

INDEX OF VOLUME 63 [JULY 2014 TO JUNE 2015] OF THE CHARTERED ACCOUNTANT¹

Accountant's Browser, 123, 411, 566, 724, 865, 1007, 1156, 1461, 1609, 1767

Accounting

- See under heading 'Article'

Accountancy in Future Perspective

- See under heading 'Article'

Accounting Standards

- See under heading 'Legal Decisions'

Action Plan,

- Action Plan 2015-16, 1206

Arbitration and Conciliation Act

- See under heading 'Legal Decisions'

Article

Accounting

- The Next Big Change – Ind AS..., 373
- Forensic Accounting-Contemporary Relevance with Special Reference to India, 529
- Global Consolidated Requirements of Internal Control over Financial Reporting, 535
- Income Computation and Disclosure Standards (erstwhile Tax Accounting Standards) Transforming the Way of Computing Income under Tax Laws, 685
- Depreciation Accounting Using Componentisation Approach, 969
- Other Comprehensive Income: A New Concept in India, 1120
- Revenue Recognition under Ind AS 115, 1573
- IFRS 15 – A New Approach to Revenue Recognition, 1579
- Component Approach of

Accounting of Depreciation and Transitional Effect as per the Companies Act, 2013, 1585

- Is the New Regulation of Depreciation Going to Increase Profits?, 1713
- New Formula of Revenue Recognition Likely To Change the Prescription for Pharma Industry, 1718

Accountancy in Future Perspective

- Governance and Financial Reporting: A Critical Relationship, 71
- Financial Reporting Supply Chain in Asia, 74
- Challenges in Accountancy Profession in SAARC Region, 78
- Forward March of the Profession: Challenges and Opportunities, 82

Auditing

- Auditor's Independence – A Standard in Governance, 384
- CAG's Audit of Indirect Taxes, 390
- Internal Audit of an Information Technology (IT) Services Business—An Overview, 1594
- Fraud Reporting Under Section 143(12) of the Companies Act, 2013 - An Added Responsibility on Auditors, 1598
- The Companies (Auditor's Report) Order, 2015—A Perspective, 1692
- Guidance on Reporting under The Companies (Auditor's Report) Order, 2015 (CARO, 2015) and Consequential Amendment to the Format of The Auditor's Report of A Company, 1704
- Clarification on Auditor's Report in Respect of Financial Statements of A Company for Accounting Years Beginning Before 1st April,

2014, 1707

- Due Diligence—A Perspective, 1709

Bank Audit

- Expectations of Central Statutory Auditors from Bank Branch Auditors, 1267
- Conducting Bank Branch Audit in CBS Environment, 1270
- Auditing of Derivative Transactions and Treasury Operations in Banks, 1275

Banking and Finance

- Acceptance of Deposits by Private Companies, 860
- Roadmap to Basel III Accord, 1148

CA Education

- Building Competent Professional Accountants: A Strategic Perspective, 499
- Professional Accountancy Education in India: The Way Forward, 512

CAs & Technology

- Big Data – The Next Big Thing: An insight, 647
- E-Commerce: Dynamic Challenges of Constant Change, 653
- Audit of Automated Systems & Compliance—The Way Forward, 658
- Emerging Need for Standards on Information Systems Audits—How Can India Lead This Initiative?, 664
- Cyber Forensics, Forensic Accounting/Auditing and Chartered Accountants, 668
- Digital Forensics: New Opportunities, 672
- Leveraging Technology to Leap

¹ No(s) in italics after each entry denotes Page No(s)

Index

Into a Future of Enormous Possibilities—The ICAI Way, 677

Capital Market

- Hedge Fund: Heads we win, Tails you lose, 1153

Companies Act, 2013

- See under heading ‘Accounting’, ‘Auditing’ and ‘Corporate and Allied Laws’

Corporate and Allied Laws

- Alternative Dispute Resolution (ADR) Mechanism and Role of Professionals—Legal and Regulatory Framework, 558
- Roadmap to Incorporation of Private and Public Limited Company under Companies Act, 2013 and Companies Rules, 2014, 712
- Concept of Entrenchment under Companies Act, 2013, 854
- Loan to Directors, 1136
- Understanding SOX, JSOX, in Light of COSO 2013 Framework and its Compliance Measurement in SAP Environment, 1141

Corporate Governance

- Independent Director Models in India and the United States: A Comparative Assessment, 699
- Nuances Relating to External Commercial Borrowings in India, 705
- Corporate Governance—Companies Act, 2013 and Clause 49, 844
- Clause 49 (Revised) – Future of Corporate Governance, 989
- Sustainable Development and CSR—An Emerging Issue, 1760

Direct Tax

- Overview of Salient Features of the Finance (No. 2) Bill, 2014: Direct Taxes, 176
- Taxation of Charitable Trust—Amendments Proposed in the Finance (No.2) Bill 2014, 197

- Proposed Amendments in Finance (No. 2) Bill 2014 -Impacting Income from Business, 201
- Finance (No. 2) Bill, 2014—Proposals Relating to Capital Gains, 209
- Neutralisation for Controversial Issues, 215

Down Memory Lane

- ICAI in Media: Glimpses of 2014, 95
- Some Rare, Interesting Facts about ICAI & Accountancy Profession in India, 102
- First Editorial – Ourselves, 107
- Excerpts from Debate of the Constituent Assembly of India (Legislative) on Chartered Accountants Bill, 1948 on April 9, 1949, 108
- Against Discrimination: Struggle for the Designation of Chartered, 110

Environment

- Greening of Small & Medium Enterprises, 1002

FRRB Update

- Financial Reporting Practices, 1506

General

- Women in Profession: Expectations and Challenges, 584

IFRS Convergence

- NACAS and Convergence in India—Journey So Far and Road Ahead, 798
- Carve-Outs/Ins in IFRS—Converged Indian Accounting Standards: Recent Developments, 806
- Consolidated Financial Statements under Ind AS 110: Implementation Issues, 811
- First Time Adoption of Indian Accounting Standards: Issues in Implementation, 820
- Impairment Loss Methodology under Ind AS 109—Financial Instruments, 829

Indirect Tax

- Changes Affecting Negative List and Mega Exemption under Service Tax, 228
- Proposed Changes in Finance Act, 1994 & Rules (Excepting Cenvat Credit Rules Made Thereunder), 231
- Budget 2014—Changes in the Excise and Customs Law, 236
- Analysis of Changes in Cenvat Credit Rules, 2004 Vide Notification No. 21/2014—Central Excise (N.T.) dated 11-7-2014, 242

Information Technology

- Why Your Practice Can’t Afford to Ignore the Cloud Any Longer, 554
- Value-Based Pricing Strategies for Enterprise Software, 995

International Taxation

- Secondment of Employees—Recent Controversy, 86
- International Taxation Proposals in Union Budget 2014-15, 223
- Base Erosion & Profit Shifting (‘BEPS’)—Digital Economy and Virtual PE, 549
- Subsidiary as a Permanent Establishment, 693
- Bombay High Court Rules on Allowability u/s 37(1) on Benefits Incidentally Accruing to the Foreign Principals, 839
- Regulating the Liaison Offices’ Periphery....., 1125
- Access to Information - Analysing the Taxability, 1309
- Audit of Advances, 1282
- Audit of NPA with Special Reference to Prudential Norms, 1290
- Long Form Audit Report, 1301
- Suggested List of Relevant RBI Master Circulars for Scheduled Commercial Banks, 1307
- Apex Court Holds Success Fees Taxable as FTS, 1561
- Applicability of Transfer Pricing on Marketing Intangibles, 1725

- Harmonious Interpretation of DTAA on Principles of PE & FTS, 1733

Leaderspeak

- Shri Arun Jaitley, 14
- Shri Shashi Kant Sharma, 15
- Shri Rameshwar Thakur, 16
- Shri Naved Masood, 18
- Mrs. V. R. Iyer, 20
- Shri R. K. Dubey, 20
- Shri S. S. Mundra, 20
- Shri D. K. Sarraf, 21
- Shri Keki M. Mistry, 21
- Shri Cyrus P. Mistry, 21

Macro Economic View

- A Conventional Budget Holds Hopes for the Future: Macro-Economic View, 245

New Government

- Economic Agenda of the New Government, 68

Opportunities

- Opportunities for Chartered Accountants in the Sector of Real Estate and Infrastructure Investment Trusts, 1131

Special Feature

- CA Motto: A Study in Relevance to Profession, 91

Social Audit

- Social Audit Dilated in the Context of Sustainability, 959
- Sustainability and Social Audit, Its Reporting and the Role of Professionals, 963

Social Responsibility

- Let's Contribute to CABF, 908
- ICAI Partnering In Shaping A Resurgent India, 949
- CA Professionals & SMEs in Make in India, 954
- Madhya Pradesh-Panchayat Darpan—An Instrument to Bring Fiscal Discipline at the Level of Panchayats, 1113

