



The Jamnagar Branch of Western India Regional Council of The Institute of Chartered Accountants of India



E- Newsletter for the month of February, 2023



Managing Committee	
CA. Deepa Goswami	Chairperson
CA. Pratik Chandra	Vice Chairperson
CA. Pritesh Mehta	Secretary
CA. Mohemmedshafi Qureshi	Treasurer
CA. Hardipsinh Jadeja	WICASA Jamnagar Chairperson
CA. Jaydeep Raymangiya	Member
CA. Ankit Rathi	Branch Nominee
Newsletter Committee	
CA. Deepa Goswami	CA Bhavin Patalia
CA. Bharat Bhatt	CA. Ketan Malde
CA. Kaushikgiri Gosvami	CA. Vishal Sakaria
CA. Ravindrakumar Virada	CA. Bhavesh Mehta
CA. Jaydeep Raymangiya	

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1. Chairperson's Communiqué



My Dear Professional Colleagues,

**”उद्यमेन हि सिध्यन्ति कार्याणि न मनोरथैः।
न हि सुप्तस्य सिंहस्य प्रविशन्ति मुखे मृगाः।“**

Any work is accomplished by hard work, not just by thinking. In the same way, as the deer does not enter the mouth of the sleeping lion.

As it is said in above shlok, Jamnagar branch completed year 2022-23. As a chairperson of Jamnagar branch this is my last message for the newsletter and as committee members we try our best to take the branch at newer heights and we did it. This is the time to summaries our whole year activities of our branch. We did our best to make our branch vibrant and with god's grace it is done and one more historical event occurred in this year is Jamnagar branch has got its own land for new premises.

NOTEWORTHY ACTIVITIES UNDERTAKEN BY

THE JAMNAGAR BRANCH OF WIRC OF ICAI

Total 166 Hrs. CPE Programs during the Year

It is our immense pleasure to inform you that the Jamnagar Branch of WIRC of ICAI has conducted more than 166 CPE Hours making phenomenal number of 186 programs during the year. This is 1st ever time in the Jamnagar branch history that it has conducted these many programs during the calendar.

Following is an overview of the events organized during the calendar year 2022-23

MEMBERS

1. Bhoomi Poojan of newly purchase land for “ICAI Bhawan”

This year has been very much special for Jamnagar Branch as we got approval for purchase of land to construct our own “ICAI Bhawan” for the benefits of various stakeholders of ICAI. This has been the dream come true when the Bhoomi Poojan was done with the holy hands of Hon. President CA Dr. Debashis Mitra and Hon. Vice President CA. Aniket Sunil Talati on 29th November, 2022 in presence of Hon. CCM CA Vishal Doshi, CA Rajkumar Adukia, CA Umesh Sharma, CA Purushottamlal Khandelwal, CA Piyush Chhajed and Hon. RCM CA Vikas Jain.

2. Seminars conducted under Central Committee

a. Two Days National Conference under Direct Tax Committee of ICAI.

- The National Conference was inaugurated by Hon. Vice President CA. Aniket Talati in the presence of Hon. CCM Purushottamlal Khandelwal and Hon. RCM CA Hitesh Pomal and CA Vikas Jain.
- 401 Delegates had taken the benefit of this National Conference.
- The National Conference was hosted by Jamnagar Branch after almost 10 years.

b. Two Days Conference on Capital Market under Committee on Financial Markets and Investor Protection.

- It was a marathon on investing which included almost major aspects providing basic knowledge on various investment methods.
- It was the first time in the history of Jamnagar Branch.
- It was an effort to give knowledge and create opportunities on emerging area.

c. One Day Conference on GST under GST & Indirect Taxes Committee.

- The conference hosted by Jamnagar Branch covered the recent changes relating the returns and Audit.

d. One Day Conference on Indirect Tax Litigation under Committee on Members in Practice.

- Topics covered were detailed and planned to guide and teach the young members from beginning till closure of litigation by eminent faculties.

e. One Day Conference on Accounting Standards, Standards of Auditing and Code of Ethics under Committee for Members in Industry & Business.

