



BOMBAY
CHARTERED
ACCOUNTANTS'
SOCIETY
ISO 9001:2015 CERTIFIED

76th

Annual Report 2024-25

Glimpses of BCAS Activities

75th Founding Day
– Felicitating Chief Guest Shri. K. V. Kamath



Shri. Pinakin Desai addressing the Public Lecture Meeting on Finance Bill 2024



Lecture meeting - Internal Auditors: Agents of Change - Hybrid Mode



ESG Event - Meaningful exchange of ideas on Environmental, Social, and Governance practices



Release of BCAS Referencer



BCAS Managing Committee members with Shri Harish Mehta, Co-founder and first elected Chairman – NASSCOM and Shri Rajiv Vaishnav, Ex-Vice President – NASSCOM



Leadership Camp



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Dedicated to the
Selfless Volunteers
of Bombay Chartered
Accountants' Society
who hold the flag high
who strive in pursuit of knowledge
and who live by core values.

Managing Committee 2024-25



CA Anand Bathiya
President



CA Zubin Billimoria
Vice President



CA Kinjal Shah
Hon. Joint Secretary



CA (Adv.) Kinjal Bhuta
Hon. Joint Secretary



CA Mandar Telang
Treasurer



CA Chirag Doshi
Ex-Officio



CA (Dr.) Mayur Nayak
Ex-Officio

Members



**CA Anand
Kothari**



**CA Divya
Jokhakar**



**CA Dushyant
Bhatt**



**CA Hardik
Mehta**



**CA Jagdish
Punjabi**



**CA Mahesh
Nayak**



**CA Mrinal
Mehta**



**CA Prajit
Gandhi**



**CA Preeti
Cherian**



**CA Rutvik
Sanghvi**



**CA Samit
Saraf**



**CA Siddharth
Banwat**



**CA Sneha
Bhuta**



**CA Vishesh
Sangoi**

Our Vision



BCAS shall harness talent of and disseminate knowledge to members, build skills and networks amongst them and encourage them to adhere to highest ethical standards and professional integrity.



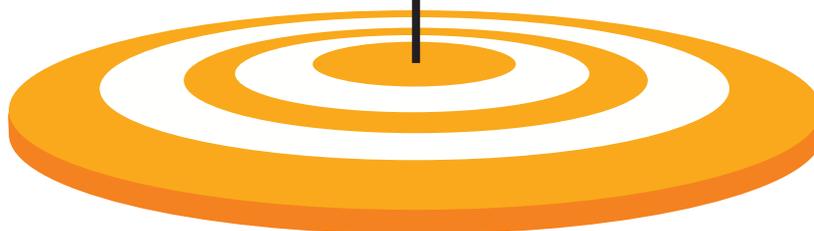
BCAS shall be a catalyst for bringing out better and more effective Government policies & laws and for clean and efficient administration and governance.



BCAS shall be principle-centred and learning-oriented organisation to promote quality service and excellence in the profession of Chartered Accountancy and shall be proactive to change.



BCAS shall provide to students an environment conducive to the pursuit of knowledge and encourage them to achieve their potential to become complete Chartered Accountants. BCAS shall also conduct citizens' education programmes.



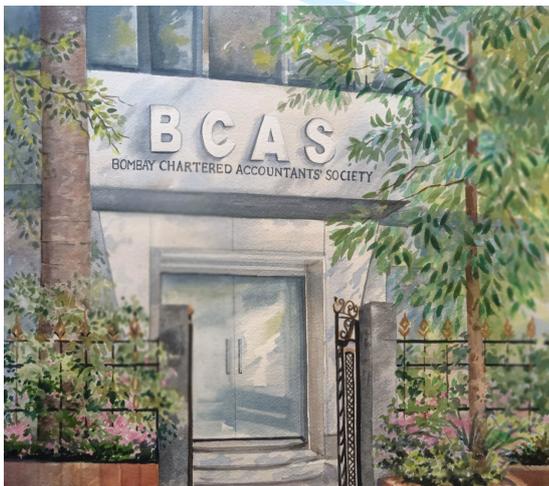
About BCAS

BCAS is a uniquely positioned pan-India voluntary organisation of Chartered Accountants established in 1949 represented by membership across 400+ cities/towns of India. BCAS endeavours to be a principle-centred, learning-oriented organisation promoting quality professional education, networking and excellence in the profession of Chartered Accountancy. BCAS acts as a catalyst for better and more effective regulatory policies for cleaner and more efficient administration and governance.

The BCAS Legacy

Founded just six days after the Institute of Chartered Accountants of India in the year 1949, the BCAS is, in many ways, the torchbearer for the profession.

With an intent to inspire and nurture the professional spirit within its members, BCAS introduced novel features such as the long-term residential and non-residential refresher courses, the lecture meetings, the study circles, the workshops, the Referencer, the BCA Journal & publications.



BCAS provides its membership base access to a sustainable, cutting edge and holistic learning platform, underlined by a reliable and knowledgeable network to confer and synergise with.

A fountainhead of consistent professional enrichment opportunities, BCAS is justifiably proud of its enduring legacy. BCAS' underlying strength is a committed section of its members, the Core Group, drawn from varied backgrounds, experiences and age groups. A living example of the adage 'Unity in Diversity', the Core Group brims with maturity and knowledge, vitality and freshness. This amalgamation stimulates a feeling of oneness and commitment to a shared goal –

making every program and publication of BCAS enhancing and insightful for its members.

The BCAS Foundation is the social wing of the Bombay Chartered Accountants' Society. It was formed with the principal agenda to support various public charitable purposes such as relief to the poor, education, medical relief, rural development, tree plantations and other subjects of general public utility.



The BCAS fabric woven ever so lovingly by our Founding Fathers has withstood the test of time and continues to provide sustenance to all those who come within its fold.

Our Presidents



Late CA Dinubhai
Bhatt
1949-50



Late CA C.C.
Chokshi
1950-51



Late CA Ambalal
Thakkar
1951-52



Late CA Narandas
Shah
1952-53



Late CA Homi
Banaji
1953-54



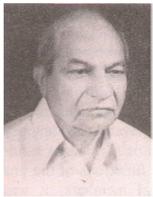
Late CA E.C.
Pavri
1954-55



Late CA Dinubhai
Bhatt
1955-56



Late CA M.P.
Chitale
1956-57



Late CA Ambalal
Thakkar
1957-58



Late CA Narandas
Shah
1958-59



Late CA G.M.
Kapadia
1959-60



Late CA B.N.
Pardiwalla
1960-61



Late CA Maganbhai
Bhatt
1961-62



Late CA R.B.
Sheth
1962-63



Late CA Dolatrai
Vora
1963-64



Late CA Arvind
Dalal
1964-65



Late CA Sham
Argade
1965-66



Late CA Ratanshaw
Damanwala
1966-67



CA Bansidhar
Mehta
1967-68



Late CA Pradyumna
Shah
1968-69



Late CA B.C.
Parikh
1969-70



Late CA Chandravadan
Dalal
1970-71



Late CA Haren
Jolkhakar
1971-72



Late CA A.N.
Lilani
1972-73



Late CA Manubhai
Parikh
1973-74



CA N.V.
Iyer
1974-75



Late CA V.H.
Kishnadwala
1975-76



Late CA Bhupendra
Dalal
1976-77



Late CA Isver
Mehta
1977-78



Late CA Narayan
Varma
1978-79



Late CA Shantilal
Shah
1979-80



Late CA Navin
Kishnadwala
1980-81

Our Presidents



Late CA Hemendra
Shah
1981-82



Late CA Shailesh
Kapadia
1982-83



CA Dilip
Thakkar
1983-84



Late CA Dilip
Lakhani
1984-85



Late CA Ajay
Thakkar
1985-86



Late CA Dilip
Dalal
1986-87



CA Pinakin
Desai
1987-88



CA Harish
Motiwalla
1988-89



CA Nayan
Parikh
1989-90



CA Rajan
Vora
1990-91



CA Pranay
Marfatia
1991-92



Late CA K.C.
Narang
1992-93



Late CA Pradeep
Shah
1993-94



CA Govind
Goyal
1994-95



CA Kishor
Karia
1995-96



CA Ashok
Dhare
1996-97



CA Kanu
Chokhi
1997-98



Late CA Rajesh
Kapadia
1998-99



CA Uday
Sathaye
1999-00



CA Rajesh
Shah
2000-01



CA Pradip
Kapasi
2001-02



CA Shariq
Contractor
2002-03



CA Rajesh
Muni
2003-04



CA Gautam
Nayak
2004-05



CA Sanjeev
Pandit
2005-06



CA Himanshu
Kishnadwala
2006-07



CA Rajesh
Kothari
2007-08



CA Anil
Sathe
2008-09



CA Ameet
Patel
2009-10



CA Mayur
Nayak
2010-11



CA Pradip
Thanawala
2011-12



CA Deepak
Shah
2012-13



CA Naushad
Panjwani
2013-14



CA Nitin
Shingala
2014-15



CA Raman
Jokhakar
2015-16



CA Chetan
Shah
2016-17



CA Narayan
Pasari
2017-18



CA Sunil
Gabhawalla
2018-19



CA Manish
Sampat
2019-20



CA Suhas
Paranjpe
2020-21



CA Abhay
Mehta
2021-22



CA Mihir
Sheth
2022-23



CA Chirag
Doshi
2023-24



CA Anand
Bathiya
2024-25



Pillars of Five Years 2024-25 to 2027-28



REACH



- Increased members, learners & followers
- Geographic reach
- Journal readership scale-up



PROFESSIONAL DEVELOPMENT



- Contemporary learning/event formats with relevant topics
- Publications and research
- Digital learning and crowd sourcing queries



NETWORKING



- Embedded networking opportunities
- Digital networking initiative
- Enhanced engagement with industry/ professional associations



ADVOCACY



- Dedicated platform for focussed advocacy
- Research-based advocacy
- Engaging with regulators and tax authorities



YUVA SHAKTI



- Formalizing the BCAS youth platform
- Curated youth events (mixers, bootcamps, hackathon, etc.)
- Embedding more youth in the BCAS cadre/community



CHARTEREDS FOR CHANGE



- Focussed efforts on financial literacy, education, etc.
- Supporting CA students – Reading room, scholarships
- Enabling NGOs

Managing Committee Meetings Attendance

Date of Meetings								
Sr. No.	Name of Member	06.07.2024	14.08.2024	26.10.2024	08.01.2025	02.04.2025	02.05.2025	28.05.2025
1	Anand Bathiya	Y	Y	Y	Y	Y	Y	Y
2	Zubin Billimoria	Y	Y	Y	Y	Y	Y	Online
3	Kinjal Shah	Y	Y	Y	Y	Y	Y	Y
4	Kinjal Bhuta	Y	Y	Y	Y	Y	Y	Y
5	Mandar Telang	Y	LOA	Y	Y	Y	Y	Y
6	Anand Kothari	Y	LOA	Y	Y	Y	LOA	Y
7	Divya Jokhakar	Y	Y	LOA	LOA	Y	Y	LOA
8	Hardik Mehta	Y	Y	Y	Y	Y	LOA	LOA
9	Jagdish Punjabi	Y	LOA	LOA	Y	Y	Y	Y
10	Mahesh Nayak	Y	Y	Y	LOA	Y	Y	Y
11	Mrinal Mehta	Y	Y	Y	Y	Y	Y	Y
12	Rutvik Sanghvi	Y	Y	Y	Y	Y	Y	Y
13	Samit Saraf	Y	Y	Y	LOA	Y	Y	Y
14	Dushyant Bhatt	Y	Y	Y	LOA	Y	Y	Y
15	Siddharth Banwat	LOA	LOA	LOA	LOA	Y	LOA	LOA
16	Preeti Cherian	Y	Y	LOA	Y	Y	Y	Y
17	Sneh Bhuta	Y	Y	Y	LOA	Y	Y	LOA
18	Vishesh Sangoi	Y	Y	Y	Y	Y	Y	Y
19	Prajit Gandhi	Y	Y	Y	Y	LOA	Y	LOA
20	Mayur Nayak	Y	LOA	Y	Y	LOA	LOA	LOA
21	Chirag Doshi	Y	Y	Y	LOA	LOA	Y	Y

LOA - Leave of Absence

Managing Committee Report

Dear Members,

It is my immense pleasure and privilege to present the 76th Annual Report of our beloved Society.

Our Society's history chronicles the evolution from a small group of dedicated professionals gathering on Wednesdays to what is now the largest and oldest voluntary body of Chartered Accountants in India, with representation spanning over 350+ cities and towns nationwide. It is a fascinating phenomenon as to why, year-after-year, thousands of Chartered Accountants continue to revere our Society as a hub to fulfil their intellectual hunger and admire our Society as a pinnacle in enabling professional development.

The single most important reason for this incredible evolution and longevity of our Society over the last many decades has been the '*constant urge and effort to stay relevant*'. Being an observer of the inner functioning of our Society, I had the privilege to closely witness this continuous process of institutional self-reflection and the enduring drive towards 'staying relevant' to our community. This attribute of 'staying relevant' hinges on remaining conscious and alert to changing times and changing needs of our community.

It is of no surprise that with great honour, our Society wears the Sanskrit aphorism, "न भयं चास्ति जाग्रतः" as its esteemed emblem, signifying that '**those who remain conscious and alert, have no reason to fear.**'

As part of our ongoing self-reflection, last year your Society adopted a 5-year Strategic Plan framework. This approach allows for the implementation of strategic interventions over an extended period, ensuring consistent and focused efforts. The first 5-year Strategic Plan ("**1st 5YP**"), commencing from the 75th anniversary of BCAS, is structured around six key themes:

- i) Reach
- ii) Professional Development
- iii) Networking
- iv) Advocacy
- v) Yuva Shakti, and

vi) Charteredds for Change

It is only fair that we present the Managing Committee Report building upon our Key Accomplishments this year on each of these above six compartments under our 1st 5YP:

1. Reach – Building breadth alongside a growth mindset

- i. **Expanded Membership & Subscribership:** At the commencement of the academic year, we set an ambitious goal to extend the reach of BCAS beyond 10,000 members and subscribers, aiming even to surpass 11,000. From 1st April 2024 until the date of this report, we have added 1000 net new members and subscribers to our growing BCAS family. With this strong addition, our membership and subscribership now total 11,541, the highest figure since transitioning to our electronic membership portal in 2011. This accomplishment has been made possible through various initiatives and interventions under Project Mount 11,000 and the strong support from the BCAS office team.
- ii. **Expanded Learners & Followers:** Apart from members and subscribers, the reach of BCAS is measurable through (i) non-members attending BCAS learning events, (ii) learners accessing self-paced online courses, and (iii) social media followers. The BCAS reach has been extended in each of these areas and stands at all-time-high on each of the three attributes. Specifically, the BCAS social media reach has increased by leaps and bounds reaching its highest-ever tally. With an overall social media following of 68,000+ followers, and a video library of 800+ YouTube videos crossing 1.1 million views, the strategy of leveraging engagement through social media has produced notable results.
- iii. **Enhanced Public Relations:** A significant area of focus for the year centered on

Managing Committee Report

public relations thereby establishing BCAS as a thought-leader of choice. Through dedicated efforts, BCAS achieved an unprecedented feat of over 200 media mentions across leading print, online, and other media formats. BCAS stable published authored articles, podcasts, reader query responses, radio interviews and soft-profiling leads throughout the year. Notably, interviews on leading television channels were broadcasted during the Union Budget analysis. These public relations initiatives were aimed at positioning BCAS as a thought leader in its field, resulting in enhanced visibility, increased membership and event attendance.

- iv. **Sherpa and BCAS Town Halls:** The BCAS Sherpa initiative seeks to utilize our extensive membership across more than 350 cities and towns. This year, the Sherpa initiative has been further reinforced with the introduction of BCAS Town Halls. During these Town Hall meetings, BCAS representatives engage with local members in various cities on topics relevant to our profession. The inaugural Town Hall was successfully conducted in Coimbatore, and the next Townhall meeting is scheduled in Kolkata for June 2025. Additionally, June will feature a first-of-its-kind Sherpa-led in-person event in the city of Hyderabad. We continue to believe that the BCAS Sherpa platform can significantly extend the reach of BCAS.
- v. **International Collaboration:** While the Sherpa platform largely enhances our domestic reach, we remain dedicated to expanding the BCAS influence globally. In collaboration with the American Accounting Association (AAA), we conducted our first joint international webinar on ESG standards. The BCAS and AAA are now actively engaged in planning future activities together. A special webinar highlighting opportunities for Chartered Accountants in Oman, featuring speakers from the

Ministry of Commerce at Oman, is scheduled for June 2025 to benefit our members. Additionally, BCAS representative participated in the UN Framework Convention on International Tax Cooperation in New York as an Academia nominee on the United Nations' Ad-Hoc Intergovernmental Committee on Tax.

- vi. **WhatsApp Chatbot and Channel:** WhatsApp has emerged as a preferred mode of communication. This year, BCAS introduced a WhatsApp chatbot and its own WhatsApp channel, facilitating automated interactions for events, addressing frequently asked questions, providing member support, and offering personalized responses in case of grievances. Utilizing WhatsApp enhances member experience, improves response times, and increases efficiency in managing member relations. Within a short period, the BCAS WhatsApp channel has garnered over 2,200 subscribers.
- vii. **ISBN for BCAS Publications and Distribution Through Flipkart:** This year, BCAS secured ISBNs for all its ongoing publications. An ISBN, or International Standard Book Number, is a unique identifier assigned to each published book worldwide. It identifies the book's edition, publisher, and physical attributes such as trim size, page count, and binding type. Furthermore, BCAS has commenced distributing its publications via Flipkart.com, a prominent e-commerce platform. With these ISBNs, BCAS books are now readily accessible on Flipkart, thereby expanding their reach and delivery to a much broader audience.

2. Professional Development – Our core competence

- i. **Membership Survey** – At the beginning of the year, a Membership Survey was conducted to gather feedback from our members on specific survey questions.

Managing Committee Report

This survey set the tone for the year, enabling us to plan events and activities that addressed the professional development needs identified by our extensive membership. Insights gained from the survey highlighted various professional needs and challenges, influencing our planning for the year. The directional clarity for the current year, as well as future professional development initiatives, has been formulated based on the results of this BCAS Membership Survey. We thank our members for participating in the survey in large numbers.

- ii. **Lecture Meetings** - The core mission of BCAS is to empower its community through a multifaceted approach to learning. By hosting open-for-all lecture meetings, BCAS disseminates knowledge and promotes professional development. Throughout the year, we conducted sixteen (16) lecture meetings on various topics, providing insightful and comprehensive discussions addressed by stalwart professionals in our field. In addition to being watched live by thousands of attendees, these lecture meetings have garnered over 50,000 additional views on the BCAS YouTube Channel.
- iii. **Thought-leadership through publication** - The 6th edition of the publication on “Laws & Business” by Dr. (CA) Anup P. Shah has been released by the Society. The revised edition of the BCAS Referencer, Gita for Professionals, and a compilation on Thought-Mailers were also released. Additionally, through Book Mela, marketing efforts, and discounts on certain publications, the Society has distributed its knowledge resources more widely. During the year, the Society partnered with professional publishers Taxmann and Snowwhite to enhance the distribution reach of BCAS publications.
- iv. **BCAS Academy** – Your society has been at the forefront of professional development, providing faculty-led live learning sessions through in-person, online, and hybrid modes. In today’s technological era, it is imperative to embrace contemporary modes of learning. With this vision, your Society has established a digital learning and networking environment called ‘BCAS Academy’. This platform offers a variety of self-paced courses, digital journal editions, a member networking forum, discussion boards, and event resource materials. BCAS Academy aims to enhance the reach and efficacy of BCAS learning initiatives, thereby promoting further professional development.
- v. **Innovative Topics and Pedagogy** – This year witnessed differentiated learning opportunities from the BCAS stable. The newly curated topics on Alternative Investment Funds, Supply Chain, ESG Essentials, NFRA interactions, GIFT city opportunities, Writer’s Workshop, workshops on practical usage of Artificial Intelligence, REIT & INVITs, geopolitics, and Trump Tantrums were extremely well received. A special mention goes to (i) the DTAA course, which marked its silver jubilee this year and (ii) the Members’ RRC at Lucknow: Ayodhya and the GST RSC at Kolkata for the overwhelming reception having to closing registrations months in advance of the event dates.
- vi. **Enhanced Reach of the Journal** – The BCAS Journal serves as the primary communication medium for our Society and has been a significant source of professional development for many decades. This year, through targeted initiatives, the BCAS Journal has expanded its reach, allowing it to engage a broader audience of professionals, researchers, and industry experts. With its increased visibility, the journal continues to be a key resource for insightful articles, analysis, and thought leadership, thereby reinforcing its standing as a premier publication for our profession.

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- vii. **Digital badges and certification** – BCAS has implemented the internationally-acclaimed Certify: e-certification platform this year, successfully delivering digital badges and certificates to participants of BCAS certificate courses. These badges are authenticated, mapped to successful learners, and can be shared through attendees' social media profiles. In addition to providing an authentication filter, these e-certifications enhance brand visibility and increase engagement on social media through organic advocacy.
- viii. **Are You Aware Series, GST Bytes and Tax Gurucool** – In response to the increasing demand for short-format, self-paced content, BCAS has this year organized brief educational series such as “Are You Aware,” GST Bytes, and “Tax Gurucool.” These sessions, led by experts, provide valuable insights on taxation and industry trends. They equip professionals with concise, relevant knowledge, enhancing their understanding and keeping them informed about key topics. The flexibility of viewing these sessions at any time allows for greater accessibility compared to traditional learning formats.
- ix. **Special Guest Lectures and Managing Committee for BCAS Office** – In another first, the BCAS hosted special guest lecture at its Managing Committee meeting featuring Dr. Harish Mehta, a founding member and former Chairman of NASSCOM, along with Mr. Rajiv Vaishnav, former President of NASSCOM. They shared their experiences and insights on Scaling-up Voluntary Organizations with the BCAS managing committee, providing valuable practical knowledge gained from their time at NASSCOM. Additionally, various workshops were conducted throughout the year for the BCAS staff aimed at enhancing productivity, including sessions on AI usage, eyesight improvement, yoga, and more.
- x. **BCAS Broadcast & Refurbished BCAS Premises** – This year, BCAS has revitalized its monthly communication with members through the introduction of BCAS Broadcast. BCAS Broadcast is a monthly newsletter that enables members to access the most-watched BCAS videos, stay informed about upcoming BCAS events, read top BCAJ articles and tune-in to community chatter. On a separate note, in addition to enhancing our digital infrastructure, the BCAS physical premises and its exteriors have been refurbished to present a modern, well-lit façade.
3. **Networking – The BCAS edge**
- i. **MOU with IIM-Mumbai** - Your society has partnered with IIM-Mumbai to establish a bridge between academia and professionals. BCAS and IIM-Mumbai signed a research-focused MOU in September 2024. To advance this initiative, a joint steering committee featuring members from both BCAS and IIM-M has been established. The collaboration will focus on joint research as well as joint learning and certification opportunities for our members. A first research project has been completed under this collaboration and further research and events are planned for the upcoming months.
- ii. **MOU with BIA** - The Society has entered into a formal partnership with the Bombay Industries Association (BIA), establishing an industry-professional collaboration. This unified approach leverages the strengths of both organizations, both having a rich history of more than 75 years, to strengthen the economic framework of Mumbai, Maharashtra and India. The partnership will facilitate collaborative learning, advocate for easier business practices, provide policy recommendations, and engage members effectively. Joint events and networking sessions were planned during the year under this collaboration.