Stories to Inspire

- Differently-Abled Daughter of Differently-Abled Parents is a Chartered Accountant, 120
- Bringing Hope to Marginalised Farmers, 120

Tax Audit

- Recent Amendments in Tax Audit Form and Auditor's Responsibilities, 349
- Amendments in Tax Audit Report-Provisions and Compliance, 357
- e-Filing of Tax Audit Report in New Income Tax e-Filing Portal, 366
- Guidance Note on under Section 44AB of the Income-tax Act, 1961-2014 Edition - A glimpse of certain important additional Guidance, 523

Taxation

- Union Budget 2014-15: Changes Affecting Service Recipients Obligations under Reverse Charge Mechanism, 396
- Foreign Exchange Derivatives—Taxation of Marked-to-Market Loss, 404 Penalty u/s. 271(1)(c): Initiation, Satisfaction & Levy – The Unwritten Mandates, 543
- Principal Officer under the Income-tax Act, 1961, 719
- Service Tax on Charitable and Religious Trusts, 976
- Controversies/Contingencies in Income Tax E-Filing: Assessee's Perspectives, 981
- ICDS—Salient Features, Major Deviations from settled Accounting Standards and Significant Implications, 1550
- Secondment of Employees, 1557
- The Undisclosed Foreign Income and Assets (Imposition of New Tax) Bill, 2015 Laudable On Intent, Daunting On Content?, 1740
- Time-Limit for Disposal of Rectification Application—Section 154(8) — Directory or Mandatory?, 1748

- Settlement of Loans and Liabilities-Taxability under Income Tax Act, 1754

Trade

- The New Foreign Trade Policy: An Overview, 1604

Union Budget

- ICAI Suggestions Accepted in Direct Tax and Indirect Tax Proposals of Union Budget 2014-15, 171
- Union budget 2014-15: Analysis of Income Tax Implications of Key Amendments Introduced by Finance (No. 2) Act, 2014, 379
- Union budget 2015-16: ICAI Suggestions Accepted in Union Budget 2014-15 – ICAI's Direct Taxes Committee, Committee on International Taxation and Indirect Taxes committee, 1398
- Impact of Proposed Amendments on Personal Taxation, 1404
- Cash Transactions in Immovable Properties Subjected to Penal Provisions, 1409
- Budget Sprinklers—Direct Taxes, 1412
- Amendments Relating to TDS Provisions, 1422
- Finance Bill, 2015 – Some Provisions, 1427
- Finance Bill-2015: Salient Features of International Tax Related Proposals, 1431
- Finance Bill 2015—Change and Impact on Taxability, 1435
- Analysis of Amendments in Cenvat Credit Rules, 2004, 1440
- Customs & Excise Proposals in Union Budget 2015-16, 1444
- Changes in the Finance Act, 1994 and Rules [Except Mega Exemption Notification, Negative List Changes and Cenvat Credit Rules, 2004 Changes], 1449
- Overview of Macro- Economic Aspects of Union Budget 2015-16, 1456
- Finance Bill 2015's POEM-Does it Rhyme Well?, 1566

Index

Young Members Empowerment

- Challenges and Opportunities for Young CAs in Indian Automobile Industry, 1836

Auditing

- See under heading 'Article'

Back Page, 136, 292, 441, 589, 736, 885, 1032, 1180, 1336, 1476, 1624, 1788

Bank Audit

- See under heading 'Article'

Banking and Finance

- See under heading 'Article'

CA Day Celebrations,

- See under 'Report'.

CA Education

- See under heading 'Article'

Capital Market

- See under heading 'Article'

Career Watch, 866

CARO 2015

- See under heading 'Article'/'Auditing'

CAs & Technology

- See under heading 'Article'

Central Excise Act

- See under heading 'Circulars/Notifications'
- See also under heading 'Legal Decisions'

Cenvat Credit Rules

- See under heading 'Circulars/Notifications'
- See also under heading 'Legal Decisions'

Circulars/Notifications²

Direct Taxes

Income Tax Act

Circulars

- Circular No. 12/2014, dated 18-07-2014, 320

- Circular No. 13/2014, dated 28-07-2014, 321
- Circular No. 14/2014, dated 8-10-2014, 616
- Circular No. 15/2014, dated 17-10-2014, 764
- Circular No. 16/2014, dated 17-11-2014, 914
- Circular No. 17/2014, dated 10-12-2014, 914
- Circular No. 1/2015, dated 21-01-2015, 1244
- Circular No. 2/2015, dated 10-02-2015, 1244
- Circular No. 3/2015, dated 12-02-2015, 1245
- Circular No. 4/2015, dated 26-03-2015, 1521
- Circular No. 5/2015, dated 09-04-2015, 1522
- Circular No. 6/2015, dated 09-04-2015, 1522
- Circular No. 7/2015, dated 23-04-2015, 1660
- Circular No. 8/2015, dated 14-05-2015, 1660

Notifications

- Notification No. 26/2014, dated 16-05-2014, 40
- Notification No. 28/2014, dated 30-05-2014, 40
- Notification No. 30/2014, dated 06-06-2014, 40
- Notification No. 31/2014, dated 11-06-2014, 40
- Notification No. 32/2014, dated 23-06-2014, 255
- Notification No. 33/2014, dated 25-07-2014, 318
- Notification No. 34/2014, dated 05-08-2014, 320
- Notification No. 35/2014, dated 12-08-2014, 320
- Notification dated 13-08-2014, 320
- Notification No. 42/2014, dated 05-09-2014, 466
- Notification No. 43/2014, dated 16-09-2014, 614
- Notification No. 44/2014, dated 23-09-2014, 614
- Notification No. 45/2014, dated

- 23-09-2014, 614
- Notification No. 46/2014, dated 24-09-2014, 614
- Notification No. 47/2014, dated 24-09-2014, 616
- Notification No. 48/2014, dated 30-09-2014, 616
- Notification No. 61/2014 dated 10-11-14, 764
- Notification No. 63/2014, dated 13-11-2014, 764
- Notification No. 73/2014, dated 28-11-2014, 912
- Notification No. 74/2014, dated 28-11-2014, 912
- Notification No. 75/2014, dated 01-12-2014, 912
- Notification No. 76/2014, dated 01-12-2014, 914
- Notification No. 79/2014, dated 12-12-2014, 914
- Notification No. 80/2014, dated 12-12-2014, 914
- Notification No. 91/2014, dated 31-12-2014, 1060
- Notification No. 3/2015, dated 19-01-2015, 1242
- Notification No. 9/2015, dated 21-01-2015, 1242
- Notification No. 10/2015, dated 02-02-2015, 1242
- Notification No. 11/2015, dated 04-02-2015, 1244
- Notification No. 23/2015, dated 14-03-2015, 1370
- Notification No. 24/2015, dated 17-03-2015, 1516
- Notification No. 25/2015, dated 23-03-2015, 1516
- Notification No. 32/2015, dated 31-03-2015, 1516
- Notification No. 33/2015, dated 01-04-2015, 1516
- Notification No. 38/2015 dated 10-04-2015, 1518
- Notification No. 39/2015, dated 13-04-2015, 1520
- Notification No. 41/2015, dated 15-04-2015, 1520

Press Releases/Note/Statement

- Press Release dated 04-07-2014, 256

² Entries in italics after each entry denotes page No(s).

- Press Release dated 18-09-2014, 618
- Press Release dated 15-10-2014, 618
- Press Release dated 07-11-2014, 766
- Press Release dated 03-12-2014, 916
- Press Release dated 19-12-2014, 1060
- Press Release dated 24-12-2014, 1060
- Press Release dated 09-01-2015, 1062
- Press Release dated 20-03-2015, 1522
- Press Release dated 21-04-2015, 1660
- Press Release dated 28-04-2015, 1661
- Press Release dated 01-05-2015, 1661
- Press Release dated 05-05-2015, 1661
- Press Release dated 06-05-2015, 1661
- Press Release dated 08-05-2015, 1662
- Press Release dated 12-05-2015, 1662
- Press Release dated 06-01-2015, 1060
- Press Release dated 09-01-2015, 1062

Instructions

- Instruction No. 5/2014, dated 10-07-2014, 256
- Instruction No. 6/2014, dated 02-09-2014, 466
- Instruction No. 7/2014, dated 26-09-2014, 620
- Instruction No. 8/2014, dated 27-10-2014, 766
- Instruction No. 1/2015, dated 13-01-2015, 1062
- Instruction No. 2/2015, dated 29-01-2015, 1246

Letters

- Letter dated 28-05-2014, 40
- Letter [F.NO. 225/303/2014/ITA. II], dated 28-11-2014, 916

