



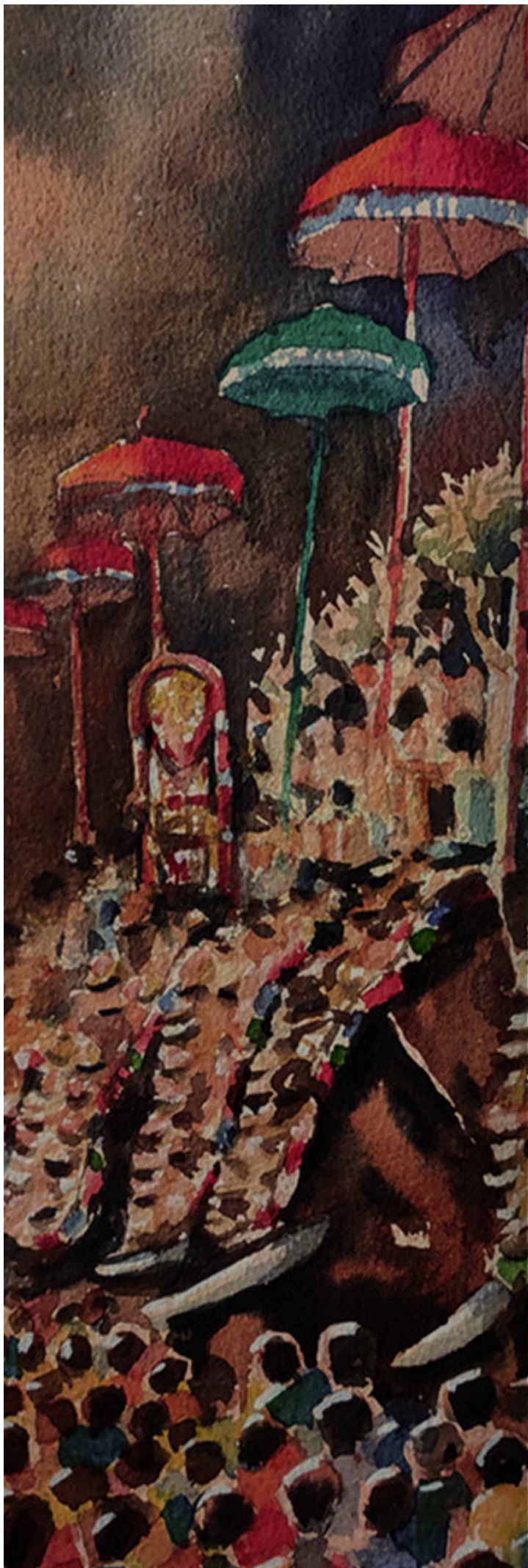
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(SET UP BY AN ACT OF PARLIAMENT)

MAY 2025

E-NEWSLETTER



THRISSUR BRANCH (SIRC)



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EDITORIAL



Dear Esteemed Members,

As the summer of 2025 unfolds with vibrant festivities like Thrissur Pooram illuminating our cultural fabric, we at the Thrissur Branch of ICAI continue our journey with equal vibrancy—through intellectual pursuit, policy discourse, and community engagement.

This edition of the newsletter is a powerful reflection of the synergy between law and professional practice. We are pleased to bring to you two critical articles that delve deep into evolving jurisprudence and legislative responses in the GST regime. These aren't just legal developments; they are milestones that echo through the corridors of every practicing Chartered Accountant's office.

The detailed analysis by CA K. Santhakumar on the Kerala High Court's landmark judgment in the IMA case is an eye-opener. His dissection of the constitutional interpretation of mutuality, and the GST implications on services provided by clubs and associations, underscores the dynamic interplay between judiciary reasoning and legislative drafting. His article prompts us to pause and reflect: Is the legislative canvas adequately respecting constitutional boundaries? His measured critique of Sections 7(1)(aa) and 2(17)(e) of the CGST/KGST Acts is a must-read for every tax professional.

