals • Upholding Ethics • Serving Society



01

## PROFESSIONAL EXCELLENCE

Enhancing knowledge, skills, and continuous learning for members.



02

## ETHICAL LEADERSHIP

Promoting integrity, transparency, and accountability in the profession.



03

## COMMUNITY ENGAGEMENT

Contributing to financial awareness and regional economic growth.



04

## ADVANCEMENT OF PROFESSION

Representing and strengthening the interests of Chartered Accountants.



05

## MEMBER SUPPORT

Providing guidance, resources, and opportunities for professional growth.



**KCAS** — *Together Towards Excellence & Service*

# About KANPUR CHARTERED ACCOUNTANTS' SOCIETY (KCAS)



**KCAS**  
— ESTD. 1987 —



The Kanpur Chartered Accountants' Society (KCAS) is a prominent professional body dedicated to the development and support of chartered accountants in the Kanpur region. Established with the objective of promoting the highest standards of professional competence and ethical standards among its members, KCAS plays a pivotal role in the local accounting community.

## OUR COMMITMENT TO MEMBERS



### Continuous Professional Development

KCAS is committed to providing its members with opportunities for continuous professional development, networking, and knowledge sharing.



### Programs & Knowledge Sharing

Through a variety of programs, seminars, workshops, and conferences, the society ensures that its members stay updated with the latest developments in the field of accounting, taxation, and finance.



### Collaboration & Engagement

The society also actively engages with other professional bodies and associations to foster a collaborative environment that enhances the overall quality and scope of the accounting profession.



### Community Service

Additionally, KCAS is involved in community service and social welfare activities, reflecting its commitment to contributing positively to society.

## GOVERNANCE & FOCUS



With a robust governance structure, including a dynamic Managing Committee, KCAS ensures that its activities are aligned with the needs and expectations of its members.



The society's strategic initiatives are focused on enhancing the professional capabilities of its members, advocating for their interests, and contributing to the broader economic and social well-being of the community.



Through its dedicated efforts, KCAS continues to uphold its mission of fostering excellence in the accounting profession and supporting the professional growth of its members.



**EMPOWERING  
PROFESSIONALS**



**UPHOLDING  
ETHICS**



**BUILDING A  
STRONGER FUTURE**

Together, we empower professionals and strengthen the future of the accounting profession.

Managing Committee Report of Kanpur Chartered Accountants' Society for the Term 2025-26

Dear Members,

It gives me immense pleasure and honour to present the Managing Committee Report of the Kanpur Chartered Accountants' Society (KCAS) for the term 2025-26. The year has been marked by professional excellence, meaningful engagement, knowledge-sharing initiatives, and strengthened fellowship amongst members.

Throughout the year, the Managing Committee remained committed towards enhancing professional competency, promoting ethical values, creating networking opportunities, and strengthening the relationship between professionals, regulatory authorities, and allied associations. With the active participation and unwavering support of our members, KCAS successfully organized various seminars, webinars, outreach programs, and fellowship activities that significantly contributed towards the professional development of our fraternity.

Our collective efforts have been directed towards ensuring that the Society continues to evolve with changing professional dynamics while upholding the values and traditions of KCAS. The year witnessed enthusiastic participation from members across all activities, reflecting the trust and confidence reposed in the Managing Committee.

### [1. A New Journey Commenced with CA Day Celebration with Respect and Gratitude](#)

On 1st July, 2025, the Committee commenced its tenure by celebrating **CA Day** and paying tribute to the invaluable contribution of our Past Presidents. The program was well attended by Past Presidents along with past and present RCMs and CCMs of Kanpur.

Each dignitary was warmly welcomed with garlands and shawls as a token of respect and appreciation. The event was emotionally enriching and reflected the strong legacy and unity of our professional fraternity.

The blessings, guidance, and words of encouragement received from our senior members and Past Presidents inspired the Committee and reinforced their assurance of continuous support in all future initiatives and endeavours of the Society.

### [2. Professional Development and Training:](#)

#### **Webinars & Technical Sessions**

The Society organized various webinars and technical sessions during the year on emerging professional issues and regulatory developments:

On 19th July 2025, a **Webinar on “GST Refunds”** was conducted by **CA Ankit Somani, Past RCM (CIRC)** of ICAI, wherein various practical issues relating to GST refunds were discussed in detail. More than 80 participants attended the program.

- On 2nd August 2025, a **Webinar on “Issues in Non-Corporate Financial Statements”** was addressed by **Past President of ICAI, CA Manoj Fadnis ji**. The session proved highly informative and benefitted more than 100 participants.

- On 8th August 2025, a **Webinar on “Critical Issues in GST including Assessment Proceedings”** was delivered by **renowned speaker CA (Dr.) Arpit Haldia**. The program received an overwhelming response from members.

- On 27th December 2025, a **Webinar on “SPREE Scheme (Registration Amnesty) & Amnesty Scheme 2025 (Litigation Relief)”** was conducted by **Shri K. C. Jha, Regional Director, Employees’**

State Insurance Corporation, U.P. Region. More than 40 members joined the program.

### **Seminars & Knowledge Sharing Programs**

On 11th November 2025, KCAS organized a **Seminar on “Wealth Management and Impact of GST 2.0”** by financial expert **Shri Pravin K. Dwivedi** from Lucknow at Ruby Hall, Ganges Club, Arya Nagar, Kanpur.

- On 22nd January 2026, a **Seminar on “New Income Tax Act, 2025”** was organized at Ganges Club, Arya Nagar, Kanpur, wherein eminent speaker Our **Past President CA Rajeev Mehrotra ji** addressed various important aspects of the proposed law. The program witnessed participation of more than 100 members.

- On 27th March 2026, KCAS conducted a **Seminar on “Decoding Bank Branch & Concurrent Audit”** by eminent speaker Our **Past President CA Anil K. Saxena ji** at Ruby Hall, Ganges Club, Kanpur. More than 70 participants benefitted from the session.

### **3. Networking, Fellowship & Residential Refresher Course**

After several years, KCAS proudly revived its traditional Residential Refresher Course (RRC) and **organized the 19th Residential Refresher Course at Hotel Radisson, Varanasi** from 21st August to 24th August 2025.

The program offered a perfect blend of professional learning and fellowship. Members visited Shri Kashi Vishwanath Temple, witnessed the divine Ganga Aarti through Alaknanda Cruise, and also explored Sarnath and local sightseeing destinations.

The RRC included four highly enriching technical sessions:

1. **“Issues in Charitable Trusts”** by **CA Ashish Kapoor** from Lucknow
2. **“Navigating the New Guidance Note on Tax Audit 2025 – Key Changes & Common**

Pitfalls Identified by ICAI Quality Review Board” by **CA Vishal Singh** from varanasi

3. **“Recent Issues in GST”** by **CA (Adv.) Jatin Harjai** from Jaipur

4. **“Non-Traditional Avenues for Chartered Accountants”** by **CA Krishna Mittal** from Agra

A total of 29 members participated in the program and enjoyed the hospitality, fellowship, cultural evening, musical night, and gala dinner organized during the event.

The Residential Refresher Course not only enhanced the professional knowledge of members but also strengthened the spirit of unity, fellowship, and collective growth within the fraternity. The program served as a perfect platform where learning blended seamlessly with cultural heritage, spiritual experiences, and networking opportunities.

The scenic and spiritually vibrant city of Varanasi added a unique charm to the event, making the entire experience intellectually enriching and personally rejuvenating for all participants. The overwhelming response and active participation of members reflected the Society’s continued commitment towards professional excellence and member engagement.

The Society expresses its heartfelt gratitude to **Chairman CA Naveen Bhargava, RRC Advisor CA Atul Mehrotra**, CA Gyan Prakash Gupta, CA Dr. Rajesh Mehara and CA Deep Kumar Mishra, and CA Prashant Verma for their tireless efforts, visionary planning, and exemplary coordination in organizing this grand and memorable event. Their dedication and hospitality ensured a delightful and enriching experience for every participant and brought immense prestige to the Society.

### **4. Engagement with Government Authorities & Professional Associations**

KCAS continued to strengthen its association with various professional bodies, trade organizations,

and government departments through collaborative programs and outreach initiatives.