- Letter [F.NO. 285/35/2013/IT (Inv. V)/108], dated 23-12-2014, 1062

Order/News

- Order dated 20-08-2014, 321
- Order dated 28-08-2014, 468
- Order {F. No. 225/268/2014/IT A.II}, dated 16-09-2014, 618
- Order [F. No. 153/53/2014-TPL (PT.I)], dated 26-09-2014, 618
- Order [F.NO.225/268/2014-ITA. II], dated 28-11-2014, 916

Indirect Taxes

Central Excise Act

Circulars

- Circular No. 984/08/2014-CX, dated 16-09-14, 472
- Circular No. 985/09/2014-CX, dated 22-09-14, 624
- Circular No. 986/10/2014-CX, dated 09-10-14, 624
- Circular No. 990/14/2014-CX-8, dated 19-11-14, 768, 918
- Circular No. 992/16/2014-CX, dated 26-12-14, 1064
- Circular No. 993/17/2014-CX, dated 05-01-15, 1064
- Circular No. 994/1/2015-CX, dated 10-02-15, 1246
- Circular No.997/4/2015-CX, dated 28-02-15, 1374
- Circular No. 995/2/2015-CX, dated 27-02-15, 1376
- Circular No. 996/3/2015-CX, dated 28-02-15, 1378
- Circular No. 998/5/2015-CX, dated 28-02-15, 1378
- Circular No. 999/6/2015-CX, dated 28-02-15, 1378
- Circular No. 1001/8/2015-CX, dated 28-04-15, 1664

Notifications

- Notification No. 18/2014-Central Excise (N.T.) dated 11-07-14, 263
- Notification No. 19/2014-Central Excise (N.T.), dated 11-07-14, 263

- Notification No. 20/2014-Central Excise (N.T.), dated 11-07-14, 263
- Notification No. 21/2014-Central Excise (N.T.), dated 11-07-14, 263
- Notification No. 24/2014-Central Excise (N.T.), dated 12-08-14, 321
- Notification No. 25/2014-Central Excise, dated 11-12-14, 918
- Notification No. 6/2015-Central Excise (N.T.), dated 01-03-15, 1374
- Notification No. 7/2015-Central Excise (N.T.), dated 01-03-15, 1374
- Notification No. 8/2015-Central Excise (N.T.), dated 01-03-15, 1374
- Notification No. 9/2015-Central Excise (N.T.), dated 01-03-15, 1376
- Notification No. 10/2015-Central Excise (N.T.), dated 01-03-15, 1376
- Notification No. 11/2015-Central Excise (N.T.), dated 01-03-15, 1376
- Notifications No. 18-21/2015-Central Excise, dated: 08-04-15, 1524

Instructions

- Instruction No. F. No. 206/05/2014-CX.6, dated 03-11-14, 768
- Instruction No. F. No. 267/60/2014-CX.8, dated 11-11-14, 768
- Instruction No. F. No. 390/Misc./163/2010-JC, dated 26-12-14, 1064
- Instruction F. No. 296/267/2014-CX-9, dated 07-01-15, 1247
- Instruction F. No 207/07/2014-CX-6, dated 20-01-15, 1246

Cenvat Credit Rules

Circulars

- Circular No. F. No.15/CESTAT/General/2013-14, dated 28-08-14, 470

Index

- Circular No. 1003/10/2015-CX, dated 05-05-15, *1664*

Notifications

- Notification No. 25/2014-CE, (N.T.), dated 25-08-14, *470*
- Notification No. 26/2014-CE, (N.T.), dated 27-08-14, *470*
- Notification No. 12/2015-Central Excise (N.T.), dated 30-04-15, *1663*

Customs Act

Circulars

- Circular No. 13/2014-Cus, dated 18-11-14, *918*
- Circular No. 15/2014-Cus, dated 18-12-14, *1066*
- Circular No. 16/2014-Cus, dated 18-12-14, *1066*
- Circular No. 18/2014-Cus, dated 22-12-14, *1066*
- Circular No. 3/2015-Cus, dated 16-01-15, *1247*
- Circular No. 4/2015-Cus, dated 20-01-15, *1247*
- Circular No. 6/2015-Cus, dated 11-02-15, *1248*
- Circular No. 9/2015-Cus, dated 31-03-15, *1523*
- Circular No. 10/2015-Cus, dated 31-03-15, *1523*
- Circular No. 11/2015- Cus, dated 01-04-15, *1524*
- Circular No. 12/2015- Cus, dated 09-04-15, *1524*

Notifications

- Notification No. 50/2014-Cus (N.T.) dated 11-07-14, *264*
- Notification No. 51/2014-Cus (N.T.) dated 11-07-14, *263*
- Notification No. 70/2014-Cus. (N.T.), dated 12-08-14, *321*
- Notification No. 86/2014-Cus (N.T.), dated 18-09-14, *624*
- Notification No. 88/2014-Cus. (N.T.), dated 26-09-14, *624*
- Notification No. 109/2014-Cus. (N.T.), dated 17-11-14, *918*
- Notification No. 110/2014-Cus.

- (N.T.), dated 17-11-14, *918*
- Notification No. 36/2014-Cus., dated 29-12-14, *1248*
- Notification No. 37/2014-Cus., dated 29-12-14, *1248*
- Notification No. 38/2014-Cus., dated 29-12-14, *1248*
- Notification No. 39/2014-Cus., dated 29-12-14, *1248*
- Notification No. 01/2015-Cus., dated 05-01-15, *1248*
- Notification No. 14/2015-Cus. (NT), dated 28-01-15, *1248*
- Notification No. 19/2015-Cus. (N.T.), dated 09-02-15, *1248*
- Notification No. 20/2015-Cus. (N. T.), dated 10-02-15, *1248*
- Notification No. 21/2015-Cus. (N.T.), dated 10-02-15, *1248*
- Notification No. 23/2015-Cus. (N.T.), dated 16-02-15, *1384*
- Notification No. 24/2015-Cus. (N.T.), dated 16-02-15, *1384*
- Notification No. 29/2015-Cus. (N.T.), dated 10-03-15, *1384*
- Notification No. 36/2015-Cus. (NT), dated 07-04-15, *1524*
- Notification No. 27/2015-Cus. (NT), dated 01-03-15, *1376*
- Notification No. 16-22/2015-Cus., dated 01-04-15 - 08-04-15, *1524*
- Notification No. 24 & 25/2015-Cus., dated 08-04-15, *1524*

GST

- 122nd Constitutional (GST) Amendment Bill, 2014, *1662*

Service Tax

Circulars

- Circular No. 180/06/2014-ST, dated 14-10-14, *620*
- Circular No. 181/7/2014-ST, dated 10-12-14, *918*
- Circular No. 183/02/2015-ST, dated 10-04-15, *1523*

Notifications

- Notification No. 06/2014 ST, dated 11-07-14, *258*
- Notification No. 07/2014-ST, dated 11-07-14, *260*

- Notification No. 08/2014-ST, dated 11-07-14, *260*
- Notification No. 09/2014-ST, dated 11-07-14, *261*
- Notification No. 10/2014-ST, dated 11-07-14, *261*
- Notification No. 11/2014-ST, dated 11-07-14, *262*
- Notification No. 12/2014-ST, dated 11-07-14, *262*
- Notification No. 13/2014-ST, dated 11-07-14, *262*
- Notification No. 14/2014-ST, dated 11-07-14, *262*
- Notification No. 15/2014-ST, dated 11-07-14, *263*
- Notification No. 17/2014-ST, dated 20-08-14, *468*
- Notification No. 18/2014-ST dated 25-08-14, *468*
- Notification No. 19/2014-ST dated 25-08-14, *468*
- Notification No. 23/2014-ST, dated 05-12-14, *918*
- Notification No. 4/2015-ST, dated 01-03-15, *1380*
- Notification No. 5/2015-ST, dated 01-03-15, *1380*
- Notification No. 6/2015-ST, dated 01-03-15, *1382*
- Notification No. 7/2015-ST, dated 01-03-15, *1383*
- Notification No. 8/2015-ST, dated 01-03-15, *1383*
- Notification No. 9/2015-ST, dated 01-03-15, *1376*
- Notification No. 10/2015-ST, dated 08-04-15, *1522*
- Notification No. 11/2015-ST, dated 08-04-15, *1522*
- Notification 12/2015 dated 30-04-2015, *1662*

Letter

- TRU Letter No. F.No.B1/6/2013-TRU dated 25-11-14, *916*

Value Added Tax

Circulars

- Circular No. 19/2014-15 No. F.7(420)/Policy/2011/PF/536-542 dated 27-11-14, *920*
- Circular No. 59/2014 Acts Cell

