

# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



## ERODE BRANCH - SIRC NEWSLETTER



October 2011 VOLUME : 10 ISSUE : 8

**Foundation stone laying ceremony and felicitation to the ICAI President Hon'ble CA. G.Ramaswamy**



We Cordially invite you

### 7<sup>TH</sup> ANNUAL CONFERENCE

Jnana Prabodhini "Motivating Intelligence"

*Date - 05.11.2011, Saturday, Time - 8.00 am to 5.30 pm Venue - ICAI Bhawan, Erode.*

**Chief Guest**



**Padma Shri CA. T.N. Manoharan**  
Past President - ICAI, Chennai

**Guest of Honour**



**CA. K. Shanmukhasundaram**  
Chairman, SIRC of ICAI

### TECHNICAL SESSIONS With Eminent Speakers

**SRI. CA. GIRISH AGUJA**, New Delhi

**SHRI. FIROZE B. BANDHYARUJINA**,  
Mumbai, Senior Advocate, Supreme Court.

**SRI. CA. P. RAJENDRA KUMAR**,  
Central Council Member, Chennai.

Chairman  
**CA. C.P. Suresh Kumar**  
98427 42333

Secretary  
**CA. N. Thangavel**  
94433 79070

Lead Person for Newsletter  
**CA. P.S. Rajaram**  
94434 36551

From Chairman's Desk  
Activity Report  
Management Story  
Cheerful Riddles  
SEZ - Clarification regarding  
Service Tax Refund

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*From the Chairman's Desk.....  
Esteemed Members,*

My Dear Professional colleagues,

It gives me an immense pleasure to communicate with you all once again through this column. With the setting in of the new season of the monsoon, newer professional heights are waiting to be achieved.

The audit season has started and will extend for about four months, truly testing the skills of members along with virtues like perseverance and consistency. Auditing in the light of the rapid changes taking place is a challenge and is demanding continuous updation.

Salutation - Gandhi Jayanthi Day :

October month reminds us of Father of Nation, Mahatma Gandhi who said : "Keep your thoughts positive because your thoughts become your words. Keep your words positive because your words become behaviours. Keep your behaviours positive because your behaviours become Habits. Keep your habits positive because your habits become values. Keep your values positive because your values become destiny."

Knowledge is Power

There was a time when the money, estate and valuables were being considered as asset, but time has changed and knowledge is being considered as the real asset. Whosoever possesses knowledge, innovative ideas and techniques and who apply these knowledgeable ideas in their life shall remain always rich. Hence as said 'Knowledge is Power'

Change is the only thing which is permanent

We are living in globalization era where changes are taking place at jet speed. The time is just not only to learn, but unlearn as well as re-learn. The Accounting Standards are converging to IND AS and IFRS, Income Tax being taken over by Direct Tax code and VAT and Excise / Service tax is going to be replaced by GST. Thereby we have to unlearn what we have already learned and have to relearn the new laws. Thus we have to make ourselves more robust convergent with these new changes. **Jnana Prabodhini – "Motivating Intelligence" – Qualitative 7<sup>th</sup> Annual Conference** is a step towards it. Erode Branch always endeavor to organize qualitative Annual Conference for the benefit of the members. The 7<sup>th</sup> Annual conference will be held on 5<sup>th</sup> November 2011 .We hope that the conference would not only offer the qualitative updates, but also will offer a platform for networking among professionals. Invitation is being sent to members. We look forward for massive participation and make the Conference a grand success.

Hon'ble President visit to Erode Branch

We are always eager to welcome Hon'ble president of ICAI, CA.G.Ramaswamy at Erode Branch. This year also members of Erode accorded a grand felicitation to the ICAI

President. He appreciated the working of Erode Branch and would offer all his help for the upcoming new building project at Erode.