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- iii. **MOU with NISM** – The BCAS and the National Institute of Securities Markets (NISM) have entered into a strategic understanding to leverage their respective strengths towards resource-building, enhance financial literacy, promote capital markets, and foster ties between academia and professionals. By combining their expertise, both institutions aim to bridge learning gaps and strengthen India's financial infrastructure. This collaboration will include practical training workshops that provide participants with hands-on experience in navigating complex financial markets. The highly successful Alternative Investment Fund Conclave event was a joint initiative conceptualized through this promising partnership.
 - iv. **Co-created programs with IMC, CTC, WIRC, and Other Associations** - BCAS has deepened its existing collaborations with reputable institutions such as IMC, CTC, and WIRC-ICAI, among others. These enhanced programs provide enriched learning experiences by utilizing the expertise of each partner to deliver high-quality content and professional development opportunities. Throughout the year, joint events were conducted with more than a dozen like-minded organizations and associations on various topics of professional significance.
 - v. **CA-Thon franchisee** - The CA-Thon 2024, India's inaugural run-for-cause marathon, was meticulously organized by the BCAS's Seminar, Membership & Public Relations Committee. Over 1,600 participants from diverse backgrounds and age groups (ranging from 7 to 70 years) registered, supporting social causes, community building, and health initiatives. The BCAS Foundation also contributed to this project by providing sewing machines to underprivileged women, enabling them to achieve financial independence. Beyond the social and health benefits, the event presented unparalleled networking opportunities due to its considerable size and scope.
 - vi. **BCAS Turf Cricket Tournament** - The inaugural BCAS Turf Cricket Tournament 2025, held on January 5, 2025, at Andheri Sports Complex, was an outstanding success. Featuring 12 men's teams and 2 women's teams, the event highlighted remarkable cricket, exemplary sportsmanship, networking and camaraderie among CA members and students.
4. **Advocacy – A catalyst for change**
- i. **Research thesis on Group Taxation - As part of the BCAS:** IIM-Mumbai collaboration, the inaugural research paper titled '**Group Taxation in India – A Strategic Reform for Simplified Compliance, Enhanced Competitiveness, and Economic Growth**' has been published. This paper proposes an innovative concept of Group Taxation aimed at advocating it for improved ease of doing business while supporting ongoing efforts to simplify tax laws. The research paper will soon be shared with the concerned decision-makers to explore its suitability and drive incremental advocacy on this subject.
 - ii. **Regulatory interactions** – Throughout the year, BCAS has engaged in valuable regulatory interactions with numerous authorities. Specifically, BCAS interacted with leaders from various organizations including the National Financial Reporting Authority, the Institute of Chartered Accountants of India, the Central Board of Direct Taxes, the Reserve Bank of India, the Securities and Exchange Board of India, the Insolvency and Bankruptcy Board of India, the International Financial Services Centres Authority, the Central Board of Indirect Tax and Customs, and the Deputy Chief Minister of Uttar Pradesh. These engagements offer significant opportunities to exchange

Managing Committee Report

perspectives and foster a productive working environment for the clients and the businesses we support.

iii. **Representations on specific subjects**- During the year, the BCAS shared various representations with key regulators and authorities. Some of the notable ones being:

1. Pre-Budget Memorandum for Finance Act, 2024.
2. Immediate Rectification of Faulty Income Tax Return (ITR) Filing Utility
3. Feedback on draft regulations and directions on export and import under Foreign Exchange Management Act.
4. Comments on Proposed SA 600 (Revised) to NFRA.
5. Representation on Fraud Reporting by Statutory Auditors of Regulated Entities with reference to National Financial Reporting Authority (NFRA) circular NF-25013/2/2023 dated 26.06.2023.

iv. **Parliamentary Select Committee on Income Tax Bill, 2025**: During the year, the Income Tax Bill, 2025 was presented to parliament and subsequently referred to a Parliamentary Select Committee for further consultation and public input. The BCAS had the opportunity to present and discuss its recommendations on the Income Tax Bill, 2025 with the Parliamentary Select Committee comprising of 30 (thirty) parliamentarians. A detailed memorandum outlining suggestions on various aspects of the Income Tax Bill, 2025 has been submitted to the Select Committee for their consideration.

v. **Viksit Bharat roundtables & Profession @ 2047** – BCAS organized several

roundtable discussions on “Viksit Bharat: Ideas and Suggestions” to contribute to Prime Minister Narendra Modi’s vision for a developed India by 2047. These discussions included experienced Chartered Accountants, young professionals, and finance professionals sharing insights on public policy and economic development. BCAS also hosted a lecture meeting on “Profession @ 2047” to examine the future of the accounting profession. The discussion focused on navigating technological advancements, evolving expectations, and industry attractiveness, highlighting the need for firms to be agile, tech-savvy, and client-responsive.

vi. **SEBI AIF Whitepaper** – On the sidelines of the AIF Conclave, the BCAS conducted a round-table discussion with AIF fund managers and SEBI representatives to gather suggestions on improving the regulatory framework to promote the growth of AIFs in India. These suggestions have been compiled into a SEBI AIF whitepaper, which will be presented to the SEBI chairperson in July 2025.

vii. **Niti Aayog: BCAS collaboration** – The Niti Aayog is India’s premier think-tank on policy and planning initiatives. The Consultative Group on Tax Policy of NITI Aayog is a specialized team dedicated to analysing and recommending reforms in tax policies. BCAS has entered into a research study collaboration with Niti Aayog, wherein the BCAS platform will leverage its extensive technical expertise to propose blue-sky enhancements to simplify India’s current tax and fiscal policies.

5. **Yuva Shakti** – *Towards a brighter future*

i. **Young Membership and younger Managing Committee** – Through strategic initiatives over last few years, the BCAS membership profile has seen a positive shift towards attracting



Managing Committee Report

younger members to the organization. A significant proportion of new members this year are under 35 years of age. The BCAS Managing Committee, which serves as a source of future leaders and the centre of governance, is comprised of a young group with an average age of only 42 years. There is a deliberate effort being made to reinforce the BCAS core group with young, dedicated members and volunteers.

- ii. **BCAS Nxt and Learning Bootcamps** – During the year, the BCAS, through the HRD committee, formalized the BCAS Nxt platform, a dedicated platform for CA students. As a forum designed by, for, and of students, BCAS Nxt has been conducting Learning & Development Bootcamps on topics relevant to CA students. Students are the future of our profession and of BCAS, and it is in these committed volunteers, we witness a reflection of a brighter future for our profession and our Society.
- iii. **Tarang 2025** - The perception of CA students as uninteresting and monotonous has been flipped by Tarang 2025, where they demonstrated their skills as event managers, anchors, photographers, and talented dancers. Tarang is one-of-a-kind annual festival for CA students, which primarily aims to provide them with a platform to showcase their creativity and excellence in the fields of business, technical skills, public speaking, writing, performing arts, and innovation. Despite the challenges with deadlines, these young turks made an impression by the high registration of ~350 students for Tarang 2025.
- iv. **CAMBA, Mentoring and other initiatives** – The CAMBA franchisee of BCAS has experienced substantial participation and growth over the years. This year, over 90 chartered accountants from nearly 20 locations across India actively participated in the program, bringing

together a dynamic and diverse group of professionals. The fourth season of “आDaan-प्रDaan – BCAS Mentoring Circle” successfully concluded, providing mentorship to chartered accountants. Acknowledging the evolving nature of mentoring, this year’s program accepted participants of all ages, including requests for reverse mentoring from the previous season. Additionally, inspirational sessions on life lessons from young achievers were conducted to motivate our young members.

- v. **Shri P. N. Shah Students’ Endowment Fund** – Established under the auspices of the BCAS Foundation, the Shri P. N. Shah Students’ Endowment Fund has been created. The fund will have an initial corpus of INR 50,00,000 (Rupees Fifty Lakhs Only), which will be used to provide financial assistance to needy deserving students who are pursuing the Chartered Accountancy course. This fund aims to further support the social mobility that our CA course offers.

6. Chartereded’s for Change – Sharing our privileges

- i. **Miyawaki Forest Project** - The BCAS Foundation and Keshav Srushti have jointly initiated the Miyawaki Forest Project to promote environmental sustainability through the rapid growth of dense native forests. Over 200 saplings were planted on a designated plot in Jogeshwari, with participants, particularly children, actively involved in fostering the environment for a sustainable future. These saplings have grown during the year, and the BCAS team continues to monitor its growth and development.
- ii. **MM High School** – The BCAS Foundation has consistently supported MM High School in Umbergaon, Gujarat. This institution educates over 2,500 students from disadvantaged

Managing Committee Report

backgrounds. The BCAS Foundation has installed e-learning classrooms, modernized the library, and established a state-of-the-art science laboratory for the school. These interventions have led to positive improvements in learning outcomes amongst the students. The BCAS Foundation is now undertaking an ambitious project to provide a modern sports infrastructure facility at the school's expansive playground.

- iii. **Gita for Professionals and Thought Mailers** – This year, we released four books, including the “Gita for Professionals – Seventh Edition,” which continues the tradition of providing valuable insights to the professional community. Within our monthly mailer, BCAS members have consistently shared their perspectives on matters related to emotional and personal growth within our community. A hard-bound book compiling these invaluable “Thought Mailers” has been published to disseminate these beneficial ideas.
- iv. **BCAS Foundation Activities** - The BCAS Foundation was established to direct our members’ charitable contributions towards significant social issues. Throughout the year, several commendable projects were initiated, such as the establishment of e-learning in schools, blood-donation drives and tree planting campaigns. In addition to these efforts, the BCAS Foundation supported noble causes in collaboration with the Arch Foundation, Rangoonwala Foundation (India) Trust, and DBM by distributing books and donating sewing machines to deserving women. A special blood donation drive was also conducted with the support of Tata Memorial Hospital as part of our professional social responsibility initiatives.

- v. **Vraj Hostel** – BCAS has supported the Vraj Hostel through the Sparsh Foundation by facilitating the installation of a solar power system at Vraj Hostel, Pardi. The trustees expressed their appreciation to Mr. Maharshi Dave for his assistance and support in the completion of this project. The solar installation will contribute to the hostel’s goal of self-sufficiency.

We mourn the loss of our esteemed past president of the Society. Shri. Haren Bhalchandra Jokhakar, President (1971-72), passed away on April 11, 2025. He was the youngest president of the Society when he served the Society as its President. His contributions to our Society and profession were immeasurable, and they will be deeply missed.

As we end another year of selfless contribution, a reflection of true ‘success’ in words of Ralph Waldo Emerson guides us:

*“To laugh often and much; To win the respect of intelligent people and the affection of children, to earn the appreciation of honest critics and endure the betrayal of false friends; to appreciate beauty, to find the best in others, to leave the world a bit better whether by a healthy child, a garden patch, or a redeemed social condition; to know even one life has breathed easier because you lived. **This is to have succeeded**”*

Thank you for allowing us an opportunity to serve you and our community.

*On behalf of the Managing Committee
For Bombay Chartered Accountants’ Society*

CA Anand Bathiya
President
Mumbai, May 28, 2025

Acknowledgements

We acknowledge with gratitude the valuable contribution, help and support of the following individuals and organisations:

● Various speakers, faculties and contributors

- ✦ Contributors of BCAS Journal, BCAS Referencer, Budget Publications and other publications.
- ✦ Various Dignitaries for delivering keynote addresses and inaugurating seminars, conferences, workshops, residential refresher courses and residential study courses.
- ✦ Speakers and paper-writers at various seminars, workshops, lecture meetings, expert chats, conferences, residential refresher courses and study courses.
- ✦ Chairman and Group Leaders at Study Circle and Study group meetings.
- ✦ Chairman, Co-Chair, Convenors and members of various committees for their support.

● Various organisations for programmes organised jointly with us:

- ✦ A. D Shroff Memorial Trust
- ✦ American Accounting Association
- ✦ All India Federation of Tax Practitioners (WZ)
- ✦ Association of Chartered Accountants Chennai
- ✦ CA Association of Jalandhar
- ✦ Chartered Accountants Association Ahmedabad
- ✦ Chetan Dalal Investigation and Management Services (CDIMS)
- ✦ Chamber of Tax Consultants (CTC)
- ✦ Chartered Accountants Association Surat

- ✦ Dharma Bharathi Mission (DBM)
- ✦ DTPA Chartered Accountants' Study Circle - EIRC
- ✦ Forum for Free Enterprises (FFE)
- ✦ Gleco International Private Limited, (trading as IRM India Affiliate)
- ✦ Goa Chamber of Commerce & Industry (GCCl)
- ✦ GST Practitioners Association of Maharashtra (GSTPAM)
- ✦ Hyderabad Chartered Accountants Society,
- ✦ Indian Merchant Chamber
- ✦ Jamnalal Bajaj Institute of Management Studies
- ✦ Karnataka State Chartered Accountants' Association
- ✦ Lucknow Chartered Accountants Society
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- ✦ The Institute of Internal Auditors India (IIA)
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- ✦ WIRC of ICAI
- ✦ National Institute of Securities Markets (NISM)
- ✦ Indian Institute of Management - Mumbai (IIM)
- ✦ Bombay Management Association (BMA)
- ✦ Bombay Industries Association (BIA)

Acknowledgements

- ✦ IIA Bombay Chapter - The Institute of Internal Auditors
- **Trustees of the following Trusts for supporting the activities under the auspices of the respective trusts:**
 - ✦ Amita Memorial Trust for Lecture Meeting
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 - ✦ Guru Smruti Sanshodhan Nidhi
 - ✦ Lavino Kapur Cottons Private Limited for Publications
 - ✦ Lavino Kapur Cottons Students Education Fund
 - ✦ Jal Erach Dastur Fund for Students Annual Meet
 - ✦ Jal Erach Dastur Prize Fund for best article/feature in Journal
 - ✦ Pragnya Girish Sheredalal Foundation for Budget Publication
 - ✦ Research and Accounting Publication Fund
 - ✦ Senior Citizens Student Education Fund
 - ✦ Shailesh Kapadia Memorial Publication Fund for Publications
 - ✦ S. V. Ghatalia Foundation Fund for best article on audit in Journal
 - ✦ Late Pradeep Shah Memorial Fund
- **Donors and Contributors for various activities of the BCAS Foundation:**
 - ✦ Donors to Tree Plantation, Eye Camp and Others
 - ✦ Ismail Yusuf College of Arts, Science & Commerce, Jogeshwari
 - ✦ Keshav Shrushti
 - ✦ Donors to Mentorship Programme
- **Other Contributors**
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 - ✦ M. P. Chitale & Co., Chartered Accountants, Statutory Auditors of the Society
 - ✦ Gautam Shah & Associates Chartered Accountants, Internal Auditors of the Society
 - ✦ S. B. Gabhawalla & Company, Chartered Accountants. GST Consultants, for rendering pro-bono services to the Society
 - ✦ Our Bankers – AU Small Finance Bank Ltd., Kotak Mahindra Bank Ltd, Axis Bank Ltd., HDFC Bank, ICICI Bank Ltd., IDFC First Bank Ltd. and State Bank of India
 - ✦ Printers of the BCA Journal, BCA Referencer, BCAS Calendar and other publications
 - ✦ Staff Members of the Society for their dedication and hard work
 - ✦ Management of different venues where our programmes were organised
 - ✦ Tanoo Quality Management Services - ISO Consultants
 - ✦ Our Sherpas

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CA Vishesh Sangoi
CA Mahesh Nayak
CA Rutvik Sanghvi
CA Sonalee Godbole

Indirect Tax

CA Sunil Gabhawalla
CA Mandar Telang
CA Jayesh Gogri
CA Gaurav Save

Notice of 76th Annual General Meeting on Saturday, 5th July 2025

The 76th Annual General Meeting of the Members of the Bombay Chartered Accountants' Society will be held on Saturday, 5th July 2025 at 4:00 p.m. at Garware Club House, Wankhede Stadium, D-Road, Churchgate, Mumbai-400 020 to transact the following business:

1. To adopt minutes of the 75th Annual General Meeting held on 6th July 2024.
2. To receive and adopt the Annual Report of the Society and report of the Managing Committee for the year 2024-25.
3. To receive and adopt the Audited Accounts for the year ended 31st March 2025.
4. To announce the election results for the position of the President, Vice President, Two Secretaries, Treasurer and Eight Members of the Managing Committee for the year 2025-26.
5. To approve the appointment of Statutory Auditors of the Society for the year 2025-26.
6. To approve the amended MOA of BCAS and authorise filing of the MOA before the Charity Commissioner.

By Order of the Managing Committee,

Place: Mumbai
Date: 28.05.2025

CA Kinjal Shah
CA (Adv.) Kinjal Bhuta
Hon. Joint Secretaries

77th Founding Day Celebrations

Day & Date : Saturday, 5th July 2025

Venue : Garware Club House,
Wankhede Stadium, D-Rd,
Churchgate, Mumbai-400 020

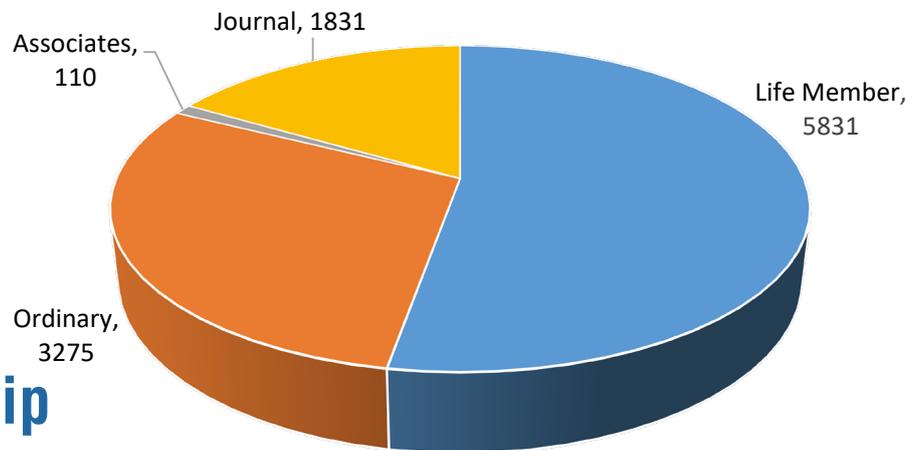
Programme : 3.45 p.m. : Fellowship over high-tea
4.00 p.m. : Annual General Meeting
6.00 p.m. : Founding Day Conclave

Speakers & Topics :

1. Talk by Shri Tuhin Kanta Pandey – Chairperson, Securities and Exchange Board of India on **“Corporate Governance, in letter and spirit - Role and Responsibility of Professionals”**.
2. Fireside chat with Shri Nithin Kamath, Founder, Zerodha on **“Navigating Tomorrow: How CAs can lead Financial Innovation and Sustainability”**.