- On 3rd December 2025, in association with the Income Tax Department U.P. (West) & Uttarakhand, Merchant Chamber of Uttar Pradesh, Kanpur Income Tax Bar Association, and National Direct Tax Tribunal Bar Association, KCAS organized an **Interactive Session on “Compliance under Income Tax Act & Taxpayer Services”** at Sir Padampat Singhania Auditorium, Kanpur. The Chief Guest for the program was **Smt. Aparna Karan, IRS, Pr. CCIT, U.P. (West) & Uttarakhand.**

- On 18th December 2025, KCAS jointly organized a **Seminar on “Practical GST Litigation Decoded”** in association with MCUP, Dharmendra Academy of GST, KITBA, STBA, TBA-Kanpur, and Association of GST Tribunal Practitioners. The programme featured **eminent speakers CA Pritam Mahure from Pune and CA Arpit Haldia from Jodhpur.**

- On 7th February 2026, KCAS organized an **“Interactive Session on Union Budget 2026-27”** in association with KITBA and MCUP at Sir Padampat Singhania Auditorium, Civil Lines, Kanpur. The session was addressed **by CA (Dr.) D. R. Agarwal from Kolkata.**

- On 23rd April 2026, KCAS jointly organized **“Prarambh-2026”, a Mega Outreach Programme on Income Tax Act, 2025** and Income Tax Rules, 2026, in association with the Income Tax Department U.P. (West) & Uttarakhand, MCUP, and KITBA. The program was graced by **Shri Prasenjit Singh, IRS, Special Secretary & Member, CBDT as Chief Guest** and **Smt. Aparna Karan, IRS, Pr. CCIT U.P. (West) & Uttarakhand as Guest of Honour.**

## **5. Engagement & Institutional Participation**

KCAS actively participated in professional and governmental feedback initiatives during the year. The Society attended the Feedback Program organized by the Office of Commissioner, Central

Goods & Service Tax – Audit Commissionerate, Kanpur on 12th November 2025 and presented various practical issues and suggestions concerning GST implementation and compliance.

### **Participation in the Silver Jubilee Celebration of ITAT Lucknow Bench**

On 21st December, 2025, our Society had the honour of participating in the **Silver Jubilee Celebration Program organised by the Income Tax Appellate Tribunal, Lucknow Bench.** The prestigious event was graced by **Arjun Ram Meghwal, Hon’ble Minister of State for Law and Justice, Government of India, as the Chief Guest.**

The Society received a formal invitation from the Office of the ITAT, Lucknow Bench, to attend the occasion. Our participation in this landmark event further strengthened our professional association with the judicial and legal fraternity. During the programme, we also had the privilege of interacting with **Dr. Rajiv Mani, Secretary, Department of Legal Affairs.**

### **Refresher Course on the New Income Tax Act, 2025**

Further, in association with the Income Tax Department, KCAS organized a **series of a refresher course on the New Income Tax Act, 2025.**

These programs provided an excellent platform for interaction between departmental officers, IRS officials, and members of the Society, thereby strengthening professional coordination and fellowship. A total of following six sessions were being organized under this initiative.

1. On **Overview of Income Tax Act 2025** by Speaker CA **Govind Maheshwari** on 29<sup>th</sup> April 2026.

2. On **TDS Provisions under Income Tax Act 2025** by Speaker **CA Vishal Khanna ,Past President KCAS** on 8<sup>th</sup> May 2026.

3. On **Capital Gains Provisions under Income Tax Act 2025** by Speaker **CA Abhisak Pandey** Past RCM of CIRC of ICAI on 15<sup>th</sup> May 2026.

4. On **Profit & Gains from Business & Profession under Income Tax Act 2025** by Speaker **CA Dinesh Chandra Shukla** Past President **KCAS** on 29<sup>th</sup> May 2026.

5. On **Charitable Trusts & Institution under Income Tax Act 2025** by Speaker **CA Govind Krishna**.

6. On **Serach & Seizure under Income Tax Act 2025** by Speaker **CA Naveen Bhargava** Past Chairman **CIRC** of ICAI .

## **6. Celebrating Togetherness Through Cultural & Family Engagements**

### **Grand Deepawali Milan Celebration**

On 9<sup>th</sup> November, 2025, the Society organized a magnificent **Diwali Dhamaal** Celebration at Unnati Villa n Lawns, Tilak Nagar, Kanpur. The event witnessed enthusiastic participation from members and their families, creating an atmosphere filled with warmth, joy, and togetherness.

A variety of entertainment activities and gaming counters were specially arranged for children and families. The evening featured a vibrant Musical Night, exciting fun games for ladies and children, Mega Lucky Draws, Tambola, a Live Family Photo Corner, and several other engaging attractions. The programme provided a memorable opportunity for members to strengthen personal bonds beyond professional interactions.

The Society extends its sincere appreciation to **Convenor CA Naval Kapur** Past President **KCAS** and **Co-Convenor CA Sharad Sekhar Srivastava** Past President **KCAS** and **Co- Convenors CA Rajiv Kr Gupta, CA Vikas Mehrotra, CA Padmesh Bajpai and CA Akash Gupta** for their exceptional dedication, efficient management, and untiring efforts in making the event a resounding success. Their enthusiasm and attention to detail ensured a

delightful and memorable celebration for everyone present.

### **Memorable Family Picnic at Sadhna Greens Farm**

On 8<sup>th</sup> February, 2026, the Society organized a Family Picnic Program for members and their families at Sadhna Greens Farm House, Unnao. The event turned out to be a delightful outing filled with fun, laughter, and entertainment for all age groups.

The program included live musical performances by professional singers along with numerous recreational activities and games for ladies, children, and members. We express our sincere gratitude to Mrs. Sadhna Tiwari for graciously providing the venue for this wonderful gathering.

We also place on record our heartfelt appreciation to our Past Presidents for their valuable support and contribution towards the successful organisation of the program. This picnic marked a significant achievement for the Committee, as such a family gathering could be organised after gap of many years.

The Society expresses its heartfelt gratitude to convenors of the program **CA Arvind Kumar Jain** Past President **KCAS** and **CA Ajay Kumar Kedia** Past President **KCAS** for their priceless effort.

### **Holi Milan – Colours of Joy and Togetherness**

On 5<sup>th</sup> March, 2026, the Society celebrated the **Holi Milan Program** at Maharashtra Bhawan, Khalasi Line, Kanpur, with enthusiastic participation from members and their families.

The celebration was filled with colours, music, and festive cheer. The major attractions of the program included “**Phoolon ki Holi**”, a lively Musical Night featuring traditional Holi songs, and **the live screening of the India vs England Semi-Final Match of the T20 World Cup 2026 on a giant**

**screen**, which added immense excitement to the evening.

A special thanks to **CA Naveen Bhargava and CA Dharmendra Srivastava** for their unconditional contribution to conduct such wonderful and memorable event.

## **7. Beyond Profession: Fitness, Fellowship & Fun Through Cricket**

### **Late Shakuntala Srivastava Memorial T-20 Cricket League 2026**

In continuation of its commitment towards promoting fellowship, sportsmanship, and healthy interaction among members and students, the Kanpur Chartered Accountants' Society (KCAS) successfully organised the "**Late Shakuntala Srivastava Memorial T-20 Cricket League 2026**" from 10th February 2026 to 14th February 2026 at the prestigious OEF Ground, Cantt., Kanpur.

The tournament witnessed enthusiastic participation from six vibrant teams comprising Chartered Accountants and CA Students, creating a perfect blend of professional camaraderie and sporting spirit. The participating teams included:

1. **Team Gyan Tigers** – Sponsored by CA Gyan Gupta
2. **Team Ravens** – Sponsored by CA Vineet Roongta & CA Ankur Goyal
3. **Team Baba Warriors** – Sponsored by CA Shivam Bhatia
4. **Team Rahul Rangers** – Sponsored by CA Rahul Chandra
5. **Team Omkars** – Sponsored by CA Shishir Shukla
6. **Team Dhurandhar** – Sponsored by CA Vivek Beriwal

The tournament was conducted in a highly energetic and competitive atmosphere, with members and students displaying exceptional

enthusiasm, teamwork, and sportsmanship throughout the series.

After thrilling league-stage encounters, Team Ravens, Team Gyan Tigers, Team Baba Warriors, and Team Dhurandhar secured their places in the Semi-Finals. The Grand Finale was played between Team Ravens and Team Gyan Tigers in the gracious presence of senior members, Our **Chairman of CIRC CA Ankur Goyal** and enthusiastic supporters. Team Gyan Tigers emerged victorious and lifted the championship trophy amidst great applause and celebration.