- It was arranged to increase the footsteps of members working in Industry at the branch.
- Topics selected were based on various perspectives which can be helpful to the members in Industry in their routine professional life.

f. One Half Day Seminar and One Virtual Seminar under Auditing and Assurance Standard Board Committee.

- Session in One Half Day Seminar on Recent Amendments to Schedule III & CARO, 2020 was delivered by Hon. CCM CA Vishal Doshi.

g. Virtual Seminar on Ind. AS under Accounting Standard Board Committee.**h. Half Day Seminar on Women Empowerment under Women Members Empowerment Committee.**

- Chief Guest of the seminar was Hon. Mayor Shri Binaben Kothari of Jamnagar Municipal Corporation.
- The Conference was attended by 49 Women Delegates.
- Honoring of Senior CA Female Members of Jamnagar Branch

3. Seminars conducted under WIRC of ICAI**a. One Day Conference on burning topics in recent times in Direct and Indirect Tax.**

- Inauguration of the Seminar was virtually done by Hon. WIRC of ICAI Chairman CA. Murtuza Kachwala and Hon. Secretary of WIRC of ICAI CA Shweta Jain.
- The Conference was attended by 72 Delegates.

b. One Day Conference on Direct Tax Litigation.

- Inauguration of the Seminar was virtually done by Hon. WIRC Chairman CA. Murtuza Kachwala.
- The Conference was attended by 58 Delegates.

4. Activities scheduled during the visit of WIRC of ICAI

- Felicitations of Team WIRC.
- Felicitations of Newly Qualified Chartered Accountants.
- Awarding Medals to the top performers of Health Awareness & Fitness Challenge.
- Interaction with Past Chairmen and Members of Jamnagar Branch of ICAI.
- Interaction with Students of Jamnagar Branch of ICAI.
- Interaction with Chartered Accountants employed at Nayara Energy Ltd.
- Visit at Holy Place of Dwarkadhish and Nageshwar Temple

5. Unique activities relating to Corporate Social Responsibility / Public Awareness Programs and Brand Building**a. Harmony League Cricket Tournament.**

- Tournament was organized between CGST, SGST, Income Tax Department, Jamnagar Municipal Corporation, Bar Council Association, Information Technology Association, Indian Medical Association and Press Media Association to spread harmony and message on Digital Awareness.
- Chief Guest of the Tournament was Hon. MLA Shri Dharmendrasinh Jadeja and JMC Commissioner Hon. IAS Vijay Kharadi.

b. Health Awareness & Fitness Challenge.

- On a Monthly Basis, Various Challenges on Cycling, Running, Walking and Other Fitness Areas were organized for the Members, Students and their Family Members.

c. Cyclofun

- Cyclofun was organized for Members, Students and their Family Members to spread message on "Save Environment".

d. Blood Donation Camps

- Blood Donation camps were organized for public at large during the year. Chief Guest for the programs was Agriculture Minister of Gujarat State Shri Raghavji Patel was invited and Industrialist and President of Jamnagar Chamber of Commerce Shri Bipendrasinh Jadeja were present in blood donation camp.

e. Tie-up with HRIM hospital and Life Plus Medical Store

- Tie - up was done for the benefits of Members, Students, Branch Employees and their family members to get health treatment on Priority Basis and medicines on discounted basis.

f. Career Counseling Programs were conducted for under privilege class students of Government Schools.**g. Live Viewing of Union Budget - 2022****h. Celebration of Yoga Day, 2022****i. Celebration of Republic Day, 2022 and Independence Day, 2022.****j. Karaoke Program was organized twice during the year for Members and their family members.****k. Antakshri Program for Members, Students and their Family Members.****6. Re-starting the E-newsletter for members on monthly basis.****7. CA Day Celebrations**

CA Day was celebrated in the presence of Honourable Mayor of the Jamnagar City wherein:

- Swachh Bharat Abhiyan
- Indoor and Outdoor Sport Competitions for Members
- Health Checkup Camp for Members
- Karaoke Competition for members.