Statewise Breakup of Membership Statistics as on 31st March 2025

State	Life Member	Ordinary	Associates	Journal	Total
Andhra Pradesh	137	31	1	33	202
Assam	6	7		8	21
Bihar	6	4		4	14
Chandigarh	2		2	1	5
Chhattisgarh	22	19	2	18	61
Dadra Nagar Haweli	1	1			2
Goa	26	17		11	54
Gujarat	413	182	2	203	800
Haryana	45	22	3	41	111
Jammu & Kashmir	1				1
Jharkhand	6	4		5	15
Karnataka	250	128	3	167	548
Kerala	56	36		72	164
Madhya Pradesh	48	17		37	102
Maharashtra - Mumbai	3781	2320	74	398	6573
Maharashtra - Other Than Mumbai				194	194
New Delhi	135	82	4	105	326
Orissa	11	2		7	20
Punjab	6	14		20	40
Rajasthan	88	35		55	178
Tamil Nadu	370	149	10	257	786
Telangana	166	89	8	77	340
Uttar Pradesh	99	61		47	207
Uttarakhand	9	1		2	12
West Bengal	128	53	1	68	250
Other Countries	19	1		1	21
Total	5831	3275	110	1831	11047



Membership Statistics

Our Corporate Members as on 31st March 2025

Sr. No	Name
1	M/s Shriram Pistons & Rings Limited
2	M/s Relaxo Footwears Limited
3	M/s Rockwell Automation India Private Limited
4	M/s Walker Chandiok & Co. LLP
5	M/s Rana Sugars Limited
6	M/s Adani Ports and SEZ Limited
7	M/s Larsen & Toubro Limited
8	M/s Tata Sons Private Limited
9	M/s A S Moloobhoy Private Limited
10	M/s Palava City Management Private Limited
11	M/s Cowtown Infotech Services Private Limited
12	M/s Cowtown Software Design Private Limited
13	M/s Macrotech Developers Limited
14	M/s Simtools Private Limited
15	M/s Bellissimo Constructions and Developers Private Limited
16	M/s Sambhavnath Infrabuild and Farms Private Limited
17	M/s One Place Commercials Private Limited
18	M/s Odeon Constructions and Developers Private Limited
19	M/s Avdel (India) Private Limited
20	M/s Tata Consultancy Services Limited
21	M/s Polycab India Limited
22	M/s Grasim Industries Limited
23	M/s Hindalco Industries Limited
24	M/s Gharda Chemicals Limited
25	M/s K Raheja Corp. Real Estate Private Limited
26	M/s Prime Focus Limited
27	M/s Sulphur Mills Limited

Sr. No	Name
28	M/s Goodrich Maritime Private Limited
29	M/s Hiranandani Constructions Private Limited
30	M/s Atlantic Lubricants and Specialities Private Limited
31	M/s Universal Medicare Private Limited
32	M/s Tufropes Private Limited
33	M/s MSD Pharmaceuticals Private Limited
34	M/s Ventura Securities Limited
35	M/s UTI Infrastructure Technology & Services Limited
36	M/s Reliance Industries Limited
37	M/s Reserve Bank Information Technology Private Limited
38	M/s Brembo Brake India Private Limited
39	M/s Eaton Technologies Private Limited
40	M/s Rohan Builders Private Limited
41	M/s Garware Technical Fibres Limited
42	M/s Shri Bajrang Power and Ispat Limited
43	M/s Komandoor & Co. LLP
44	M/s Dr. Reddy's Laboratories Limited
45	M/s Aparna Constructions and Estates Private Limited
46	M/s Avanti Feeds Limited
47	M/s Aptar Pharma India Private Limited
48	M/s Astrazeneca Pharma India Limited
49	M/s TVS Motor Company Limited
50	M/s R. Bupathy and Co.
51	M/s Daimler India Commercial Vehicles Private Limited
52	M/s VKS Aiyer and Co.
53	M/s JPNR Corporate Consultants Private Limited

Social Media Statistics as on 31st March 2025

8160
Facebook

13853
LinkedIn

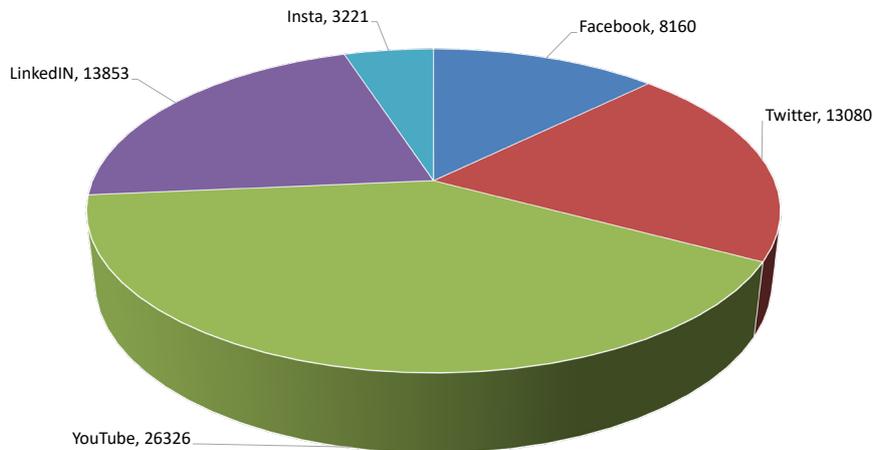
3221
Instagram

13080
Twitter

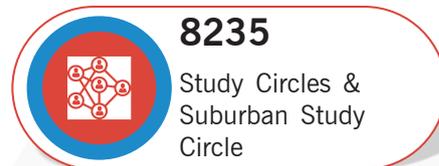
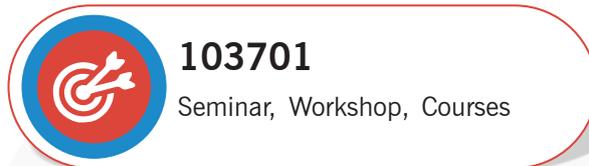
26326
YouTube



64,640
Total



Man Hours of Education



BCAS in News

More than 200 media references in leading print media, internet, and other media channels was an unprecedented accomplishment for BCAS during this year.

Can minors apply for their PAN Card? Yes, Know how

बनो अपना फाइनेंस मिनिस्टर **NRI कैसे बनाएं बच्चों का Pan Card?**

BCAS Secretary के Kinjal Bhuta से जानिए नाबालिगों को Pan Card की क्यों है जरूरत? | BAFM

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ET Now Swadesh के खास शो Bano Apna Finance Minister में आज BCAS Secretary के Kinjal Bhuta से जानिए नाबालिगों को pan कार्ड की क्यों है जरूरत, क्यों जरूरी है बच्चों के लिए Pan कार्ड, बच्चों का पेन कार्ड बनवाने की क्या है प्रक्रिया साथ ही जानिए NRI कैसे बनाएं बच्चों के Pan कार्ड? ...more

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BCAS and NISM Collaborate to Shape India's Financial Landscape

Finance Outlook India Team | Tuesday, 26 November 2024

Bombay Chartered Accountants' Society ('BCAS'), India's largest and oldest voluntary professional body of Chartered Accountants, and the National Institute of Securities Markets ('NISM') – an education and capacity building initiative of SEBI, today announced a strategic collaboration. This collaboration is aimed at fostering financial literacy, strengthening capital markets through research initiatives and workshops, and deepening the academia-profession interface.

Both organizations of repute shall leverage their core strengths towards bridging the capacity and learning gap thereby improving the robustness of the financial fabric of India. The MoU also includes plans for capacity building, specialized training programs, workshops, research initiatives and similar joint initiatives. These training and development sessions are intended to provide practical exposure and hands-on experience, ensuring participants are well-equipped to navigate the complexities of the securities market.

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English

Shaping the Future of Chartered Accountants | Ft. Anand Bathiyya Paisa Vaisa with Anupam Gupta

Podcast Episode
May 12 • 41 min 31 sec

Episode Description

To access the full coverage, please scan the QR code



BOMBAY CHARTERED ACCOUNTANTS' SOCIETY
ISO 9001:2015 CERTIFIED

76th Annual Report 2024-25

BCAS in News

भारत की सबसे बड़ी सीए संस्था, बॉम्बे चार्टर्ड अकाउंटेंट्स सोसायटी (बीसीएएस) ने लखनऊ-अयोध्या में अपनी वार्षिक ज्ञान तीर्थयात्रा आयोजित की

लखनऊ। बॉम्बे चार्टर्ड अकाउंटेंट्स सोसायटी (बीसीएएस) ने आज लखनऊ, उत्तर प्रदेश में अपनी 58वीं मेंबर्स रेजिडेंशियल रिफ्रेशर मीटिंग का समापन किया। इस वार्षिक कार्यक्रम में 200 चार्टर्ड अकाउंटेंट्स ने भाग लिया, जिससे ज्ञान के आदान-प्रदान, नेटवर्किंग और पेशेवर विकास को बढ़ावा मिला। चार दिवसीय पाठ्यक्रम में कई सत्र थे जिनमें बुनियादी अवधारणाओं को दोहराया गया, जबकि चार्टर्ड अकाउंटेंट्स को विकसित हो रहे वित्तीय परिदृश्य में नैविगेट करने के लिए आवश्यक कौशल से लैस किया गया। कार्यक्रम के तहत, बीसीएएस के पदाधिकारियों ने अयोध्या में प्रतिष्ठित राम मंदिर का भी दौरा किया, जिससे सभा में एक सांस्कृतिक और आध्यात्मिक अनुभव का भी अहसास हुआ। लखनऊ में हुए इस कार्यक्रम के आखिरी दिन उत्तर प्रदेश के उपमुख्यमंत्री श्री ब्रजेश पाठक मुख्य अतिथि के रूप में आए। उन्होंने बीसीएएस के सदस्यों को बताया कि उत्तर प्रदेश अवसरों की भूमि है, और यहाँ व्यापार करने में आने वाली चुनौतियों पर भी बात की।



बनो अपना फाइनेंस मिनिस्टर

Budget 2025 में पुराना टैक्स सिस्टम होगा खत्म?

Budget 2025 Expectations : Budget में Life और Health Insurance में टैक्स की क्या है जरूरत? | BAFM

ET Now S... 3.96M subscribers

684 views 4 months ago #budget2025 #ETNowSwadesh #swadesh

Bano Apna Finance Minister में आज Direct Tax कमिटी के Former President & Co-Chairman Anil Sathe, BCAS के President Anand Bathia, BCAS के VP Zubin Billmorla, BCAS के Joint Secretary Kinjal Bhuta से जानिए Budget 2025 से BCAS की क्या है उम्मीद, टैक्स में बदलाव की क्या है जरूरत, लाइफ और हेल्थ इश्योरेंस में टैक्स की क्या है ...more



देश महाराष्ट्र राजकारण मुंबई पुणे नागपूर लाइफ स्टाइल क्रीडा क्राईम वर्ल्ड नवराष्ट्र विशेष मनोरंजन

In Trends: World Yoga Day | Isarel Iran War | Ahmedabad Plane Crash | Fathers Day | Today's Gold Rate

Marathi News » Business » Ca Marathon Was Organized By Bcas In Which More Than 1600 Competitors Participated

BCAS कडून मुंबईमध्ये सीए मॅरिथॉनचे आयोजन; 1600 हून अधिक स्पर्धकांनी घेतला सहभाग

बीसीएएसकडून आर्थिक स्वावलंबन व उत्तम आरोग्याला चालना देण्यासाठी मुंबईमध्ये पहिल्यांदाच सीए मॅरिथॉनचे आयोजन करण्यात आले होते. दरम्यान बीसीएएस फाऊंडेशनतर्फे वंचित महिलांना शिलाई मशिनस देऊ केल्या.

By नारयण परब

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बॉम्बे चार्टर्ड अकाउंटेंट्स सोसायटी (बीसीएएस) (Bombay Chartered Accountants' Society (BCAS)) ने आयोजित केलेल्या सी-थॉन (CA-THON) रनच्या पहिल्या एडिशनचे २२ डिसेंबर २०२४ रोजी मुंबईमध्ये यशस्वीरित्या समापन झाले, जेथे संपूर्ण शहरातून व शहराबाहेरून १६०० हून अधिक सहभागी दिसण्यात आले. ही मॅरिथॉन चार्टर्ड अकाउंटेंट्ससाठी, तसेच १८ ते ७० वर्ष वयोगटातील सामान्य लोकांसाठी खुली होती.

76th
Annual Report
2024-25



Eminent Speakers at Founding Day

Sr. No.	Year	Speaker	Topic
1	2023-2024	Padma Bhushan Shri K. V. Kamath	Viksit Bharat – Role of Accounting and Finance Professionals
2	2022-2023	Mr. Sajjan Jindal	India@2030
3	2021-2022	Mr. N. Chandrasekaran	Future Trends, Risks and Opportunities
4	2020-2021	Mr. Azim Premji	Professional Excellence and Social Responsibility
5	2019-2020	CA Deepak Parekh	Chartered Accountants in Unchartered Times
6	2018-2019	CA Pinakin Desai	Direct Tax Provisions of Finance Bill, 2019
7	2017-2018	CA Nilesh Shah	INDIA - 2019 & Beyond
8	2016-2017	CA Piyush Goyal	ENERGising India - Changing Paradigm for Professionals
9	2015-2016	Mr. Harsh Mariwala	Achieving Sustainable Profitable Growth on a Perpetual Basis
10	2014-2015	CA S. Gurusurthy	India's Transformation – Opportunities and Challenges
11	2013-2014	Mr. Rajiv Vij	Discovering our Sweet Spot in Life
12	2012-2013	Mr. Nasser Munjee	Nationhood - the next step
13	2011-2012	Lt. General Syed Hasnain	Inspirational Leadership - Models from the Armed Forces adaptable in Corporate World
14	2010-2011	Padma Bhushan Julio Ribeiro	Role and Responsibility of Civil Society
15	2009-2010	Mr. Keki Mistry	Lessons from the Global Financial Crisis and the Role of Housing in the Indian Economy
16	2008-2009	Sr. Adv. Sohrab Dastur	Direct Tax Provisions of Finance Bill, 2009
17	2007-2008	Mr. Kishor Chaukar	Global Entrepreneurship
18	2006-2007	CA Shailesh Haribhakti	Future and the Profession
19	2005-2006	Mr. Deepak Ghaisas & Ms. Roopa Purushothaman	Brand India
20	2004-2005	Mr. M. Damodaran	Expectations from Accounting Profession by Regulatory Bodies
21	2003-2004	Ms. Zia Mody & CA Y. M. Kale	Globalisation & its Impact on Professional Services Sector
22	2002-2003	Mr. Minoo Shroff Admiral L. Ramdas	Regional Security and Economic Growth Whose Security - The State or the People?
23	2001-2002	CA Kirit Somaiya Sr. Adv. Y. P. Trivedi	Professionalism in Politics
24	2000-2001	Mr. Habil Khorakiwala Dr. Rajesh Parikh	Managing Change in Professional Life
25	1999-2000	Ms. Deena Mehta	Role of Chartered Accountants in emerging Financial Sectors

List of Sub-Committees

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CA Narayan Pasari
CA Nilesh Vikamsey
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CA Samir Parmar
CA Sanjeev Pandit
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CA Vipul Choksi

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CA Dishat Mehta
CA Gaurang Gandhi

International Economics

CA K. K. Jhunjhunwala
CA Harshad Shah
CA Maitri Ahuja

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Accounting & Auditing Committee		
Courses-Seminars-Workshops		
Series of Sessions on Standards on Auditing and Key Learnings from NFRA Orders		13.12.2024 20.12.2024 27.12.2024 & 03.01.2025
Learnings from recent NFRA Orders	Ms. Vidhu Sood	
Audit Documentation (SA 230)	CA Amit Majmudar	
SA 600 – Using the work of another auditor (along with NFRA Circular dated 3rd Oct, 2024 regarding responsibilities of Principal Auditor and Other Auditors in Group Audits)	CA Pankaj Tiwari	
Planning risk assessment and related matters (SA 300, 315, 320 & 330)	CA Murtuza Vajih	
XIIIth Ind-AS RSC	CA (Dr.) Alok Garg CA Archana Bhutani CA R. Venkat Subramani CA Himanshu Kishnadwala	20.03.2025 to 22.03.2025
Direct Tax Committee		
Courses-Seminars-Workshops		
Direct Tax Home Refresher Course 5 - jointly with Association of Chartered Accountants, Chennai, Chartered Accountants Association, Ahmedabad, CA Association of Jalandhar, The Chartered Accountants Study Circle, Chennai, Hyderabad Chartered Accountants Society, Karnataka State Chartered Accountants' Association Lucknow Chartered Accountants' Society Maharashtra Tax Practitioners Association, Pune Chartered Accountants Association, Surat		22.05.2024 24.05.2024 27.05.2025 29.05.2024 03.06.2024 & 05.06.2024
Fundamentals of Income Tax – Scope and Charge of Income and Issues on the same	CA Yogesh Thar	
Taxation of Royalties and Fees for Technical Services including TDS under section 195	CA Pradip Modi	
Charitable Trusts Taxation – Understanding the recent uncharitable amendments in law and compliance including registration	Adv. T. Banusekar	
Taxation issues with respect to various instruments in investment space, including overseas Investments. (Shares/ETF's/Treasury Bills/Property etc.)	CA Gautam Nayak	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Deduction on payment basis 43B – A relook including payments to MSMEs including Form 3CD Reporting and landmark judgements on legacy issues of Section 43B	CA B. Ramakrishnan	
Judicial Analysis of recent judgments with special emphasis on case laws with respect to Reassessments	Adv. Dharan Gandhi	
Private Trusts – Succession, FEMA and Income Tax implications	Adv. Dharan Gandhi	
Related Party Transactions – Understanding the implications under various sections of Income Tax vis-à-vis other acts and disclosure norms	CA Naresh Ajwani	
Cash Transactions under Section 69/69A and other issues	CA (Dr.) Chinnsamy Ganesan	
Income Tax issues arising out of compulsory acquisition of Immovable Property	CA Ketan Vajani	
Reporting of Foreign Assets and repercussions of non-compliance vis-à-vis Black Money Act and PMLA	CA Pradip Kapasi	
Taxation of proceeds of Life Insurance policies (incl ULIP) and intricacies of Section 23(1)(c)	CA Kartik Badiani	
TDS/TCS obligations – A code in itself – Overview of recent additions and issues surrounding them	CA Jagdish Punjabi	
Assessments, Reassessments and Appeals – Has Faceless regime made life easy?	CA Bhaumik Goda	
Common Mistakes or scenarios where assesseees get notices for assessment	CA Manthan Khokhani	
Webinar on Filing of Income Tax Returns for AY 2024-25	CA Ronak Rambhia CA Akshar Panchamia	02.07.2024
Webinar on Computation of Total Income of Charitable Trusts and Filing of ITR 7 BCAS Jointly with IMC		21.08.2024
Provisions relating to computation of total income of Charitable Trusts and institutions	CA Gautam Nayak	
Filing of ITR 7 and its nuances	CA Ashok Mehta	
Webinar on Tax Audit		09.09.2024
Amendments in the section of Finance Act, 2023 which are mentioned in Clauses of Form 3CD	Mr. Yogesh Amal	
Amendments in Form 3CD, how to prepare for the clauses and common e-filing errors	Mrs. Krupa Gandhi	
Half Day Seminar on “Demystifying VSV 2.0”		14.11.2024
Keynote address	Shri Raj Tandon	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Outline of provisions of Direct Tax Vivad Se Vishwas Scheme, 2024 (VSV 2.0)	<i>Chairman & Moderator:</i> CA Ravikant Kamat <i>Panelists:</i> CA Bhadresh Doshi CA Jimit Devani	
Panel discussion demystifying key critical & practical issues under VSV 2.0	<i>Chairman:</i> Shri R. S. Syal <i>Panelists:</i> Mr. Ashish Kumar Adv. Dharan Gandhi	
Q&A from participants		
TAXCON 2024 Jointly with The Institute of Chartered Accountants of India (Set up by an Act of Parliament) Western India Regional Council CA INDIA All India Federation of Tax Practitioner's (Western Zone) (AIFTP, WZ) The Chamber of Tax Consultants (CTC) Malad Chamber of Tax Consultants (MCTC) The Goods and Services Tax Practitioners' Association of Maharashtra (GSTPAM)		15.11.2024 to 16.11.2024
Keynote Address GST-Its Contribution to the Growth & Distribution of Income in Indian Economy and Way Ahead	Dr. Subramanian Swamy	
Critical Issues Under GST	Sr. Adv. V. Sridharan	
Case Studies on Post Search Issues in GST & Income Tax	Sr. Adv. Rohan Shah	
Panel Discussion on Related Party Transactions - Impacts Under DT/IDT	<i>Moderator:</i> CA A. R. Krishnan <i>Panelists:</i> CA Yogesh Thar Adv. Vipin Jain	
BEPS 2.0: A Global Response to Tax Heaven Exploitation & Profit Shifting & its Relevance for Indian Corporates	CA Geeta Jani	
Critical Issues in TDS Under Income Tax	CA Avinash Rawani	
AI's Impact Redefining the Future of Tax Practice	CA Dinesh Tejwani	
Panel Discussion on Income Tax and GST issues Joint Development Agreements/Joint Ventures	<i>Moderator:</i> CA Rajat Talati <i>Panelists:</i> CA Jagdish Punjabi CA S. S. Gupta	
Direct Tax provisions related to IFSC	CA Kajal Teckchandani	28.11.2024
Webinar on Recent Important Decisions under Income Tax	Adv. Ajay Singh Adv. Devendra Jain	24.01.2025
Webinar on New Income Tax Bill, 2025	CA Gautam Nayak CA Bhadresh Doshi	18.02.2025

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Online Panel discussion on Recent Developments in Taxation of Charitable Trusts jointly with IMC	Dr. (Adv.) Manoj Fogla CA Suresh Kejriwal CA Gautam Nayak	20.02.2025
Study Circle		
Section 9B and 45(4) of the Income-tax Act, 1961	Adv. Shashi Bekal	12.04.2024
Taxation of LLPs	CA Chirag Wadhwa	30.04.2024
Amendment in Capital Gains Taxation	CA Krishna Upadhya	29.08.2024
Finance, Corporate & Allied Laws Committee		
Courses-Seminars-Workshops		
The New Criminal Laws – Experts’ Overview		27.09.2024
Incisive look at BNS, BNSS & BSA	Adv. Amit Desai	
BNS, BNSS & BSA Overview: DSK Legal Team	Adv. Vikrant Negi Adv. Ekta Tyagi	
Panel Discussion Issues and Implementation Challenges of BNS, BNSS, BSA	Adv. Anand Desai Shri D. Sivanandhan	
Non Profit Organisation Conclave (FCAL & IA Committee Joint event) Jointly with CTC & Supported by Rotary Club		09.10.2024
Keynote Dialogue	Mr. Rajiv Mehta CA Shariq Contractor	
Corporate Social Responsibility – A practical guide	Ms. Savithri Parekh	
Sharing Best Practices	<i>Panelists:</i> DG Chetan Desai Mr. F. N. Subedar Mr. Satyajit Bhatkal <i>Moderator:</i> CA Naushad Panjwani	
Compliances for NPOs under myriad laws	Dr. (CA) Gautam Shah	
Practical Challenges affecting our FCRA Registrations	CA Anjani Sharma	
Panel 2: The Change in Laws and how Internal Audit can step in to meet up with the compliances	<i>Panelists:</i> Mr. Noshir Dadrawala Mr. Anil Nair CA Atul Shah <i>Moderator:</i> CA Nandita Parekh	
Critical Issues relating to Income Tax Laws affecting NGOs	CA Anil Sathe	
Professionals Be Aware of PMLA Provisions	CA Kinjal Shah	23.10.2024