Equally thought-provoking is the piece on the retrospective amendment following the Safari Retreats judgment, which captures the tussle between judicial interpretation and legislative correction. The government's swift legislative response—through Explanation 2 to Section 17(5)(d)—has reopened the debate on ITC eligibility for construction expenses, leaving professionals to navigate yet another interpretational labyrinth. However, as the article rightly points out, the silence on the "on his own account" clause leaves space for further discourse and potential litigation. The article is an essential toolkit for every practitioner advising clients in the real estate and leasing sectors.

In addition to legal depth, this edition also reflects the robust activity at our branch—from high-quality seminars to enthusiastic student engagements. Our Chairperson CA Sanjo N G's message encapsulates the branch's spirit perfectly: rooted in tradition, driven by knowledge, and committed to nation-building.

In a time when the profession is witnessing increasing regulatory scrutiny, dynamic tax policy changes, and the infusion of artificial intelligence into audit and finance, our role as Chartered Accountants is evolving rapidly. This is not a challenge but an opportunity—to lead conversations, shape compliance behavior, and ensure that integrity remains the cornerstone of commerce.

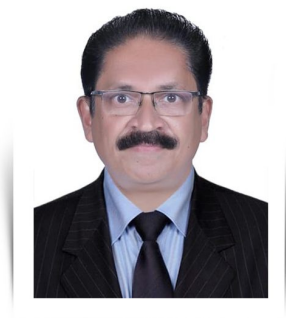
As we navigate these intellectual and professional landscapes, let us not forget the larger values that bind us. Our statement of solidarity with the nation in response to recent tragic events is not just symbolic—it is a reaffirmation of our professional and moral compass.

I hope you find this issue enriching and insightful. May it serve not just as a record of activities, but as a catalyst for thought and professional excellence.

Warm regards,

CA Jinu Rose Johnson
Editor, eNewsletter
ICAI Thrissur Branch (SIRC)

CHAIRPERSON'S MESSAGE



Dear Esteemed Members of the Thrissur Branch of ICAI,

Greetings to you all through this edition of our e-newsletter, bringing you a snapshot of the vibrant activities and achievements of our branch

The past few weeks have been abuzz with enriching engagements, reflecting our commitment to professional development, celebrating our roots, and nurturing the future of our profession.

The month of April was also an eventful month as far as Thrissur Branch is concerned. In the month of April we conducted 3 full day seminars with 18 cpe hours.

A highlight of our recent endeavours was the successful conduct of several insightful seminars on FEMA, Amendments in Finance Act 2025 with respect to Direct Tax and GST and Commonly found non compliances in AS, Schedule III and other provisions of the Companies Act, SA and CARO. These sessions witnessed enthusiastic participation from our members, fostering valuable knowledge sharing and discussions led by eminent experts. We believe these programs have further equipped our members to navigate the complexities of our dynamic professional environment.

Adding to the spirit of camaraderie and reflection, we celebrated the *45th Foundation Day of our Thrissur Branch on 29th April 2025*. It was a momentous occasion to look back at our journey, acknowledge the contributions of our past leaders and members, and reaffirm our commitment to the principles upon which our branch was established. The Programme was inaugurated by CA Babu Abraham Kallivayalil, our central council member along with CA Vishal Doshi, Chairman, FRRB, ICAI. We honoured our senior member CA Jose Pottokkaran, Past SIRC Chairman and Past Central Council Member who is instrumental in bringing Thrissur Branch. The presence of galaxy of our past chairmen and senior members added immense value to the celebrations.

Our Academic activities are also in full swing. Coaching classes for CA Intermediate, CA Foundation and ICITSS & AICITSS are going with full capacity. Two new batches of CA Foundation started during this month. Around 170 students joined for these classes. We started 1 batch of ICITSS & AICITSS during this month and around 40 students joined for these batch

We had already circulated our detailed Activity Report on 5th April 2025.