The event turned out to be a memorable sporting extravaganza that strengthened the bond of friendship and unity within the fraternity while encouraging fitness, teamwork, and mutual interaction beyond professional boundaries.

The Society expresses its sincere gratitude to all the players, team sponsors, supporters, and members who contributed wholeheartedly towards the grand success of the tournament. Special appreciation is extended to **Convenor CA Gyan Gupta Past president KCAS and Co-Convenors CA Rahul Chandra, CA Anand Gupta, and CA Micky Bhatia** for their dedicated efforts, meticulous planning, and excellent coordination in making the event remarkably successful and memorable.

The Society also places on record its heartfelt thanks and deep gratitude to **CA Dharmendra Srivastava** for his invaluable contribution, encouragement, and support towards making this prestigious event a grand success.

## **8. Financial Performance**

KCAS continued to maintain a healthy financial position during the year through prudent financial management and disciplined utilization of resources. The Society remained committed towards investing in member-centric activities and professional development programs. Society resulted a net surplus of Rs. 1.39 Lakh. Detailed financial statements along with notes to accounts are enclosed with this report.

## Renewal under Income Tax Act

We are pleased to inform the members that during the year, the Society successfully received approval under Section 12AB(1)(b) for the period Assessment Year 2027-28 to Assessment Year 2036-37.

The Managing Committee places on record its sincere appreciation for the valuable efforts and dedication of CA Vineet Roongta for successfully completing this important assignment.

## A Thoughtful Contribution Towards Academic Excellence

The Society expresses its heartfelt gratitude and sincere appreciation to CA Anand Saxena Ji for his generous contribution of Rs. 50,000/- in cherished memory of his respected father, Late Shri I. S. Saxena Ji.

This noble contribution has been established as the “Late I. S. Saxena Memorial Fund”, with the objective of supporting and encouraging deserving and meritorious CA students who may require financial assistance in pursuing their professional education.

Under this initiative, a scholarship amount of Rs. 10,000/- along with the interest accrued on the invested fund shall be awarded every year for 5 years to deserving students, thereby creating a meaningful and lasting impact on the academic journey of aspiring Chartered Accountants.

The Society deeply appreciates this thoughtful gesture, which reflects a strong commitment towards educational empowerment and social responsibility. Such a noble initiative will undoubtedly inspire other members of the fraternity to contribute towards the welfare and advancement of future professionals.

The Society respectfully acknowledges the sentiments, vision, and generosity of CA Anand Saxena Ji in creating this memorable legacy in honour of Late Shri I. S. Saxena Ji.

## 9. Obituary

With profound grief and sorrow, the Kanpur Chartered Accountants’ Society mourns the sad demise of our esteemed members:

1. CA D. Rajpal
2. CA Sukhdev Singh
3. CA Swadesh Chandra Srivastava
4. CA Ashish Agarwal

Their contribution towards the profession and society shall always be remembered with deep respect and gratitude. We pray for eternal peace to the departed souls and convey our heartfelt condolences to the bereaved families.

## 10. Acknowledgements

At the outset, I express my sincere gratitude to all the Past Presidents of KCAS for their constant guidance, encouragement, and valuable support throughout the year. Their experience and mentorship have been a continuous source of inspiration for the Managing Committee.

I also place on record my heartfelt appreciation to all Office Bearers, Managing Committee Members, Chairmen, Co-Chairmen, Convenors, and volunteers for their dedicated efforts, teamwork, and active participation in successfully organizing various programs and initiatives during the year.

I extend special thanks to the Income Tax Department, Merchant Chamber of Uttar Pradesh, Kanpur Income Tax Bar Association, Sales Tax Bar Association, Tax Bar Association, Dharmendra Academy of GST, and all other associated organizations for their continued cooperation and support in fostering professional excellence and knowledge-sharing.

I further acknowledge the support extended by our members, sponsors, advertisers, printers, service providers, and well-wishers. Your trust and

encouragement have played a significant role in the successful functioning of the Society.

I am also very delighted to inform our members that We have given **our representation on allotment of a exclusive room for KCAS members in the new Income Tax Department building “Aaykar Bhawan “ being built at Khorya , Kanpur to Shri Shivdham Singh Bhadauria (Pr CIT Admin & TPS)** . I express sincere thanks to him for his assurance towards providing infrastructural support.

The Society places on record its sincere appreciation and heartfelt gratitude to **CA Akhilesh Tiwari, President of KCAS for the term 2025–26**, for his visionary leadership, unwavering commitment, and invaluable contribution towards the growth and success of the Society. Despite his professional commitments, he devoted his precious time, energy, and continuous efforts to ensure the successful execution of every program and activity organised during the year. His proactive approach, thoughtful guidance, and personal involvement helped in making each event memorable and meaningful for members.

The Society sincerely acknowledges his remarkable dedication and leadership, which played a pivotal role in making the year truly successful and eventful.

The strength and success of KCAS lies in the unity, trust, and active involvement of its members. I am confident that the incoming Managing Committee and Office Bearers will continue to uphold the legacy, values, and vision of the Society and take KCAS to greater heights.

I also convey my best wishes to the newly elected team for a successful and progressive tenure ahead.

## Conclusion

The year 2025-26 has been a year of meaningful achievements, professional growth, and renewed fellowship for KCAS. Through seminars, webinars, outreach programs, institutional collaborations, and member engagement activities, the Society continued its commitment towards excellence in the profession and service to the fraternity.

The accomplishments of the year are a reflection of the collective dedication of our members, the guidance of senior professionals, and the tireless efforts of the Managing Committee. As we move forward, KCAS shall continue striving towards professional excellence, ethical leadership, knowledge enhancement, and stronger community engagement.

With the continued support and active participation of our members, we are confident that KCAS will continue to scale new milestones in the years ahead.

Thank you for your continued support and association.

Warm Regards,

Sd/-

CA Nitin kumar omar  
Secretary  
Kanpur Chartered Accountants' Society (KCAS)

## NOTICE OF AGM

**Notice is hereby given that 39<sup>th</sup> (Thirty Ninth) Annual General Meeting** of the members of Kanpur Chartered Accountants' Society will be held on Saturday, **27<sup>th</sup> of June 2026** at **11:00 AM** at Shri Harihar Nath Shastri Bhawan, Khalasi Line, Kanpur to transact the following business:

1. To confirm and pass with or without modification the minutes of the previous Annual General Meeting held on 29<sup>th</sup> June, 2025.
2. To consider and adopt the Report of the Managing Committee for the year 2025-26 regarding the activities and affairs of the Kanpur Chartered Accountants' Society.
3. To consider and adopt the Audited Accounts and Auditor's Report of Kanpur Chartered Accountants' Society for the year ended 31<sup>st</sup> March 2026.
4. To appoint the Auditor of Kanpur Chartered Accountants' Society for the year 2026-27.
5. To Elect Managing Committee of Kanpur Chartered Accountants' Society for the year 2026-27.
6. To Consider any other matter with the permission of the Chair.

**For Kanpur Chartered Accountants' Society**

**CA Nitin kumar omar**

**(Secretary)**

**Place:** Kanpur

**Date:** 10 June 2026

## MEMBERSHIP STATISTICS

The new addition in Membership of KCAS is as under and the following members joined the family of KCAS as Life/ Ordinary Members:

S. No.	Name	ICAI Membership No.	Type of Membership
01	CA Rohan Tandon	484074	Life Membership
02	CA Aman Mishra	486954	Life Membership
03	CA Anurag Agarwal	453595	Life Membership
04	CA Alok Bansal	400027	Life Membership
05	CA Arth Raj Goyal	485927	Life Membership
06	CA Anshika Gupta	470305	Life Membership

The membership fees received from above member has been added to the corpus of the society.

The Managing Committee and all members wholeheartedly welcome it new members and look forward for their active participation in the activities of the Society.