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
NPO Conclave: Version 2.0 (FCAL & IA Committee Joint event)		29.11.2024
Current Issues and Barriers Hindering the Growth of Non-Profit Organizations covering Direct Tax, Indirect tax, FCRA, Internal Audit, MPT	CA Gaurav Save CA Gunja Thakrar CA Khubi Shah CA Samit Saraf	
The NPO Brain Trust: Strategic Solutions for Today's Challenges	CA Ashutosh Pednekar CA Gautam Nayak CA Premal Gandhi <i>Moderator:</i> CA Gunja Thakrar	
Professional Opportunities for CAs in Insolvency & Bankruptcy	Dr. (CA) Gopal Krishna Raju	10.12.2024
Succession and Estate Planning Advanced Tax and Legal Aspects		04.01.2025
Advanced Tax Planning in Succession: Key Strategies for Wealth Transfer	CA Ketan Dalal	
Legal Framework of Wills and Probate: Drafting and Contesting Wills	Adv. Bijal Ajinkya	
Trusts in Estate Planning: Structuring, Taxation and Legal Framework	Dr. (CA) Suresh Surana	
Cross-Border Estate Planning: Navigating International Tax and Legal Complexities	Adv. Nishith Desai	
Panel Discussion: Key Challenges and Future Trends in Succession Planning	<i>Panelists:</i> CA Parthiv Kamdar Dr. (CA) Anup Shah <i>Moderator:</i> CA Sneh Bhuta	
Alternative Investment Fund (AIF) Conclave		17.01.2025 & 18.01.2025
Keynote Address: India's Regulatory Framework and the Role of AIFs in Capital Markets	Shri Manoj Kumar	
Session 1: Introduction to AIFs	CA Dhaval Vakharia	
Session 2: Legal and Regulatory Framework of AIFs	Adv. Leelavathi Naidu	
Session 3: Structuring an AIF	CA Subramaniam Krishnan	
Session 4: Investment Strategies for AIFs - Equity, Debt, and Hybrid Models	CA Shital Gharge	
Session 5: Role of Trustees in AIFs - Ensuring Governance and Compliance	CA Naushad Panjwani	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Panel Discussion 1: Key Challenges for Aspiring AIF Promoters	<i>Panelists:</i> Mr. Umair Mohammed Mr. Sandeep Ghule Mr. Manish Chhabra <i>Moderator:</i> Mr. Pranay Vakil	
Session 6: Technology and Innovation in AIFs	Mr. Neeraj Sharma	
Session 7: GIFT City Showcase: India's Emerging Global Financial Hub for AIFs	Mr. Sandip Shah	
Session 8: Comparative Global Destinations for AIFs: Opportunities and Strategies	Adv. Siddharth Shah	
Session 9: Fundraising, Investor Relations, Risk Management, and Compliance in AIF	CA Shreyas Trivedi	
Session 10: Valuation, Reporting, and Transparency	CA Ravishu Shah	
Panel Discussion 2: Success Journeys of AIF Funded Companies	<i>Panelists:</i> Mr. Umair Mohammed Mr. Sandeep Ghule Mr. Manish Chhabra <i>Moderator:</i> Mr. Pranay Vakil	
Study Circle		
Oppression & Mismanagement	Shri K. Gaurav Kumar	30.05.2024
RERA : From Practice Perspective	CA Aditya Zantye	02.09.2024
All About Fast Track Merger	CA Ankit Davda	18.11.2024
REIT n InvIT as Investment Avenues	CA Harry Parikh	13.02.2025
How to read and analyse Annual Report	CA Pankaj Tiwari	07.03.2025
Human Resource Development Committee		
Courses-Seminars-Workshops		
"RRR - Read, Remember, Renew Yourself" (How to read 100 Books in A Year)	Mr. Pavan Bhattad	06.04.2024
CAMBA Certified Management Programme for CA's Jointly with Atlas Skilltech University		12.04.2024 to 14.04.2024
Impactful Communication	Dr. Malcolm Homavazir	
Conflict Resolution, Negotiation and ESG Alignment	Dr. Karishma Desai	
Networking and Stakeholder Engagement	Prof. David Wittenberg	
Leadership Ascendancy	Dr. Simarjeet Makkar	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Behavioral Competency & Collaboration	Dr. Mehrunnisa Ansari	
Pitchcraft	Prof. Omkar Pandharkame	
Special Address on Leadership Ascendancy	Dr. Radhakrishnan Pillai	
AI for non-technical professionals	Dr. Ashwini Malviya	
AI enhanced personal branding	Prof. Ameya Ambulkar	
Design Thinking for Goal Setting	Dr. Tapish Panwar	
Stress Management and holistic well-being	Prof. Ameya Ambulkar	
Positive Parenting Enjoy your kids; Build Happy Memories & Bring out the best in them		21.04.2024, 28.04.2024 & 05.05.2024
	Dr. Sheryl John	
	Dr. Janice Morais	
	Fr. Patrick D'Mello	
International Yoga Day Celebrations	Shri Pradeep Thakkar	21.06.2024
Power Summit 2024 – Walk the Talk		28.06.2024 & 29.06.2024
Leadership Quotient for CA Firms – Panel Discussion	CA Hitesh Gajaria CA Milan Mody <i>Moderator:</i> CA Nandita Parekh CA Ameet Patel	
The entrepreneurial journey - A tale of Courage, Conviction and Commitment	CA J. K. Shah	
Merger Lab – Ingredients, Process, Outcome		
Partnering with Technology for Growth	CA Lalit Valecha CA Rajeev Sharma	
Future of Professional Services Firm Keynote	CA Aniket Talati	
Winds of Change in the profession Special Address	CA Dinesh Kanabar	
New Age HR practices – for a diverse and multi-generational human capital	Mr. Pakzad Nussirabad	
Miyawaki Forest Project-2024 Jointly with BCAS Foundation and Keshav Shrushti Tree Plantation Drive 2024		04.08.2024

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
'CA Pariksha Pe Charcha' - Students Program Talk on Achieve Success in CA Exams, Face Failures and AI-Powered Learning and Panel Discussion on 'CA Pariksha Pe Charcha'	CA Nilesh Vikamsey CA Umesh Sharma <i>Moderator:</i> CA Vedant Gada <i>Panelists:</i> CA Shivam Mishra CA Varsha Arora CA Ghilman Saalim Ansari CA Kiran Manral	24.08.2024
Workshop on Public Speaking for Professionals: Strategies to Enhance Your Career and Influence		31.08.2024
Public Speaking for Professionals: Strategies to Enhance Your Career and Influence	CA Hrudyes Pankhania	
Enhancing Productivity with MS Office 365 and Google Applications	CA Nirav Bhanushali	
Harnessing AI for CA Articleship and Exams: ChatGPT, Custom GPT, Presentation Tools and Emerging Technologies	CA Narasimhan Elangovan	
Power Query, Power Bi, power pivot and Macros	CA Abhay Gadhiya	
Mastering Excel for Auditing and Tax Reconciliation (Key Excel formulas with use cases)	CA Nikunj Shah	
HRD Study Circle Meeting on Short Films and Discussion Thereon	CA Vinod Jain CA Mukesh Trivedi	07.12.2024
Workshop on Mastering the Art of Negotiation	Mr. Jagdeep Kapoor	21.12.2024
Self Awareness Session (SAS) Meeting on Managing Challenges in Profession Today : Gita's Perspective jointly with CTC	Swami Shri Swatmanandji of Chinmaya Mission <i>Moderator:</i> CA Mukesh Trivedi	22.01.2025
22nd Residential Leadership Retreat – Living in Harmony	Mr. M. K. Ramanujam Mr. Gurumurthy	24.01.2025 to 25.01.2025
BCAS Nxt Learning and Development Bootcamp on Idea to IPO: A Beginner's Guide		04.01.2025
Tarang 2K25 – The 17th Jal Erach Dastur CA Students' Annual Day		22.02.2025
BCAS Nxt Learning and Development Bootcamp on Bank Audit		22.03.2025
International Women's Day 2025 "Empowered Women = Empowered Lives" Jointly with SMPR Committee	Ms. Neha Pandit-Tembe Ms. Prajakta Gupte CA Shraddha Joshi-Barde	24.03.2025

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Students Study Circles		
Student Study Circle Meeting on Transfer Pricing Audit from an Article's Perspective	<i>Group Leader:</i> Mr. Heet Jain <i>Mentor:</i> CA Niraj Chheda	07.10.2024
AI and Technology ki Pathshala: A Technology Orientation Program for Article Students		07.11.2024 08.11.2024
HRD Study Circle Meeting on "Learning & Development Bootcamp – GST Annual Returns"	CA Mansi Nagda	30.11.2024
HRD Study Circle Meeting on "The Secret Formula of Successful Entrepreneurs"	Mr. Walter Vieira	11.03.2025
BCAS NXT learning and Development Bootcamp on Bank Audit	<i>Group Leader:</i> Mr. Atharva Joshi Ms. Sanskruti Nalegaonkar <i>Mentor:</i> CA Rishikesh Joshi	22.03.2025
Indirect Taxation Committee		
Courses-Seminars-Workshops		
18th Residential Study Course on GST		06.06.2024 to 09.06.2024
Key Note Address	<i>Chief Guest & Key Note Speaker:</i> Mr. Sanjay Mangal	
Interactive Q&A Session	Mr. M. R. R. Reddy	
Panel Discussion on Assorted Case Studies	<i>Panelists:</i> Adv. S. Thirumalai Adv. K. Vaitheeswaran <i>Moderator:</i> CA Jayesh Gogri	
Discussion on Controversies in ITC and Refund	CA Parind Mehta	
Presentation Papers on Controversial Issues in Litigation		
Pre-SCN Proceedings like Department Audit, Scrutiny of Returns, Inspection, Search and Seizure, Summons, etc.	CA Vinod Awtani	
SCN and Adjudication	CA Vinay Jain	
Appellate Proceedings before First Appellate Authorities, Tribunal, High Court and Supreme Court	Adv. Karan Talwar	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
T20 Sessions		
1. Online Gaming	CA Vishal Poddar	
2. Travel & Tourism	Adv. (CA) Keval Shah	
3. Startups	CA Ganesh Prabhu	
7th Long Duration Course on Goods and Services Tax		16.08.2024 to 29.11.2024
Levy under CGST & SGST - incl. Composition Levy & Reverse Charge Mechanism	CA Naresh Sheth	
Scope of supply & related definitions (composite and mixed supply definitions)	CA Rajiv Luthia	
Schedule I - incl. cross charge; Schedule II & III	CA Vikram Mehta	
Exemptions & abatements	CA. Preeti Singhi	
Classifications under GST wrt Customs Classifications	Adv. Abhay Desai	
Interplay of customs and FTP with GST law/Incentives under bi-lateral or multi-lateral agreements, FTWZ, High Seas Sales, Bill of Entry, LeT Export Order, Export General Manifest, Shipping Bill, etc., Endorsement of Documents of title of Goods	Adv. Vikram Naik CA (Adv.) Udayan Choksi	
Time of Supply	Adv. Rushil Shah	
Tax Invoice including eInvoicing, Bill of Supply, Dr Notes, Cr Notes (documentary aspect), Receipt Voucher, Refund Voucher, Payment Voucher, Documentation and Books of Accounts, Payment of taxes	CA Krunal Davda	
eWay Bills & Confiscation of Goods, Practical Propositions	CS Aditya Singhania	
Registration, Cancellation, Amendment of Registration, Brief Issues	CA Akash Phophalia	
Valuation Principles, Rules & definition of consideration, Dr Notes, Cr Notes,	CA Sandesh Kutnikar	
E-commerce provisions, OIDAR, TDS and TCS	CA Rishabh Singhvi	
ITC Provisions (Act) & (Rules) with examples	CA Mandar Telang	
Case studies on Input Tax Credit/ITC - Rules relating to apportionment & reversal including matching & vendor payments	CA (Adv.) Arup Dasgupta	
Input Service Distributor (Definition & Provisions), Job Work and its procedures	CA Jigar Doshi	
IGST section 7 & 8 (Intra State & Inter State), POS Goods (Domestic & International)	CA Puloma Dalal	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
POS - Services - Domestic	CA Rajat Talati	
POS - Services - International	CA Jayesh Gogri	
Refunds under GST (other than zero rated supplies)	CA Anish Goyal	
Zero rated supplies and refunds	CA Archit Agarwal	
Scrutiny and Departmental Audits	Adv. Gaurav Gupta	
Investigations, Search, Seizures, Arrest including DGGI, CAG Actions	CA Jatin Christopher	
Adjudication & Assessments including Jurisdictional Issues, Burden of Proof	CA V. S. Sudhir	
Interest & Penalties, Offences & Prosecution, Procedural aspects of DRC	Adv. Shannel Jacinto	
Appellate Procedure (1st Appeal, Tribunal, HC, Supreme Court) (Procedure including Forms, due diligence, Paper Book preparation tips, etc. + Legal)	Adv. K. S. Naveen Kumar	
Returns	CA Venugopal Gella	
Annual Return & Reconciliation	CA Yash Dhadha	
Full Day Workshop on Recent Developments in GST		23.11.2024
Recent Updates in GST Law through Amendments, Notifications and Circulars [such as section 74A, section 128A, section 16(4) related, others]	CA Sunil Gabhawalla	
Invoice Management System	CA Divyesh Lapsiwala	
Annual Returns & Reconciliation [GSTR 9 & 9C] for FY 2023-24	CA Chirag Mehta	
Brain's Trust on issues emanating out of recent judgements/ amendments	CA A. R. Krishnan CA S. S. Gupta <i>Moderator:</i> CA Mandar Telang	
Study Circles		
Issues in Real Estate Sector	<i>Group Leaders:</i> Shri Raghavender Kuncharpu Shri Sanket Shah	22.04.2024
Issues in Logistic Sector	<i>Group Leader:</i> Shri Darshan Ranavat <i>Mentor:</i> CA A. R. Krishnan	14.05.2024
Export Driven Custom's Schemes – MOOWR, AEO – Benefits from Customs Perspectives	<i>Group Leader:</i> Shri Shravan Gehlot <i>Mentor:</i> Adv. Vikram Naik	23.05.2024

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Interpreting section 16(4) of CGST Act, 2017	<i>Group Leader:</i> CA Saurabh Jain CA Rishabh Jain	29.07.2024
Notices u/s 73 & 74	<i>Group Leader:</i> Adv. Rushil Shah <i>Group Mentor:</i> Adv. Vinay Kumar Jain	26.08.2024
Blocked credits under GST [excl. clause (c) & (d)] of Section 17(5)	<i>Group Leader:</i> CA Tanvi Gupta <i>Group Mentor:</i> Adv. (CA) Harsh Shah	27.09.2024
Annual GST Returns for FY 2023-2024	<i>Group Leader:</i> CA Chaitanya Vakharia <i>Group Mentor:</i> CA Ashit Shah	24.10.2024
Blocked credits under GST – clauses (c) & (d) of section 17(5) of CGST Act, 2017	<i>Group Leader:</i> CA Yash Shah <i>Group Mentor:</i> CA Chirag Mehta	25.11.2024
Indirect Tax Laws Study Circle Meeting on Case Studies on RCM on Government Supplies	<i>Group Leaders:</i> CA Archana Jain CA Sujatha G.	31.01.2025
Indirect Tax Laws Study Circle on “Waiver scheme and Rectification of section 16(4) Orders”	<i>Group Leader:</i> CA Vasudev Mehta <i>Mentor:</i> CA Rajat Talati	25.02.2025
Issues in GST Refund	<i>Group Leader:</i> CA Nihar Dharod <i>Mentor:</i> Adv. (CA) Keval Shah	27.03.2025
Internal Audit Committee		
Courses-Seminars-Workshops		
Webinar on Leveraging AI in Internal Audit (Gen-AI in IA) Jointly with TIC	CA Narasimhan Elangovan	11.05.2024
Non Profit Organisation Conclave (IA & FCAL Committee Joint event) Jointly with CTC & Supported by Rotary Club		09.10.2024
Keynote Dialogue	Mr. Rajiv Mehta CA Shariq Contractor	
Corporate Social Responsibility – A practical guide	Ms. Savithri Parekh	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Sharing Best Practices	<i>Panelists:</i> DG Chetan Desai Mr. Satyajit Bhatkal <i>Moderator:</i> CA Naushad Panjwani	
Compliances for NPOs under myriad laws	CA (Dr.) Gautam Shah	
Practical Challenges affecting our FCRA Registrations	CA Anjani Sharma	
Panel 2: The Change in Laws and how Internal Audit can step in to meet up with the compliances	<i>Panelists:</i> Mr. Noshir Dadrawala CA Atul Shah <i>Moderator:</i> CA Nandita Parekh	
NPO Conclave: Version 2.0 (FCAL & IA Committee Joint event)		29.11.2024
Current Issues and Barriers Hindering the Growth of Non-Profit Organizations covering Direct Tax, Indirect tax, FCRA, Internal Audit, MPT	CA Gaurav Save CA Gunja Thakrar CA Khubi Shah CA Samit Saraf	
The NPO Brain Trust: Strategic Solutions for Today's Challenges	CA Ashutosh Pednekar CA Gautam Nayak CA Premal Gandhi <i>Moderator:</i> CA Gunja Thakrar	
International Taxation Committee		
Courses-Seminars-Workshops		
28th International Tax & Finance Conference		04.04.2024 to 07.04 2024
Keynote Address - How AI will transform the Accounting and Taxation profession	Dr. Anand Deshpande	
Cross-Border Structuring of Family-owned enterprises - Income tax and FEMA intersection	<i>Chairman:</i> CA Pinakin Desai <i>Paper Writer:</i> CA Rutvik R. Sanghvi	
India-US Corrido: Critical Tax Nuances Stay Informed. Stay Ahead.	CA Shishir Lagu	
Unraveling GAAR, SAAR, PPT and LOB – Overlap and Intricacies	CA H. Padamchand Khincha	
Interplay of the Black Money Act and PMLA in International Taxation	Adv. Aditya Ajgaonkar	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Panel Discussion on Transfer Pricing - Industry specific issues and Global Developments	<i>Chairman & Moderator:</i> CA T. P. Ostwal <i>Panelists:</i> Mrs. Monique Van Herksen CA Vijay Iyer Mr. Bhupendra Kothari	
Panel Discussion on Case Studies in International Tax	<i>Chairman & Moderator:</i> CA Hitesh Gajaria <i>Panelists:</i> CA Vishal Gada CA R. S. Syal Mrs. Malathi R. Sridharan	
(1) Recent updates in FEMA; (2) Case studies in Overseas Investment" - PART 1	CA Naisar Shah	16.04.2024
Analysing current Geopolitical & economic challenges	CA Harshad Shah	22.04.2024
(1) Recent updates in FEMA; (2) Case studies in Overseas Investment" - PART 2	CA Naisar Shah	23.04.2024
"Compounding under FEMA and Practical aspects"	CA Hardik Mehta	16.05.2024
Discussion on Case Study 1 of the ITF Conference Paper II: Unravelling GAAR, SAAR, PPT and LOB - Overlap and Intricacies by CA H. Padamchand Khincha	CA Rohit Jethani	17.05.2024
"Cross Border Structuring for Individuals - FEMA and Tax Implications"	CA Bhavya Gandhi	13.06.2024
Analysing Parliament Election Results of 2024	CA Harshad Shah	02.07.2024
"Pillar Two - Basics"	CA K. Prasanna	22.07.2024
"Bank Account & Demat of Shares Mandate for R to NR and NR to R under FEMA"	CA Divya Jokhakar	23.08.2024
"Pillar Two - Basics" - PART 2	CA K. Prasanna	06.09.2024
"Economic & Security challenges to India from recent Geopolitical events"	CA Harshad Shah	11.09.2024
Full Day Workshop on Transfer Pricing Benchmarking and Compliances		05.10.2024
Panel Discussion on Practical approach to undertake a Function, Asset and Risk analysis	<i>Moderator:</i> CA Shreyas Shah <i>Panelists:</i> CA Ashutosh Rastogi CA Naman Shrimal CA Hetav Vasani	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Interactive session on transfer pricing questions	<i>Moderator:</i> CA Chaitanya Maheshwari <i>Panelists:</i> CA Anjul Mota CA Namrata Dedhia CA Siddharth Banwat	
Panel discussion on Transfer Pricing litigations and how to mitigate TP litigation risk during compliance	<i>Moderator:</i> CA Vispi Patel <i>Panelists:</i> Mr. Sobhan Kar CA Bhavya Bansal Goyal Adv. Dharan Gandhi	
Panel discussion on burning issues in transfer pricing with special reference to TP audits and compliances	<i>Moderator:</i> CA Akshay Kenkre <i>Panelists:</i> CA TP Ostwal Shri Pramod Kumar CA Maulik Doshi	
“Amendments in NDI Rules and Compounding under FEMA”	CA Deepender Kumar	25.10.2024
“Impact Analysis of Trump’s victory on Geo-economics & Geopolitics”	CA Harshad Shah	18.11.2024
“Availability of tax treaty benefits to fiscally transparent entities”	Shri Nemin Shah	12.12.2024
25th Silver Jubilee Course on Double Taxation Avoidance Agreements		02.12.2024 to 21.01.2025
Presentation on Overview of International Taxation & DTAA’s	CA Anish Thacker	
Panel discussions on:		
How to read a tax treaty and residence/source principles	<i>Moderator:</i> CA Jagat Mehta <i>Panelists:</i> CA Hitesh Gajaria CA Naresh Ajwani CA Vishal Gada	
Taxation of Dividend and Interest	<i>Moderator:</i> CA Abbas Jaorawala <i>Panelists:</i> CA Hema Lohiya Dr. (CA) Mayur Nayak CA Rutvik Sanghvi	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Taxation of Royalty and Income from Services	<i>Moderator cum Panelist:</i> CA Bhaumik Goda <i>Panelists:</i> CA Ganesh Rajgopalan CA Jiger Saiya	
Taxation of Capital Gains and Income from Immovable Property and Shipping/Air Transport	<i>Moderator:</i> CA Namrata Dedhia <i>Panelists:</i> CA Anil Doshi CA Natwar Thakrar CA Siddharth Parekh	
Permanent Establishment - Constitution and its types	<i>Moderator:</i> CA K. Prasanna <i>Panelists:</i> CA Ashish Karundia CA Abhitan Mehta CA Jimit Devani	
Attribution of Profits to Permanent Establishment and Transfer Pricing	<i>Moderator:</i> CA Siddharth Banwat <i>Panelists:</i> CA Bhavesh Dedhia CA Naman Shrimal CA Suchint Majumdar	
Taxation of Income from salary as well as income of Entertainers, Sportspersons and Taxation of Capital	<i>Moderator:</i> CA Nemin Shah <i>Panelists:</i> CA Mayur Desai CA Mayur Shah CA Shreyas Shah	
Foreign Tax Credit and Non-Discrimination	<i>Moderator:</i> CA Kartik Badiani <i>Panelists:</i> CA Harshal Bhuta CA Nilesh Kapadia CA Saurabh Shah	
Treaty Entitlement and BEPS 2.0	<i>Moderator:</i> CA Ameya Kunte <i>Panelists:</i> Mr. Chetan Rao CA Monika Wadhani CA Radhakishan Rawal Mr. Sanjeev Sharma	
TDS on overseas payments; Taxation of specific structures; and international tax controversy management	<i>Moderator:</i> CA Mahesh Nayak <i>Panelists:</i> CA Jayesh Kariya CA Sushil Lakhani CA Vishal J. Shah	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Principal Purpose Test – A New Beginning	CA Dipika Agarwal CA Nemin Shah <i>Session Chairman:</i> CA Ganesh Rajgopalan	30.01.2025
One Day Conference on Practical Issues under FEMA jointly with CTC		22.02.2025
Keynote Address by RBI Official	Shri Prashant Kumar Dayal	
Panel discussion with RBI Officials	Shri Prashant Kumar Dayal Smt. Maya Parhi Shri S. T. Punnoose Shri Kamlesh Sharma Dr. Shiv Shankar Shri Subhash Agarwal Shri K. K. Bhagat <i>Moderator:</i> CA Naresh Ajwani	
Recent Developments in FEMA - Capital and Current Account Transactions	<i>Session Chairman:</i> Dr. (CA) Mayur Nayak <i>Speaker:</i> CA Rutvik Sanghvi	
Panel Discussion on practical issues such as cross border share swap transactions, cross border mergers, recent foreign investment clarifications and issues on certain specific transactions from AD banker perspective	<i>Chairman and Moderator:</i> CA Paresh P. Shah <i>Panelists:</i> Shri Himansu Mohanty Mr. Suhas Bendre CA Shabbir Motorwala	
Journal Committee		
Courses-Seminars-Workshops		
Writers' Workshop – Crafting Words, Creating Impact		20.02.2025
How to write for the Profession and the Public?	CA Gautam Nayak	
How to respond to Government Authorities?	CA Anil Sathe	
Writer and Writing	CA Raman Jokhakar	
Seminar, Membership & Public Relations Committee		
Courses/Seminars/Workshops		
Blood Donation Drive jointly with BCAS Foundation and supported by TATA Memorial Hospital		25.04.2024
Organ Donation Awareness Drive jointly with BCAS Foundation and supported by Project Mumbai's "Har Ghar Hai Donor" initiative		