Foundation Stone Laying ceremony by ICAI President CA.G.Ramaswamy

ICAI President CA.G.Ramaswamy visited the newly acquired adjacent land site for the foundation stone laying ceremony at Erode. Then President laid the foundation stone and unveiled the stone containing the particulars at the foundation stone laying ceremony.

India celebrates 150 years of Income Tax Department

India celebrates 150 years of the Income Tax Department in the country, a period that saw the mop up grow from a mere Rs.1.33 crore in 1860-61 during the British rule to Rs.3,80,000 crore last fiscal year.

Elocution and Quiz Contest :

In order to groom the students and to provide them with more opportunities and to show their extra-curricular skills, SIRC organized the regional level Elocution and Quiz contest on 27<sup>th</sup> and 28<sup>th</sup> August, 2011 at ICAI Bhawan, Chennai. The Erode students who participated in the programme have entered into final contest representing Tamilnadu at SIRC level. We congratulate them on their success.

Erode branch have organized a programme for CA students titled "How to face CA Examinations" on 17.09.2011. The students in large number participated and benefitted from the tips given by eminent expert CA.R.Muralidharan, Erode who motivated CA students which can help them to cope up with their preparation with new zeal and enthusiasm.

Company Law Settlement Scheme 2011

MCA has introduced a settlement scheme, vide general circular no: 59/2011, to provide an opportunity to the defaulting companies to regularize by filing the documents with 25% of the additional fees, which is operational till 31<sup>st</sup> October 2011.

Introduction of the scheme will be an opportunity to all the defaulting companies to avoid the prosecution and become an active company. Hence we request the members to educate the corporate clients to make use of this golden opportunity.

Festive Season

Very soon we all will celebrate, Navratras, Vijaya Dasami, Ram Navami and Deepavali. These festivals are the symbol of celebration of win of dharma over adharma and truth over evils. What we can learn from them is " consistent efforts with dedication; sacrifice and truth, one can eradicate the evil".

With these words, we wish all members, their family, near and dear a very happy joyful and prosperous festive season ahead.

*With Warm Regards*  
**CA. C.P. SURESH KUMAR**  
*Chairman*

### FORTHCOMING PROGRAMME FOR THE MONTH OF OCTOBER 2011

Date & Time	Programme	Resource Person	CPE Credit
04.10.2011 (Tue) 11.00 am to 1.00 pm	CPE Teleconference "Service Tax – Point of Taxation Rules & other significant amendments"	<b>CA. P. Rajendra Kumar</b> Central Council Member, Chennai.	<b>2 Hrs</b>
07.10.2011 (Fri)	CA Course Awareness Programme	<b>Sri.CA. Gopal Krishna Raju</b> SIRC Member, Chennai.	<b>-</b>
08.10.2011 (Sat) 5.30 pm to 8.45 pm	IT Assessment Procedure	<b>Sri. Chandrasekaran IRS</b> Deputy CIT (Rtd.,)	<b>3 Hrs</b>
08.10.2011 (Sat)	CA Course Awareness Programme	<b>Sri. CA. P.R.Aruloli</b> SIRC Member, Chennai.	<b>-</b>
15.10.2011 (Sat) 5.30 pm to 8.45 pm	Land Mark Judgements	<b>Sri.CA.P.V.Rajarajeswaran</b> SIRC Member, Madurai.	<b>3 Hrs</b>
22.10.2011 (Sat) 5.30 pm to 8.45 pm	Information Technology	<b>Mr. S. Sathishkumar, M.Sc.,(IT)</b> Erode	<b>3 Hrs</b>
29.10.2011 (Sat) 5.30 pm to 8.45 pm	Recent Circulars & Notifications	<b>Sri. CA. Nadanagopal</b> Madurai.	<b>3 Hrs</b>