The summary of KCAS membership as on this AGM date is as under:

Members as at last AGM (2025 Management Report)	733
Addition:	
In new Membership (as per details in para above of New Members)	06
Less:	
Reduction due to sad Demise	04
Total KCAS Membership as on this 39th AGM	735

Break-up of KCAS Membership:

Particulars	As on 38th AGM	As on 39th AGM
Total Founder Members	06	06
Total Life Members	725	727
Total Ordinary Members	02	02
Membership as on AGM	733	735

## COMMITTEES FOR 2025-26

<b>Residential Refresher Course Committee</b>	
CA Navin Bhargawa	Chairman
CA Atul Mehrotra	Advisor

<b>Non-Residential Refresher Course Committee</b>	
CA Shailesh Shah	Chairman
CA Vivek Khanna	Advisor

<b>Seminar Committee</b>	
CA Dinesh Shukla	Chairman
CA Vishal Khanna	Co- Chairman

<b>Direct Tax Committee</b>	
CA Rajiv Mehrotra	Chairman
CA Himanshu Kapoor	Co- Chairman

<b>Indirect Tax Committee</b>	
CA Ajay Kedia	Chairman
CA Piyush Agarwal	Co- Chairman

<b>Audit &amp; Assurance Committee</b>	
CA Anil K Saxena	Chairman
CA Anand Saxena	Co- Chairman

<b>Directory Committee</b>	
CA Nikhil Tandon	Chairman
CA Mahendra Nath	Co- Chairman

<b>Corporate Law Committee</b>	
CA Akshay Gupta	Chairman
CA Atul Agarwal	Co- Chairman

<b>Founders Day Committee</b>	
CA Narendra Kapoor	Chairman
CA Sanjeev Kapoor	Co- Chairman

# Year in Review : Program Highlights



New Office bearers of KCAS 2025—26 From Left CA Akash Gupta Treasurer, CA Vaibhav Gupta—Joint Secretary, CA Akhilesh Tiwari— President, CA Nitin K Omar—Secretary, CA Vineet Roongta— Vice President



वार्षिक आमसभा में मंचासीन अध्यक्ष अखिलेश तिवारी ( मध्य में), मंत्री नितिन ओमर (दाएं) व अन्य पदाधिकारी • जागरण

## अखिलेश तिवारी के सीएएस के अध्यक्ष, नितिन ओमर सचिव बने

जागरण संवाददाता, कानपुर : कानपुर चार्टर्ड अकाउंटेंट सोसाइटी (केसीएएस) की वार्षिक आम सभा में अखिलेश तिवारी को सर्वसम्मति से अध्यक्ष चुना गया। मर्चेंट्स चैंबर सभागार में आयोजित आम सभा में विनीत रंगटा उपाध्यक्ष बने।

वित्तीय वर्ष 2025-26 के लिए चुनी गई समिती में नितिन ओमर सचिव, वैभव गुप्ता संयुक्त सचिव और आनंद गुप्ता कोषाध्यक्ष बने। एएन सिंह को आडिटर बनाया गया।

सूर्याश अग्रवाल, प्रीतम सिंह, विवेक बेरीवाल, अभिलाष किशोर बाजपेई, शिवांश मेहरा, नितीश चंद्र शुक्ल, विशेष शाह, अखिलेश श्रीवास्तव, श्रेष्ठ गोधवानी, राजकुमार गुप्ता, शिवाकांत तिवारी तथा राजीव कुमार गुप्ता कार्यकारिणी सदस्य बने। धन्यवाद मनीष श्रीवास्तव ने दिया। स्वागत भाषण अवधेश मिश्रा ने दिया। कार्यक्रम में अमित पांडेय, आकाश गोयल, मलय गुप्ता, संदीप सरावगी, स्वाति माहेश्वरी आदि रहे।





KCAS New Executive Committee at AGM on 29th June 2025, along with CA Vishak Khanna (Election Officer) & CA Awadhesh Bajpai—IPP & CA Rahul Chandra (Secretary KCAS 2024-25)s

**Program on 1st July, 2025 on occasion of CA Day, 2025**



CA Akhilesh Tiwari Ji Giving Honor to Past President and Past RCM CA D C Shukla Ji. With CA Ankur Goyal (RCM-CIRC)





Lighting of Lamp of Inaguration session of 19th RRC, held at Radisson Hotel, Varanasi



19th Residential Refresher Course  
21st August 2025 to 24th August 2025 at Radisson Hotel Varanasi  
Kanpur Chartered Accountants Society

Delegates of 19th RRC, held at Radisson Hotel Varanasi







Welcome to KCAS Deepawali Program 2025









# Seminar on Topic Wealth Management and Impact of GST 2.0



# Seminar on Topic Wealth Management and Impact of GST 2.0 Contonue.....



## Representation Audit Commissionerate Sarvodaya Nagar



## Program On GST at MCUP, Civil lines Kanpur





# 'जीएसटी में अधिकारी नहीं, कम जानकारी कर रही उत्पीड़न'

जगरण संवाददाता, कानपुर : जीएसटी में अधिकारी नहीं टैक्स सलाहकारों को कम जानकारी हो उनका उत्पीड़न कर रही है। यह बात गुरुवार को मर्चेंट्स चैंबर ऑफ उत्तर प्रदेश में जीएसटी की पेचीदगियों पर आयोजित गोष्ठी में जुने से आए सीए प्रीतम माहुरे ने कही। उन्होंने कहा कि ईज आफ ड्रूइंग बिजनेस, जीएसटी में एंड आफ ड्रूइंग बिजनेस हो गया है। उन्होंने कहा साढ़े आठ साल बाद कहा जा सकता है कि ऐसा कोई सग नहीं जिसे जीएसटी ने ठग नहीं।

उन्होंने कहा कि जीएसटी अधिकारी जितनी भी नोटिस दे रहे हैं, परेशान कर रहे हैं, उसे नकारात्मक रूप में न लें। इसे अवसर के रूप में देखें। इन नोटिस के सामने अपने आपको साबित करें और दिखाएं कि कानून में सही तरह हम खड़े हैं। उन्होंने कहा कि बहुत से करदाता पहले दिन से जानते हैं कि उन्हें टैक्स

• जीएसटी की पेचीदगियों पर जुने से आए सीए प्रीतम माहुरे बोले

• सीए अर्पित हलदिया ने टिब्यूनल में अपील की प्रक्रिया बताई



कार्यशाला का शुभारंभ करते बंके लहोटी व (दाए से ) प्रदीप द्विवेदी, अखिलेश शिवारी, धर्मेद श्रीवास्तव, हरिओम गुप्ता, संतोष गुप्ता और शिशिर शुक्ला • जगरण

देना है, लेकिन वे कूट वाली स्कौम के इंटरजर में टैक्स नहीं चुकते। उन्होंने सीए और टैक्स सलाहकारों से सलू कहा कि अधिकारी अफक उत्पीड़न नहीं कर रहा। आपकी तैयारी ठीक न होना ही आपको परेशान कर रहा है। उन्होंने बताया कि टिब्यूनल

शुरू होने के बाद काम और ज्यादा बढ़ जाएगा। उन्होंने सलाह दी कि आधरभूत बलों से किसी मामले को देखना शुरू करें। इसके बाद केस को मजबूत करने के लिए दूसरे मामलों में दिए गए निर्णय को शामिल करें। उन्होंने कहा कि 90 प्रतिशत मामलों

में तो केस बनता ही नहीं। यह अधिकारी भी जानते हैं, लेकिन वह यह भी जानते हैं कि करदाता और टैक्स सलाहकार यह नहीं जानते, इसलिए नोटिस दी जाती है। उन्होंने सलाह दी कि सिर्फ सीए और अधिकता बनकर काम न करें। कंपनी के लिए उसके सौईओ के रूप में काम करें। एआइ से टैक्स सलाहकारों का कारोबार 10 गुणा बढ़ जाएगा। एआइ सारी कमियां जुटाकर अधिकारियों को दे दें और उस पर करदाता को नोटिस जारी होंगे। इन नोटिस का जवाब टैक्स सलाहकार ही दे सकेंगे।

दूसरे सत्र में जोधपुर से आए सीए अर्पित हलदिया ने कहा कि मार्च 2026 तक पारित किए गए प्रथम अपील के निर्णय के विरुद्ध अपील 30 जून 2026 तक दायित्व की जा सकेंगी। अपील अग्रन्तद्धन दायित्व होंगी। सभी आदेश, कालाजत, अपील