Our young aspiring Chartered Accountants, the students of SICASA, have also been actively engaged. They successfully conducted DEBATE Competition and PITCH DECK Competition as part of CA Students National Talent Search 2025. We are immensely proud of their enthusiasm and dedication, and we continue to support their growth and development. Looking ahead, we have an exciting lineup of events planned, including Seminar on Peer Review, Capital Gain Taxation, Appellate Remedies in GST, Audit Documentation and ITR Filing. We encourage your active participation in these initiatives to enhance your professional skills and connect with fellow members.

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We are in the process of renovating our infrastructure by converting our Mini Conference room to Members Lounge for more convenience to the members. Accordingly, some other infrastructural changes are also happening in the First floor. Hopefully this will be completed in this month itself.

This newsletter serves as a testament to the collective energy and commitment of the Thrissur Branch. We deeply appreciate your continued support and active involvement. Together, we will continue to strengthen our professional community and contribute meaningfully to the progress of our Nation.

Stay connected with us through our regular updates and participate actively in the upcoming events.

Warm regards,

CA. SANJO N G
Chairperson
ICAI Thrissur Branch(SIRC)

ICAI STANDS WITH THE NATION

The Thrissur Branch of the Institute of Chartered Accountants of India stands in unwavering solidarity with our nation during this hour of grief and outrage following the heinous terrorist attack. We unequivocally condemn this act of violence and extend our deepest condolences to the families of the bereaved and our heartfelt wishes for the speedy recovery of the injured.

As responsible citizens and professionals, we recognize the gravity of this situation and fully support the efforts of our government and, in particular, the brave Indian soldiers who have responded with courage and resolve. Their dedication to protecting our nation's security and their swift action in the face of such adversity is commendable and fills us with pride.

We, the members of the Thrissur Branch of ICAI, stand united with the rest of the country, firm in our resolve against terrorism. We believe in the strength and resilience of our nation and have full faith in the ability of our security forces to ensure peace and justice.

In these trying times, let us uphold the values of unity, harmony, and national solidarity. We offer our full support to the government and our security forces in their efforts to bring the perpetrators to justice and safeguard our nation's integrity.

Jai Hind.

CA. SANJO N G

Chairperson

ICAI Thrissur Branch(SIRC)

Delving Deep into The Decision of the DB of the HC in IMA's Case



CA. K. SANTHAKUMAR

The Kerala High Court, in a landmark judgment the 11th Day of April 2025 in the case of Indian Medical Association Vs Union of India declared Sections 7(1)(aa) and 2(17)(e) of the CGST and KGST Acts unconstitutional, and also holding that the retrospective levy of GST on services provided by clubs and associations to their members violates core constitutional provisions. The case arose from a challenge by the Indian Medical Association, Kerala Branch, which contended that the principle of mutuality governs transactions between a club and its members. This doctrine treats an association and its members as the same legal entity, thereby negating any concept of “supply” between them.

In this article, an attempt is made to critically examine the core issues dealt with by the division bench in the said judgement.

Point No.1

Concerning the principle of mutuality, the Hon'ble division bench of the HC observed:

The decision of the Supreme Court in State of West Bengal and Others v. Calcutta Club Ltd. – [(2019) 19 SCC 107] is authority for the proposition that the principle of mutuality has survived under the Constitution even after the 46th Amendment. If that be so, then the amendment exercise carried out by the Parliament would itself have to be seen as unconstitutional since it incorporates a definition of supply that militates against the constitutional understanding of the term. [Para 17]

The said decision of the SC in Calcutta Club's case deals with:

- Levy of sales tax on the goods supplied by clubs or associations to members
- Levy of service tax on clubs or associations

I am confining my discussion to the judgement of the SC in the Calcutta Club's case respecting the service tax levy.

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The findings in the Calcutta Club on the issue of levying service tax on services rendered by incorporated clubs to their members are based not on any constitutional provision but on the interpretation of the various provisions of the Finance Act, 1994, before and after the major amendments carried out in 2012.