### ACTIVITY REPORT FOR THE MONTH OF SEPTEMBER 2011

Date & Time	Programme	Resource Person	CPE Credit
02.09.2011 (Fri) 09.00 am to 10.00 am	Foundation Stone Laying Ceremony	<b>CA. G. Ramaswamy</b> Hon'ble President, ICAI and <b>CA. Jaydeep Narendra Shah</b> Hon'ble Vice- President, ICAI	
02.09.2011 (Fri) 10.00 am to 12.00 Noon	Felicitation Function to <b>CA. G. Ramaswamy</b> Hon'ble President, ICAI	<b>Shri. DR.L.M .RAMAKRISHNAN, BVB, Erode.</b> <b>Shri. P.C. DURAISAMY MD, Sakthi Masala, Erode</b> <b>Shri. C.DEVARAJAN JMD, URC Constructions, Erode</b>	
09.09.2011 (Fri) 11.00 am to 1.00 pm	CPE Teleconference Tax Audit under Section 44AB & 44AD	<b>CA. Sanjay Agarwal,</b> Central Council Member <b>CA. Siddarth Jain, New Delhi.</b>	<b>2 Hrs</b>
09.09.2011 (Fri) 5.30 pm to 8.45 pm	Issues in Tax Audit	<b>CA. V.K. Subramani</b> Erode.	<b>3 Hrs</b>
16.9.2011 (Fri) 11.00 am to 1.00pm	CPE Teleconference Revised Schedule VI	<b>CA. B. Ganesh, Hyderabad</b>	<b>2 Hrs</b>
17.9.2011 (Sat) 5.30 pm to 8.45 pm	Workshop on Social Network Essentials	<b>Mr. S. Sathishkumar, M.Sc.,(IT)</b> Erode	<b>3 Hrs</b>
24.9.2011 (Sat) 5.30 pm to 8.45 pm	Workshop on MS Excel, 2010	<b>Mr. S. Sathishkumar, M.Sc.,(IT)</b> Erode	<b>3 Hrs</b>

## MANAGEMENT STORY

Whatever you give to life, life gives you back'

A Successful business man was growing old and knew it was time to choose a successor to take over the business. Instead of choosing one of his Directors or his children, he decided to do something different. He called all the young executives in his company together.

He said, 'It is time for me to step down and choose the next CEO. I have decided to choose one of you.' The young executives were shocked, but the boss continued. 'I am going to give each one of you a SEED today - one very special SEED. I want you to plant the seed, water it, and come back here one year from today with what you have grown from the seed I have given you. I will then judge the plants that you bring, and the one I choose will be the next CEO.'

One man, named John, was there that day and he, like the others, received a seed. He went home and excitedly, told his wife the story. She helped him get a pot, soil and compost and he planted the seed. Everyday, he would water it and watch to see if it had grown. After about three weeks, some of the other executives began to talk about their seeds and the plants that were beginning to grow.

John kept checking his seed, but nothing ever grew.

Three weeks, four weeks, five weeks went by, still nothing.

By now, others were talking about their plants, but John didn't have a plant and he felt like a failure. Six months went by -- still nothing in John's pot. He just knew he had killed his seed. Everyone else had trees and tall plants, but he had nothing. John didn't say anything to his colleagues, however. He just kept watering and fertilizing the soil - He so wanted the seed to grow.

A year finally went by and all the young executives of the company brought their plants to the CEO for inspection: John told his wife that he wasn't going to take an empty pot. But she asked him to be honest about what happened. John felt sick to his stomach, it was going to be the most embarrassing moment of his life, but he knew his wife was right. He took his empty pot to the board room. When John arrived, he was amazed at the variety of plants grown by the other executives. They were beautiful -- in all shapes and sizes. John put his empty pot on the floor and many of his colleagues laughed, a few felt sorry for him!

When the CEO arrived, he surveyed the room and greeted his young executives.

John just tried to hide in the back. 'My, what great plants, trees, and flowers you have grown,' said the CEO. 'Today one of you will be appointed the next CEO!'

All of a sudden, the CEO spotted John at the back of the room with his empty pot. He ordered the Financial Director to bring him to the front. John was terrified. He thought, 'The CEO knows I'm a failure! Maybe he will have me fired!'