- III/34185/2014 dated 27-11-14, 920
 - Circular No. ADM/AC(VAT)/COMPT/2009/2128 dated 29-12-2014, 1068
 - Circular No. 3/2015 No. C2-40031/14/CT dated 14-01-15, 1068
 - Circular No. 19 F.16 (95)Tax/CCT/14-15/1072 dated 06-02-15, 1248
 - Circular No. 20 F.16 (95)Tax/CCT/14-15/1081 dated 06-02-15, 1248
 - Circular CCT's Ref. No. Enft/E3/716/2014 dated 11-02-15, 1250
 - Circular No. 2350/CT III (i)47/07 dated 13-02-15, 1386
 - Circular No. 26 of 2014-15 No.F.7(420)/VAT/Policy/2011/PF/761-767 dated 16-02-15, 1250
 - Circular No. 18 F.16 (97)Tax/CCT/14-15/1139 dated 19-02-15, 1385
 - Circular No. 21 F.16 (95)Tax/CCT/14-15/5637 dated 19-02-15, 1384
 - Circular No. 27 of 2014-15 No.F.7(480)/Policy/VAT/2014/807-816 dated 27-02-15, 1386
 - Circular No. 22- No. F.16 (95)/Tax/CCT/14-15/5236 dated 10-03-15, 1385
 - Circular No. CCT's Ref. No. E3/356/2015, dated 17-03-15, 1526
 - Circular No. CCT's Ref. No. Enft/E3/357/2015, dated 20-03-15, 1526
 - Circular-No. 24-No. F.16 (95)/Tax/CCT/14-15/5356 dated 23-03-15, 1525
 - Circular No. 01/2015 dated 27-03-15, 1526
 - Trade Circular No. 02/2015 dated 27-03-15, 1526
 - Circular No. 30 of 2014-15 No.F.7(420)/Policy/2011/PF/948-954 dated 31-03-15, 1526
 - Trade Circular No. 03/2015 dated 01-04-15, 1526
 - Circular No. CCTs Ref. No. Enft/D2/611/2015, dated 04-04-15, 1526
 - Circular No. 5 of 2015 dated 06-05-15, 1666
 - Circular No.10/2015 CC4/678/2012 dated 07-04-15, 1528
- Notifications**
- Notification No. 5345-237 dated 16-09-14, 1070
 - Notification No. Leg. 38/2014 dated 20-11-14, 920
 - Notification No. F3(352)/Policy/VAT/2013/585-596 dated 15-12-14, 920
 - Notification No. EXN-F(10)-7/2011-Vol.I dated 30-01-15, 1249
 - Notification No. GOMS. No. 26 dated 05-02-15, 1250
 - Notification No. LGL.6/2003/108 - dated 06-02-15, 1250
 - Notification No. F. 12 (16) FD/TAX/2009-188-dated 09-02-15, 1248
 - Notification No. III (III) 14/2012-2250/CT dated 11-02-15, 1386
 - Notification No. F. 12 (101) FD/TAX/2011-191 dated 24-02-15, 1384
 - Notification No. F. 12(28)FD/TAX/2010-Pt-III-192-dated 24-02-15, 1384
 - Notification No. F.2(24) Vidhi/2/2015, 1525
 - Notification No. F.14(2)/LA-2015/cons21aw/40-54 dated 30-03-15, 1527
 - Notification No. 68/Leg/2015-LD, dated 30-03-15, 1527
 - Notification No. F.3(352)/Policy/VAT/2013/936-947 dated 31-03-15, 1527
 - Notification No. 523- F. T.-dated 02-04-15, 1666
 - Notification No. G.S.R. 19/P.A.8/2005/Ss.8-E and70/2015 dated 06-04-15, 1665
 - Notification No. 02 dated 21-04-15, 1666
 - Notification No. FD 01 & II& III &IV CET 2015, dated 22-04-15, 1666
- Order**
- Order No. GVL/VAT/Sec.68 and 69/(5) dated 18-04-15, 1665
- Professional Tax**
- Public Notice No. PT/CR-18/2014-15 dated 15-04-15, 1665
- Other Corporate Laws**
- FEMA**
- Circulars**
- A.P. (DIR Series) Circular No.128 dated 09-05-14, 42
 - A.P. (DIR Series) Circular No.129 dated 09-05-14, 42
 - A.P. (DIR Series) Circular No.130 dated 16-05-14, 44
 - A.P. (DIR Series) Circular No.131 dated 19-05-14, 44
 - A.P. (DIR Series) Circular No.132 dated 21-05-14, 44
 - A.P. (DIR Series) Circular No.133 dated 21-05-14, 44
 - A.P. (DIR Series) Circular No.136 dated 28-05-14, 45
 - A.P. (DIR Series) Circular No.138 dated 03-06-14, 46
 - A.P. (DIR Series) Circular No.139 dated 05-06-14, 46
 - A.P. (DIR Series) Circular No.140 dated 06-06-14, 46
 - A.P. (DIR Series) Circular No.141 dated 06-06-14, 47
 - A .P. (DIR Series) Circular No. 145 dated 18-06-14, 265
 - A. P. (DIR Series) Circular No. 146 dated 19-06-14, 265
 - A.P. (DIR Series) Circular No.1 dated 03-07-14, 266
 - A.P. (DIR Series) Circular No. 2 dated 07-07-14, 266
 - A.P. (DIR Series) Circular No. 3 dated 14-07-14, 322
 - A. P. (DIR Series) Circular No. 4 dated 15-07-14, 322
 - A.P. (DIR Series) Circular No. 5 dated 17-07-14, 324
 - A.P. (DIR Series) Circular No. 6 dated 18-07-14, 323

Index

- A.P. (DIR Series) Circular No. 11 dated 22-07-14, 324
- A. P. (DIR Series) Circular No. 13 dated 23-07-14, 324
- A.P. (DIR Series) Circular No. 16 dated 28-07-14, 324
- A.P. (DIR Series) Circular No. 17 dated 28-07-14, 324
- A.P. (DIR Series) Circular No. 19 dated 11-08-14, 326
- A.P. (DIR Series) Circular No. 21 dated 27-08-14, 472
- A.P. (DIR Series) Circular No. 22 dated 28-08-14, 472
- A.P. (DIR Series) Circular No.23 dated 02-09-14, 474
- A.P. (DIR Series) Circular No. 25 dated 03-09-14, 474
- A.P. (DIR Series) Circular No. 28 dated 08-09-14, 474
- A.P. (DIR Series) Circular No. 31 dated 17-09-14, 624
- A.P. (DIR Series) Circular No. 34 dated 30-09-14, 624
- A.P. (DIR Series) Circular No.36 dated 16-10-14, 770
- A.P. (DIR Series) Circular No. 37 dated 20-11-14, 920
- A.P. (DIR Series) Circular No. 38 dated 20-11-14, 921
- A.P. (DIR Series) Circular No. 39 dated 21-11-14, 921
- A. P. (DIR Series) Circular No. 41 dated 25-11-14, 922
- A. P. (DIR Series) Circular No. 42 dated 28-11-14, 922
- A.P. (DIR Series) Circular No. 43 dated 02-12-14, 922, 929
- A.P. (DIR Series) Circular No. 45 dated 08-12-14, 922
- A.P. (DIR Series) Circular No. 46 dated 08-12-14, 923
- A.P. (DIR Series) Circular No. 47 dated 08-12-14, 923
- A.P. (DIR Series) Circular No. 48 dated 09-12-14, 924
- A.P. (DIR Series) Circular No. 49 dated 16-12-14, 1070
- A.P. (DIR Series) Circular No. 50 dated 16-12-14, 1070
- A.P. (DIR Series) Circular No. 51 dated 17-12-14, 1070
- A.P. (DIR Series) Circular No. 54 dated 29-12-14, 1072
- A.P. (DIR Series) Circular No. 55 dated 01-01-15, 1074
- A.P. (DIR Series) Circular No. 56 dated 06-01-15, 1076
- A. P. (DIR Series) Circular No. 59 dated 22-01-15, 1250
- A.P. (DIR Series) Circular No. 60 dated 22-01-15, 1251
- A.P. (DIR Series) Circular No. 61 dated 22-01-15, 1251
- A.P. (DIR Series) Circular No. 62 dated 22-01-15, 1252
- A.P. (DIR Series) Circular No. 63 dated 22-01-15, 1252
- A. P. (DIR Series) Circular No. 64 dated 23-01-15, 1252
- A.P. (DIR Series) Circular No. 70 dated 02-02-15, 1253
- A. P. (DIR Series) Circular No. 71 dated 03-02-15, 1253
- A. P. (DIR Series) Circular No. 72 dated 05-02-15, 1254
- A. P. (DIR Series) Circular No. 73 dated 06-02-15, 1254
- A. P. (DIR Series) Circular No. 74 dated 09-02-15, 1254
- A. P. (DIR Series) Circular No. 76 dated 12-02-15, 1255
- A. P. (DIR Series) Circular No. 77 dated 12-02-15, 1256
- A. P. (DIR Series) Circular No. 78 dated 13-02-15, 1386
- A. P. (DIR Series) Circular No. 79 dated 18-02-15, 1387
- A. P. (DIR Series) Circular No. 80 dated 03-03-15, 1387
- A. P. (DIR Series) Circular No. 80 dated 03-03-15, 1388
- A.P. (DIR Series) Circular No. 83 dated 11-03-15, 1528
- A. P. (DIR Series) Circular No. 85 dated 18-03-15, 1528
- A. P. (DIR Series) Circular No. 94 dated 08-04-15, 1528
- A. P. (DIR Series) Circular No. 90 dated 31-03-15, 1531
- A. P. (DIR Series) Circular No. 91 dated 31-03-15, 1532
- A. P. (DIR Series) Circular No. 92 dated 31-03-15, 1532
- A. P. (DIR Series) Circular No. 93 dated 01-04-15, 1532
- A. P. (DIR Series) Circular No. 95 dated 17-04-15, 1666
- A. P. (DIR Series) Circular No. 97 dated 30-04-15, 1668