The only factor that weighed with the Bench to hold against the revenue on this point is that the Explanation-3, clause (a) to the definition of Service provided in Section 65B (44) of the Finance Act, 1994 expressly recognises only members of an 'unincorporated association or a body of persons' as distinct persons. As regards Explanation 3 to section 65B(44) of the Finance Act, 1994, the Court held that the said explanation deeming associations and their members as distinct persons would not apply to incorporated associations or clubs. Relying on the decision in the case of I.C.T., Bombay North, Kutch and Saurashtra, Ahmedabad vs. Indira Balkrishna (1960) 3 SCR 513, the Court further observed that the expression 'unincorporated associations' would include persons who join together in some common purpose or common action. The Court ruled that the expression 'body of persons' cannot be applied to incorporated bodies. Hence, the principle of mutuality is not ousted so far as incorporated bodies and their members are concerned.

Thus, in my considered opinion, it cannot be gainsaid that '*...the proposition that the principle of mutuality has survived under the Constitution even after the 46th Amendment...*'.

Point No. 2

Concerning the Constitutional sanction for the amendment in the definition of 'service' under the GST law, the HC observed:

“...However, we are in these proceedings concerned with a slightly different issue, viz., whether it would be competent for a legislature to levy tax on a transaction

when the taxable event in relation to the subject of taxation has not been recognised as such by the Constitution? In other words, when the Constitution has understood a taxable transaction as necessarily involving two persons, can a legislature deem a transaction that does not involve two persons as a taxable transaction...? [Para-11]

Here again, I draw your attention to the findings in the Calcutta Club. The Supreme Court has not dealt with the exclusion of deemed sale under Article 366(29A) from the definition of 'service' in section 65B (44) of the Finance Act, 1994.

The HC has proceeded on the premise that services do not have a definition in the Constitution. Hence, a wide definition in the Act cannot give unnatural meaning to the term services. The natural meaning of services is a verb, an action word, and it requires two persons. Goods are unique; their meaning does not depend on the number of persons involved, but supplies and services need two persons to form their definition itself. 'Service' in the CGST Act is defined in such a way that it is no longer a verb, but also a noun. The definition of services in the Act does not go beyond the Constitution. The services as defined in section 2(102) of the CGST Act are traceable to authority in the Constitutional definition of services in article 366(26A). The HC has not dealt at length with this definition, and that is why I said the order is sub-silent on this point.

This definition was inserted into Article 366 by the Constitution (One Hundred and First Amendment) Act, 2016, which paved the way for the implementation of the Goods and Services Tax (GST) in India. Before this amendment, the Constitution did not have a specific definition for "services." This new definition was crucial for clearly distinguishing between goods and services to levy and administer GST. In case one were to consider the definition of 'Services' as contained in Article 366(26A), which is a wide and inclusive definition, this case would squarely fall within the scope of the decision of the Supreme Court in Skill Lotto Solutions Private Limited [(2021) 15 SCC 667], in which the Court considered the validity of Section 2(52) of the CGST Act that defined "goods" to include actionable claims. The contention that an artificial definition of goods to include actionable claims could not withstand the test of constitutionality when the word "goods" was defined differently under the Constitution, was rejected by holding that "The Constitution-framers were well aware of the definition of goods as occurring in the Sale

of Goods Act, 1930 when the Constitution was enforced. By providing an inclusive definition of goods in Article 366(12), the Constitution-framers never intended to give any restrictive meaning of goods." Thus, the Court did not find any contradiction between the meaning of the word as used in the Constitution and the meaning given to it under the Statute concerned.

Similarly, in Navnit Lal C. Javeri [(1965) 56 ITR 198 (SC)], the Court held that entries in the List had to be construed widely, and when so construed, the word 'income' could be interpreted to include within its ambit even a loan advanced to a shareholder.