When John got to the front, the CEO asked him what had happened to his seed - John told him the story. The CEO asked everyone to sit down except John. He looked at John, and then announced to the 20 young executives, 'Behold your next Chief Executive Officer!

His name is John!' John couldn't believe it. John couldn't even grow his seed..

How could he be the new CEO?' the others said.

Then the CEO said, 'One year ago today, I gave everyone in this room a seed. I told you to take the seed, plant it, water it, and bring it back to me today. But I gave you all boiled seeds; they were dead - it was not possible for them to grow.

All of you, except John, have brought me trees and plants and flowers. When you found that the seed would not grow, you substituted another seed for the one I gave you. John was the only one with the courage and honesty to bring me a pot with my seed in it. Therefore, he is the one who will be the new Chief Executive Officer!'

- \* If you plant honesty, you will reap trust
- \* If you plant goodness, you will reap friends
- \* If you plant humility, you will reap greatness
- \* If you plant perseverance, you will reap contentment
- \* If you plant consideration, you will reap perspective
- \* If you plant hard work, you will reap success
- \* If you plant forgiveness, you will reap reconciliation

So, be careful what you plant now; it will determine what you will reap later.

## CHEERFUL RIDDLES

1. I'm as big as elephant, but lighter than a feather, what am I ?
2. What always runs but never walks, often murmurs, never talks, has a bed but never sleeps, has a mouth but never eats ?
3. There was a green house, Inside the green house, there was a white house, Inside the white house, there was a red house, Inside the red house, there were lots of babies. What is it?
4. What English word has three consecutive double letters?
5. There are four girls, and four apples in a basket. Every girl takes an apple, yet one apple remains in the basket. How is this possible?
6. Can you name three consecutive days without using the words Monday, Tuesday, Wednesday, Thursday, Friday, Saturday or Sunday?
7. Which triangle has bigger area :
  - a) A triangle with sides measuring 300, 400 and 500
  - b) A triangle with sides measuring 300, 400 and 700
8. The 22<sup>nd</sup> and 24<sup>th</sup> president of USA had the same parents, but were not brothers. How can this be possible?
9. How could a cowboy ride into town on Friday, stay 2 days and ride out on Friday
10. What word contains all of the 26 letters?
11. What word can be written forward, backward or upside down, can still be read from left to right.
12. A large truck is crossing a bridge 1 mile long. The bridge can only hold 14000 Kgs, which is the exact weight of the truck. The truck makes it half way across the bridge and stops. A bird lands on the truck. Does the bridge collapse?
13. A murderer is condemned to death. He has to choose between three rooms. The first is full of raging fires, the second is full of assassins with loaded guns, the third is full of lions that haven't eaten in 3 years. Which room is safest for him?

### ANSWERS

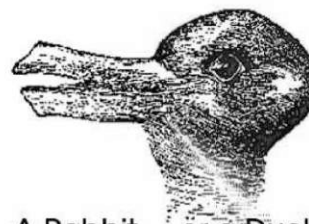
1. Wind                      2. River                      3. A watermelon                      4. Bookkeeper
5. One girl took the basket. She took the last apple while it was in the basket
6. Yesterday, today and tomorrow
7. A triangle with sides measuring 300, 400 and 500. The other triangle cannot exist.
8. They were the same man. Grover Cleveland and served two terms as President of USA, but the terms were not consecutive.
9. His horse is named Friday                      10. Alphabet                      11. Noon
12. No, it does not collapse. Because it has driven a half mile, you would subtract the gas used from the total weight of the truck.
13. The third. Lions that haven't eaten in 3 years are dead

## 2 in 1 Pictures



Old Woman ...  
or Young Girl?