Notifications

- Notification No. FEMA. 299/2014-RB dated 24-03-14, 44
- Notification No. FEMA. 301/2014-RB dated 04-04-14, 46
- Notification No. FEMA 303/2014-RB dated 21-05-14, 47
- Notification No. FEMA. 304/2014-RB dated 22-05-14, 46
- Notification No. FEMA. 305/2014-RB dated 22-05-14, 47
- Notification No. 306/2014-RB dated 23-05-14, 264, 322
- Notification No. FEMA. 307/2014-RB dated 26-05-14, 265
- Notification No. FEMA.10A/2014-RB dated 28-05-14, 45
- Notification No. FEMA 309/2014-RB dated 04-06-14, 265
- Notification No. FEMA 310/2014-RB dated 12-06-14, 324
- Notification No. FEMA. 311/2014-RB dated 24-06-14, 324
- Notification No. FEMA. 308/2014-RB dated 30-06-14, 322
- Notification No. FEMA. 313/2104-RB dated 02-07-14, 472
- Notification No. FEMA. 315/2014-RB dated 10-07-14, 624
- Notification No. FEMA. 319/2014-RB dated 05-09-14, 923
- Notification No. FEMA. 320/2014-RB dated 05-09-14, 923
- Notification No. FEMA. 321/2014-RB dated 26-09-14, 921
- Notification No. FEMA. 312/2014-RB dated 02-07-14 dated 13-11-14, 922
- Notification No. FEMA.325/RB-2014 dated 12-11-14, 1250
- Notification No. FEMA. 326/2014-RB dated 12-11-14, 924
- Notification No. FEMA. 327/2014-RB dated 24-11-14, 1070
- Notification No. FEMA. 324/2014-RB dated 31-11-14, 922

- Notification No. FEMA. 328/2014-RB dated 03-12-14, 1252
- Notification No. FEMA.329/RB-2014 dated 08-12-14, 1251
- Notification No. FEMA.330/RB-2014 dated 15-12-14, 1251
- Notification No. FEMA.331/RB-2014 dated 16-12-14, 1252
- Notification No. FEMA 334/2015-RB dated 09-01-15, 1253
- Circular No. 21/2014 [NO.05/01/2014-CSR], dated 18-06-14, 267
- Circular No. 22/2014 [NO.1/34/2013-CL-V[PART-I]], dated 25-06-14, 266
- Circular No. 23/2014 [F.NO.1/13/2013-CL-V], dated 25-06-14, 266
- Circular No. 25/2014 [No.1/22/13-CI-V], dated 26-06-14, 267
- Circular No. 30/2014 dated 17-07-14, 328
- Circular No. 32/2014 dated 23-07-14, 328
- Circular No. 33/2014 dated 31-07-14, 328
- Circular No. 34/2014 dated 12-08-14, 329
- Circular No. 35/2014 dated 27-08-14, 475
- Circular No. 38/2014 dated 14-10-14, 628
- Circular No. 39/2014 dated 14-10-14, 628
- Circular No. 40/2014 dated 15-10-14, 629
- Circular No. 41/2014 dated 15-10-14, 629
- Circular No. 42/2014 dated 12-11-14, 774
- Circular No. 43/2014 dated 13-11-14, 774
- Circular No. 44/2014 dated 14-11-14, 774
- Circular No. 02/2015 dated 11-02-15, 1388
- Circular No. 04/2015 dated 10-03-15, 1388
- Circular No. 05/2015 dated 30-03-15, 1533
- Circular No. 06/2015 dated 09-04-15, 1533
- Circular No. 07/2015 dated 10-04-15, 1533
- Notification No. So 1459(E) [F.No.1/8/2013-CL-V], dated 06-06-14, 49
- Notification No. GSR 390(E) [F.No.1/11/2013-CL-V], dated 09-06-14, 49
- Notification No. GSR 397(E) [F.No.1/31/2013-CL-V], dated 12-06-14, 48
- Notification [F.No.1/32/2013-CL-V.PT.], dated 12-06-14, 48
- Notification No S.O.(E) dated 25-07-14, 328
- Notification G.S.R. 568(E) dated 06-08-14, 329
- Notification GSR 590(E) dated 14-08-14, 475
- Notification SO 237(E) dated 29-08-14, 475
- Notification No. GSR (E) dated 12-09-14, 474
- Notification No. GSR-E dated 18-09-14, 628
- Notification No S.O.2425 (E) dated 18-09-14, 629
- Notification No GSR-E dated 14-10-14, 628
- Notification No GSR-E dated 24-10-14, 774
- Notification No GSR-E dated 31-12-14, 1076
- Notification No GSR-E dated 16-01-15, 1076, 1256
- Notifications No. GSR(E) dated 19-01-15, 1256
- Notification No. GSR(E) dated 16-02-15, 1388
- Notification No. GSR(E) dated 24-02-15, 1388
- Notification No. GSR (E) dated 31-03-15, 1533

Press Release/Note

- Press Note No. 2 (2014 Series) issued by DIPP dated 04-02-14, 46
- Press Note No. 4 (2014 Series) issued by DIPP dated 27-06-14, 266
- Press Information Bureau, Government of India, New Delhi dated 31-07-14, 326
- DIPP Press Note No. 7 (2014 Series), 625
- DIPP Press Note No. 8 (2014 Series) dated 27-08-14, 626
- Sixth Bi-Monthly Monetary Policy Statement 2014-15 dated 03-02-15, 1255
- DIPP Press Note No. 3 dated 02-03-15, 1528
- DIPP press Note No. 4 (2015 series) dated 24-04-15, 1667

Foreign Direct Investments (FDI)

- Amendment in FDI Policy on the 'Construction Development Sector', 770
- DIPP Press Note - Review of FDI Policy on the Construction Development Sector, 924
- Policy Circular 2015, 1668

MCA

Circulars

- Circular No. 12/2014 [F.No.1/12/2013 CL-V] dated 22-05-14, 48
- Circular No. 15/2014 [F.No.5/6/2014-CL-I], dated 09-06-14, 48
- Circular No. 20/2014 [NO.1/34/2013-CL-V], dated 17-06-14, 266

Notifications

- Notification [F.No.1/6/2014-CL.V], dated 21-05-14, 48
- Notification No. SO 1354(E) [F.No.1/6/2014-CL-V], dated 21-05-14, 49

Order

- Order No. S.O.(E) dated 10-04-15, 1532

RBI

Circulars

- Circular DNBS.CC.PD.NO. 377/03.10.01/2013-14, 50
- Circular DNBS (PD) CC.NO.376/03.10.001/2013-14, dated 26-05-14, 50

Index

- Circular DBOD. NO.BP. BC.121/21.04.018/2013-14 dated 18-06-14, 268
- Circular DBOD.NO. DEAF CELL.BC. 126 /30.01.002/2013-14, dated 26-06-14, 268
- Circular DNBS (PD) CC. No. 41/SCRC/26.03.001/2014-2015 dated 05-08-14, 330
- Circular DNBS (PD) CC. No.20/MGC/03.011.001/2014-15 dated 08-08-14, 330
- Circular DNBS.CC.PD. No.45/03.10.01/2014-15 dated 12-08-14, 330
- Circular DNBS. CC.PD. No.406/03.10.01/2014-15 dated 12-08-14, 330
- Circular DBOD. No. BP. BC.33/21.04.048/2014-15 dated 14-08-14, 330
- Circular DBOD.No. LEG. BC. 36/09.07.005/2014-15 dated 01-09-14, 476
- Circular DBOD. APPT.BC.No. 40 /29.39.001/2014-15 dated 09-09-14, 476
- Circular DNBS.CC.PD.No.45/03.10.01/2014-15 dated 01-09-14, 476
- Circular No. DNBR (PD) CC. No. 002/03.10.001/2014-15 dated 10-11-14, 775
- Circular IDMD.PDRD.No.7/03.64.00/2014-15 dated 15-12-14, 928
- Circular FMRD.FMID.01/14.01.02/2014-15 dated 19-12-14, 929
- Circular No. FMRD.FMID.01/14.01.02/2014-15 dated 19-12-14, 1077
- Circular No. DBR. Dir. BC.No.63/13.03.00/2014-15 dated 19-01-15, 1077
- Circular No. DNBR.CO.PD. No.011/03.10.01/2014-15 dated 16-01-15, 1077
- Circular DBR.Dir.BC.No.63/13.03.00/2014-15 dated 19-01-15, 1257
- Circular No. FSD.BC.48/05.04.02/2014-15 dated 21-01-15, 1257