Suffice it to say that the definition of "Services" in the Constitution is wide enough to take in its fold 'deemed service'.

Point No. 3

The Kerala High Court declared Sections 7(1)(aa) and 2(17)(e) of the CGST and KGST Acts unconstitutional, and also held that the retrospective levy of GST on services provided by clubs and associations to their members violates core constitutional provisions.

The question is whether Sections 7(1)(aa) and 2(17)(e) are constitutionally sustainable?

The answer can be **NO**. Before going into that question, let us first examine Section 7(1)(aa):

"Section 7(1)(aa): the activities or transactions, by a person, other than an individual, to its members or constituents or vice versa, for cash, deferred payment or other valuable consideration." [Emphasis applied]

One could note from the last portion of the definition, which is in bold, that there should be a valuable consideration. Thus, while drafting the GST law, they have committed the same mistake as in Section 65B (44) of the Finance Act, 1994, while defining 'service', by which it has not bypassed the lacuna pointed out by the larger bench of the Supreme Court in the **Calcutta Clubs** case. The Supreme Court in that case held that even in the case of sale/supply of goods by unincorporated associations or body of persons to members, the requirement of consideration is not fulfilled since in case of sale of goods to self, there exists no consideration as per the provisions of the Contract Act, 1872.

Therefore, although the definition of service under S. 2(102) of the CGST Act could take within its fold the self-service, the mention of a consideration in Section 7(1)(aa) presupposes the existence of two persons, and thus caught within the mischief of the decision in the Calcutta Club's case.

CA. K. SANTHAKUMAR

Analysing the Safari Retreats Judgment Overrule and Remaining Ambiguities



CA. SUDHEESH T. S

The Union Budget announced on February 1st, 2025 included a notable retrospective amendment aimed at addressing a Supreme Court ruling. The amendment focused on Section 17(5) of the CGST Act, which is a blocking provision that restricts input tax credit (ITC) for specified categories of goods and services.

A particularly debated provision in Section 17(5) concerns goods and services utilized for constructing immovable property (being a building). The original legal provision under Section 17(5) read as follows:

(c) Works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;

(d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.

Definition of plant and machinery specifically excluded “land, building or any other civil structures”. This blocking provision under Section 17(5) denied ITC for construction-related expenses. Notably, while Section 17(5)(c) used the term “plant and machinery”, Section 17(5)(d) employed “plant or machinery” - a critical discrepancy in wording that became the subject of judicial scrutiny. This inconsistency in terminology ultimately led to litigation that reached the Supreme Court for authoritative interpretation.

The issue sparked widespread discussion and legal challenges, particularly for commercial properties meant for rental or leasing purposes. Businesses were previously unable to claim Input Tax Credit (ITC) on construction expenses, even though these properties generated taxable rental income.

Key Takeaways from the Supreme Court's Ruling:

- The term “plant or machinery” in Section 17(5)(d) was distinguished from “plant and machinery” used elsewhere in the CGST Act. The variation in wording reflected clear legislative intent.

- The definition of “plant and machinery” in the Explanation to Section 17 was ruled irrelevant for interpreting “plant or machinery” in Section 17(5)(d).

- Since “plant or machinery” is not explicitly defined in the CGST Act, its ordinary commercial meaning was applied.

- The Court introduced the “functionality test.” This test posits that if immovable property functions as an integral part of business operations rather than merely a passive asset, it may qualify as “plant,” thereby permitting ITC. A plant is considered an apparatus essential for conducting business, encompassing all assets except stock-in-trade, and may include buildings if they serve a critical operational role.

- The Supreme Court also clarified the phrase “on his own account” in Section 17(5)(d). In paragraph 32 of the judgment, the Court addressed the ambiguity surrounding whether the phrase refers to construction carried out by the taxpayer themselves or construction intended for their own use. The Court concluded that constructing a building for leasing purposes—a taxable business activity—does not constitute “on his own account.” Instead, such construction is deemed for business purposes, making the taxpayer eligible for ITC. This interpretation supported the principle of seamless credit, ensuring ITC is not denied for inputs used in taxable supplies like leasing. The Court interpreted “on his own account” as construction for self-use, not for taxable activities like renting, thereby resolving the debate over its meaning.