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
आDaan-प्रDaan – Season 3 (Part/Round-2)	Various Mentors	15.05.2024 to 06.07.2024
Felicitation of Chartered Accountancy pass-outs of the May 2024 Batch "Professional CAreer - The Road Ahead - Journey to Professional Excellence: Insights from Leading Minds"	CA Raman Jhokakar CA Gautam Shah	03.08.2024
NFRA Interaction - Evolving Assurance Landscape - Jointly with Accounting & Auditing Committee	Dr. Ajay Bhushan Prasad Pandey Shri Vidyadhar Kulkarni CA Mukund Chitale CA Manoj Phadnis CA Himanshu Kishnadwala CA Amit Majumdar	04.10.2024
CA-Thon (Event done with BCAS Foundation)		22.12.2024
आDaan-प्रDaan Season 4 – BCAS Mentoring Circle: Empower Your Journey	19 Mentors	01.01.2025 to 28.02.2025
BCAS Turf Cricket Tournament 2025	12 Men's Team & 2 Women's Team	05.01.2025
Felicitation of Newly Qualified CAs in November 2024 Exam "Milestone 2.0"	CA Naushad Panjwani	31.01.2025
58th Members' Residential Refresher Course		26.02.2025 to 01.03.2025
Inaugural Session	<i>Chief Guest:</i> CA Govind Goyal	
Fire Side Chat on Journey of CA firms (Investible firms, Merger and Alliance of firms)	CA Vaibhav Manek CA Manish Modi <i>Moderator:</i> CA Samit Saraf	
Case Studies in Direct Taxes on Assessment, Reassessment, Reviews and Appeals	CA Ved Jain <i>Session Chairman:</i> CA Pankaj Agarwal	
Role of Chartered Accountants in IPO Process	CA Sumith Kamath <i>Session Chairman:</i> CA Rajesh Muni	
Practical use of Technology in Professional Firms	CA Rahul Bajaj <i>Session Chairman:</i> CA Kinjal Shah	

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Multi Disciplinary Brains Trust - Interplay of Direct Tax, GST Law and Audit on issues relating to Real Estate and Health Care Industry	<i>Brain Trustees:</i> CA Mukund Chitale CA Anil Sathe Vishal Agarwal <i>Moderator:</i> CA Mandar Telang CA (Adv.) Kinjal Bhuta	
Case Studies on practical implementation of Auditing Standards	CA Himanshu Kishnadwala <i>Session Chairman:</i> CA Ashok Dhere	
Keynote Address: Special Session on Challenges & Opportunities for Business in UP	Shri Brajesh Pathak Deputy Chief Minister, Uttar Pradesh Shri Mukesh Singh Executive Council Member & Chairman, UP Coordination Committee Indo American Chamber of Commerce	
New Income Tax Bill 2025	CA Uttamchand Jain <i>Session Chairman:</i> CA Pranay Marfatia	
International Womens Day Celebrations “Empowered Women = Empowered Lives” (In conjunction with HRD Committee)	CA Shraddha Joshi-Barde Ms. Neha Pandit-Tembe Ms. Prajakta Gupte	24.03.2025
Suburban Study Circle		
Case Studies – Interplay Between Income Tax and GST - Part 2	CA (Adv.) Kinjal Bhuta CA Gaurav Save	19.04.2024
Income Tax Aspects of Redevelopment of Society	<i>Group Leader:</i> CA Sharad Sheth <i>Session Chairman:</i> CA Nihar Jambusaria	05.05.2024
Income Tax Aspects of Redevelopment of Society - Part 2	<i>Group Leader:</i> CA Sharad Sheth <i>Session Chairman:</i> CA Nihar Jambusaria	23.05.2024
Issue based study and discussion on Section 44AD and 44ADA covering - Deep dive into presumptive taxation - Implication of recent amendments.	<i>Group Leader:</i> CA Sharad Sheth <i>Session Chairman:</i> CA Nihar Jambusaria	07.06.2024
CARO 2020 - Reporting Requirements and Challenges	CA Amit Purohit	12.07.2024

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Recent Changes in GST as per 53rd GST Council Meeting & Union Budget 2024	CA Mrinal Mehta	02.08.2024
Inheritance & Succession Planning	CA Toral Shah	20.10.2024
Framework of Adjudication, recent ROC/RD orders and amendments under The Companies Act 2013	CS Raj Kapadia	24.10.2024
Navigating GST Reforms: Updates Opportunities under Amnesty Scheme	CA Akshay Sharma	05.12.2024
Navigating The New Income Tax Bill - Presumptive Tax, TDS & Critical Provisions	CA Upamanyu Manjrekar CA Snehal Mayacharya	13.03.2025
Technology Initiatives Committee		
Courses/Seminars/Workshops		
Webinar on Leveraging AI in Internal Audit (Gen-AI in IA) Jointly with IA Committee	CA Narasimhan Elangovan	11.05.2024
Webinar on Use of Technology for Practice Management in CA Firm	CA Rahul Bajaj Mr. Kshitiz Y. Bharti	18.05.2024
AI Co-Pilot and Chatbot for Professional Services Firms		10.09.2024
Session 1: Deep-dive into Co-Pilot and Co-Pilot Studio with use-case for CA practitioners	Ajitabh Dwivedi Nishant Gupta	
Session 2: Build your own AI powered ChatBot	Devesh Aggarwal	
Transforming Tax Practice with AI: A Practical Approach for Professionals on automating compliance, litigations and drafting	CA Vijay Srinivas Kothapalli	19.12.2024
Revolutionizing CA Practice with Generative AI: Practical Use Cases for Efficiency and Growth	CA Rahul Bajaj	09.01.2025
Managing Committee		
Courses/Seminars/Workshops		
Lecture Meeting on "Important Judgement in Indirect Taxes in the Year 23-24"	Sr. Adv. V. Raghuraman	15.05.2024
Webinar on 'Obligations of Chartered Accountants under PMLA' jointly with NISM	Mr. Krishnan Vishwanathan	28.06.2024
76th Founding Day Lecture Meeting on Viksit Bharat - Role of Accounting and Finance Professionals	Padma Bhushan Shri K. V. Kamath	06.07.2024
Public Lecture Meeting on Direct Tax Provisions of Finance Bill, 2024	CA Shri Pinakin Desai	27.07.2024
Lecture Meeting on "Union Budget 24 – Indirect Tax Proposals and Recent Amendments in GST"	CA Sunil Gabhawalla	31.07.2024

Detailed Programmes of Sub-Committees

Subject(s)	Speaker(s)	Date(s)
Lecture Meeting on Recent regulatory updates for audits for FY 23-24	CA Himanshu Kishnadwala	14.08.2024
Lecture meeting on Ethical Professional Practice – a homage to Shri S. N. Inamdar & Shri Hiro Rai BCAS Jointly with CTC & ITAT Bar Association	Shri R. V. Easwar, Sr. Advocate and Judge	20.08.2024
Lecture Meeting on Profession @ 2047	Shri Shailesh Haribhakti	25.09.2024
Lecture Meeting on Hon'ble Supreme Court's Decision in Safari Retreats Pvt. Ltd.	Sr. Adv. V Sridharan	16.10.2024
Lecture Meeting on Internal Auditors: Agents of Change	Mr. K. N. Vaidyanathan	06.11.2024
Lecture Meeting on Deciphering the current state of Indian Capital Markets	Mr. Nilesh Shah	04.12.2024
Lecture Meeting on Navigating the Insolvency & Restructuring Landscape	Mr. M. S. Sahoo CA Dhinal Shah CA Anil Goel	15.01.2025
The Nineteenth Nani A. Palkhivala Memorial Lecture on "India and the World"	Dr. S. Jaishankar	18.01.2025
Fireside Chat On Return of Trump – What does it mean for America, India and the World	Mr. Natwar Gandhi	27.01.2025
Public Lecture Meeting on Direct Tax Provisions of Finance Bill, 2025	CA Pinakin Desai	06.02.2025
Lecture Meeting on "Union Budget 25 – Indirect Tax Proposals"	CA Sunil Gabhawalla	12.02.2025

Publications

The Union Budget 2024-25

Committee Name: Taxation & Indirect Taxation Committee

Released on: July 2024

Authors: Various Compilers

About Publications: A focused analysis of the Union Budget from taxation, economic, and policy perspectives. Prepared by seasoned experts, it offers clarity on implications for stakeholders. Widely circulated and discussed, it supports informed decision-making. A flagship publication that reflects BCAS' thought leadership in fiscal matters.



BCAS Referencer 2024-25

Committee Name: Seminar, Membership and Public Relations Committee

Released on: September 2024

Compilers: Various Compilers

About Publications: A compact yet comprehensive toolkit for tax and audit professionals. It includes updated tables, rates, checklists, and key regulatory information. Prepared with precision to serve as a quick reference throughout the year. A trusted aid for professionals seeking accuracy and efficiency.



Publications

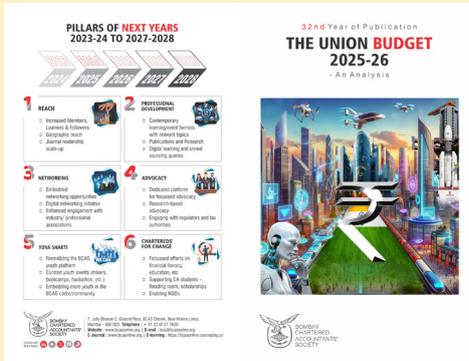
The Union Budget 2025-26

Committee Name: Taxation & Indirect Taxation Committee

Released on: February 2025

Authors: Various Compilers

About Publications: A focused analysis of the Union Budget from taxation, economic, and policy perspectives. Prepared by seasoned experts, it offers clarity on implications for stakeholders. Widely circulated and discussed, it supports informed decision-making. A flagship publication that reflects BCAS' thought leadership in fiscal matters.



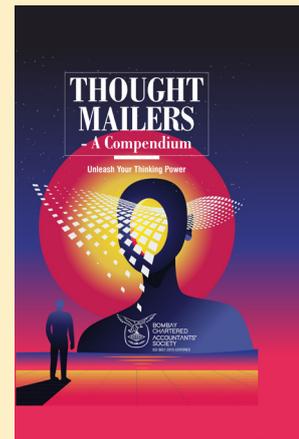
Thought Mailers – A Compendium

Committee Name: Human Resources & Development Committee (HRD)

Released on: March 2025

Authors: Various Compilers

About Publications: A unique initiative sharing insights that blend professional expertise with life philosophy. It features thought-provoking reflections by members and experts alike. Bridging technical and human perspectives, it inspires introspection and action. A valued medium nurturing holistic growth within the professional community.



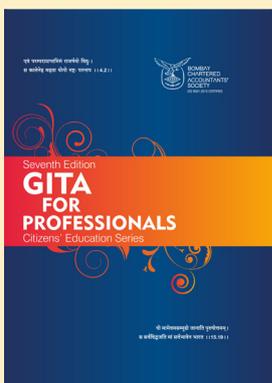
Gita for Professionals - 7th Edition

Committee Name: Human Resources & Development Committee (HRD)

Released on: 27th March 2025

Authors: CA Chetan Dalal

About Publications: This publication reinterprets the timeless wisdom of the Bhagavad Gita for today's professionals. It offers practical lessons in leadership, ethics, and decision-making. Bridging ancient philosophy with modern workplace challenges, it resonates deeply. An enriching companion for values-driven personal and professional development.



Publications

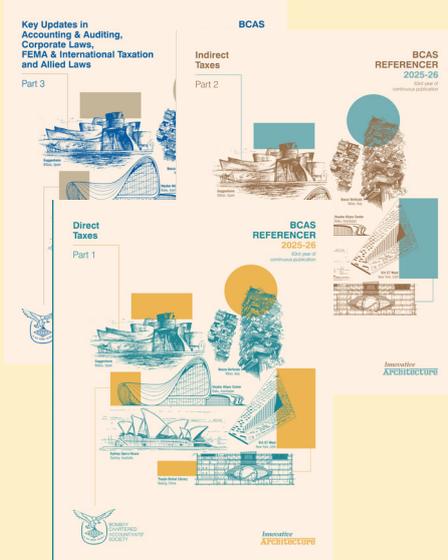
Laws & Business – A Compendium

Committee Name: Finance, Corporate & Allied Laws (FC&AL)

Released on: March 2025

Authors: CA (Dr.) Anup P. Shah

About Publications: A comprehensive annual digest of key legal and business updates relevant to professionals. It covers judicial rulings, regulatory developments, and expert commentary. Curated to empower practitioners with current knowledge and insights. An essential resource for staying ahead in the dynamic regulatory landscape.



Referencer 2025-2026

Compilers: Various Compilers

Released on: March 2025

Committee Name: Seminar, Membership and Public Relations Committee

About Publications: A compact yet comprehensive toolkit for tax and audit professionals. It includes updated tables, rates, checklists, and key regulatory information. Prepared with precision to serve as a quick reference throughout the year. A trusted aid for professionals seeking accuracy and efficiency.

Diary & Calendar

BCAS Diary 2025

Committee Name: Seminar, Membership and Public Relations Committee

Released on: December 2024

Compilers: Various Compilers

A handy companion for members featuring important dates, deadlines, and contact details. It blends functionality with BCAS branding and is widely used throughout the year. More than a scheduler, it's a connection to the BCAS community and calendar. An enduring favourite among members for its utility and design.



BCAS Calendar 2025

Committee Name: Seminar, Membership and Public Relations Committee

Released on: December 2024

Compilers: Various Compilers

BCAS Calendar has been a reliable source for tracking the statutory deadlines efficiently. A unique date management tool enabling the professionals to comply with various statutes in a timely manner.



Representations

Representations sent and published in Journal-2024-25

Sr. No	Date	Representation	To	Committee Name
1	17th June 2024	Pre-Budget Memorandum for Finance Act, 2024	Smt. Nirmala Sitharama, The Finance Minister of India, Ministry of Finance, Government of India North Block, New Delhi-110 001	Direct Tax Committee
2	18th July 2024	Immediate Rectification of Faulty Income Tax Return (ITR) Filing Utility	Smt. Nirmala Sitharaman, The Hon'ble Finance Minister, Government of India, New Delhi & Shri Ravi Agrawal, The Chairman, Central Board of Direct Taxes (CBDT), New Delhi	Direct Tax Committee
3	1st September 2024	Feedback on draft regulations and directions on export and import under FEMA	The Chief General Manager, Foreign Exchange Department, Trade Division, Mumbai	International Taxation Committee
4	28th October 2024	Comments on Proposed SA 600 (Revised) – Special Considerations – Audits of Group Financial Statements	Dr. Ajay Bhushan Pandey Chairperson National Financial Reporting Authority (NFRA) I-8-20, Kasturba Gandhi Marg, New Delhi-110 001	Accounting & Auditing Committee
5	09th January 2025	Pre-Budget Memorandum for Finance Act, 2025	Smt. Nirmala Sitharaman, The Finance Minister of India, Ministry of Finance, Government of India, North Block, New Delhi-110 001	Direct Tax Committee
6	17th January 2025	Representation on Fraud Reporting by Statutory Auditors of Regulated Entities with reference to National Financial Reporting Authority (NFRA) circular NF-25013/2/2023 dated 26.06.23.		Accounting & Auditing Committee

Thought Mailer 2024-25

Sr. No.	Month	Year	Topic	Contributor
1	April	2024	The Dance of Dualities	Srinidhi Vinod
2	May	2024	Embracing Change: A Journey of Growth, Solitude and Solo Adventures	Kush Hinduja
3	June	2024	Good Morning, THATHA!	Sutharsha Rajaprakash
4	July	2024	Generational Shift: Student Life – Then and Now	Dhwanil Jhaveri
5	August	2024	Amplifying Your Influence Through The Intersection of Personal Branding & Digital Presence	CA Renu Shah
6	September	2024	Relocation Chapters: Distance Leading to Discoveries	Miral Majamundar
7	October	2024	Miles to Go Before She Sleeps	Rashmi Madhu Kumar
8	November	2024	The Octo Nono Payback Deal	Rukmini Krishnan
9	December	2024	Photography – An Unconventional Career Choice	Kanika Nadkarni
10	January	2025	The Bold Leap: From Corporate Chaos to Purposeful Living	Chandrasekhar Balakumar
11	February	2025	Agony and Ecstasy	Namachivayam
12	March	2025	IRAN 1979: A Journey Through Cables, Chaos, And Courage	Balakumar V.

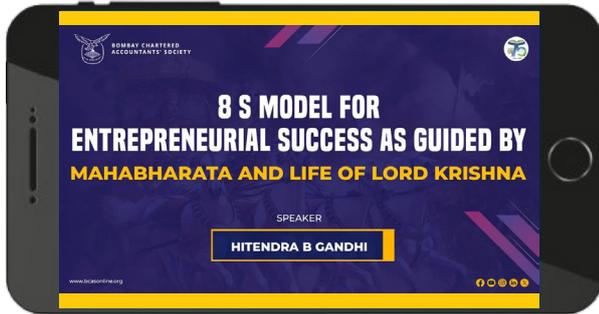
The Bombay Chartered Accountant Journal [BCAJ] Analysis of Features and Articles April 2024 to March 2025

CURRENT YEAR							
	<i>Direct Taxes</i>	<i>International Tax</i>	<i>Indirect Taxes</i>	<i>Accountancy & Audit</i>	<i>Corporate and Other Laws</i>	<i>Practice Management & Technology/ Others</i>	<i>Total</i>
Articles	94.3	96.3	21.5	58.4	4.5	16.5	291.5
	8.4%	8.5%	1.9%	5.2%	0.4%	1.5%	25.9%
Features	310.3	10.1	176.1	137.0	128.2	74.1	835.8
	27.5%	0.9%	15.6%	12.2%	11.4%	6.6%	74.1%
Total	404.6	106.4	197.6	195.4	132.7	90.6	1,127.3
% to Total	35.9%	9.4%	17.5%	17.3%	11.8%	8.0%	100.0%

PREVIOUS YEAR							
	<i>Direct Taxes</i>	<i>International Tax</i>	<i>Indirect Taxes</i>	<i>Accountancy & Audit</i>	<i>Corporate and Other Laws</i>	<i>Others</i>	<i>Total</i>
Articles	49.9	17.7	10.8	59.1	52.1	25.1	214.7
	4.7%	1.7%	1.0%	5.6%	4.9%	2.4%	20.3%
Features	322.5	20.7	234.6	77.3	109.5	78.3	842.9
	30.5%	2.0%	22.2%	7.3%	10.4%	7.4%	79.7%
Total	372.4	38.4	245.4	136.4	161.6	103.4	1,057.6
% to Total	35.2%	3.6%	23.2%	12.9%	15.3%	9.8%	100.0%



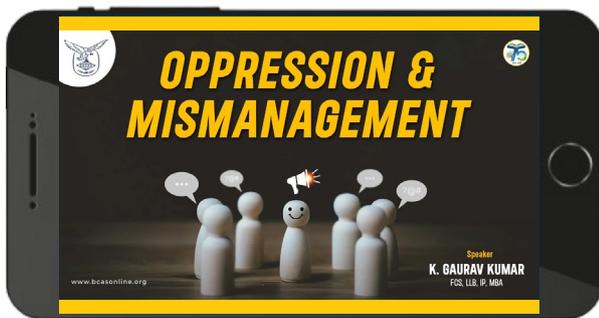
BCAS YouTube Channel Videos added during the year 2024-25



- 8 S Model for Entrepreneurial Success as Guided by Mahabharata and Life of Lord Krishna — Mr. Hitendra B. Gandhi — 10-04-2024



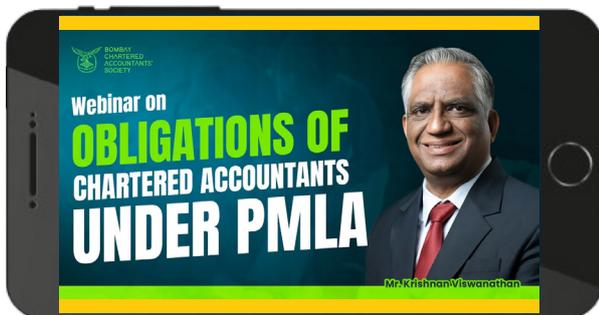
- Lecture Meeting on Important Judgement in Indirect Taxes in the Year 23-24 — Sr. Advocate V. Raghuraman — 15-05-2024