Notifications

- Notification No. RBI/2014-15/243 dated 25-09-14, 630
- Notification No. RBI/2014-15/251 dated 30—09-14, 630

SEBI

Circulars

- Circular No. MRD/DP/15/2014, dated 15-05-14, 49
- Circular No. IMD/DF/10/2014, dated 22-05-14, 50
- Circular No. IMD/DF/15/2014, dated 20-06-14, 268
- Circular No. MIRSD/2/2014, dated 30-06-14, 268
- Master Circular CIR/MD/DF/18/2014 dated 01-10-14, 630
- Circular No. LAD-NRO/GN/2014-15/16/1729 dated 28-10-14, 775
- Circular No. CIR/MRD/DP/6/2015 dated 07-05-15, 1672
- Circular No. CIR/ISD/01/2015 dated 11-05-15, 1672

Notifications

- Notification No. LAD-NRO/GN/2014-15/06/1372 dated 25-08-14, 476
- Notification No. CIR/CFD/POLICY CELL/7/2014 dated 15-09-14, 476
- Notification GSR 819(E) dated 18-11-14, 928
- Notification No. LAD-NRO/GN/2014-15/21/85 dated 15-01-15, 1077, 1257
- Notification No. SEBI-NRO/OIAE/GN/2015-16/003 dated 05-05-15, 1672

Classifieds, 131, 287, 439, 576, 731, 879, 1028, 1335, 1466, 1616, 1774

Cloud Computing

- See under heading 'Article'/'Information Technology'

Code of Criminal Procedure (CrPC)

- See under heading 'Legal Decisions'

Companies Act, 1956

- See under heading 'Circulars/Notifications'
- See also under heading 'Legal Decisions'

Companies Act, 2013

- See under heading 'Article'/'Corporate and Allied Laws', 'Accounting' and 'Auditing'
- See also under heading 'Circulars/Notifications', 'Legal Decisions'

Competition Act, 2002

- See under heading 'Legal Decisions'

Constitution of India

- See under heading 'Legal Decisions'

Contempt of Courts Act, 1971

- See under heading 'Legal Decisions'

Corporate and Allied Laws

- See under heading 'Article'

Corporate Governance

- See under heading 'Article'

Corporate Social Responsibility

- See under heading 'Article'/'Corporate Governance'

Council Photograph

- 22nd Council Photograph, 1196

Crosswords

- See under heading "Back Page"

Customs Act

- See under heading 'Circulars/Notifications'
- See also under heading 'Legal Decisions'

Customs Valuation (Determination of the Price of Imported Goods) Rules, 2007

- See under heading 'Legal Decisions'

Direct Tax

- See under the heading 'Article'/ 'Union Budget 14-15'
- See under heading 'Circulars/ Notifications'
- See also under heading 'Legal Decisions'

Down Memory Lane

- See under heading 'Article'

Due Diligence

- See under heading 'Article'/ 'Auditing'

Editorial

- 65 Glorious Years of the ICAI, 3
- Progressive Budget for a Vibrant India, 143
- Tax Audit— A National Duty of CAs, 299
- Making of a Global CA—The Way Forward, 447
- Technology and Chartered Accountants Today, 595
- IFRS Convergence and ICAI, 743
- ICAI—Partnering in Shaping a Resurgent India, 891
- ICAI Marches Further Ahead in 2014-15, 1039
- Bank Audits and Chartered Accountants, 1187
- Budget 2015-16 and the Challenges Ahead, 1343
- Forward March of Economy Despite Hurdles, 1483
- Parliament Paves Way for Ease of Doing Business, 1631

Employees' State Insurance Act, 1948

- See under heading 'Legal Decisions'

Environment

- See under heading 'Article'

Events, 132, 289, 440, 577, 732, 790, 880, 1029, 1176, 1468, 1618, 1677, 1776

FEMA

- See under heading 'Circulars/ Notifications'

Finance Act, 1994

- See under heading 'Circulars/ Notifications'
- See also under heading 'Legal Decisions'

Financial Reporting

- See under heading 'Article'/ 'Accountancy in Future Perspectives'

Foreign Direct Investments (FDI)

- See under heading 'Circulars/ Notifications'

Forensic Accounting

- See under heading 'Article'/ 'Accounting'

Fraud Reporting

- See under heading 'Article'/ 'Auditing'

From the President, 6, 146, 302, 450, 598, 746, 894, 1042, 1192, 1348, 1486

FRRB Update

- See under heading 'Article'

GST

- See under heading 'Circulars/ Notifications'

General

- See under heading 'Article'

ICAI Achievements

- See under 'Significant Achievements'

ICAI Committee List

- Compositions of Committees Year 2015-16, 1316

ICAI News

- Professional Social Responsibility, 21
- ICAI Global Career E-kits, 59, 1162
- ICAI Women Portal 64,
- E-Learning for CA Course, 106
- E-Learning, 116, 273, 572

- Campus Placement Programme 119, 274, 432, 571, 1617, 1174
- Appointment of Auditor of Government/Deemed Government Company, 124
- Invitation for Authoring Publications, 124
- ICAI Convocation 2014, 125, 252, 285
- 8th ICAI Awards 2014, 126, 431, 574, 651
- Resource Persons for the Training Programme for Concurrent Audit of Banks, 127
- Invitation for software development, 127, 421
- Invitation for developing Study Materials, 129
- Invitation for Articles, 129, 279, 726, 1022, 1172, 1330
- Online Articles Placement Portal, 130, 575, 1463
- Global Knowledge Gateway of IFAC - A Useful Resource for SMPs, 130
- E-Learning on Central Sales tax, Service Tax & Customs Duty, 254, 435, 1023
- Examination: Result Common Proficiency Test (CPT) June 2014, 270
- Certificate Course on Concurrent Audit of Banks, 271, 417, 569, 729, 1019, 1167
- ICAI Awards for Excellence in Financial Reporting 2013, 272, 423, 1326
- Exposure Draft: For Comments, 275
- New Publications, 276, 389, 1463, 727, 1024, 1462
- Examinations: December 2014: CPT, 276
- ICAI embraces Social Media!, 280
- Examinations: December 2014: IPC/FINAL/MAC/IRM/ITL& WTO, 281
- Applicability of SA, 700, 284
- ICAI Cloud Campus, 286, 436, 491, 1170
- ICAI Digital Library, 288
- Non-Receipt of Journal, 291, 553,