Government's Countermeasure: Retrospective Amendment in Budget 2025

Following the Supreme Court's decision, the 55th GST Council Meeting proposed an amendment to Section 17(5)(d), which was formalized in the Union Budget 2025.

The amendment to Section 17(5)(d), effective retrospectively from July 1, 2017, replaced “plant or machinery” with “plant and machinery.” This adjustment aligns the language with Section 17(5)(c).

Additionally, the Finance Act, 2025 introduced Explanation 2 to Section 17(5)(d), stipulating that any reference to "plant or machinery" in legal judgments or orders must be interpreted as "plant and machinery." This change directly counters judicial interpretations based on the original wording discrepancy between clauses (c) and (d).

The retrospective amendment effectively nullifies the Supreme Court's interpretation of "plant or machinery" and its implications for ITC claims related to immovable properties intended for rental or leasing.

Legislative Provisions

The amended Section 17(5) now includes the following key clauses:

(c) works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;

(d) goods or services or both received by a taxable person for construction of an immovable property (other than "plant and machinery") on his own account including when such goods or services or both are used in the course or furtherance of business.

Explanation 1.—For the purposes of clauses (c) and (d), the expression "construction" includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property;

Explanation 2.—For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to "plant or machinery" shall be construed and shall always be deemed to have been construed as a reference to "plant and machinery"]

Unresolved Issues: Is the Judgment Fully Overturned?

While the retrospective amendment explicitly reverses the Supreme Court's interpretation of "plant or machinery," a critical question persists: has the judgment been entirely overruled?

The amendment primarily rectifies what the government termed a "drafting error" regarding the phrase "plant or machinery." However, the Supreme Court's ruling also provided a significant interpretation of the "on his own account" exception in paragraph 32, stating that construction for commercial leasing (a taxable activity) does not fall under this category.

The Finance Act, 2025 and Explanation 2 focus solely on the "plant or machinery" issue. They do not explicitly address or modify the Court's interpretation of "on his own account." Consequently, while the ITC claim route based on the "plant or machinery" distinction is closed, the argument that ITC should be allowed for construction aimed at taxable commercial use (like leasing) because it is not "on his own account" remains viable. This oversight may lead to further legal disputes.

As a result, taxpayers involved in constructing commercial properties for leasing or renting continue to face uncertainty. The possibility of claiming ITC for construction intended for taxable commercial use, based on the argument that it is not "on his own account," may still be subject to future litigation.

CA SUDHEESH T S

ICAI Thrissur Branch – Monthly Activity Report | April 2025

I. ADMINISTRATIVE ACTIVITIES

1. CPE Programmes

Date	Programme Title	Speakers & Highlights	CPE Hours	Attendance
23 Apr 2025	One-Day Seminar on FEMA	Topics: FDI, Overseas Investment, LRS, Valuation under FEMA, Issue/Transfer of Shares – IT & Co. Act Implications Speakers: CA Dr. Gopal Krishna Raju, Chennai; CA M. Suresh Kumar, Coimbatore	06	138
28 Apr 2025	One-Day Seminar on Finance Act 2025 & Amendments Direct Tax and GST	Direct Tax Amendments: CA Ramnath, Coimbatore GST Amendments: CA Tony M. P., Thrissur	06	164
29 Apr 2025	One-Day Awareness Program on Financial Reporting Practices- “Shaping the future of Audit Excellence”	Organised by Financial Reporting Review Board (FRRB) of ICAI Hosted by Thrissur Branch (SIRC) 1. Overview of Financial Reporting Review Board and its activities- CA. Vishal Doshi, Chairman FRRB ICAI 2. Commonly found Non-compliances of Accounting Standards- CA S. Ramesh, Chennai. 3. Commonly found Non-compliances of Schedule III and other provisions of Companies Act, 2013- CA. Venkata Jankinath D, Hyderabad. 4. Commonly found Non-compliances of Standards on Auditing (SAs) and CARO- Speaker: CA. Venkata Jankinath D, Hyderabad	06	163