8. Various Unique Seminars organized during the year.

- MSME program with DIC, Jamnagar
- Program with GST department for resolution of issues faced by members and public.

9. Unique Program

- Residential refresher course at Sasan gir after 10 years
- 8 Hours refresher course on Information Technology
- 16 Hours refresher course on Direct Taxes
- Post Budget Analysis Program Jointly Organized by Jamnagar Branch of WIRC of ICAI, The Jamnagar Chamber of Commerce & Industry, The Jamnagar Tax Consultants' Association - Jamnagar, The Commercial Tax Practitioners' Association - Jamnagar
- Financial literacy drive is celebrated in which many programs were organized to create awareness about financial system and investment
-

10. Joint Programs

- National Program with Rajkot Branch of WIRC of ICAI under Direct Taxes Committee of ICAI
- National Program with Vadodara Branch of WIRC of ICAI under Professional Development Committee of ICAI
- Two Days GST Conclave with Rajkot Branch of WIRC of ICAI under WIRC of ICAI
- ICAI Tax Conclave with Ahmedabad Branch of WIRC of ICAI at Pramukh Swami Nagar

STUDENTS**1. Educational Seminar**

- Jamnagar Branch has organized various seminars on various topics during the year.

2. Students Festival

Cultural Programme was organized on 3rd and 4th December 2022.

3. Library of the Jamnagar Branch of WIRC of ICAI remains open throughout the year for the students for reading purpose in addition to that it was open for extended hours, 3 months before each exam.**4. 2 Industrial Visits has been organized to 2 different Industries for students.****5. Mock Tests for IPCC and Final students.****6. Mock test for Foundation students.****7. Students Programmes**

- Student Elocution Competition
- Quiz Competition
- Best Presenter (PPT) Competition
- Essay Competition
- Drama by Students' Teams Competitions
- Chess Competition
- Debate Competition
- Extempore Competition
- Poetry Competition
- Sketching Competition
- Students PPT Competition
- GMCS Course
- Adv ITT Training
- ITT training
- OC Training

8. Students' Career Counseling.

- This year the branch has conducted record number of Career Counselling Program totalling to Eleven Program by visiting different schools.

9. Sports Program for Students

Jamnagar Branch had also organized sports program during July, 2022 on following sports:

- Badminton
- Chess
- Carom
- Table Tennis
- Tug of War
- Navkkakri
- Ishto

10. Unique Program

- Felicitated Mr. Anuj Hurkat who secured rank at all India level in Final May 2022 Examination
- Career Counseling Program for under privilege class students of Government Schools

Activities for the month January 2023

- We have organized RRC in this month it was unique experience as within nature we got opportunity to listen our learned speakers and it was very much interactive and we enjoyed a lot learning with jungle safari and many special program.
- This month CA results were also declared and we got opportunities to felicitate 26 newly qualified chartered accountants.
- We celebrate 26th January Republic Day in which more than 80 members and students were present. We were also invited by Income tax Department and we were also the part of celebration there.

On 1st February, 2023 Union Budget was published by our Hon. Finance Minister and Budget was satisfactory as this budget is for middle class and all are getting benefited from this budget .Income Tax Slab Limit has been increased. No tax up to income Rs. 7 lakhs under New Tax Regime. There are so many provisions for senior citizen, women, agriculture, poor people who get free food. In this budget weightage is given on MSME and start-up. There are so many provisions to increase our economy. So after such a long time this type of budget came.

Live streaming was conducted at branch premises. And Post budget analysis seminar is organized on 3rd February and session will be taken by our past president CA Sunil Talati sir. It is a great honour for us. On 4th February 2023, one more seminar is organized on post budget analysis jointly with chamber of commerce and different association.

In the last week of month new committee will established and change over ceremony will be organized. As this year we did our best next year will do our best and we will try our best to complete the construction of new building.

Now I will conclude my speech with famous quote of our Hon. Prime Minister Shri Narendra Modi and this is the secret of his leadership and success,

Unless and until you inspire the people, you will not get results. Imposition will never give you the results. Inspiration will always give you the results."