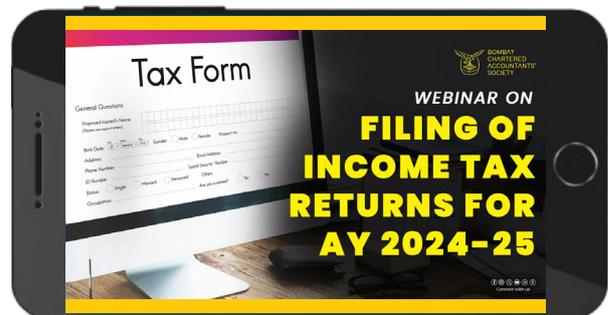
- Corporate & Commercial Law Study Circle Meeting on Oppression & Mismanagement — Mr. K. Gaurav Kumar — 30-05-2024



- Highlights of 53rd GST Council Meeting by CA Vaibhav Jajoo — CA Vaibhav Jajoo — 02-07-2024

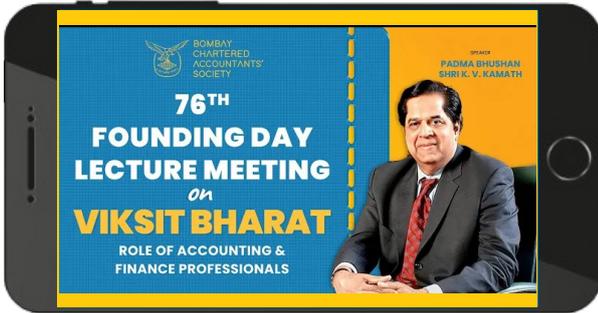


- Webinar on Obligations of Chartered Accountants under PMLA — Mr. Krishnan Viswanathan — 28-06-2024



- Webinar on Filing of Income Tax Returns for AY 2024 25 — CA Ronak Rambhia & CA Akshar Panchamia — 02-07-2024





- Viksit Bharat – Role of Accounting and Finance Professionals — Padma Bhushan Shri. K. V. Kamath — 06-07-2024



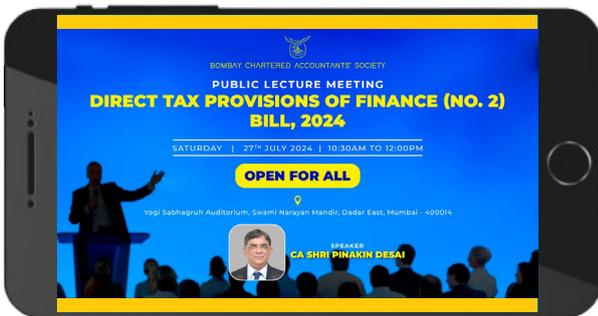
- Speech of the BCAS Incoming President CA Anand Bathiya — CA Anand Bathiya — 06-07-2024



- Speech of the BCAS Outgoing President CA Chirag Doshi — CA Chirag Doshi — 06-07-2024



- BCAS Tax Guru-Cool 2.0 - Introduction — CA Divya Jokhakar — 16-07-2024



- Excitement Builds for Finance Bill 2024 Insights | Public Lecture on Direct Tax Provisions — Direct Tax Committee Members — 26-07-2024

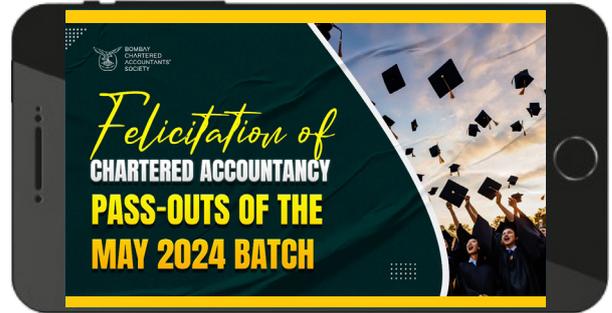


- Direct Tax Law Provisions of the Finance (No. 2) Bill, 2024 by CA Shri Pinakin Desai — 27-07-2024





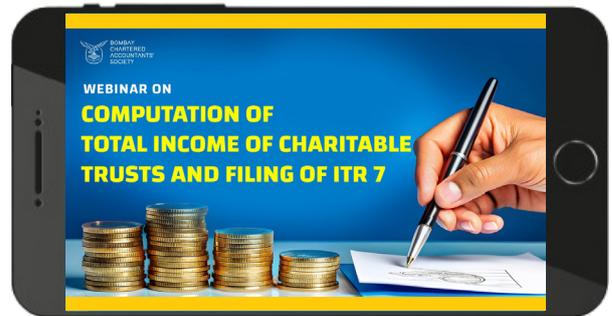
- Lecture Meeting on Union Budget 24 – Indirect Tax Proposals and Recent Amendments in GST — CA Sunil Gabhawalla — 31-07-2024



- Felicitation of Chartered Accountancy Pass-Outs of the May 2024 Batch — CA Raman Jokhakar and CA Gautam Shah — 03-08-2024



- Lecture Meeting on Recent regulatory updates for audits for FY 23-24 — CA Himanshu Kishnadwala — 14-08-2024



- Webinar on Computation of Total Income of Charitable Trusts and Filing of ITR 7 — CA Gautam Nayak & CA Ashok Mehta — 21-08-2024



- CA Pariksha Pe Charcha — CA Nilesh Vikamsey & CA Umesh Sharma — 24-08-2024



- Vraj Hostel: A Journey of Growth, Nature, and Sustainability | BCAS | Sparsh — S — 30-08-2024





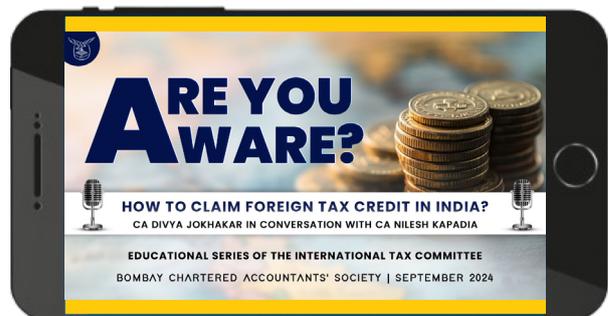
- BCAS Tax Guru-Cool 2.0 August 2024 Edition by CA Akshar Panchmia
— CA Akshar Panchmia
— 31-08-2024



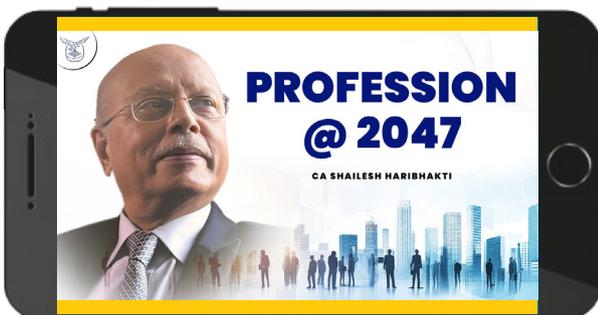
- Finance, Corporate & Allied Laws Study Circle Meeting on RERA : From Practice Perspective — CA Aditya Zantye
— 02-09-2024



- Highlights of the 54th GST Council Meeting by CA Rishabh Singhvi
— 17-09-2024



- Are You Aware? How to claim Foreign Tax Credit in India? — CA Divya Johkhar & CA Nilesh Kapadia
— 23-09-2024

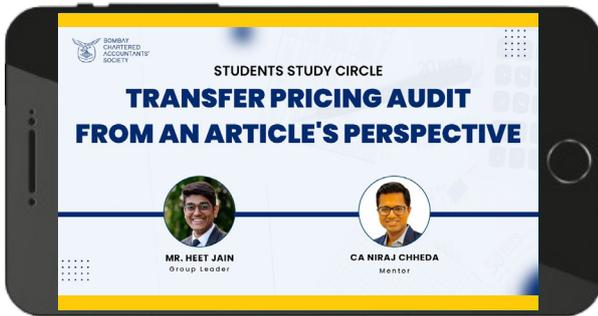


- Lecture Meeting on Profession @ 2047
— Shri CA Shailesh Haribhakti
— 25-09-2024



- Tax Guru Cool 2.0 September 2024 Edition by CA Ronak Rambhia
— 30-09-2024





- Transfer Pricing Audit from article's perspective — Group Leader - Mr. Heet Jain; Mentor - CA Niraj Chheda — 07-10-2024



- Lecture Meeting on Hon'ble Supreme Court's Decision in Safari Retreats Pvt. Ltd. — Sr. Adv. V Sridharan — 16-10-2024



- Finance, Corporate and Allied Laws Study Circle Meeting on Professionals Be Aware of PMLA Provisions — CA Kinjal Shah — 23-10-2024



- Recent Notifications & Circulars Issued Under GST Post 54th GST Council Meeting by CA Chirag Mehta — 29-10-2024



- Lecture Meeting on Internal Auditors: Agents of Change — Mr. K. N. Vaidyanathan — 06-11-2024



- Finance, Corporate and Allied Law Study Circle Meeting on "All About Fast track merger" — CA Ankit Davda — 18-11-2024





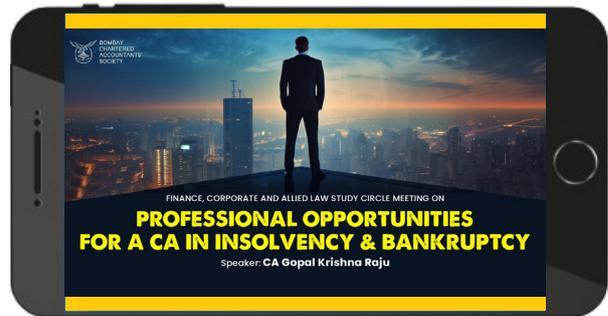
- Tax Guru Cool 2.0 November 2024 Edition by CA Ronak Rambhia — 30-11-2024



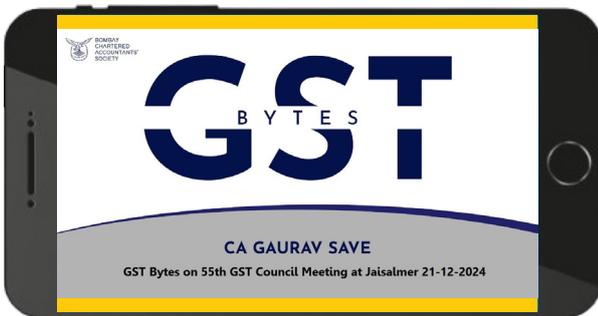
- HRD Study Circle Meeting on "Learning & Development Bootcamp – GST Annual Returns" — CA Mansi Nagda — 30-11-2024



- Lecture Meeting on Deciphering the current state of Indian Capital Markets — Mr. Nilesh Shah — 04-12-2024



- Finance, Corporate and Allied Law Study Circle Meeting on "Professional Opportunities for CAs in Insolvency & Bankruptcy" — CA Gopal Krishna Raju — 10-12-2024



- GST Bytes on 55th GST Council Meeting at Jaisalmer 21-12-2024 — CA Gaurav Save — 31-12-2024



- BCAS Nxt Learning and Development Bootcamp on Idea to IPO A Beginners Guide — Group Leader - Mr. Aditya Rathod; Mentor - CA Rimple Dedhia — 04-01-2025





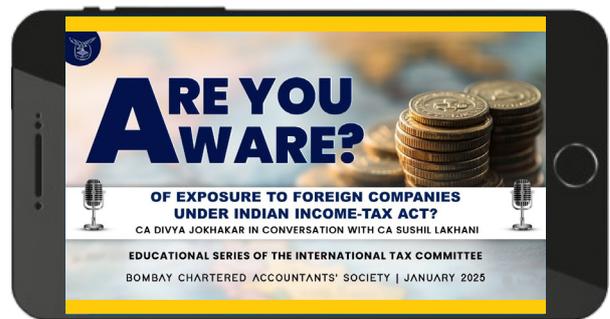
- Lecture Meeting on Navigating the Insolvency & Restructuring Landscape — Keynote Address: Mr. M S Sahoo, CA Dhinal Shah & CA Anil Goel — 15-01-2025



- Self Awareness Session (SAS) Meeting on Managing Challenges in Profession Today : Gita's Perspective — Swami Shri Swatmanandji of Chinmaya Mission CA Mukesh Trivedi - Moderator — 22-01-2025



- Webinar on Recent Important Decisions under Income Tax — Adv. Ajay Singh & Adv. Devendra Jain — 24-01-2025



- Are You Aware? Of Exposure to Foreign Companies under Indian Income-tax Act? — CA Sushil Lakhani & CA Divya Johkakar — 29-01-2025



- Public Lecture Meeting on Direct Tax Provisions of Finance Bill, 2025 by CA Shri Pinakin Desai — 06-02-2025



- Public Lecture Meeting on "Union Budget 25 - Indirect Tax Proposals" — CA Sunil Gabhawalla — 12-02-2025

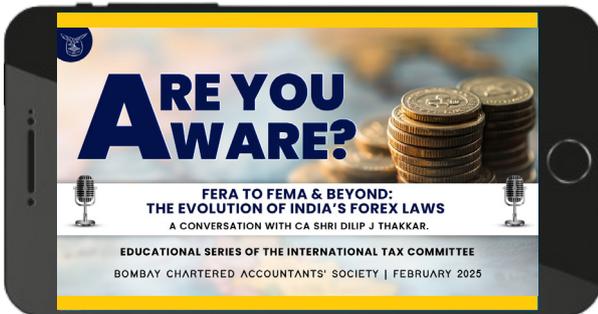




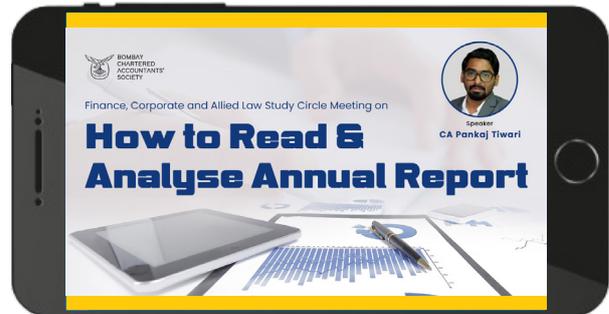
- Decoding Budget 2025: Impact, Insights & More — CA (Adv.) Kinjal Bhuta, CA Kinjal Shah, CA Hardik Mehta & CA Mandar Telang — 13-02-2025



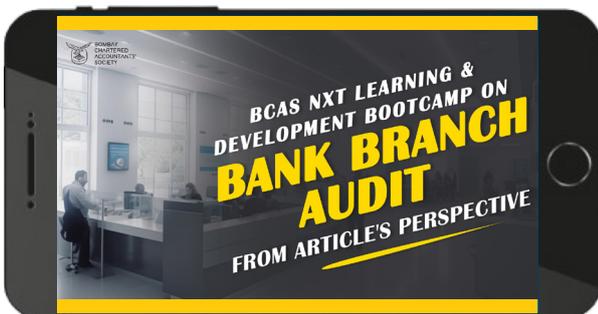
- Finance, Corporate and Allied Law Study Circle Meeting on "REIT n InvIT as Investment Avenues" — CA Harry Parikh — 13-02-2025



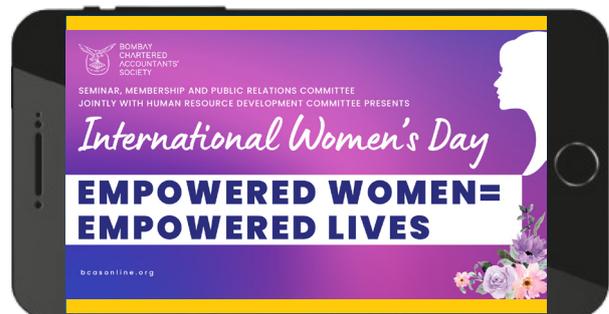
- FERA to FEMA & Beyond: Evolution of India's Forex Laws - A conversation with CA Shri Dilip J Thakkar — CA Rutvik Sanghvi — 28-02-2025



- Finance, Corporate and Allied Law Study Circle Meeting on "How to Read and Analyse Annual Report" — CA Pankaj Tiwari — 07-03-2025



- BCAS Nxt Learning and Development Bootcamp on Bank Branch Audit from Article's Perspective — Group Leader - Mr. Atharva Joshi & Ms. Sanskruti Nalegaonkar; Mentor - CA Rishikesh Joshi — 22-03-2025



- International Women's Day 2025 "EMPOWERED WOMEN = EMPOWERED LIVES" — Neha Pandit -Tembe, Prajakta Gupte & CA Shraddha Joshi-Barde — 24-03-2025



Independent Auditor's Report

TO THE MEMBERS OF
BOMBAY CHARTERED ACCOUNTANTS' SOCIETY.

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **BOMBAY CHARTERED ACCOUNTANTS' SOCIETY**, ('the Society'), which comprise the Balance Sheet as at March 31, 2025, the Income and Expenditure Account for the year then ended including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements 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, 2025 and its surplus for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Society's Managing Committee is responsible for the preparation of financial statements in accordance with the Maharashtra Public Trusts Act 1950, the Maharashtra Public Trust Rules, 1951 including

the Accounting Standards issued by Institute of Chartered Accountants of India and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, 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.

The Society's Managing Committee is responsible for overseeing the entity's financial reporting process.

Auditor's Responsibility 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 misstatement, 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 Standards on Auditing 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 these financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) Identify and assess the risks of material misstatement 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

Independent Auditor's Report

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.

- ii) 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.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) 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 auditor'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 reasonably be thought to bear on our independence, and where applicable, related safeguards.

For M P Chitale & Co
Chartered Accountants
ICAI FRN: 101851W

CA Ashutosh Pednekar
Partner
ICAI M No. 041037
UDIN: 25041037BMLWON6548

Place: Mumbai
Date: May 28, 2025

Balance Sheet As At 31st March 2025

Regn. No. : PT/F-2451 (BOM.)

FUNDS AND LIABILITIES	Sch. No.		As at 31.03.2025	As at 31.03.2024
		₹	₹	₹
TRUST FUND OR CORPUS				
Balance as per last Balance Sheet		9,91,21,480		8,78,26,481
Add : Life Membership Fees		40,05,000		33,15,000
Entrance Fees		4,22,000		2,80,000
Corpus Donation		25,11,111		76,99,999
			10,60,59,591	9,91,21,480
EARMARKED & OTHER FUNDS	I		3,78,27,347	3,99,85,743
LIABILITIES AND PROVISIONS				
Deposits and Other Liabilities	IIA	42,55,053		27,08,505
Advances Received	IIB	2,11,44,087		2,16,61,462
			2,53,99,140	2,43,69,967
INCOME & EXPENDITURE ACCOUNT				
Balance as per last Balance Sheet		88,68,356		1,03,64,045
Add/(Less) : Surplus/(Deficit) as per Income & Expenditure A/c		1,98,449		(14,95,689)
			90,66,805	88,68,356
TOTAL			17,83,52,883	17,23,45,546
Schedule VIII - Significant accounting policies form integral part of the Financial Statements.				

As per our report of even date
For M. P. Chitale & Co.
Chartered Accountants
Firm Regn. No. 101851-W

CA Ashutosh Pednekar
Partner
ICAI M No. 041037

Place : Mumbai
Dated : May 28, 2025

Balance Sheet As At 31st March 2025

Regn. No. : PT/F-2451 (BOM.)

PROPERTY AND ASSETS	Sch. No.		As at 31.03.2025	As at 31.03.2024
		₹	₹	₹
FIXED ASSETS (NET)	III			
Immovable Properties		44,83,736		49,81,929
Other Fixed Assets		79,29,057		87,57,801
			1,24,12,793	1,37,39,730
CLOSING STOCK	IV		27,57,384	27,16,480
ADVANCES & DEPOSITS	V		46,94,499	1,12,02,463
CASH & BANK BALANCES	VI			
a) Fixed Deposits & Accrued Interest		15,24,58,199		14,04,74,277
b) Savings Accounts		60,30,008		42,12,595
			15,84,88,207	14,46,86,873
TOTAL			17,83,52,883	17,23,45,546

For Bombay Chartered Accountants' Society

CA Anand Bathiya
President

CA Kinjal Shah
Hon. Joint Secretary

CA (Adv.) Kinjal Bhuta
Hon. Joint Secretary

CA Mandar Telang
Hon. Treasurer

Place : Mumbai
Dated : May 28, 2025



Income and Expenditure Account

For the Year Ended 31st March 2025

Regn. No. : PT/F-2451 (BOM.)

EXPENDITURE	Sch. No.	F.Y. 2024-2025	F.Y. 2023-2024
		₹	₹
EXPENDITURE IN RESPECT OF PROPERTY			
Society Maintenance Expenses		2,34,679	2,35,818
Insurance		24,145	18,664
Depreciation	III	4,98,193	5,53,548
		7,57,017	8,08,030
ESTABLISHMENT EXPENSES			
Personnel Expenses		1,30,28,312	1,21,25,335
Professional & Consultancy fees		18,56,068	20,23,431
Printing & Stationery		6,89,078	7,33,209
Bank Charges		6,66,412	8,48,614
Miscellaneous Expenses		10,54,106	7,00,881
Repairs & Maintenance		8,61,183	8,63,138
Communication Cost		13,89,814	22,38,350
Rent. Rates and Taxes		28,46,721	34,08,930
		2,23,91,694	2,29,41,888
EXPENDITURE ON THE OBJECTS OF THE TRUST			
Educational :			
Journal & Other Publications	VIIA	96,87,800	1,18,99,582
Refresher Courses & Seminars	VIIB	2,38,67,403	4,77,06,034
		3,35,55,203	5,96,05,616
DISPOSAL OF FIXED ASSETS			
		1,26,313	—
DEPRECIATION ON MOVABLE PROPERTY			
	III	14,44,969	14,42,038
TRANSFER TO FUNDS			
Membership Development and Public Relations		—	25,00,000
Surplus/(Deficit) Transferred to Balance Sheet		1,98,449	(14,95,689)
Total		5,84,73,645	8,58,01,883

Schedule VIII - Significant accounting policies form integral part of the Financial Statements.