2. Non-CPE Programmes

Date	Programme Title	Highlights	Attendance
29 Apr 2025	ICAI Thrissur Branch (SIRC) – Foundation Day Celebrations	45 th Foundation Day Thrissur branch Chief Guests: CA Vishal Doshi (Chairman, FRRB, ICAI), CA Babu Abraham Kallivayalil (CCM) Honoured senior member CA Jose Pottokaran (Former CCM & SIRC Chairman) Past Chairpersons and Senior members of the Branch attended	200+

3. Administrative Programmes

Date	Event Title	Highlights
11 Apr 2025	Managing Committee Meeting	The Managing Committee Meeting at ICAI Bhawan, Thrissur.
25 Apr 2025	Managing Committee Meeting	The Managing Committee Meeting at ICAI Bhawan, Thrissur.

II. ACADEMIC ACTIVITIES

1. Coaching Classes

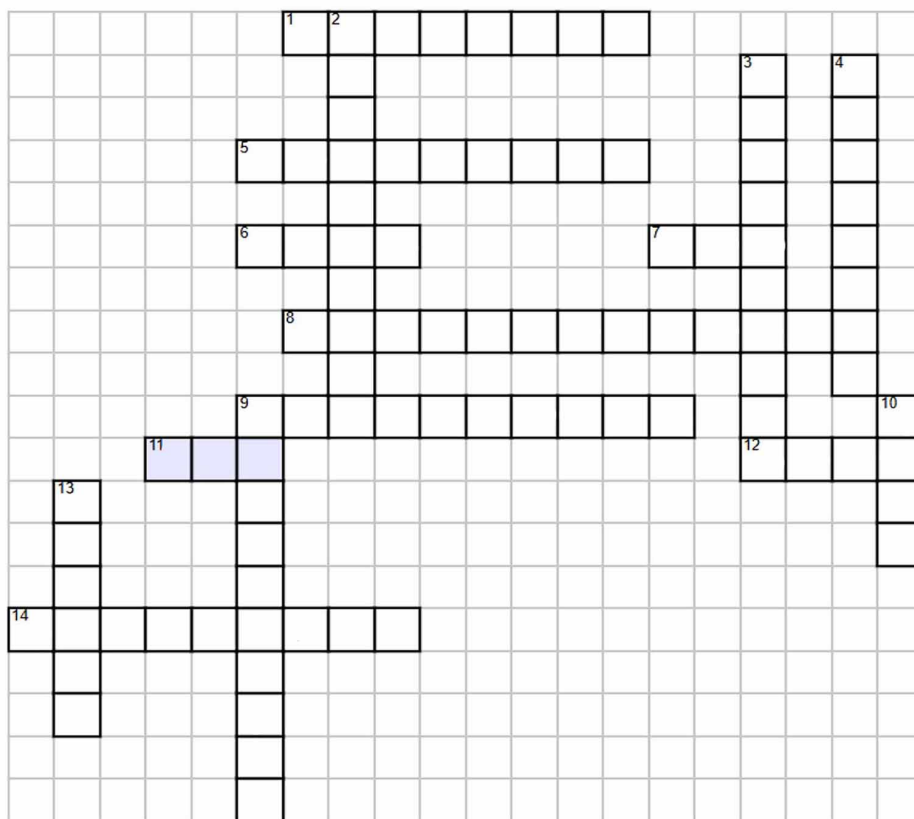
Programme Title	Speakers / Details	Attendance
CA Intermediate (Jan 2026 Batch)	Regular Coaching Classes	147 students
CA Foundation – Mentoring for May 2025 Attempt (Repeaters)	Special mentoring sessions	12 students
CA Foundation – Sep 2025 / Jan 2026 Batch 1	Coaching Classes	84 students
CA Foundation – Sep 2025 / Jan 2026 Batch 2	Regular Coaching Classes	70 students