Index

- 819, 980, 434, 704, 1531, 1334, 1466, 1724
- New Branches of CICASA: Bharatpur & Aligarh, 403
- Notifications: CA (Amendments) Regulations, 2014, 412
- Certificate Course on Master in Business Finance, 416, 570, 725
- Recruitment for Technical Directorate of ICAI, 416
- Final Examination May/June, 2014: Toppers, 418
- Invitation for Authoring Publications, 419
- Invitation for Resource Persons for Workshop, 420
- Launch of the Revised ISA Course 2.0, 422
- Revised Minimum Recommended Scale of Fees, 424
- Overseas Members/Subscribers of Journal, 430
- 9th ICAI Awards 2015, 1499, 1659
- Empanelment as a Technical Reviewer with QRB, 433
- Anti-Plagiarism Policy, 437
- Digital Library & ICAI Publications Online Store, 438
- CA (Amendment) Regulations, 2014, 567
- Important Announcement regarding ISA Course, 568
- Research Scholars under Flexi-Working Arrangement, 570
- Examinations: IPC: May/June 2014, 573
- Exposure Draft of ASLB 19: For Comments, 575
- Get Your Copy of Journal at Your Residential Address, 430 580, 652, 843, 968, 1168, 1703
- ICAI-LIC Group Term Insurance Scheme, 646
- Residential Programme on Professional Skills Development, 726
- Discounted subscription rate of Ace TP, 727
- Arrangement of Accounting Software, 728, 871, 1008
- Microsoft Office 365 Software License, 730, 874, 1018
- Certificate Course on Wealth Management and Financial Planning, 772, 946
- ICAI Job Portal, 788, 948, 1475, 1610
- EOI from POUs to host Programme, 790
- Examination Notification: ISA Assessment Test, 868
- Examination Notification, 869
- Raising of Number of Partners in CA Firm, 869
- Contribution to CABF, 870, 1021
- EOI from Software Development Companies, 871
- Quick Heal Security for Android Mobile, 630, 873, 1010
- EOI as Resource Person for Certificate Course on WM&FP, 875, 1008, 1012
- New Branches of Students' Association, 877
- ICAI-CMII Corporate Forum, 878, 1027
- ICAI Technology Initiatives, 640, 939, 1164
- Preference of Soft Copy over Hard Copy of Journal, 1016
- Launch of 100 Hours Advanced ITT course, 1018
- Online Registration Portal for GMCS, ITT and Orientation Programme, 1014
- Empanelment of Chartered Accountant firms/LLPs for the year 2015-16, 1020, 1168
- ICAI Convocation-2014(II Round), 725, 1020, 1172
- Grant of Fellow membership on the basis of service, 1022
- World CA Women Summit - Dubai 1025
- Certificate Course on MBF, 1026
- Re-registration for MBF Course, 1028
- Swachh Bharat Abhiyaan, 1083
- Examination: CPT - June 2015, 1084
- Examinations: Intermediate (IPC)/ Final/IRM - May 2015, 1086
- Result: CPT-December 2014, 1157
- Results: Chartered Accountants Final Examination - November 2014, 1158
- Recognition of seniority of a CA firm on its conversion to LLP, 1160
- Flexi Working Portal for Woman Members, 1166
- Consultants Required to Work for ICAI ARF Projects, 1167
- Result: IPC - November 2014, 1323
- Amendments in the Chartered Accountants' Regulations, 1998, 1324
- New Branch of CICASA: Ujjain, 1328
- Revised Rate of Stipend for Articled Assistants, 1328
- Commencement of Certificate Course on Forex and Treasury Management, 1330
- Use of Designation(s) other than Chartered Accountant, 1331
- Amnesty Scheme: Restoration of Membership, 1332, 1464
- Launch of 100 Hours Advanced ITT Course, 1334
- Extension of date to complete GMCS-I Course by the students registered for articleship training on or after 1st May, 2012, 1464
- Invitation for Expression of Interest from POUs i.e. Branches & Regional Councils to host the Career Counselling Programmes in the Year 2015-16, 1467, 1614
- Invitation for empanelment as Resource Persons for the programmes to be organised by the Career Counselling Committee in the Year 2015-16, 1467, 1615
- International Conference on Accountancy Profession, 7th–9th August, 2015 at Brilliant Convention Centre, Indore, 1611
- Invitation for the Articles: Committee on Management Accounting, 1612
- Invitation for Articles: WMEC, 1772

- Notification: Setting up of Kalaburgi (Gulbarga District) Branch of SIRC, 1612
 - Notification: Setting up of Haldwani Branch of CIRC, 1612
 - Notification: Setting up of Haridwar Branch of CIRC, 1613
 - Invitation for Research Proposals, 1613
 - Complete Advanced ITT Course well in time to appear for November, 2015, Final Exam, 1614
 - Auditor's Report on Consolidated Financial Statements under The Companies Act, 2013, 1768
 - Convocation-2015 (1st Round), 1768
 - ICAI Enters into Arrangement with BNA Bloomberg, 1769
 - Guidance Note on Reporting under Section 143(3)(f) and (h) of the Companies Act, 2013, 1769
 - Examination Notification: Information Systems Audit (ISA) Course Information Systems Audit (ISA) Course: Eligibility Test, 580
 - Assessment Test GN(A) 33 (Issued 2015) Guidance Note on Accounting for Derivative Contracts, 1771
 - GN(A) 34 Guidance Note on Accounting for Expenditure on Corporate Social Responsibility Activities (Issued May 15, 2015), 1771
 - Invitation for Expression of Interest from Branches & Regional Councils to host the Women Empowerment Programmes in the year 2015-16, 1772
 - Postponement of Chartered Accountants Examinations Scheduled to be Held from 25th May – 9th June, 2015 at Kathmandu (Nepal), 1773
 - Portal for Women Members <http://womenportal.icai.org>, 1773
 - Initiatives of the Committee for Capacity Building of Members in Practice, 1775
- IFAC Board Member**
- ICAI President Elected as IFAC Board Member, 750
- IFRS Convergence**
- See under heading 'Article'
See also under heading 'Article'/'Accounting'
- Index**
- Index of Volume 62 [July 2013 to June 2014] of *The Chartered Accountant*, October 2014: I to XVI
- Ind AS**
- See under the heading 'Article'/'Accounting' and 'IFRS Convergence'
- In Quotes**
- What the Leaders said about ICAI and Accountancy Profession in India in 2013-14, 117
- Income Tax Act**
- See under heading 'Circulars/ Notifications'
 - See also under heading 'Legal Decisions'
- Income Tax Rules, 1962**
- See under heading 'Legal Decisions'
- Indirect Tax**
- See under heading 'Circulars/ Notifications'
 - See also under heading 'Legal Decisions'
- Information Technology**
- See under heading 'Article'
 - See also under heading 'CAs & Technology'
- Information Technology Act, 2000**
- See under heading 'Legal Decisions'
- Inspiration**
- See under heading 'Article'/'Stories to Inspire'
- Interest Tax Act, 1974**
- See under heading 'Legal Decisions'
- Internal Audit**
- See under heading 'Article'/'Auditing'
- International Conference**
- Accountancy Profession: Building Global Competitiveness, Accelerating Growth, January, 2015 at Bangalore, at Bangalore Palace, Bengaluru, 602, 751, 898
- International Taxation**
- See under heading 'Article'
- International Update, 583, 1030, 1459**
- Karnataka Sales Tax Act, 1957**
- See under heading 'Legal Decisions'
- Know Your Ethics, 37, 316, 462, 610, 760, 908, 1056, 1240, 1360, 1498, 1648**
- Know Your Institute**
- See under heading 'Article'/'Down Memory Lane' and 'Special Feature'
- Know Your Leaders**
- Development Agenda of our New Prime Minister, Shri Narendra Modi, 10
 - Shri Arun Jaitley, Union Minister of Finance, Corporate Affairs and Defence, 12
 - Smt. Nirmala Sitharaman, Minister of State, Finance and Corporate Affairs, 12
 - CA. Piyush Goyal, Minister of State (Independent Charge) Power and Coal, 13

Index

Leaderspeak

See under heading 'Article'

Legal Decisions³

Direct Taxes

Income Tax Act, 1961

- Section 9, 52 (BOM), 331(BOM), 334(AAR), 930(DEL), 1258(SC), 1472(MUM), 1547(MUM)
- Section 10(23C), 331 (KAR), 1536(SC), 1538 (BOM)
- Section 14A, 1391(DEL), 1538(DEL)
- Section 17, 782 (AAR)
- Section 21, 932(KAR)
- Section 24, 1675 (TN)
- Section 28(i), 932(KAR)
- Section 32, 477(KAR), 776(BOM), 777(KAR)
- Section 36(1)(iii), 1534(SC)
- Section 37, 478(KAR), 779(GUJ)
- Sec 40(a)(ia), 1676
- Sections 48, 482(AAR)
- Section 54F, 333(KAR)
- Section 56, 932(KAR)
- Section 72, 479(SC)
- Section 72A, 479 (SC)
- Section 80HHC, 1673(MAD)
- Section 80-IB, 480(GUJ), 631(BOM)
- Section 80P, 1392(BOM)
- Section 92C, 1470(DEL), 1549 (DEL)
- Section 94A, 1258(UTT)
- Section 112, 482(AAR)
- Section 113, 779(SC)
- Section 115JB, 1394(DEL)
- Section 131, 483(CAL)
- Section 132, 483(CAL)
- Section 143(1A), 1537(DEL)
- Section 148, 1393(RAJ)
- Section 151, 1393(RAJ)
- Section 164, 1258(GUJ)
- Section 192, 782(AAR)
- Section 195, 52 (BOM), 482(AAR)
- Section 198, 1534(AP)
- Section 205, 484(GUJ)
- Section 206AA, 1546(PUNE)
- Section 220, 1390(BOM)
- Section 221, 484(GUJ)
- Section 234B, 487(P&H)
- Section 234E, 1389(BOM)
- Section 244A, 1396(DEL)

- Section 245C, 485(DEL)
- Section 245D, 485(DEL)
- Section 260A, 480(GUJ), 1392 (BOM)
- Section 264, 1677
- Section 271(1)(c), 333(KAR)
- Section 271AAA, 487(P&H)
- Section 292B, 1393(RAJ)

Income Tax Rules, 1962

- Rule 8D, 1391(DEL), 1538(DEL)

Interest Tax Act, 1974

- Section 2(7), 783 (MAD)
- Section 4, 783 (MAD)

Indirect Taxes

Central Excise Act, 1944

- Section 11B, 1539 (KAR)

Cenvat Credit Rules, 2004

- Rule 2(l), 1543 (MAD)
- Rule 5, 1541

Customs Act

- Section 14, 632(SC)
- Section 25, 1686
- Section 155, 335(CAL)