आधार अंग्रेजी में होंगे। मर्चेंट्स चैंबर ऑफ उत्र, कानपुर इनकम टैक्स बार एसोसिएशन, सेल्स टैक्स बार एसोसिएशन, कानपुर चार्टर्ड अकाउंटेंट सोसाइटी, एसोसिएशन आफ जीएसटी टिब्यूनल प्रैक्टिशनर्स व नालेज पार्टनर धर्मेद अकादमी आफ जीएसटी की गोष्ठी में उद्घाटन सत्र की अध्यक्षता चैंबर की जीएसटी समिति के चेयरमैन संतोष गुप्ता ने की। संचालन सीए संकल्प भल्ला ने किया। धन्ववाद शरद सिंघल ने किया। चैंबर के पूर्व अध्यक्ष बंके लहोटी, सीए धर्मेद श्रीवास्तव, सीए छवि जैन, अखिलेश शिवारी, शिशिर शुक्ला, प्रदीप द्विवेदी, एसपी सिंह, हरिओम गुप्ता, सीए शिवम ओमर, सुनील त्रिवेदी, मनीष श्रीवास्तव, आईडी भाटिया, एसएस निगम, पंकज श्रीवास्तव, विनीत रंगटा, नितिन ओमर, प्रसू मिया चौधरी, मोहम्मद सुहेल आदि उपस्थित रहे।

## News Paper coverage

# कारोबारी को नहीं हो रहा ईज ऑफ ड्रूइंग बिजनेस का एहसास

आठ वर्ष बाद भी विभाग एवं कारोबारियों के मध्य विवाद समाप्त नहीं हो रहा

कानपुर, 18 दिसम्बर: जीएसटी के 8 वर्ष पारित होने के बावजूद अभी भी विभाग एवं कारोबारियों के मध्य विवाद समाप्त नहीं हो पा रहे हैं। इसलिये कारोबारी ईज ऑफ ड्रूइंग बिजनेस का एहसास नहीं कर पा रहा है। वस्तुओं के कर की दरों के बर्गीकरण में



कार्यक्रम का दीपजलाकर शुभारंभ करते मुख्य अतिथि व अन्य।

राजस्व की सही प्राप्ति भी सुनिश्चित हो सकेगी। दूसरे तकनीकी सत्र में जोधपुर से आए सीए अर्पित हलदिया ने जीएसटी अधिकरण पीठ में अपील दायित्व करने की प्रक्रिया को विस्तारपूर्वक बताया। मार्च, 2026 तक पारित किए गए प्रथम अपील निर्णय के विरुद्ध अपील 30 जून 2026 तक दायित्व की जा सकेंगी। गोष्ठी की अध्यक्षता चैंबर की जीएसटी समिति के चेयरमैन संतोष कुमार गुप्ता ने किया। गोष्ठी का संचालन सीए संकल्प भल्ला द्वारा किया गया। अथार शरद सिंघल द्वारा दिया गया। गोष्ठी में बंके लहोटी, धर्मेद श्रीवास्तव, छवि जैन, शिवम ओमर, सुनील त्रिवेदी, प्रदीप कुमार द्विवेदी, मनीष श्रीवास्तव, एसपी सिंह, आईडी भाटिया, हरि ओम गुप्ता, एसएस निगम, पंकज श्रीवास्तव, अखिलेश शिवारी, विनीत रंगटा, नितिन ओमर, प्रसू मिया चौधरी, मो. सुहेल उपस्थित रहे।

प्रथम अपील निर्णय के विरुद्ध अपील 30 जून 2026 तक दायित्व की जा सकेंगी

विवाद उत्पन्न हो रहे हैं। यह बातें मर्चेंट्स चैंबर ऑफ उत्तर प्रदेश एवं कानपुर इनकम टैक्स बार एसोसिएशन, सेल्स टैक्स बार एसोसिएशन, कानपुर चार्टर्ड अकाउंटेंट्स सोसाइटी, एसोसिएशन आफ जीएसटी टिब्यूनल प्रैक्टिशनर्स एवं नालेज पार्टनर धर्मेद अकादमी ऑफ जीएसटी द्वारा आयोजित गोष्ठी में जुने से आये



GOVT. OF

Sl. No.	NAME
1	S. K. DIXI
2	S. K. BALCHANDRA
3	S. K. SINGH
4	S. K. SINGH
5	S. K. SINGH
6	S. K. SINGH
7	S. K. SINGH
8	S. K. SINGH
9	S. K. SINGH
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17	S. K. SINGH
18	S. K. SINGH
19	S. K. SINGH
20	S. K. SINGH

# टीडीएस-एडवांस टैक्स में गिरावट, पान मसाला खाते पर टैक्स नहीं चुकाते

अवगत संबन्धित कानपुर : अवगत विभाग का कर संग्रह पूरा करने में अनेक रतने चलत कानपुर इस विधीय वर्ष पिछड़ गय है। 15 दिसंबर को अवगत विभाग में एडवांस टैक्स की संसरी विकास जय करने की अधिकारी करीब है और उरामी कानपुर लख से 18.93 प्रतिशत घेरे है। टीडीएस (टैक्स डिटेन्ड्रेड एट सोर्स) जय करने में भी रतने के करदात घेरे है। इसने 3.32 प्रतिशत की नकारात्मक रतने अब तक टर्न की ज चुकी है। सोमवार को अवगत अधिकारीने ने मरिटरा पैर सभवार में अडररीय करीबत में उरामिने व करीबकारीने को इसकी जानकारी दी। वही, परिचय उरत प्रदेस-उरतरखंड की अवन मुक्त अवगत अनुक्त अरामी करण ने कहा कि करदात यतत लोके से घुट ले रहे हैं। विदेस में जो संवेति है, उसे विच रहे हैं। उनकी सरी जानकारी अवगत विभाग के पास है। विभाग नही चकत कि कोई करीबकारीने की जय। इसीर सुद ही करदात को सरी घेसवारी कर देने खीर। परिचय उरत प्रदेस-उरतरखंड को 44 हजार करोड़ रुपने का लख दिव



मरिटरा पैर सभवार में अवगत विभाग द्वारा अरामिने अडररीय करीबत का दीव जलकर सुवतथ करीब मुक्त अधिचि परिचय उरत प्रदेस उरतरखंड की अवन मुक्त अवगत अनुक्त अरामी करण, साथ में अवन अवगत अनुक्त डा. शिवरतन सिंह मरिटरा ( वर से दूसरे )। साथ में करीबत में उरामिने सौर, उरामी व अन्य अवगत गय है। ऐसो में एडवांस टैक्स व टीडीएस में निर्मेतिव रतने सरी नहीं है। पूरे देस में जो भी पान मसाला बनत है, उसकी सुवतथ कानपुर से ही हुई है। वहां जवदार लोत पान मसाला खाते हैं और टैक्स नहीं चुकवत जय। इसकी लंकर उनके अधिकारीने से मुताबत की है। जहां से टैक्स अरत है, उसका 80 प्रतिशत हिस्स उरती क्षेत्र के विकास के लिए मिलात है। हमें अथत रीय खीर ही टैक्स का लख पूरा करवत ही होत। कहा कि

रतने जेसरी की सुव खरीदरी कर रहे हैं, लेकिन टैक्स नहीं दे रहे। वह बहुत जयत चकर नहीं निकलरी, लेकिन जानकारी है कि कानपुर में बिजनेस अथत चलत रत है। अब अथती रीदरी विच रहे हैं। इसीर एडवांस टैक्स भी लोके से जय करी। एडवांस टैक्स में तिन क्षेत्रों में जयत गिरावट आ रही है, उसमें मैनुफैक्चरिंग सेक्टर में 35 प्रतिशत, पब्लिक में 26.71 प्रतिशत गिरावट है। चकत गय कि 7.7 करोड़



एडवांस टैक्स अब तक हुआ है। पूरे देस के हिस्स से तुलन में 12 सेक्टर ऐसे हैं, जहां निर्मेतिव रतने है। संकुल अवगत अनुक्त (टीडीएस) सुधी विच ने कहा कि 31 दिसंबर, 2025 से पहले विदेस में संवेति की जानकारी दे दें। इसके लिए विभाग के पास जो जानकारी है, उसके अधत पर नोटिस दी जा रही है। अवगत अधिकारीने ने विचस जतय कि रतने के उरामी और करीबरी टैक्स के लख को जयन पूरा करीने। बिस्तर