(Hint: Old  
woman's  
nose is  
young girl's  
chin)



A Rabbit ... or a Duck?  
(Hint: the duck is looking left,  
the rabbit is looking right)



## SEZ - Clarification regarding Service Tax Refund

**CA. R. MURALIDHARAN, Erode**

**Circular No.142/11/2011-ST, dated 18.05.2011, issued by Ministry of Finance, Department of Revenue, Central Board of Excise and Customs Tax Research Unit**

Subsequent to the issuance of Notification No.17/2011-ST, dated 1.3.2011, representations have been received seeking clarification on certain doubts. These doubts and clarifications are as follows :

S.No.	Questions	Clarifications
1.	To claim the refund arising out of service tax paid under section 66A, no proforma is prescribed in the notification; how to claim it?	In the Notification, there is no difference in treatment of service tax paid under section 66 and section 66A of Finance Act, 1994, where refund arises, Table –A, in Form A-2 can be used for making a refund claim.
2.	<p>In the Notification, What is the treatment for service tax paid on taxable services which do not fall in the category of “wholly consumed services”. And also are not ‘shared services’? Is refund available?</p> <p>ii. Whether in the case of category</p> <p>iii. Services referred in paragraph 2(a) of the Notification, ‘proportionate refund’ applies to only ‘shared services’ i.e. services that are used both or SEZ (Special Economic Zone) authorized operations as well as DTA (Domestic Tariff Area) operations?</p>	<p>All taxable services (under section 66 or section 66A) received by a SEZ Unit/Developer for the authorized operations have been exempted in the first paragraph of Notification 17/2011 ST, subject to conditions.</p> <p>In Paragraph 2, services conditions attached to this exemption are prescribed. In terms of paragraph 2(a), refund route is the default option for all who intend to claim the exemption granted by the Notification in its first paragraph. However, an exception is provided in the form of abinito (upfront) exemption, to the ‘wholly consumed’ services.</p> <p>Services which fall outside the definition of ‘wholly consumed’ services can be categorized as those which are used exclusively by the SEZ Unit/Developer, for the authorized operations in SEZ or shared with DTA operations.</p> <p>Para 2(d) of the Notifications is applicable to refund arising from ‘shared services’ only. Thus exemption to services exclusively used for the authorized operations of SEZ Unit/Developer, will continue to be available by way of refund, as specified in paragraph 2 (a) itself, subject to other conditions,. To claim this refund, Table-A, provided in Form A-2 may be used.</p> <p>It is clarified that only such services shall be considered as exclusively used by SEZ Unit/Developer, for the authorized operations, as they satisfy the following criteria:</p> <p>i. Invoice is raised in the name of the SEZ Unit/Developer or in the invoice, it is mentioned that the table services are supplied to the SEZ Unit/Developer for the authorized operations.</p> <p>ii. Such services are approved by the ‘Unit Approval Committee (UAC)’, as required for the authorized operations;</p> <p>iii. Receipt and use of such services in the authorised operations are accounted for in the books of account of the SEZ Unit/Developer.</p>
3.	Meaning of the expression ‘ <i>who does not own or carry on any business other than the operations in the SEZ</i> ’ appearing in paragraph 2(a) (iii) of the Notifications, which creates a difference between ‘standalone’ and ‘non-standalone’ SEZ Unit/Developer, may be clarified.	The expression refers to an entity which is carrying out business operations in SEZ and also DTA. Merely have in an office in the DTA for purpose of liaison/business promotion, does not restrict a SEZ Unit from availing benefit extended to a standalone unit.