2. ICITSS & AICITSS Programmes

Dates	Programme Title	Batch	Attendance
02 Apr – 21 Apr 2025	Advanced Information Technology Training	Thrissur 20	40

CROSSWORD

INSIGHT CORNER



CLUES:

Across

- 1 A person or entity obligated to pay taxes
- 5 Income not subject to tax under certain rules
- 6 Tax levied for a specific purpose like education or health
- 7 Digital key used for electronic filing of returns
- 8 Correction of mistakes in returns or intimation
- 9 Communication of tax computation U/S 143(1)
- 11 10-digit alphanumeric identifier for taxpayers in India
- 12 Income range taxed at specific percentage rate
- 14 Additional tax on top of base income tax for high earners

Down

- 2 Process of determining tax liability by the department
- 3 Allowable expenses reducing total taxable income
- 4 Detailed examination of tax returns by department
- 9 Adjustment of asset cost to account for inflation
- 10 Apex body for direct tax administration in India
- 13 Formal statement of income and taxes filed with the department

ANSWERS
1.TAXPAYER, 2.ASSESSMENT, 3.DEDUCTIONS, 4.SCRUTINY, 5.EXEMP-
TION, 6.CESS, 7.DSC, 8.RECTIFICATION, 9.INTIMATION, 10.INDEXATION,
10.CBDT, 11.PAN, 12.SLAB, 13.RETURN, 14.SURCHARGE

Glimpses APRIL 25



One-Day Seminar on FEMA – 23 April 2025

A seminar on FEMA covering FDI, Overseas Investment, LRS, Valuation, and Share Transactions under IT & Companies Acts was conducted with 138 attendees. Expert sessions were led by CA Dr. Gopal Krishna Raju (Chennai) and CA M. Suresh Kumar (Coimbatore).



One-Day Seminar on Finance Act 2025 – 28 April 2025

A seminar on key amendments under the Finance Act 2025 was held, covering Direct Tax and GST updates. CA Ramnath (Coimbatore) handled the Direct Tax session, and CA Tony M. P. (Thrissur) covered GST. The seminar saw active participation from 164 members.

Glimpses

APRIL 25



*Awareness Program on Financial Reporting – 29 April 2025
Organised by FRRB of ICAI and hosted by Thrissur Branch, the program focused on audit and financial reporting excellence. Sessions by CA Vishal Doshi Chairman FRRB ICAI, CA S. Ramesh, and CA Venkata Jankinath D covered key non-compliances and FRRB initiatives. 163 participants attended.*



*45th Foundation Day – 29 April 2025
ICAI Thrissur Branch celebrated its 45th Foundation Day with great pride. Chief Guests included CA Vishal Doshi (Chairman, FRRB, ICAI) and CA Babu Abraham Kallivayalil (CCM). Senior member CA Jose Pottokaran was honoured. The event saw the presence of past Chairpersons, senior members, and 200+ attendees.*

Glimpses APRIL 25



CA Students National Talent Search – 27 April 2025

A Debate Competition was conducted as part of the CA Students National Talent Search. The jury comprised CA Lis Johnson C, CA Swetha Menon, and CA Jinu Rose Johnson. The event saw enthusiastic participation from 60 students.



CA Students National Talent Search – 30 April 2025

A Pitch Deck Competition was held under the CA Students National Talent Search. Judged by CA Lis Johnson C, CA Swetha Menon, and CA Jinu Rose Johnson, the event featured innovative presentations by 20 students.

Thank you



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(SET UP BY AN ACT OF PARLIAMENT)

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