विचसय मुक्त ने कहा कि विभाग को इस बात को विच भी करने खीर कि अधि रतने से उरोग चकर कने जा रहे हैं। पिछले दो-तीन साल में कानपुर के उरामी दिल्ली, मुंबई, कोलकाता व दुबई जा रहे हैं। अधिक्कत अधिचि भी मुक्त ने कहा कि अधतपूत रीय वहां अथत नहीं है। उरामी य करीबरी का रतत पर चलने चलत रीय कोई नहीं देखत। विभाग का घेरत नहीं चलत और विभाग का 28 से 29 लाख का

अवन मुक्त अवगत अनुक्त अरामी करण ने कहा- लोत खरीदरी पर टैक्स नहीं दे रहे, विदेस में संवेति-मसत घुट, सखी जानकारी अधिचि बहुत करीब होत है। मरिटरा पैर कानपुर इनक्म टैक्स का एरामिनेशन, कानपुर खरिदे अरामिनेटेड सेसमिटी लख नेतत रतनेट टैक्स टिन्डुल का एरामिनेशन ने करीबत में रतथेय विच। संकलन अरत अवगत अनुक्त टुलत कुमत मुक्त ने विच। अवन अवगत अनुक्त प्रतसन डा. शिवरतन सिंह मरिटरा, अवगत अनुक्त टीडीएस संजय कुमर चरत, राधेसिंह सिंह, अरसेन रीय ने अवगत विभाग की ररफ से जानकारी दी। सौर सुधी जेन, संवेति मुक्त, अधिक्कत रीदरी, अरसेन अरकल ने अरनेे चार रकी। डा. रोहन कुमर ने घेरत वेलेनस और डा.मनेज अरिने ने हदय रीय के संवेति में जानकारी दी। रीय पर अरत कनेटिव, सोरद कपूर, प्रदीप कुमर डिपेटी भी मौजूद रहे।

## Program at ITAT, Lucknow













# FAMILY PICNIC



# FAMILY PICNIC



# FAMILY PICNIC



# Late Shakuntla Devi Memorial T20 League



**KANPUR CHARTERED ACCOUNTANTS' SOCIETY**  
*Get Ready for the Ultimate Cricket Showdown*  
**KCAS presents**  
**Late Shakuntla Srivastava MEMORIAL**  
**T20 LEAGUE**  
Venue: OEF Ground, Cantt, Kanpur

**CA Akhilesh Tiwari (President)**  
**CA Vineet Rooriya (Vice President)**  
**CA Nilin Driar (Secretary)**  
**CA Valbhav Gupta (Joint Secretary)**  
**CA Akash Gupta (Treasurer)**  
**CA Dyan Prakash Gupta (Convener)**  
**CA Rahul Chandra (Co-Convener)**  
**CA Micky Bhatia (Co-Convener)**  
**CA Anand Gupta (Co-Convener)**

**TEAMS:**  
CA Dyan Gupta: **GYAN TIGERS**  
CA Vivek Berman: **DHURANDHAR**  
CA Shashir Bhukta: **KARS**  
CA Anurag Gupta and CA Vineet Rooriya: **RAVENDERS**  
CA Sakun Bhatia: **BABA WARRIORS**  
CA Rahul Chandra: **RANGA RANGERS**

League Matches: February 10-12, 2025  
Semi Final: February 13, 2025 | Final Match: February 14, 2025  
Don't miss your chance to participate! Best regards, KCAS Team



# Late Shakuntla Devi Memorial T20 League



# KCAS HOLI MILAN 2026



# KCAS HOLI MILAN 2026



# KCAS HOLI MILAN 2026



# KCAS HOLI MILAN 2026



# Seminar on Income Tax Act, 2025



# Seminar on Income Tax Act, 2025



# Seminar on Bank Audit



# Seminar on Bank Audit



# Income Tax outreach Program



# Income Tax outreach Program





# Refresher Course on Income Tax Act, 2025 with MSTU (ITD)



## टीडीएस कटौती में गलती पर आता आयकर का नोटिस



आयकर भवन में आयोजित कार्यक्रम में संबोधित करते विशाल खन्ना। [more](#)

काठनपुर। काठनपुर चार्टर्ड अकाउंटेंट्स सोसाइटी और आयकर विभाग की ओर से शुक्रवार को सिविल लाइंस स्थित आयकर भवन सभागार में बैठक हुई। इसमें आयकर अधिनियम 2025 के टीडीएस प्रावधानों पर चर्चा की गई। विशेषज्ञों ने कहा कि टीडीएस कटौती के प्रावधानों का अध्ययन बेहद जरूरी है। टीडीएस कटौती में गलती पर विभाग की ओर से नोटिस आता है। प्रश्न मुख्य आयकर आयुक्त उत्तर प्रदेश (पश्चिम) एवं उत्तराखंड अर्थात् करण ने प्रोफेशनल्स से बदलते कर कानूनों और डिजिटल रिपोर्टिंग फ्रेमवर्क के अनुरूप स्वयं को लगातार अपडेट रखने की बात कही।

मुख्य वक्ता सीए विशाल खन्ना ने कहा कि गलत कटौती, अल्प कटौती या बिलंब से जमा करने पर ब्याज, दंड और अधिभोजन का सहना करना पड़ सकता है। मौके पर अध्यक्ष अश्विनीरा तिवारी, निनीत तिवारी, नितीन ओमर, फंऊज खन्ना, प्रशांत कुमार वर्मा, विरेश शुक्ल, गौरव खन्ना, संजय कुमार खटव आदि मौजूद रहे। (म्यू)



## प्रोफेशनल्स को अपडेट रहना समय की आवश्यकता है



सम्मान प्रदान करते मुख्य अतिथि व अध्यक्ष।

अर्थात् करण ने कहा कि नए आयकर अधिनियम का प्रणाली को अधिक सरल, पारदर्शी एवं तकनीक-आधारित बनने की दिशा में महत्वपूर्ण कदम है। टीडीएस प्रावधान का प्रारम्भ की गई है और नए कानून में अनुमानित आदर्शित टैक्स इवेंट्स सिस्टम की ओर अधिक बजबूत किया गया है। उन्होंने प्रोफेशनल्स से अपील करते हुए कहा कि बदलते हुए कर कानूनों एवं डिजिटल रिपोर्टिंग फ्रेमवर्क के अनुरूप स्वयं को लगातार अपडेट रखना समय की आवश्यकता है। कार्यक्रम के मुख्य वक्ता सीए विशाल खन्ना ने टीडीएस प्रावधान आयकर अधिनियम, 2025 के अंतर्गत विषय पर विस्तृत एवं व्यापकता के व्यवधान प्रस्तुत किया। संस्था के अध्यक्ष सीए अश्विनी तिवारी ने कहा कि वर्तमान समय में देश आयकर अधिनियम, 1961 से आयकर अधिनियम, 2025 की ओर एक महत्वपूर्ण संरचनात्मक परिवर्तन के दौर से गुजर रहा है, जो केवल तकनीक संशोधन नहीं बल्कि कर प्रणाली का सम्पूर्ण पुनर्निर्माण है। कार्यक्रम में संस्था के सचिव निनीत ओमर, फंऊज खन्ना, प्रशांत कुमार वर्मा, विरेश शुक्ल, गौरव खन्ना सहित सीए उपस्थित रहे।

## केसीएएस और आयकर विभाग ने आयोजित किया रिफ्रेशर कोर्स का दूसरा सत्र

काठनपुर, 8 मई। काठनपुर चार्टर्ड अकाउंटेंट्स सोसाइटी ने आयकर विभाग के सहयोग से आयकर अधिनियम, 2025 पर अर्थात् रिफ्रेशर कोर्स (डिजिटल सत्र) का आयोजन सिविल लाइंस स्थित आयकर भवन में किया। यह का विषय टीडीएस प्रावधान आयकर अधिनियम, 2025 के अंतर्गत रहा। कार्यक्रम में मुख्य अतिथि प्रश्न मुख्य आयकर आयुक्त, उत्तर प्रदेश (पश्चिम) एवं उत्तराखंड

तिवारी ने कहा कि वर्तमान समय में देश आयकर अधिनियम, 1961 से आयकर अधिनियम, 2025 की ओर एक महत्वपूर्ण संरचनात्मक परिवर्तन के दौर से गुजर रहा है, जो केवल तकनीक संशोधन नहीं बल्कि कर प्रणाली का सम्पूर्ण पुनर्निर्माण है। कार्यक्रम में संस्था के सचिव निनीत ओमर, फंऊज खन्ना, प्रशांत कुमार वर्मा, विरेश शुक्ल, गौरव खन्ना सहित सीए उपस्थित रहे।



# Refresher Course on Income Tax Act, 2025 with MSTU (ITD)



# Refresher Course on Income Tax Act, 2025 with MSTU (ITD)



Thank You





**A N Singh & Associates**

Chartered Accountants

O-156, Keshavpuram, Avas Vikas-1, Kalyanpur, Kanpur

Phone: +919839468579, E-Mail: caansingh@gmail.com

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**INDEPENDENT AUDITOR'S REPORT**

**To,  
The Members of  
Kanpur Chartered Accountants Society**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the Financial Statements of **KANPUR CHARTERED ACCOUNTANTS SOCIETY ('the Society')** which comprise the balance sheet as at 31<sup>st</sup> March 2026 and the statement of Income & Expenditure Account for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information for the year ended on that before us.

