

April 6, 2021

To,  
Hon'ble Municipal Commissioner  
Mira Bhayandar Mahanagarपालिका  
Bhayandar (W), Thane - 401101

Subject: Role of CAs towards Statutory Compliances under different State / Central Laws

Hon'ble Commissioner Sir,

India is a great nation of law-abiding citizens and after getting independence, different corporate, financial and tax laws have been introduced in the economic as well as public interests. Since inception, Practising Chartered Accountants (CAs) have been playing a vital role while assisting businesses to ensure timely compliances under various regulations, however, the functioning of CAs has been badly affected due to lockdown restrictions by the State Government and hence, we take this opportunity to briefly highlight key services to your kind attention:

- 1. Statutory Bank Audits:** The Government Regulator has mandated CAs with an important task of carrying out statutory audits of different branches of public sector / nationalised and this assurance service is directly linked with strong foundation of Indian banking sector. It is to be noted that bank audits have always been simultaneously carried out at all bank branches across the nation in the month of April every year. Given the intricacies involved while analysing complex financial transactions & their correlation with supporting documents in a time bound manner, such review cannot be effectively undertaken under WFH mode.
- 2. Representation to Tribunals:** CAs have to regularly appear for different tribunals like Sales Tax Appellate Tribunal, Income Tax Appellate Tribunal, National Company Law Tribunal, Securities Appellate Tribunal, etc in order to represent the clients while complying under different tax and corporate laws. Being the judicial process, necessary details can be compiled after going through physical records / documents for which regular client meetings and co-ordination with different government agencies may often be needed.
- 3. Statutory Compliances under Different Laws:** State of Maharashtra has always been a leader in different commercial and industrial activities due to which it has always been the largest contributor of direct and indirect taxes in India. Besides tax laws, many other laws enacted by the Central and State Government are to be diligently followed by business enterprises and under some laws, periodical reporting has to be done with authorities. A sample checklist of timeline under selective Maharashtra State / Central Laws for the

...Page 1

11, Monica Tower, Chandan Park, Near Jain Mandir, Jesal Park, Bhayandar (E), Thane - 401105.

CA. Sandip Jain

Prime Mover

+91 99306 08040

CA. Nitesh Kothari

Prime Mover

+91 98338 60870

CA. Amit Agarwal

Prime Mover

+91 98213 74485

CA. Nikunj Bhangaria

Prime Mover

+91 99300 11754

पोच  
06/04/2021

11, Monica Tower, Chandan Park, Near Jain Mandir, Jesal Park, Bhayandar (E), Thane - 401105.

current quarter is annexed herewith (**Annex A**). Needless to mention, CAs have been the preferred choice for doing these compliances, however, it is essential for CAs to go through available records in order to protect interests of clients. Given the slow speed of internet and other network issues, it is often not possible to access bulky records with WFH option and hence, physical visit and client meeting is needed.

We shall also like to highlight that due dates for various compliances under central tax / corporate laws are monitored centrally with a unified structure for entire nation. Though Mumbai region has been worst affected with Covid-19 for more than a year, no special relaxation had been given and hence, it was an extremely challenging task for CAs to ensure timely compliances during the last year with Covid-19 restrictions. Now, the regulatory timelines are stricter and hence, you are requested to kindly take this representation on record and advise the State Government to allow CAs to operate their offices with at least 50% capacity for facilitating timely compliances under diverse laws.

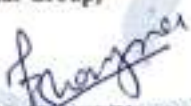
We are also enclosing for your reference, the Order by Hon'ble Commissioner, Pune Municipal Corporation, wherein CA offices have been included in essential services during the lockdown period.

We look forward to positively hear from you soon.

Yours Sincerely,  
For Bhayander CA Social Group,



CA Sandip Jain  
Founder



CA Nikunj Bhangaria  
Founder

Enclosures: Annex A Timeline of Statutory Compliances

**Copy To,**

**Shri Bhagatsingh Koshiyari Ji,**  
Hon'ble Governor of Maharashtra,  
Raj Bhawan, Mumbai.

**The Chief Secretary,**  
Government of Maharashtra  
Mantralay, Mumbai – 400001.

...Page 2

11, Monica Tower, Chandan Park, Near Jain Mandir, Jesal Park, Bhayander (E), Thane - 401105.

**CA. Sandip Jain**

Prime Mover  
+91 99306 08040

**CA. Nitesh Kothari**

Prime Mover  
+91 98338 60870

**CA. Amit Agarwal**

Prime Mover  
+91 98213 74485

**CA. Nikunj Bhangaria**

Prime Mover  
+91 99300 11754