As a chairperson this is last message for the newsletter now it is time to say Good Bye to everyone. And Best wishes to new incoming chairman. Designation is changed but responsibilities towards the branch remain as committee members and then as member forever. My wholehearted support will always be there to serve our branch and our fraternity.

Bye.Bye.....

CA DEEPA GOSWAMI

Chairperson of Jamnagar branch 2022-23

Jamnagar Branch of WIRC of ICAI



2. Article - Updated Return - Section 139(8A)



Rational behind Introduction:

→ Section 139(4) facilitates filing of Belated Return & Section 139(5) facilitates filing of Revised Return before 3 months prior to the end of the relevant Asst. Year or before completion of Assessment, whichever is earlier.

→ This existing provision provides an additional time of approx. 5 months to an individual assessee, 2 months to a company/auditable case and 1 month to an assessee who enters into an international transaction or specified domestic transaction respectively, to file belated or revised return.

» This additional timeline for filing a revised/belated return may not be adequate when we factor in utilization of huge information and data available coupled with the “nudge approach” that motivates the taxpayer towards the desired objective of voluntary tax compliance, starting with filing of correct tax returns.

- » The proposal for updated return over a period longer than that is provided in the existing provisions of the Income-tax Act would on one hand bring use of huge data with the IT Department to a logical conclusion resulting in additional revenue realization and on the other hand, it will facilitate ease of compliance to the taxpayer in a litigation free environment.

Who can file Updated Return and When can it be filed?

- Any Person, whether or not a Return has been filed u/s 139(1), 139(4) or 139(5)
- Within 24 months from the end of the relevant Asst. Year

Conditions for filing an Updated Return:

This Section shall not apply if the Updated Return:

- Is a return of a loss.
- Has the effect of decreasing the total tax liability determined in the Return furnished under Section 139(1) or Section 139(4) or Section 139(5).
- Results in Refund due on the basis of Return furnished under Section 139(1) or Section 139(4) or Section 139(5).
- Increases the Refund due on the basis of Return furnished under Section 139(1) or Section 139(4) or Section 139(5).

Restrictions on filing an Updated Return:

Updated Return cannot be filed in the following cases:

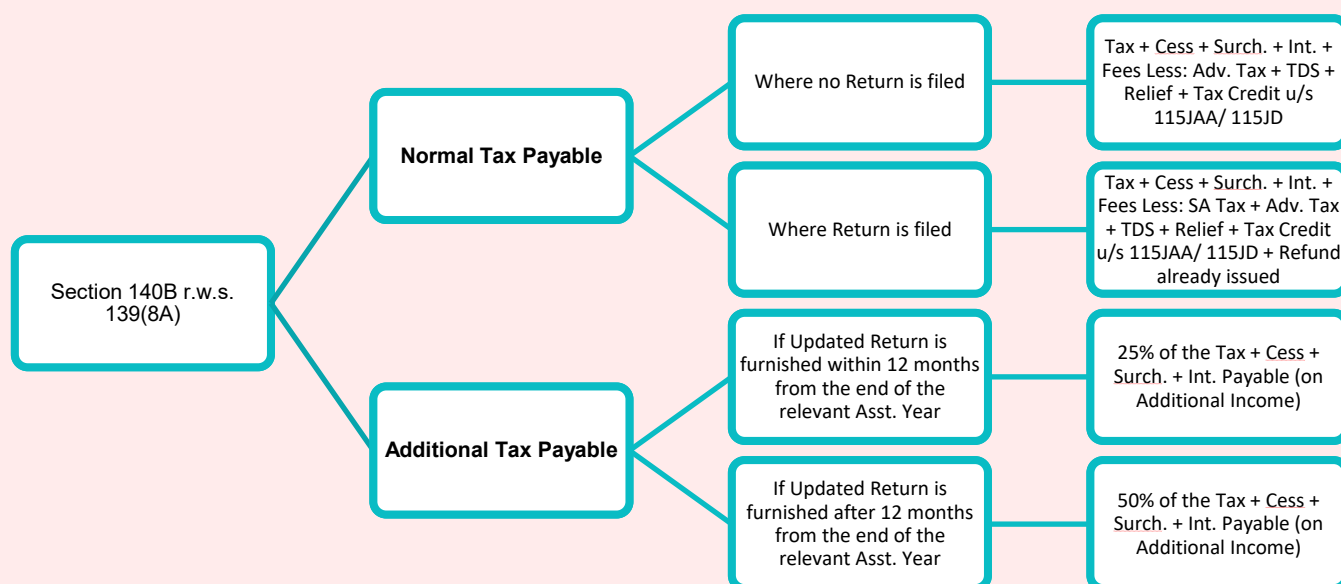
- Search (S.132) / Survey (S.133A):
 - » Search initiated u/s 132 or Survey conducted u/s 133A.
 - » Notice has been issued that any money, bullion, jewellery, books, documents, etc. seized or requisitioned u/s 132 or u/s 132A in the case of any other person belongs to or relates to such person.
- Updated Return:
 - » An Updated Return has already been furnished by him under this Sub-section.
- Proceedings (Pending or Completed):
 - » Any Proceeding for Assessment or Reassessment or Re-computation or Revision of Income under this Act is pending or is been completed.
- Information under other Acts:

- » The AO has information in his possession under the PMLA Act, Black Money Act, Benami Property Act or Smugglers & Foreign Exchange Manipulators (Forfeiture of Property) Act & the same has been communicated to the Assessee.
- Information u/s 90 and 90A:
 - » The AO has information in his possession under Section 90 and Section 90A & the same has been communicated to the Assessee.
- Prosecution Proceedings:
 - » Any Prosecution Proceedings under the Chapter XXII have been initiated for the relevant assessment year in respect of such person.

Loss Return:

- If any person has sustained a loss in any previous year and has furnished a return of loss within the time allowed under sub-section (1), he shall be allowed to furnish an updated return where such updated return is a return of income.
- Also that if the loss or any part thereof c/f under Chapter VI or unabsorbed depreciation c/f u/s section 32(2) or tax credit c/f under section 115JAA/JD is to be reduced for any subsequent previous year as a result of furnishing of return of income under this sub-section for a previous year, an updated return shall be furnished for each such subsequent previous year.

Tax Payable on Updated Return (Section 140B r.w.s. 139(8A)):



Practical Example:

Particulars (Individual, A.Y. 2021-22)	Original Return u/s 139(1)	Updated Return u/s 139(8A)
Net Total Income	6,00,000	9,00,000
Tax incl. Cess	33,800	96,200
Less: Advance Tax	10,000	10,000
Add: Interest u/s 234B / 234C	2,555	22,133
Normal Tax Payable	26,360	1,08,333
Less: Tax already paid	26,360	26,360
Balance Tax Payable	NIL	81,973
Add: Additional Tax @ 25% of the above	N.A.	20,493
Final Tax Payable	NIL	1,02,466

Defective Return - Section 139(8A) r.w.s. 139(9) and 140B:

- An Updated Return shall be regarded as Defective Return u/s 139(9) if the Return is not accompanied by the proof of Payment of Tax required u/s 140B.
- Currently, the Income Tax Portal is not accepting the Updated Return if the details of Tax Paid u/s 140B is not entered in the Return.

Time Limit for Various Years to file an Updated Return:

Asst. Year	Updated Return Time Limit	
	With 25% Additional Tax	With 50% Additional Tax
A.Y. 2019-2020	*	*
A.Y. 2020-2021	*	31/03/2023
A.Y. 2021-2022	31/03/2023	31/03/2024
A.Y. 2022-2023	31/03/2024	31/03/2025

* - Since New Provisions are applicable from 01/04/2022, hence updated return can never be filed

Contemplating Various Scenarios:**? Can Updated Returns replace Past Returns?**

Â Updated Return is an opportunity provided to the Assessee to declare any Income not offered by him while filing the Original/ Belated Return. Accordingly, any Updated Return filed by the Assessee would replace the Past Returns filed by the Assessee.