S.No.	Questions	Clarifications
4.	Whether Approval by UAC is necessary, to claim benefit under the Notification?	Yes. Unit Approval Committee (UAC) of the SEZ determines goods and services required for the authorised operations of a Unit/Developer, under the SEZ law. Hence approval of the UAC is necessary for availing the Notification benefit, on the taxable services.
5	i. Does condition (c) prescribed in paragraph 2 of the Notification, restrict the non-standalone Units/Developers, from availing upfront exemption for wholly consumed services, which fall under category (i) and (ii) of para 2(a) of the Notifications?	In respect of category (i) and (ii) services listed in paragraph 2(a), upfront exemption is made available to all SEZ Units/Developers, who fulfil the conditions of Notification; only in the case of category (ii), difference is created between standalone and non-standalone SEZ Units/Developers.
	ii. For whom and for what purpose, Declaration in A-1 is required?	Declaration in Form A-1 is required to be produced, to a service provider, to claim upfront exemption (after striking out the inapplicable portion). This is a one-time Declaration. Original Declaration can be retained with the SEZ Unit/Developer for business record or for production to the jurisdictional Central Excise/Service Tax authorities, if need be, for any verifications; a copy has to be retained by SEZ specified Officer, self-attested photocopies of the Declaration can be submitted to service provider to avail upfront exemption, subject to fulfillment of other conditions mentioned in the Notifications.
6.	Meaning of the expression 'total turnover' found in paragraph 2(d) of the Notification is not clear: whether it refers to turnover of SEZ Unit or the entity (including DTA and SEZ Unit). This may be clarified.	Total turnover includes turnover of DTA Unit and also export turnover of SEZ Unit. This is the way to calculate proportionate refund. Table-C in Form A-2, illustrates this respect.
7.	A Developer may not have export turnover; therefore, he cannot get refund of service tax based on the formula provided for shared services in paragraph 2(d) of the Notification: therefore, it may be explained how a Developer can claim exemption under the Notification?	i. Generally, SEZ Developers will be using category (i) services listed in paragraph 2(a), relating to immovable property located within SEZ: upfront exemption is available for these services, and category ii. services, irrespective of whether the Developer is standalone or not. As another option, refund route is also available. In the case of category iii. services if Developer is standalone, upfront exemption is available. If Developer is not standalone, on service tax paid on category (iii) services, which are exclusively used for the authorized operations in SEZ, he can avail exemption through refund route. 'Exclusive use' explained in clarification for question No.2, may also be referred in this connection.
8.	Whether proportionate amount of service tax paid on shared services that have not been refunded after applying the formula in paragraph 2(d), shall be available to the DTA Units of the entity as Cenvat credit?	Yes, Available.
9.	Whether consolidated refund claim under 17/2011-ST can be filed by an entity having more than one SEZ unit and a centralized service tax registration.	If an entity is having multiple SEZ Units with a centralized service tax registration, consolidated refund claim can be filed, provided separate accounts are maintained for receipt and use of services for the authorized operations in SEZ Unit.
10.	Whether certified copies of invoice can be used for claiming refund, if originals are needed for other statutory purpose, Whether on the basis of single invoice, one can claim proportionate refund for SEZ Unit and balance as Cenvat credit.	In terms of the Notification, original invoices are needed for claiming refund, after receiving the refund, originals can be taken back on submission of copies certified by Chartered Accountant. On a single invoice, if proportionate refund (by SEZ Unit) and Cenvat credit (by DTA Unit) needs to be obtained, then also similar system shall be followed.

## APPRAISAL LETTER

Dear Manager (HR),

Vivek , my assistant programmer, can always be found hard at work in his cubicle. Vivek works independently, without wasting company time talking to colleagues. Vivek never thinks twice about assisting fellow employees, and he always finishes given assignments on time. Often Vivek takes extended measures to complete his work, sometimes skipping coffee breaks. Vivek is a dedicated individual who has absolutely no vanity in spite of his high accomplishments and profound knowledge in his field. I firmly believe that Vivek can be classed as a high-calibre employee, the type which cannot be dispensed with. Consequently, I duly recommend that Vivek be promoted to executive management, and a proposal will be sent away as soon as possible.

Signed

Project Leader

And then read the second mail, sent immediately!!!!!!

In second mail:

NB: That stupid idiot was reading over my shoulder when I wrote the report sent to you earlier today. Kindly read only the odd lines (1, 3, 5, 7,9,11, 13) for my true assessment of him.