Customs Valuation (Determination of the Price of Imported Goods) Rules, 1988

- Rule 4, 632(SC)
- Rule 5, 632(SC)
- Rule 9(2), 1684

Finance Act, 1994

- Section 65(105)(k), 1473 (BOM)
- Section 65(105)(zzzn), 1678
- Section 67, 1542 (MUM)
- Section 72A, 1078 (DEL)
- Section 94, 1078 (DEL)

Karnataka Sales Tax Act, 1957

- Entry 25 of Schedule VI, 1260 (SC)

Service Tax Rules, 1994

- Rule 5A, 1078 (DEL)

Others

Accounting Standards

- AS 7, 1534 (DEL)

Arbitration and Conciliation Act, 1996

- Section 2(4), 634(DEL)
- Section 8, 634(DEL)
- Section 34, 784 (DEL)

Code of Criminal Procedure, 1973 (CrPC)

- Section 177, 488 (SC)
- Section 482, 1691
- Section 492, 786 (DEL)

Companies Act, 2013

- Section 40, 489 (SC)
- Section 58(2), 1473 (SC)
- Section 74, 933 (SC)

Companies Act, 1956

- Section 58A, 933 (SC)
- Section 73, 489 (SC)
- Section 110, 55(BOM)
- Section 205, 1689
- Section 391, 1079 (SC)
- Section 397, 336 (SC)
- Section 433, 1544 (BOM)
- Section 434, 1544 (BOM)

Competition Act, 2002

- Section 19, 636 (DEL)
- Section 26, 636 (DEL)

Constitution of India

- Article 14, 1389 (BOM)
- Article 226, 485(DEL), 1258(UTT), 1394(MAD)

Contempt of Courts Act, 1971

- Section 12, 933 (SC)

Employees' State Insurance Act, 1948

- Section 2(14), 1544 (SC)
- Section 53, 1544 (SC)

Information Technology Act, 2000

- Section 66A, 1545 (SC)

Limitation Act, 1963

- Section 5, 1392 (BOM)

Negotiable Instruments Act, 1881

- Section 138, 53(SC), 488 (SC), 1260(SC)

³ Entries in italics after each Section(s)/Rule(s)/Regulation(s) denotes Page No(s) and in bracket denote(s) Court(s).

- Section 139, 1691
- Section 140, 1691
- Section 141, 1260 (*SC*)
- Section 142, 488 (*SC*)

Rajasthan Co-operative Societies Act, 1965

- Section 16(8), 479 (*SC*)

Right to Information Act, 2005

- Section 18, 934 (*DEL*)

Securities Contracts (Regulation) Act, 1956

- Section 8, 936 (*SC*)
- Section 9, 634(*DEL*), 936 (*SC*)
- Section 10, 784 (*DEL*)

Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) Regulations, 2012

- Regulation 1, 338 (*ALL*)

Securitisation and Reconstruction of Financial Interest Act, 2002

- Section 17, 1545 (*SC*)
- Section 18, 1545 (*SC*)

Securities and Exchange Board of India Act, 1992

- Section 11, 60(*BOM*)
- Section 11B, 785 (*DEL*)
- Sections 15Y, 785 (*DEL*)
- Sections 20A, 785 (*DEL*)
- Sections 21, 785 (*DEL*)
- Section 26, 786 (*DEL*)

SEBI (Prohibition of Fraudulent and Unfair Trade Practice Relating to Securities Market) Regulations, 1995

- Regulation 6, 786 (*DEL*)
- Regulation 7, 786 (*DEL*)

SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 1997

- Regulation 20(8), 638 (*SC*)

Visveswaraiah Technological University Act, 1994

- Sections 3, 331 (*KAR*)
- Sections 13, 331 (*KAR*)

Workmen's Compensation Act, 1923

- Section 2(n), 1544 (*SC*)

Treaties/Agreements

India-Sri Lanka Tax Treaty

- Article 14, 334 (*AAR*)

Indo-UK DTAA

- Article 18, 52 (*BOM*)

Indo-Germany DTAA

- Article VIIIA, 1472

Legal Update

- Circulars and Notifications, 40, 255, 318, 466, 614, 764, 912, 1060, 1242, 1370, 1516, 1660
- Legal Decisions, 52, 331, 477, 631, 776, 930, 1078, 1258, 1388, 1534, 1673

Limitation Act, 1963

- See under heading 'Legal Decisions'

MCA

- See under heading 'Circulars/ Notifications'

Macro Economic View

- See under heading 'Article'

Messages

- See under heading 'Leaders Speak'

National Update, 581

Negotiable Instruments Act, 1881

- See under heading 'Legal Decisions'

New Government

- See under heading 'Article'

Opinion

- Accounting Treatment of Dividend Declared by Mutual Fund in Debt Fund Scheme under Dividend Re-Investment Plan, 65
- Accounting Treatment of Expenditure Incurred on Stamp Duty and Registration Fees for Increase in Authorised Capital, 249

- Accounting Treatment of Liquidated Damages on Unexecuted Portion of Contract, 344

- Accounting Treatment of Raw-materials Sent to Manufacturer by the Company for Getting Finished Product, 492

- Disclosure of the Revenue as per AS 9, 643

- Determination of Stage of Completion in Construction Contracts, 791

- Accounting Treatment of contribution to a Cluster Project, 940

- Applicability of Tax Rate in the Quarterly Financial Results, 1092

- Presentation of Write-Back of Provisions No Longer Required in the Statement of Profit And Loss, 1262

- Accounting treatment of exchange variation in respect of foreign operations of the company as per AS 11, 1364

- Accounting Treatment of Interest Earned on Surplus Equity Funds, 1500

- Accounting Treatment of Interest on Deposits made out of Equity Share Capital and Interest Free Subordinate Debt Funded by Government, 1652

Opportunities

- See under heading 'Article'

Our New President

- See under heading 'Profile'

Our New Vice President

- See under heading 'Profile'

Permanent Establishment

- See under heading 'Article'/ 'International Taxation'

- **Photographs, 24, 150, 308, 454, 603, 752, 900, 1048, 1198, 1352, 1640**

- 22nd Council Photograph, 1196

Index

Pre- Budget Memorandum

- Direct Taxes, 121
- Indirect Taxes, 122

Profession

- See under heading 'Article'/ 'Accountancy in Future Perspective', 'CA Education', 'Opportunities', 'Special Feature' and 'Young Members Empowerment'.

Professional Tax

- See under heading 'Circulars/ Notifications'

Profile

- Our New President, 1190
- Our New Vice President, 1191

RBI

- See under heading 'Circulars/ Notifications'

Rajasthan Co-operative Societies Act, 1965

- See under heading 'Legal Decisions'

Revenue Recognition

- See under heading 'Article'/ 'Accounting'.

Readers Write, 306

Report

- ICAI Celebrates 65 Years of Professional Excellence on 1st July, 2014, 157
- Professional Success and Glory Mark ICAI's 65th Annual Function, 1212
- ICAI 2015 International Conference, 29-31 January 2015, Bengaluru, 1222

Right to Information Act, 2005

- See under heading 'Legal Decisions'

Secondment of Employees

- See under heading 'Article'/ 'Taxation' and 'International Taxation'

Securities Contracts (Regulation) Act, 1956

- See under heading 'Legal Decisions'

Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) Regulations, 2012

- See under heading 'Legal Decisions'

Securitisation and Reconstruction of Financial Interest Act, 2002

- See under heading 'Legal Decisions'

SEBI Act, 1992

- See under heading 'Circulars/ Notifications'
- See also under heading 'Legal Decisions'

SEBI (Prohibition of Fraudulent and Unfair Trade practices Relating to Securities Market) Regulations, 1995

- See under heading 'Legal Decisions'

SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 1997

- See under heading 'Legal Decisions'

Service Tax

- See under heading 'Circulars/ Notifications'
- See also under heading 'Legal Decisions'

Significant Achievements

- ICAI Surges Ahead with Action Plan 2014-15, 31
- ICAI Conquers New Frontiers in 2014-15, 1096

Social Audit

- See under heading 'Article'

Social Responsibility

- See under heading 'Article'/ 'Corporate Social Responsibility'

Special Feature

- See under heading 'Article'

Stories to Inspire

- See under heading 'Article'

Sustainability

- See under heading 'Article'/ 'Corporate Governance', 'Social Audit'.

Tax Audit

- See under heading 'Article'

Taxation

- See under heading 'Article'

Trade

- See under heading 'Article'

Transfer Pricing

- See under heading 'Article'/ 'International Taxation'

Treaties/Agreements

- See under heading 'Legal Decisions'

Union Budget

- See under heading 'Article'

Value Added Tax

- See under heading 'Circulars/ Notifications'

Visweswaraiiah Technological University Act, 1994

- See under heading 'Legal Decisions'

Women in Profession

- See under heading 'Article'/ 'General'

Workmen's Compensation Act, 1923

- See under heading 'Legal Decisions'

Young Members Empowerment

- See under heading 'Article'