In our opinion, the accompanying financial statements of the entity are prepared in all material respects. In accordance with applicable laws. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the applicable law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at March 31, 2026, for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing (SAS) issued by ICAI. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the code of ethics that is relevant to audit of the financial statements, and we have fulfilled our other ethical responsibilities accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtain is sufficient and appropriate to provide a basis for our opinion.

## **Responsibilities of Management and Those Charged with Governances for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with applicable Laws and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.

We also provided those charged with governance are responsible for overseeing the entity's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of their Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatements of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's

report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.

Our conclusions are based on the audit evidence obtained up to the date of our audit's report. However, future events or conditions may cause the entity to cease to continue as a going concern. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may be reasonably be thought to bear on our independence, and where applicable, related safeguards.

***For A N Singh & Associates***  
**Chartered Accountants**  
**FRN: 009781C**

**Sd/-**  
**(CA Arvind Nath Singh)**  
**Proprietor**  
**Membership No. 077198**  
**Kanpur 208001 Uttar Pradesh**

**Place: Kanpur**  
**Date: 04-06-2026**

**KANPUR CHARTERED ACCOUNTANTS' SOCIETY**  
24/57, Birhana Road, Kanpur-208001  
(A SOCIETY REGISTERED UNDER THE SOCIETIES REGISTRATION ACT, 1860)  
REGISTRATION NO. 665-1987/88  
RENEWAL REGISTRATION NO. R/KAP/01431/2024-2025 UPTO 24-08-2028  
**BALANCE SHEET AS AT 31<sup>st</sup> MARCH' 2026**

As At 31.03.2025 ₹ P.	LIABILITIES		As At 31.03.2026 ₹ P.	As At 31.03.2025 ₹ P.	ASSETS		As At 31.03.2026 ₹ P.
2123100.00	<b>CORPUS</b> As Per Last Account	2180600.00			<b>INVESTMENTS (Unquoted At Cost)</b>		
55000.00	Add: Life Membership Fees	65000.00			<b>A) Earmarked For Members</b>		
2500.00	Add: New Membership Fee	0.00			<b>Benevolent Fund</b>		
2180600.00		2245600.00	2245600.00	894022.69	[As per (A) of Schedule B]	402194.69	
				101448.80	Add: Accrued Interest (Net of TDS)	65072.00	
				995471.49		467266.69	467266.69
1369927.06	<b>RESERVE AND SURPLUS</b> <b>Income &amp; Expenditure Account</b>	1295513.04			<b>B) Earmarked For Student</b>		
	Add/(Less): Excess of Income				<b>Scholarship Fund</b>		
-74414.02	Over Expenses/(Excess of Expenses Over Income)	139101.76			[As per (B) Schedule B]	298414.00	
1295513.04		1434614.80	1434614.80	308414.00	Add: Accrued Interest (Net of TDS)	37301.00	
				28572.00		335715.00	335715.00
				336986.00			
1116693.13	<b>MEMBERS BENEVOLENT FUND</b>	1155549.17			<b>C) Other Investments</b>		
27584.00	Less: Transfer / Adjustment	0.00			<b>(As per Schedule C)</b>	2878101.78	
25760.00	Add: Interest From Kotak Bank	31169.00		3224995.78	Add: Accrued Interest (Net of TDS)	75213.10	
40680.04	Add: Interest From HDFC Bank	36520.75		94151.27		2953314.88	2953314.88
1155549.17		1223238.92	1223238.92	3319147.05			
					<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		
51000.00	<b>STUDENT SCHOLARSHIP FUND</b> <b>S.K Mehrotra Memorial Fund</b>	51000.00			<b>A) Cash &amp; Bank Balances</b>		
6184.00	Less: Transfer / Adjustment	102.00			Cash In Hand	1932.00	
11384.00	Add: Interest + Cash Received	5302.00		7356.00	Kotak Mahindra Bank	1234618.21	
5200.00	Less: Scholarship Paid	5200.00		47365.16	Union Bank of India	138419.27	
51000.00		51000.00	51000.00	32230.29		1374969.48	1374969.48
				86951.45			
249565.00	<b>D.P.Chaudhary Memorial Fund</b>	224453.00			<b>B) Sundry Receivables</b>		
-28103.00	Add/(Less): Transfer / Adjustment	25456.00			<b>(As per Schedule D)</b>		35000.00
16991.00	Add: Interest	18256.00					
14000.00	Less: Scholarship Paid	18000.00		164147.22	<b>C) TDS Recoverable from IT Dept.</b>		193624.67
224453.00		250165.00	250165.00		<b>(As per Schedule E)</b>		
6533.00	<b>Vinay Jain Meritorius Student Prize Fund</b>	0.00					
5000.00	Less: Transfer / Adjustment	0.00					
855.00	Add: Interest	0.00					
2388.00	Less: Scholarship Paid	0.00					
0.00		0.00	0.00				
41588.00	<b>CURRENT LIABILITIES &amp; PROVISIONS</b> Sundry Creditors (As per Schedule A)		155272.00				
<b>4948703.21</b>	<b>TOTAL</b>		<b>5359890.72</b>	<b>4948703.21</b>	<b>TOTAL</b>		<b>5359890.72</b>

Significant Accounting Policies and Notes to the Accounts (As per Schedule 'F')  
Schedule "A" To "E" referred to above form an integral part of Balance Sheet  
As per our separate report of even date attached.

For A N Singh & Associates  
Chartered Accountants  
Firm Registration No. 009781C

For and On Behalf of Kanpur Chartered Accountant's Society

Sd/-  
(CA Arvind Nath Singh)  
Proprietor  
Membership No. : 077198  
Place: Kanpur  
Date: 04-06-2026

Sd/-  
CA Akhilesh Tiwari  
President

Sd/-  
CA Vineet Roongta  
Vice President

Sd/-  
CA Nitin Omar  
Secretary

Sd/-  
CA Akash Gupta  
Treasurer

**KANPUR CHARTERED ACCOUNTANTS' SOCIETY**

24/57, Birhana Road, Kanpur-208001

(A SOCIETY REGISTERED UNDER THE SOCIETIES REGISTRATION ACT, 1860)

REGISTRATION NO. 665-1987/88

RENEWAL REGISTRATION NO. R/KAP/01431/2024-2025 UPTO 24-08-2028

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH' 2026**

Previous Year 31.03.2025 ₹ P.	EXPENDITURE	Current Year 31.03.2026 ₹ P.	Previous Year 31.03.2025 ₹ P.	INCOME	Current Year 31.03.2026 ₹ P.
195901.00	To Seminar/Webinar/ Meeting Expenses	168728.00	194775.49	By Income from Investments	230197.78
2000.00	To Audit Fee	2000.00	15615.00	By Interest on Saving Bank A/c	14100.00
1426.33	To Bank Charges	259.02	434000.00	By Other Receipts	461600.00
76208.00	To Founder Day Expenses	0.00	130000.00	By Election Nomination Fees	130000.00
455812.00	To Deepawali Expenses	417662.00	5066.54	By Interest on IT Refund	0.00
103847.00	To AGM Expenses	92740.00	1500.00	By Annual Membership Fee	3000.00
8500.00	To By-laws Printing Exp. / Printing Exp.	0.00	0.00	By Shakuntla Devi Cricket Match Income	18037.00
176.72	To General Expenses	0.00			
11500.00	To Sakuntla Devi Cricket Match Expenses	0.00			
0.00	To Holi Milan Expenses	20525.00			
0.00	To Picnic Expenses	15919.00			
0.00	To Excess of Income over Expenditure Carried over to Balance Sheet	139101.76	74414.02	By Excess of Expenditure over Income Carried over to Balance Sheet	0.00
855371.05	<b>TOTAL</b>	856934.78	855371.05	<b>TOTAL</b>	856934.78

Significant Accounting Policies and Notes to the Accounts (As per Schedule 'F')

Schedule "A" To "E" referred to above form an integral part of Balance Sheet

As per our separate report of even date attached.