### Congratulation - Erode Branch

Congrats for bringing icaierode in social networking sites such as face book and twitter. The hyperlink is provided below <http://www.facebook.com/icaierode>

We now have around 220 friends for icaierode (which includes professionals, students and intellectuals) on face book till date.

**CA. S. Anand, Erode.**

## IMPORTANT LEGAL OBLIGATIONS FOR THE MONTH OF OCTOBER 2011

- OCTOBER 07 - Deposit of TDS/TCS collected during SEPTEMBER 2011
- OCTOBER 15 - Quarterly Statements of TDS, TCS
- OCTOBER 31 - Quarterly return of Non-Deduction of Tax at Source u/s 206A for the Quarter ending 30<sup>th</sup> September 2011.
- OCTOBER 31 - Issue of TDS certificates for TDS made during the month of SEPTEMBER 2011 except on salaries.

Central sales tax/VAT :

- OCTOBER 20 - Monthly return and payment of CST & VAT collected during SEPTEMBER 2011

Indirect taxes :

Excise Duty :

- OCTOBER 05 - Payment of Excise Duty for SEPTEMBER 2011.
- OCTOBER 07 - E-Payment of Excise duty for SEPTEMBER 2011.
- OCTOBER 10 - Monthly Return for Production & Removal of Goods & Cenvat for SEPTEMBER 2011
- OCTOBER 10 - Monthly Return of Excisable Goods manufactured & receipt of inputs & capital goods by Units in EOU, STP, HTP for SEPTEMBER 2011.
- OCTOBER 15 - Quarterly Return for Cenvat by First Stage and Second Stage dealers for Quarter ending September 2011.

employee Provident fund :

- OCTOBER 15 - Payment of EPF contribution for SEPTEMBER 2011
- OCTOBER 15 - Return of Employee Qualifying to EPF during SEPTEMBER 2011
- OCTOBER 25 - Monthly returns of Employee Joined & Left the Organization during SEPTEMBER 2011

Service Taxes :

- OCTOBER 05 - Payment of Service tax for SEPTEMBER 2011 by Corporates.
- OCTOBER 05 - Payment of Service tax for Quarter SEPTEMBER 2011 by Non-Corporates
- OCTOBER 07 - E-Payment of Service tax for SEPTEMBER 2011 by Corporates.
- OCTOBER 25 - Half Yearly Return for the period ending 30<sup>th</sup> SEPTEMBER 2011



# Happy Birthday & Wedding Day Wishes

S.No	Name of the Children	Name of the Member	Birth Date
1	Rangu C	CA. P.L.Chockalingam	1st Oct
2	Harish Kumar V	CA.C.Velumani	3rd Oct
3	Dheepak B	CA. C.Balasubramanian	6th Oct
4	Srivathsan P	CA. V.Pichai	7th Oct
5	Vijayanand D	CA. N.Devaraj	10th Oct
6	Ramprasanth H	CA. S.V.Harikesavan	11th Oct
7	Sowndharya lakshmi Arjun	CA. T.V.Venkataramanan	11th Oct
8	Mohana mithra T	CA. N.Thangavel	12th Oct
9	Pradeep V S	CA.Somu Gee	15th Oct
10	Swetha magalakshmi S	CA. K.Selvaraj	15th Oct
11	Dhanush Ajay P. N	CA. V.Selvi	16th Oct
12	Hari pranesh V S	CA. V.P.Sakthivel	16th Oct
13	Harini B	CA. C.Balarama prakash	19th Oct
14	Uma K V	CA. K.G.Venkatesan	19th Oct
15	Azhagan T	CA. M.Thilakar	20th Oct
16	Abinaya N S	CA. K.Shanmugasundaram	20th Oct
17	Savitha C	CA. S.R.Chandramowli	20th Oct
18	Gowthaman A.M	CA.A.Muruganandan	22th Oct
19	Laya	CA. R.S.Saravanan	26th Oct
20	Uma S	CA. D.Sundaresan	26th Oct
21	Akshaya L R	CA. L.Rajasekaran	28th Oct
22	Ramki N D	CA. S.N.Duraiswamy	28th Oct
23	Mithraroopini S	CA. C.P.Sureshkumar	30th Oct
24	Swetha S	CA. S.V.Srinivasan	30th Oct