As per our report of even date
For M. P. Chitale & Co.
Chartered Accountants
Firm Regn. No. 101851-W

CA Ashutosh Pednekar
Partner
ICAI M No. 041037

Place : Mumbai
Dated: May 28, 2025

Income and Expenditure Account For the Year Ended 31st March 2025

Regn. No. : PT/F-2451 (BOM.)

INCOME	Sch. No.		F.Y. 2024-2025	F.Y. 2023-2024
		₹	₹	₹
SUBSCRIPTION			83,10,819	78,70,591
INCOME FROM EARMARKED INVESTMENTS	I	6,41,809		6,34,310
Less : Transferred to Respective Funds		6,41,809		6,34,310
INCOME FROM OTHER INVESTMENTS			—	—
Interest from Banks/Financial Institutions		94,19,053		75,86,163
Interest on Securities		—		4,01,111
			94,19,053	79,87,274
DONATION			—	1,00,56,001
INCOME FROM EDUCATIONAL ACTIVITIES				
Journal & Other Publications	VIIA	97,52,414		1,25,19,542
Refresher Courses & Seminars	VIIB	2,99,21,513		4,71,22,275
Other Income		8,26,167		2,46,200
			4,05,00,094	5,98,88,017
Interest on IT Refund			2,43,679	—
Total			5,84,73,645	8,58,01,883

For Bombay Chartered Accountants' Society

CA Anand Bathiya
President

CA Kinjal Shah
Hon. Joint Secretary

CA (Adv.) Kinjal Bhuta
Hon. Joint Secretary

CA Mandar Telang
Hon. Treasurer

Place : Mumbai
Dated : May 28, 2025

Audited Financial Statements of BCAS

Schedule I

Earmarked & Other Funds	Purposes of the Funds	Balance As At 01.04.2024	Received / Transferred during the year	Transferred from I & E Account	Total	Utilised / Transferred during the year	Balance As At 31.03.2025
		₹	₹	₹	₹	₹	₹
AJ EARMARKED FUNDS:-							
Amita Memorial Leadership Development Fund	Leadership Training activity for young C.A.s	1,00,000	—	—	1,00,000	—	1,00,000
Chandanben Maganlal Bhatt Elocution Fund	Elocution Competition	2,28,008	—	—	2,28,008	—	2,28,008
Guru Smruti Sanshodhan Nidhi	Research Activity	3,00,000	—	—	3,00,000	—	3,00,000
Jal Erach Dastur Students' Annual Day	Students Activities	42,00,000	—	—	42,00,000	—	42,00,000
Jal Erach Dastur Prize Fund	Best Article/Feature in Journal	1,25,000	—	—	1,25,000	—	1,25,000
Lavino Kapur Cottons Research Fund	Research Activity	8,00,000	—	—	8,00,000	—	8,00,000
Lavino Kapur Cottons Students Education Fund	Students Activities	3,50,000	—	—	3,50,000	—	3,50,000
Pragnya Girish Sharedalal Foundation Publication Fund	Union Budget publication	16,50,000	—	—	16,50,000	—	16,50,000
Students Education Fund	Students Activities	4,67,004	—	—	4,67,004	—	4,67,004
Shailesh Kapadia Memorial Publication Fund	Publication	10,12,754	—	—	10,12,754	—	10,12,754
S. V. Ghatalia Foundation Fund	Prize Money Best Audit Article in BCAJ	1,70,000	—	—	1,70,000	—	1,70,000
	A	94,02,766	—	—	94,02,766	—	94,02,766
		(1,01,67,766)	—	(-)	(1,01,67,766)	(7,65,000)	(94,02,766)
BJ ACTIVITY FUNDS :-							
Amita Memorial Leadership Development Fund	Leadership Training activity for young C.A.s	54,979	—	7,006	61,986	—	61,986
Chandanben Maganlal Bhatt Elocution Fund	Elocution Competition	49,788	—	15,975	65,763	10,000	55,763
Guru Smruti Sanshodhan Nidhi	Research Activity	8,77,070	—	21,019	8,98,089	39,573	8,58,516
Jal Erach Dastur Students' Annual Day	Students Activities	—	—	2,89,498	2,89,498	2,89,498	—
Jal Erach Dastur Prize Fund	Best Article in Journal	25,460	—	8,813	34,273	34,273	—
Lavino Kapur Cottons Research Fund	Research Activity	11,62,827	—	56,050	12,18,877	4,75,000	7,43,877
Lavino Kapur Cottons Students Education Fund	Students Activities	—	—	24,522	24,522	24,522	—
Pragnya Girish Sharedalal Foundation Publication Fund	Union Budget publication	1,15,250	-	1,15,250	2,30,500	2,30,500	—
Research & Accounting Publication Fund	Publication	2,03,018	—	—	2,03,018	—	2,03,018
Shailesh Kapadia Memorial Publication Fund	Publication	—	—	70,956	70,956	70,956	—
Students Education Fund	Students Activities	—	—	32,720	32,720	32,720	—
Late Pradeep Shah Memorial Fund	Development of Human Potential	6,84,973	—	—	6,84,973	88,000	5,96,973
	B	31,73,365	—	6,41,809	38,15,174	12,95,042	25,20,132
		(33,66,987)	—	(6,34,310)	(40,01,297)	(8,27,932)	(31,73,365)

Audited Financial Statements of BCAS

Earmarked & Other Funds	Purposes of the Funds	Balance As At 01.04.2024	Received / Transferred during the year	Transferred from I & E Account	Total	Utilised / Transferred during the year	Balance As At 31.03.2025
		₹	₹	₹	₹	₹	₹
C] OTHER EARMARKED FUND:—							
1) Building, Furniture & Equipment Fund		1,22,88,282	—	—	1,22,88,282	—	1,22,88,282
2) Technology Initiative Fund		20,45,652	—	—	20,45,652	28,074	20,17,578
3) Membership Development and Public Relations		25,00,000	—	—	25,00,000	14,77,089	10,22,911
	C	1,68,33,933	—	—	1,68,33,933	15,05,163	1,53,28,770
		(1,45,83,078)	—	(25,00,000)	(1,70,83,078)	(2,49,144)	(1,68,33,933)
D] UTILISED FUNDS:—							
Building, Furniture & Equipment Fund		81,24,255	—	—	81,24,255	—	81,24,255
Technology Initiative Fund		24,51,423	—	—	24,51,423	—	24,51,423
Utilised Funds	D	1,05,75,679	—	—	1,05,75,679	—	1,05,75,679
		(1,03,26,534)	(2,49,144)	(—)	(1,05,75,679)	(—)	(1,05,75,679)
TOTAL (A TO D)		3,99,85,743	—	6,41,809	3,00,51,874	28,00,205	3,78,27,347
		(3,84,44,365)	(2,49,144)	(31,34,310)	(3,12,52,141)	(18,42,076)	(3,99,85,743)

Notes: Figures in brackets pertain to previous year.

Schedule IIA

Deposits and Other Liabilities	As At 31.03.2025	As At 31.03.2024
	₹	₹
Deposits	80,000	70,000
Trade Payables	29,77,983	19,87,846
Expense Accruals	5,45,465	4,24,327
Statutory Liabilities	6,51,605	2,26,332
Total	42,55,053	27,08,505

Schedule IIB

Advance	As At 31.03.2025	As At 31.03.2024
	₹	₹
Advances	1,24,75,237	1,38,62,237
Membership Subscription	49,83,650	43,66,964
Journal Subscription	36,85,200	34,32,261
Total	2,11,44,087	2,16,61,462

Audited Financial Statements of BCAS

Statement of Fixed Assets and Depreciation Schedule III

Fixed Assets	Rate of Dep.	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		As at 01.04.2024	Addition up to 30.09.2024	Addition on & After 01.10.2024	Deduction during the year	As at 31.03.2025	As at 01.04.2024	Accumulated Depreciation on deduction	For the Year	Up to 31.03.2025	As at 31.03.2025	As at 31.03.2024
	(%)	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
IMMOVABLE PROPERTIES												
Office Premises												
Jolly Bhavan (See note below)	10	3,35,29,579	-	-	-	3,35,29,579	2,85,47,650	-	4,98,193	2,90,45,843	44,83,736	49,81,929
Total : A		3,35,29,579	-	-	-	3,35,29,579	2,85,47,650	-	4,98,193	2,90,45,843	44,83,736	49,81,929
OTHER FIXED ASSETS												
Office Equipment	15	46,62,520	83,790	4,37,127	43,156	51,40,281	28,89,381	31,397	3,09,560	31,67,544	19,72,737	17,73,139
Furniture & Fixtures	10	70,77,698	-	-	2,39,625	68,38,073	47,77,537	1,41,632	2,20,217	48,56,122	19,81,952	23,00,162
E-Learning LMS Software	40	11,37,169	-	-	-	11,37,169	11,37,169	-	-	11,37,169	-	-
Computer & Other Software	40	90,87,220	24,113	3,46,852	4,73,217	89,84,969	77,58,021	4,68,134	6,08,662	78,98,549	10,86,420	13,29,199
Library Books	40	11,17,559	-	-	-	11,17,559	11,17,559	-	-	11,17,559	-	-
Leasehold Improvements	10	34,05,891	-	-	-	34,05,891	3,40,589	-	3,06,530	6,47,119	27,58,772	30,65,302
Total : B		2,64,88,057	1,07,904	7,83,980	7,55,998	2,66,23,943	1,80,20,256	6,41,162	14,44,969	1,88,24,063	77,99,880	84,67,801
INTANGIBLE ASSETS UNDER DEVELOPMENT												
		2,90,000	-	1,29,177	2,90,000	1,29,177	-	-	-	-	1,29,177	2,90,000
Total : C		2,90,000	-	1,29,177	2,90,000	1,29,177	-	-	-	-	1,29,177	2,90,000
Total (A + B + C)		6,03,07,636	1,07,904	9,13,157	10,45,998	6,02,82,699	4,65,67,906	6,41,162	19,43,162	4,78,69,905	1,24,12,793	1,37,39,730
Previous Year		(5,52,11,528)	(40,25,381)	(12,58,227)	(1,87,500)	(6,03,07,636)	(4,45,72,320)	-	(19,95,585)	(4,65,67,906)	(1,37,39,730)	(1,06,39,207)

Note: Office Premises includes ₹ 250/- being cost of 5 shares of ₹ 50/- each fully paid in the Jolly Bhavan No. 2 Commercial Premises Co-operative. Society Ltd.

Audited Financial Statements of BCAS

Schedule IV

Closing Stock	As At 31.03.2025	As At 31.03.2024
	₹	₹
Events Stationery	25,984	25,861
Mementos	47,552	65,864
Publications	26,04,286	23,01,245
Papers for BCAJ	79,561	3,23,511
TOTAL	27,57,384	27,16,481

Schedule V

Advances & Deposits (Assets)	As At 31.03.2025	As At 31.03.2024
	₹	₹
Advances	18,42,576	38,22,485
Prepaid Expenses	8,83,792	8,07,659
Deposits	7,26,203	21,32,879
Tax Deducted At Source	4,54,546	12,86,713
Other Receivables	7,87,382	31,52,727
TOTAL	46,94,499	1,12,02,463

Schedule VI

Cash And Bank Balances	As At 31.03.2025	As At 31.03.2024
	₹	₹
Savings Accounts	60,30,008	42,12,595
Fixed Deposits with Banks		
AXIS Bank Ltd.	1,73,70,000	31,80,024
Kotak Mahindra Bank	3,01,25,000	2,31,25,000
ICICI Bank	21,287	21,287
IDFC First Bank Ltd.	3,21,00,000	1,58,00,000
AU Small Finance Bank Ltd.	-	40,00,000
State Bank of India	1,52,00,000	-
HDFC Bank	5,61,00,001	9,36,71,480
Interest accrued on FD	15,41,914	6,76,488
TOTAL	15,84,88,210	14,46,86,875

Audited Financial Statements of BCAS

Schedule VIIA

Journal, Publications, Advertisements & Referencer	Income		Expenditure		Net	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	₹	₹	₹	₹	₹	₹
Journal Subscriptions & Advertisements	52,51,400	47,25,200	62,11,917	59,78,352	(9,60,516)	(12,53,152)
Advertisement on Website	1,84,167	2,33,333	29,167	33,333	1,55,000	2,00,000
Publications	28,09,077	41,59,043	24,17,343	30,53,927	3,91,734	11,05,116
Referencer	15,07,770	34,01,967	10,29,374	28,33,971	4,78,396	5,67,996
TOTAL	97,52,414	1,25,19,542	96,87,801	1,18,99,583	64,614	6,19,960

Schedule VIIB

Meetings, Workshops, Courses, Seminars, RRC / Conferences, Study Circles / Groups & Students Programs	Income		Expenditure		Net	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	₹	₹	₹	₹	₹	₹
Meetings, Study Circles, Seminars & Workshops & Other Programs	1,12,45,221	68,29,636	70,71,770	34,95,536	41,73,451	33,34,100
Residential Refresher Courses & Conferences	1,84,64,442	3,99,42,989	1,65,28,162	4,35,61,916	19,36,279	(36,18,927)
Students' Programmes	2,11,850	3,49,650	2,67,470	6,48,582	(55,620)	(2,98,932)
TOTAL	2,99,21,513	4,71,22,275	2,38,67,403	4,77,06,034	60,54,110	(5,83,759)

Audited Financial Statements of BCAS

BOMBAY CHARTERED ACCOUNTANTS' SOCIETY

Schedule "VIII"

1. Overview and Significant Accounting Policies:

1.1 Overview of the Society

BOMBAY CHARTERED ACCOUNTANTS' SOCIETY ('Society' or 'BCAS') is a Society registered under the Society Registration Act, 1860 and as a Public Charitable Trust under Maharashtra Public Trust Act, 1950. It was formed on 6th July, 1949 and holds the following registrations:

- The Societies Registration Act, 1860 vide Regn.No.:Bom.14/19724BB5D
- Maharashtra Public Trust Act vide REGN. NO.: PT/F-2451 (BOM.)
- Section 12AB (Regn.No.AAATB0368AE19759) and Section 80G (Regn. No. AAATB0368AF20078) of the Income Tax Act.

The principal activity of the Society is to promote education on subjects of professional interest among Chartered Accountants including training to better equip them towards discharging their obligations and performing their professional duties diligently. The Society has members from all over the country and abroad.

1.2 Significant Accounting Policies

(i) *Basis of preparation of financial statements*

The Balance Sheet and Income and Expenditure Account are prepared to comply with generally accepted accounting principles in India to the extent applicable to the Society. These financial statements are prepared under the historical cost convention on an accrual basis in accordance with the significant accounting policies as described below.

The financial statements are presented in Indian rupees rounded off to the nearest rupee.

(ii) *Use of estimates*

The financial statements are prepared in conformity with the significant accounting policies which requires that the management of the Society make estimates and assumptions that affect the reported amounts of income and expenditure of the reporting period and reported amounts of assets and liabilities as on the reporting date. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

(iii) *Fixed Assets (including Intangible Assets)*

Fixed assets are stated at cost of acquisition, less accumulated depreciation. The cost of fixed assets includes the purchase cost of fixed assets and any other directly attributable costs of bringing the assets to their working condition for the intended use.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization. The Larger Community Application is expected to be completed within FY 2025-26, ensuring a comprehensive solution that meets the community's broader needs, while the mobile application which was part of it was discontinued during the FY2024-25

Fixed assets received as donation in kind are measured and recognized at fair value on the date of their receipt.

Audited Financial Statements of BCAS

(iv) Depreciation

Depreciation on fixed assets is provided on the written down value method at the rates prescribed under the Rules of Income Tax Act, 1961.

(v) Investments

Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

(vi) Inventory

Inventory/stock comprises of publications, mementos, Journal Papers (refer point no xii) and event stationery. Inventory is valued at average cost or net realizable value, whichever is lower.

(vii) Employee Benefits

Employee benefits include provident fund, Bonus, Ex-Gratia, Leave Encashment and gratuity. In respect of gratuity, the Society makes contribution to a scheme administered by the Life Insurance Corporation of India ('LIC'), on the basis of an actuarial valuation received from LIC; the same is recorded in Income and Expenditure Account. The Society has no liability other than its annual contribution towards these benefits. Other Employees' costs are accounted as and when services are rendered by the employees.

(viii) Life Membership and Corpus Fund

Life Membership Fees and Entrance Fees received are credited to the Corpus Fund appearing in the balance sheet of the Society.

Donation received with a specific direction that they shall form part of the Corpus Fund of the Society have been accounted accordingly.

(ix) Earmarked and Other Funds

Donation received with a specific direction are credited directly to the Earmarked & Other Funds in the balance sheet.

Income from earmarked investments and expenditure on such activities are adjusted to specific earmarked activity funds.

(x) Revenue recognition

- Membership fees is recognized on an accrual basis for the period for which the fees is received.
- Income from subscription to events/workshops, is recognized on the commencement of the program/event for which the subscription is received.
- Income from subscription to the journal and sale of other publications is recognized on dispatch/at the point of sale at the counter as the case may be.
- Income from Investments is recognized on accrual basis based on time proportion taking into account the amount deployed and applicable interest rates.
- Income from other receipts, if any, is recognized when the associated obligation is performed and right to receive money is established.

(xi) Advance for Expenses

Event related expenses are recognized on occurrence of the Event.

Audited Financial Statements of BCAS

(xii) Journal Expenses

Cost of papers for journal is expensed based on actual usage and unused paper is recorded as inventory.

(xiii) Income Tax

The Society is registered under Section 12AB of the Income Tax Act, 1961. Under the provisions of this Act, the income of the Society is exempt from tax subject to the compliance of terms and conditions specified therein.

Signature to Schedules "I" to "VIII"

As per our report of even date.

For M. P. Chitale & Co.

Chartered Accountants

Firm Regn. No. 101851-W

CA Ashutosh Pednekar

Partner

ICAI M No. 041037

UDIN: 25041037BMLWON6548

Place: Mumbai

Dated: May 28, 2025

For **Bombay Chartered Accountants' Society**

CA Anand Bathiya

President

CA Kinjal Shah

Hon. Jt. Secretary

CA (Adv.) Kinjal Bhuta

Hon. Jt. Secretary

CA Mandar Telang

Hon. Treasurer

Independent Auditor's Report

BCAS Foundation

[PTR No. E/20379 (BOM.)].

TO THE TRUSTEES OF BCAS FOUNDATION

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **BCAS Foundation**. ('the Foundation'), which comprise the Balance Sheet as at March 31, 2025, the Income and Expenditure Account for the year then ended including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Foundation as at March 31, 2025 and its deficit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Foundation's Trustees are responsible for the preparation of financial statements in accordance with the Maharashtra Public Trusts Act 1950, the Maharashtra Public Trust Rules, 1951 including

the Accounting Standards issued by Institute of Chartered Accountants of India and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, 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.

Foundation's Trustees are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibility 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 misstatement, 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 Standards on Auditing 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 these financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those

Independent Auditor's Report

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.

- ii) 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.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) 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 auditor'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 reasonably be thought to bear on our independence, and where applicable, related safeguards.

For M P Chitale & Co
Chartered Accountants
ICAI FRN: 101851W

CA Ashutosh Pednekar
Partner
ICAI M No. 041037
UDIN: 25041037BMLWPA7387

Place: Mumbai
Date: June 06, 2025

Audited Financial Statements of BCAS Foundation

The Bombay Public Trust Act, 1950
SCHEDULE VIII (vide Rule 17(1))

PTR No. E/20379 (Bom) PAN : AAA TB 4848 B

BCAS FOUNDATION

Balance Sheet as at 31st March 2025

LIABILITIES	SCH NO		As at 31.03.2025	As at 31.03.2024	ASSETS	SCH NO		As at 31.03.2025	As at 31.03.2024
		₹	₹	₹			₹	₹	₹
TRUST FUND & CORPUS					ADVANCES & DEPOSITS				
Balance as per last Balance Sheet		50,11,838		49,16,567	Advance for Expenses		—		15,76,024
Add : Corpus Donations received during the year		5,000		95,271	Tax Deducted at Source		6,452		1,564
			50,16,838	50,11,838	Other Receivables		—		2,034
					Bombay Chartered Accountants' Society		2,125		—
OTHER EARMARKED FUNDS	I		20,83,411	24,83,411				8,577	15,79,622
LIABILITIES AND PROVISIONS									
Provisions		5,900		5,963					
Bombay Chartered Accountants' Society		—		560					
TDS payable		—		2,034					
			5,900	8,557					
INCOME AND EXPENDITURE ACCOUNT					BALANCE WITH BANK	II			
Balance as per last Balance Sheet		58,20,387		48,46,679	(a) In Savings Bank Account		5,54,248		6,57,527
Add: Surplus/(Deficit) as per Income & Expenditure A/c		(36,34,671)		9,73,708	(b) In Fixed Deposits (Including Accrued Interest)		87,29,040		1,10,87,044
			21,85,716	58,20,387				92,83,288	1,17,44,571
TOTAL			92,91,865	1,33,24,193	TOTAL			92,91,865	1,33,24,193

Significant accounting policies form integral part of the Financial Statements.

As per our report of even date.

For M.P. Chitale & Co.

Chartered Accountants

Firm Regn. No. 101851W

For BCAS Foundation

CA Ashutosh Pednekar

Partner

ICAI M No. 041037

CA Mayur Nayak

Trustee

CA Zubin Billimoria

Trustee

Place : Mumbai

Dated : June 06, 2025

Audited Financial Statements of BCAS Foundation

The Bombay Public Trust Act, 1950
SCHEDULE VIII (vide Rule 17(1))

PTR No. E/20379 (Bom) PAN : AAA TB 4848 B

BCAS FOUNDATION

Income & Expenditure Account for the Year Ended 31st March 2025

EXPENDITURE	SCH NO		F.Y. 2024-2025	F.Y. 2023-2024	INCOME	SCH NO		F.Y. 2024-2025	F.Y. 2023-2024
		₹	₹	₹			₹	₹	₹
Establishment Expenses:					Interest from Bank:				
General Expenses		9,934		9,389	Interest on Bank/Fixed Deposits & Savings Account			7,23,855	7,53,549
Expenditure on Objects of the Trust:					Contributions & Donations :	V		8,33,068	26,92,402
On Education and Medical Relief	III	35,04,022		14,18,039					
		35,04,022		14,18,039					
Other Charitable Objects	IV	16,79,037		10,45,315	Other Income :	VI		1,399	500
Total Expenditure			51,92,993	24,72,743					
Surplus/(Deficit) carried over to Balance Sheet			(36,34,671)	9,73,708					
TOTAL			15,58,322	34,46,451	TOTAL			15,58,322	34,46,451

Significant accounting policies form integral part of the Financial Statements.