For A N Singh & Associates

Chartered Accountants

Firm Registration No. 009781C

For and On Behalf of Kanpur Chartered Accountant's Society

Sd/-

(CA Arvind Nath Singh)

Proprietor

Membership No. : 077198

Place: Kanpur

Date: 04-06-2026

Sd/-

CA Akhilesh Tiwari

President

Sd/-

CA Vineet Roongta

Vice President

Sd/-

CA Nitin Omar

Secretary

Sd/-

CA Akash Gupta

Treasurer

**KANPUR CHARTERED ACCOUNTANTS' SOCIETY**  
**24/57, Birhana Road, Kanpur-208001**  
**(A SOCIETY REGISTERED UNDER THE SOCIETIES REGISTRATION ACT, 1860)**  
**REGISTRATION NO. 665-1987/88**  
**RENEWAL REGISTRATION NO. R/KAP/01431/2024-2025 UPTO 24-08-2028**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH' 2026**

SUNDRY CREDITORS		SCHEDULE - A	
Sl. No.	PARTICULAR	Amount as at 31.03.2026 ₹	Amount as at 31.03.2025 ₹
1	Audit Fee Payable	2000.00	2000.00
2	Student Scholarship Payable	23200.00	21588.00
3	AIFTP Seminar	130072.00	18000.00
<b>Total</b>		<b>155272.00</b>	<b>41588.00</b>

EARMARKED INVESTMENTS		SCHEDULE - B	
(A)	<b>Earmarked For Members Benevolent Fund</b>		
	<b>(i) FDR With HDFC Bank</b>		
	(a) FDR NO.KP/3816712	0.00	491828.00
	<b>Sub Total</b>	<b>0.00</b>	<b>491828.00</b>
	<b>(ii) FDR With KotaK Mahindra Bank</b>		
	(a) FDR No. 01313640008871	295001.69	295001.69
	(b) FDR No. 4311582170	35000.00	35000.00
	(c) FDR No. 3451035829	72193.00	72193.00
	<b>Sub Total</b>	<b>402194.69</b>	<b>402194.69</b>
	<b>Total</b>	<b>402194.69</b>	<b>894022.69</b>
(B)	<b>Earmarked For Student Scholarship Fund</b>		
	<b>(i) FDR With Kotak Mahindra Bank</b>		
	(a) FDR No. 4311573956	51000.00	51000.00
	(b) FDR No. 3411820762	197414.00	197414.00
	<b>Sub Total</b>	<b>248414.00</b>	<b>248414.00</b>
	<b>(ii) FDR With Union Bank of India</b>		
	(a) FDR No. 302503030040154	0.00	5000.00
	(b) FDR No. 302503030040155	0.00	5000.00
	(c) FDR No. 302503020934321	50000.00	50000.00
	<b>Sub Total</b>	<b>50000.00</b>	<b>60000.00</b>
	<b>Total</b>	<b>298414.00</b>	<b>308414.00</b>

OTHER INVESTMENTS		SCHEDULE - C	
<b>(i) FDR With HDFC Bank</b>			
(a) FDR No. KP/3666924		0.00	200000.00
(b) FDR No. KP/3816729		0.00	343352.00
(c) FDR No. 50300881140726/1		64665.00	64665.00
(d) FDR No. KP/3814356		0.00	110000.00
<b>Sub Total</b>		<b>64665.00</b>	<b>718017.00</b>
<b>(ii) FDR With Kotak Mahindra Bank</b>			
(a) FDR No. 0313640008858		1406840.09	1323134.09
(b) FDR No. 0313640008862		355151.69	334020.69
(c) FDR No. 4311419674		139484.00	139403.00
(d) FDR No. 3411820755		27284.00	25744.00
(e) FDR No. 3411820816		24677.00	24677.00
(f) FDR No. 3447066462		50000.00	50000.00
(g) FDR No. 34511035836		495000.00	495000.00
<b>Sub Total</b>		<b>2498436.78</b>	<b>2391978.78</b>
<b>(iii) FDR With Union Bank of India</b>			
(a) FDR No. 302503030040709		40000.00	40000.00
(b) FDR No. 302503030041344		45000.00	45000.00
(c) FDR No. 302503030041352		30000.00	30000.00
(d) FDR No. 302503030045546		200000.00	0.00
<b>Sub Total</b>		<b>315000.00</b>	<b>115000.00</b>
<b>Total</b>		<b>2878101.78</b>	<b>3224995.78</b>

SUNDRY RECEIVABLES		SCHEDULE - D	
1	CA Dilip Gupta	17500.00	17500.00
2	CA Mansi Gupta	17500.00	17500.00
3	Cheques in Hand	0.00	11000.00
<b>Total</b>		<b>35000.00</b>	<b>46000.00</b>

TDS RECOVERABLE FROM INCOME TAX DEPT		SCHEDULE - E	
1	TDS (Earlier Year)	91511.50	91511.50
2	TDS (A.Y. 2014-15)	20041.87	20041.87
3	TDS (F.Y. 2016-17)	11991.00	11991.00
4	TDS (F.Y. 2017-18)	12073.00	12073.00
5	TDS (F.Y. 2024-25)	28529.85	28529.85
6	TDS (F.Y. 2025-26)	29477.45	0.00
<b>Total</b>		<b>193624.67</b>	<b>164147.22</b>

**KANPUR CHARTERED ACCOUNTANTS' SOCIETY**

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2026**  
**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE FINANCIAL STATEMENT**  
**AS AT 31<sup>ST</sup> MARCH 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES;**

**i. Basic assumptions**

The financial Statements are prepared on a going concern concept and as per the historical cost convention on accrual basis.

The receipt of subscription of Annual Fee from ordinary members, which is being accounted for on cash basis.

Financial statements have been prepared to comply in all material aspects with the applicable mandatory Accounting Standards issued by the ICAI. The accounting policies applied are consistent with those used in the previous year.

**ii. Members**

In Term of the bye-laws of society, the subscription from life members and the entrance fee from ordinary members is added to the corpus of society.

**iii. Investment**

Investment has been stated to be valued at cost which is not as per AS-13 which requires Current Investment to be valued at Cost or NRV whichever is lower.

**iv. Deferred tax Liability**

The Society is exempt from taxation under Section 12A of the Income tax Act, 1961 thus there is no question on any temporary timing deference. Hence no deferred tax asset or liability has been provided.

**v. Impairment of Assets**

The executive committee has a policy of assessing whether there has been any Impairment of assets at the year's end. The executive committee has confirmed that there has been no Impairment of assets during the year under consideration.

**vi. Provision and Contingencies**

Provision and Contingencies to the extent known and adequate up to the date of audit have been provided in the books of accounts.

**2. NOTES ON ACCOUNTS:**

**A. Other Accounting Standards**

Being a level IV enterprise accounting standards applicable to the level have only been dealt with in the preparation of the financial statements.

- B. 6 (Six Life Members and Nil Ordinary Member) were admitted during the Current Financial year.
- C. There are no Intangible assets.
- D. TDS for the year under consideration has been taken in the books of accounts of the Society as per interest certificate provided by bank and updated Form 26AS.
- E. Figures for the previous year have been re-groped / re-arranged wherever considered necessary.
- F. As per our separate report of even date attached.

**For A N Singh & Associates**  
**Chartered Accountants**  
**Firm Registration No. 009781C**

**Sd/-**  
**(CA Arvind Nath Singh)**  
**Proprietor**  
**Membership No. 077198**

**For and on behalf of**  
**Kanpur Chartered Accountants Society**

**Sd/-**  
**CA Akhilesh Tiwari**  
**President**

**Sd/-**  
**CA Nitin Omar**  
**Secretary**

**Sd/-**  
**CA Vineet Roongta**  
**Vice President**

**Sd/-**  
**CA Akash Gupta**  
**Treasurer**