S.No	Name of the Member	Wedding Date
1	CA. Jaganathan Kannan	20th Oct
2	CA. M Asokan	24th Oct
3	CA. C.Mani & CA. K.J.Saanthi	27th Oct



# PHOTO GALLERY

Foundation stone laying ceremony and felicitation to the  
ICAI President Hon'ble CA. G.Ramaswamy on 02.09.2011  
and  
CA Students Orientation and Counseling Programmes



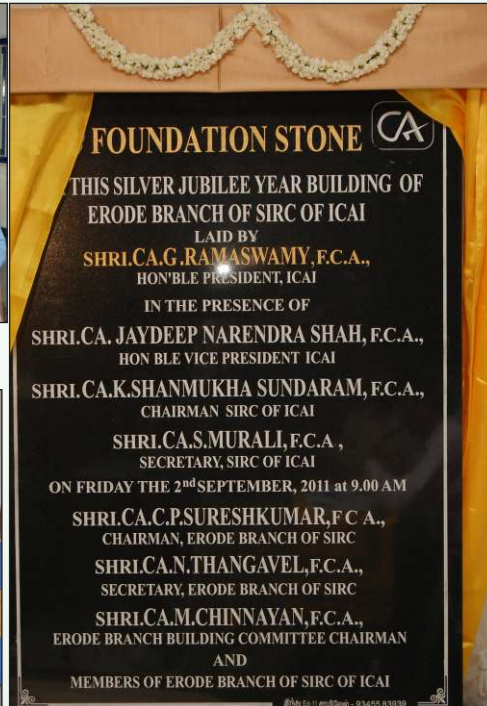
ICAI President Hon'ble CA. G.Ramaswamy with Managing Committee Members



CA. V.K. Subramani, Erode.



CA. R. Muralidharan, Erode.  
CA Student Counseling Programme



CA Students Orientation Programme



CA. D. Krishnasamy, Erode.  
CA Students Orientation Programme



CA. V. Selvi, Erode.  
CA Students Orientation Programme



CA. S. Selvadurai, Erode.  
CA Students Orientation Programme



Sri. Prabhu, Erode.  
CA Students Orientation Programme



S. Sathiskumar, Erode.  
Workshop on Ms Excel 2010

## PHOTO GALLERY

### Foundation stone laying ceremony and felicitation to the ICAI President Hon'ble CA. G.Ramaswamy on 02.09.2011



Hon'ble CA. G.Ramaswamy  
ICAI President



ICAI President Hon'ble CA. G.Ramaswamy with Managing Committee & Building Committee Members



SHRI. DR.L.M.RAMAKRISHNAN,  
Secretary & Correspondent,  
Bharathi Vidya Bhawan, Thindal, Erode



SHRI. P.C. DURAISAMY  
Managing Director, Sakthi Masala (P) Ltd, Erode



SHRI. C.DEVARAJAN  
Joint Managing Director, URC Constructions (P) Ltd., Erode



Foundation Stone plaque unveiled by  
ICAI President Hon'ble CA. G.Ramaswamy



CA. K. Shanmukhasundaram  
Chairman, SIRC of ICAI



CA. V.K. Subramani  
adorns shawl to ICAI President CA. G. Ramaswamy



Welcoming  
ICAI President Hon'ble CA. G.Ramaswamy



Bouquet to SIRC Chairman CA. K. Shanmukhasundaram  
by CA. T.V. Venkatakrishnan



CA. V.N. Subramaniam  
adorns shawl to SHRI. P.C. DURAISAMY