As per our report of even date.

For M.P. Chitale & Co.

Chartered Accountants

Firm Regn. No. 101851W

For BCAS Foundation

CA Ashutosh Pednekar

Partner

ICAI M No. 041037

CA Mayur Nayak

Trustee

CA Zubin Billimoria

Trustee

Place : Mumbai

Dated : June 06, 2025



Audited Financial Statements of BCAS Foundation

Schedule I

Other Earmarked Funds	As At 31.03.2025		As At 31.03.2024	
	₹	₹	₹	₹
<u>Chalo English Sikhayein</u>				
Balance as per last Balance Sheet	4,00,000		4,00,000	
Less : Received during the year	4,00,000		—	
		—		4,00,000
<u>Education & C.A. Relief Fund</u>				
Balance as per last Balance Sheet	4,10,753		4,10,753	
Add : Received during the year	—		—	
		4,10,753		4,10,753
<u>Narayan Varma Foundation Activity Fund</u>				
Balance as per last Balance Sheet	14,22,658		14,22,658	
Less : Utilised during the year	—		—	
		14,22,658		14,22,658
<u>Pradeep Shah Memorial Fund</u>				
Balance as per last Balance Sheet	2,50,000		2,50,000	
Less : Utilised during the year	—		—	
		2,50,000		2,50,000
Total		24,83,411		24,83,411

Schedule II

Cash and Bank Balances	As At	As At
	31.03.2025	31.03.2024
	₹	₹
Savings Accounts	5,54,248	6,57,527
Fixed Deposits with Banks		
Axis Bank Ltd.	18,88,731	4,67,360
HDFC Bank	68,00,000	1,05,90,000
Interest accrued on FD	40,309	29,684
Total	92,83,288	1,17,44,571

Audited Financial Statements of BCAS Foundation

Schedule III

Other Education/Medical Relief Expenses	FY 2024-2025	FY 2023-2024
	₹	₹
BCAS Membership to Rank Holders	3,540	3,540
Child Education	34,65,347	11,64,499
Medical Purposes	35,135	2,00,000
Donation to Dhanvantari Trust (Eye Camp)	—	50,000
Total	35,04,022	14,18,039

Schedule IV

Expenses Towards Other Charitable Objects	FY 2024-2025	FY 2023-2024
	₹	₹
Tree Plantation Drive	17,595	95,315
Donation to Keshav Srushti/VSSM/Sarvodya Parivar Trust (Tree Plantation)	5,35,000	9,50,000
General Public Utility Expenses	11,26,442	—
Total	16,79,037	10,45,315

Schedule V

Contributions and Donations (Income)	FY 2024-2025	FY 2023-2024
	₹	₹
Contribution through various programme of the BCAS	2,10,600	2,18,107
Donation/Contribution for Tree Plantation & Eye Camp	5,58,266	10,59,976
Donation for Education Purpose	64,202	10,13,819
Donation towards Medical Purposes	—	2,00,000
Donation for General Purposes	—	2,00,500
Total	8,33,068	26,92,402

Audited Financial Statements of BCAS Foundation

Schedule VI

Other Income	FY 2024-2025	FY 2023-2024
	₹	₹
Sale of Right to Information Publication	1,335	500
Interest on IT Refund	64	—
Total	1,399	500

Audited Financial Statements of BCAS Foundation

BCAS Foundation

1. Significant Accounting Policies:

1.1 Overview of the Organisation

The BCAS Foundation was formed on 23rd May 2002 and is registered as a Public Charitable Trust under Bombay Public Trust Act, 1950 vide Regn. No. E/20379 (Bom) and is also registered under Section 12AA of Income-tax Act, 1961 vide Regn. No. AAATB4848BE20217.

The principal activity of the Foundation is to apply its income and the corpus to various public charitable purposes such as relief of poor, education, medical relief, rural development and other object of general public utility.

1.2 Significant Accounting Policies

(i) *Basis of preparation of financial statements*

The Balance Sheet and Income and Expenditure Accounts are prepared to comply with Generally Accepted Accounting Principles in India to the extent applicable to the Foundation. These financial statements are prepared under the historical cost convention on accrual basis. The statements have been prepared in accordance with the significant accounting policies as described below.

The financial statements are presented in Indian rupees rounded off to the nearest rupee.

(ii) *Use of estimates*

The preparation of the financial statements in conformity with the significant accounting policies requires that the management of the Trust, make estimates and assumptions that affect the reported amounts of income and expenditure of the reporting period and reported amounts of assets and liabilities as on the reporting date. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

(iii) *Corpus Fund:*

Donation received with a specific direction that they shall form part of the Corpus Fund of the Foundation have been accounted accordingly.

(iv) *Earmarked and Other Funds*

Donation received with a specific direction or for specific use form part of Earmarked and other funds are classified as such and credited directly to the Earmarked & Other Funds in the balance sheet.

(v) *Investments*

Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

(vi) *Revenue recognition*

Revenue is recognized to the extent that it is probable that some benefit will flow to the Trust, there is reasonable certainty of collection and it can be estimated reliably.

Revenues primarily consists of Sale of publications, income from investments and contributions in the form of donations and programs and events for the object of the trust.

Income from Investments consists of Interest income on deployment of funds, which is recognized using the time-proportion method, based on underlying interest rates.

Audited Financial Statements of BCAS Foundation

Income from sale of publications is recognized when risks and rewards incidental to ownership are transferred to the customer, which usually coincides with the actual delivery.

Income from other receipts, if any, is recognized when the associated obligation is performed and right to receive money is established.

(vii) Income tax

The Foundation is registered under Section 12AA of the Income tax Act, 1961. Under the provisions of this Act, the income of the Foundation is exempt from tax, subject to the compliance of terms and conditions specified therein.

As per our report of even date.

For M.P. Chitale & Co.

Chartered Accountants

Firm Regn. No. 101851W

CA Ashutosh Pednekar

Partner

ICAI M No. 041037

UDIN: 25041037BMLWPA7387

Place : Mumbai

Dated : June 06, 2025

For BCAS Foundation

CA Mayur Nayak

Trustee

CA Zubin Billimoria

Trustee

BCAS Foundation

Annual Activities Report – 2024-2025

The Board of Trustees of the BCAS Foundation are pleased to present the Annual Report of the activities of the Foundation during the Financial Year 2024-2025.

The year witnessed many activities during the financial year, with the help of volunteers and joint initiatives with the Human Resource Development Committee of the Bombay Chartered Accountants' Society (BCAS Foundation). The list of activities and their impact analysis is given below:

1.0 CHILDREN'S EDUCATION

1.1 Science Laboratory and Books Library at M.M. High School, Umbergaon, Gujarat

BCAS Foundation has donated a Book Library, Science Laboratory and Four Smart Classrooms to M. M. High School, run by the Umbergaon Education Society, Umbergaon, Gujarat. The school has 125 years of glorious presence and history and has 2300 plus students.



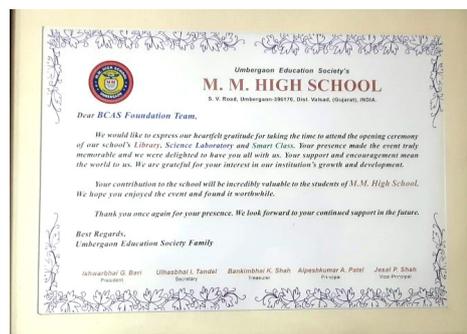
On 9th August, 2024, the team of BCAS Foundation visited and inaugurated these facilities. President, CA Anand Bathiya; Trustees of the BCAS Foundation and Past Presidents – Dr CA Mayur Nayak and CA Deepak Shah; Chairman of the Human Resource Development Committee and the Past President CA Mihir Sheth; Chairman of the Seminar, Membership and Public Relation Committee and the Past President CA Chirag Doshi, Ms. Silky Anand Bathiya (First Lady of

the BCAS), and other volunteers graced the occasion. CA Prakash Mehta, member of the BCAS and an ex-student of the M. M. High School 50 years ago, was also present at the inauguration ceremony.

The planning, designing and execution of the making of the Science Lab, Modern Library and the Smart Classes are worth appreciation.

The inauguration on 9th August coincided with "Adivasi Divas" and "Book Lovers Day". Adivasi Students performed various dances and skits to celebrate the Adivasi Divas, followed by motivational speeches by eminent dignitaries and teachers.

At the end, the dignitaries and teachers planted a tree in their mother's name in the school compound and participated in the movement called "Ek Ped Maa Ke Naam" - "एक पेड मा के नाम" by the Government of India.



These initiatives will benefit 2300-plus students every year. The impact was instant as within a couple of months, four science projects of the school were selected at the District Level, first time in the history of the school.

Ceremonies were diligently planned and executed meticulously.

1.2 Digital Classrooms at Talasari

BCAS Foundation continued its initiative to empower tribal and poor children of Talasari, Maharashtra, Umbergaon, Gujarat and surrounding areas with digital learning.

BCAS Foundation, with the help of Rushabh Foundation, sponsored 7 digital classrooms in two schools in the Talasari area.

BCAS Foundation Annual Activities Report – 2024-2025

Each digital classroom comprises a TV Screen and preloaded content of the curriculum of standards 1 to 10 of the SSC Board, Maharashtra. In the absence of teachers, students learn on their own with the help of digital classrooms.



1.3 Distribution of Notebooks to Children at Govandi-Mankhurd

BCAS Foundation distributed 4000 notebooks to needy children studying in Municipal Schools in the Govandi - Mankhurd areas, Mumbai, with the help of Dharma Bharati Mission (DBM).



Along with DBM, the Foundation has also been supporting an initiative of “Chalo English Sikhaye” to the students at Vernacular Medium Schools of Govandi - Mankhurd areas.

1.4 Support to the Balvatika Language Programme for Grades 1 and 2 at ARCH Foundation, Valsad, Gujarat

ARCH has been working for the past seventeen years in developing early childhood education processes for children in preschool and Balvatika age groups. It has also conducted focused programs for



language and mathematics in Grades 1 and 2 of Balvatika. Based on this extensive experience, regular training

sessions for supervisors and teachers under this project are organised at Dharampur.

This year, BCAS Foundation funded the material and training costs of this project, which was undertaken in collaboration with Nachiketa Trust in Balvatika, grades 1 and 2 of the Government Schools. The entire project was coordinated and supervised by teachers appointed by the Arch Foundation. In all, 292 students from six schools have benefited from this project so far.

2.0 COMMUNITY DEVELOPMENT ACTIVITY JOINTLY WITH RANGOONWALA FOUNDATION (INDIA) TRUST [RF(IT)]

Rangoonwala Foundation (India) Trust-[RF(I) T] is a Mumbai based people-centric public charitable Trust, committed to empowering



BCAS Foundation Annual Activities Report – 2024-2025

underprivileged communities in the slums of Mumbai through various programmes on capacity building, skill development and health.

During the FY 2024-2025 BCAS Foundation actively supported RF(I)T on capacity building and education related initiatives for marginalised women and children, in the slums of Mumbai.

During these joint initiatives, BCAS worked with RF(I)T in Mumbai's 'bastis' through eight Community Centres in Premnagar-Andheri Plot, Subhash Nagar – Gumpha Road and Shivtekdi in Jogeshwari-east; Mahakali and Pump House in Andheri- east; Anandwadi and Pathanwadi in Malad east and Damunagar in Kandivali east.

Overall, **1735 women and youth** from the above areas benefited. Fifteen skill development programmes were conducted benefiting more than 1300 women. More than 275 youth benefitted from the Aptitude Test and Career Guidance sessions conducted at various centres.

3.0 TREE PLANTATION DRIVE - MIYAWAKI FOREST

BCAS Foundation and Keshav Srushti Collaborate for Miyawaki Forest Project – 2024

On Sunday, 4th August 2024, the Bombay Chartered Accountants' Society (BCAS



Foundation), in collaboration with the NGO Keshav Srushti, launched the Miyawaki Forest Project – 2024 at Ismail Yusuf College, Jogeshwari (East), Mumbai. The initiative



aims to contribute to environmental restoration and urban afforestation using the acclaimed Miyawaki plantation technique, developed by Japanese botanist Dr Akira Miyawaki.

Under this initiative, 1,000 native trees—including species such as Mango, Bakul, Kaner, Bel, Kadi Patta, and Neem—were planted in a compact 3,000 sq. ft. area. These trees are expected to grow 10 times faster and 30 times denser than traditional plantations, thereby fostering a self-sustaining urban ecosystem.

In his inaugural address, CA Anand Bathiya, President of BCAS Foundation, highlighted the significance of the event, citing BCAS Foundation's 15-year-long commitment to environmental and community-centric initiatives, including captive plantations and rural upliftment programs in Dharampur, Gujarat.

Keshav Srushti, known for its extensive environmental initiatives, has planted over 1.25 lakh trees across Maharashtra and



BCAS Foundation Annual Activities Report – 2024-2025

established 43 Miyawaki forests in urban and rural areas. Representatives, including Dr CA Mayur Nayak (Trustee, BCAS Foundation), CA Meena Shah and CA Utsav Shah (Active volunteers of the BCAS

mumbai
Mumbai, Monday, August 5, 2024

BCAS, Keshav Srushti launch Miyawaki plan

Megha Kuchik
MUMBAI

Initiated by BCAS (Bombay Chartered Accountants Society) in collaboration with the non-government organisation Keshav Srushti, the Miyawaki Forest Project - 2024 was launched at Ismail Yusuf College in Jogeshwari (East) on Sunday.

Under the project, 1,000 trees were planted in a 3,000 square foot area in the college campus. These plants - mango, bakul, kaner, bel, kadi patta, neem, and other varieties - will grow 10 times faster and 30 times denser using the Japanese Miyawaki technique.

Anand Bathia, president of BCAS, inaugurated the project. "This is a symbolic event. The BCAS Foundation has been conducting environmental and captive plantation projects, as well as other community projects, for the upliftment of tribal areas in Dharampur for the last 15 years," he said.

Keshav Srushti is a nature retreat of approximately 150-200 acres, located in Uttan village. It is a unified campus housing several organisations. Various environmental



What is Miyawaki?

The Miyawaki method is a technique pioneered by Japanese botanist Dr Akira Miyawaki to create dense, fast-growing forests. The method involves planting native tree species close together, mimicking the natural process of forest regeneration. This technique leads to the development of a self-sustaining forest ecosystem in a short period, typically within 20 to 30 years, compared to the 200 to 300 years it takes for a natural forest to mature. The Miyawaki method has been adopted worldwide.

of trees. "Over the last 10 years, Keshav Srushti has planted various trees across Mumbai. We have planted more than 1,25,000 trees in farmlands in villages and created 43 city forests covering one million sq feet in Mumbai. Pune.

Aiyar, Sateesh Modh, president of the NGO, Vinay Nathani, secretary and Rajesh Choudhary, treasurer were present at the launch event. Mayur Nayak, trustee of BCAS, Meena Shah, event manager of BCAS, Mihir

Seminar, Membership & Public Relations (SMPR) Committee of the Bombay Chartered Accountants' Society (BCAS Foundation), organised its annual Blood Donation Drive with the active support of Tata Memorial Hospital (TMH).

Notably, individuals with conditions such as controlled cholesterol, thyroid imbalances, or blood pressure were also considered eligible to donate, provided they fulfilled the requisite medical criteria. A total of 54 units of blood were successfully collected from eligible donors, which included the President of the BCAS - CA Anand Bathiya, the SMPR Committee Chairman - CA Chirag Doshi, members, and BCAS Foundation staff.

To foster awareness and dispel common myths surrounding platelet donation, a Platelet Donation Awareness Drive was also organised simultaneously.

As a token of appreciation, all donors were honoured with a "Life Saver" medal, along with a copy of the BCAS Calendar and a publication from the BCAS Book Mela, which was also held on the same day.

Foundation), Ms. Silky Anand Bathiya (First Lady of the BCAS), CA Rashmin Sanghvi (BCAS Member), CA Mihir Sheth (Chairman of the Human Resource Development Committee), Mr Sateesh Modh (President, Keshav Srushti), and Mr Vinay Nathani (Secretary), along with other BCAS Foundation volunteers and office bearers, graced the occasion.

This initiative aligns with BCAS Foundation's continued commitment to sustainability, member engagement, and social responsibility.

4.0 BLOOD DONATION CAMP AND PLATELET AWARENESS DRIVE

On Friday, 16th May 2025, the BCAS Foundation, in collaboration with the



5.0 INTERNATIONAL YOGA DAY CELEBRATIONS

The BCAS Foundation, with the help of the Human Resource Development Committee, Organised "International Yoga Day Celebrations" on 21st June, 2025. The event was jointly organised with MaBap at Andheri East, Mumbai. The session was conducted both for Physical and online participants.



Mr. Pradeep Thakkar, the accredited Yoga Trainer, conducted the session.

BCAS Foundation Annual Activities Report – 2024-2025

The takeaways from the workshop are briefly given below:

1. Participants were guided to do various exercises and were explained the benefits of doing the exercises.
2. The exercises dealt with Asanas and tips for Osteoarthritis, Knee Pain, Blood Pressure, Diabetes and a lot more.



A Group Photo of Yoga Day Participants

This year, BCAS Foundation got recognition as a registered participant of the YOGA SANGAM, an initiative by the Ministry of Ayush, Government of India.

6.0 OTHER ACTIVITIES

During the year, the Foundation extended medical and educational help to needy students and family members of the BCAS Foundation staff.

BCAS Foundation donated 350 sets of Steel Plates, Vati and Spoons to Prathmik Shala, Bhatli-Karambeli, Umbergaon, Gujarat.

During the CA-Thon Marathon, the Foundation donated Sewing Machines to needy women to enable them to earn their livelihood.

We take this opportunity to thank all our donors, volunteers, sister NGOs, office bearers of schools, Office Bearers and the Staff of BCAS, participants of all conferences/seminars at BCAS, for their continued support and encouragement to carry out some noble work to make a positive difference to the world. We also thank all beneficiaries and students/children for giving the opportunity to BCAS Foundation to serve them.

We welcome suggestions and volunteering. Kindly send volunteering requests to bcasfoundation@bcasonline.org.

Best Regards,

For BCAS Foundation

Trustees

3. Also, breathing exercises, along with their benefits, were explained to the participants.
4. The benefits of yoga for digestion, Bloating, Chest and Lung congestion were explained.
5. The benefits of yoga for Flexibility, Strength and overall health were explained in detail.

Mr Vinayak Yadav, Founder of Aham Yog Institute, was a special guest and gave a talk for 5 Minutes on the importance of Yoga, not just for the body but for the mind also. He demonstrated exercise for Sciatica.

CA Mayur Nayak – assisted in the presentation and ensured the smooth conduct of the yoga. CA Gracy Mendes and CA Vinod Jain coordinated this event.



Glimpses of BCAS Activities



Collaboration with IIM Mumbai



BCAS -NISM Strategic Collaboration



Meeting with NITI Aayog Officials



BCAS with the parliamentary select committee on Income Tax Bill 2025



Interactive meeting of Shri Arjun Ram Meghwal, Union Law Minister at ITAT



Practical Issues under FEMA with RBI officials



CA Felicitation Event



Felicitations of ICAI President & Vice President



Managing Committee Members 2024-25



NFRA - Evolving Assurance Landscape

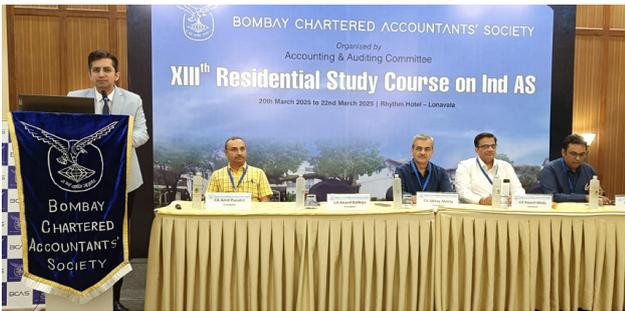
Glimpses of BCAS Activities



Blood Donation Drive



International Yoga Day Celebrations



XIIIth Residential Study Course on IND AS



The New Criminal Laws - Experts' Overview



Writers Workshop



International Women's Day Celebrations



Speed Networking



CA-Thon Marathon Event



Taxcon 2024



Tarang 2K25 - 17th Jal Erach Dastur CA Students' Annual Day



Glimpses of BCAS Activities



Round table Conference - Vikisit Bharat



NPO ConClave



Power Summit



Satyanarayan Pooja



Tree Plantation Drive - BCAS Foundation



7th Long Duration Course on Goods and Services Tax



BCAS Townhall Event at Coimbatore



BCAS Turf Cricket Tournament 2025



Glimpses of BCAS Activities



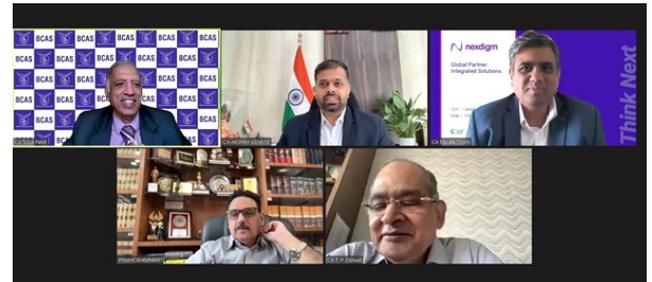
18th Residential Study Course on GST



BCAS Nxt Learning & Development Bootcamp!



Online Lecture meeting on Supreme Court Rulings



Full Day Workshop on Transfer Pricing Benchmarking and Compliances



58th RRC- Handing Memento to UP Deputy CM Shri. Brajesh Pathak



28th ITF Conference



AIF Conclave



Half Day Seminar on "Demystifying VSV 2.0" with IMC



Sherpa-led event of BCAS at Hyderabad - DIRECT & INDIRECT TAX – Concepts & Intricacies in Joint Development Agreements



28th ITF Conference



58th Members' Residential Refresher Course



18th Residential Refresher Course



BCAS Staff



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