? Can Updated Return be filed Multiple Times?

Â Clause (a) under Third Proviso to Sub-Section 8A of Section 139 clearly specifies that no Updated Return can be filed by the Assessee where an Updated Return has been furnished by him under this Sub-Section.

Â Accordingly, one can file a Revised Updated Return after the Return already filed u/s 139(1), 139(4) or 139(5) **ONLY ONCE**.

? When to opt for Updated Return over Belated / Revised Return?

Â **Belated Return** can be filed u/s 139(4) when one misses the due date specified u/s 139(1) and can be filed before 3 months prior to the end of the relevant Asst. Year or before completion of Assessment, whichever is earlier.

Â **Revised Return** can be filed u/s 139(5) when one discovers any omission or any wrong statement filed in the Return filed u/s 139(1) or 139(4) and can be filed before 3 months prior to the end of the relevant Asst. Year or before completion of Assessment, whichever is earlier.

Â Updated Return can be filed u/s 139(8A) when:

- One misses the due date for filing Belated Return u/s 139(4) and there is Taxable Income on which Tax is Liable to be paid.

OR

- One discovers any omission or any wrong statement filed in the Return filed u/s 139(1) or 139(4) and time limit for Revising the Return u/s 139(5) has lapsed and there is Tax Payable on the Additional Income.

? Can Audit Report be filed along with Updated Returns?

Â Currently, there is no provision to file Audit Report along with Updated Return. However, at the time of filing Updated Return, the Income Tax Portal asks whether the Assessee is liable to Tax Audit or not.

? As per the latest update of the Income Tax Portal, we are able to file Updated Return for A.Y. 2022-23 with 25% Additional Tax from 02/01/2023, thereby giving extended period of 15 months i.e. from Jan.'23 to Mar.'24?

Â The Provisions for Section 139(8A) allows filing of Updated Return with 25% Additional Tax within 12 months from the end of the relevant Asst. Year.

Â However, currently the Income Tax Portal seems to be accepting the Updated Return for A.Y. 2022-23 with 25% Additional Tax from Jan.'23 which will be available till Mar.'24 i.e. 15 months.

? Can NIL Return be filed or Nominal Taxes be paid in Updated Return?

Â A NIL Return or a Return claiming c/f of Losses cannot be filed via Updated Return.

Â An Updated Return with Additional Nominal Taxes can be filed. Even an Updated Return with only Additional Fees u/s 234F of Rs.1,000/- can be filed.

? Can Refund be claimed by filing Updated Return?

Â Refund cannot be claimed by filing Updated Return.

Â In order to claim Refund, recourse may be taken under Section 119 by filing an Application for Condonation of Delay before the Hon'ble Principal Commission of Income Tax.

CA. Khyati Vasani

Membership no. 170514

Email id - khyativasani@yahoo.com

Contact no. 02228998888

This article is for the purpose of information and shall not be treated as solicitation in any manner and for any other purpose whatsoever. It shall not be used as legal opinion and nor to be used for rendering any professional advice.

3. Future Events:

Date	Time	Topic	Faculty
03-02-23	04:30 pm to 06:30 pm	Post Budget Analysis	CA. Sunil Talati, Past President of ICAI - Ahmedabad

CPE : 2 Hours**Venue : Shri Dhirubhai Ambani Vanijya Bhavan (The Jamnagar Chamber of Commerce & Industry Hall).**

Jointly Organised by -
 Jamnagar Branch of WIRC of ICAI,
 The Jamnagar Chamber of Commerce & Industry,
 The Jamnagar Tax Consultants' Association - Jamnagar,
 The Commercial Tax Practitioners' Association – Jamnagar

Date	Time	Topic	Speaker
04-02-23	03:30 pm onward	Union Budget Technical analysis – Direct Taxes	CA. Kalpesh Doshi, Rajkot
		Union Budget Technical analysis – Indirect Taxes	Adv. Varish Ishani, Ahmdebad

Venue : Shri Dhirubhai Ambani Vanijya Bhavan, The Jamnagar Chamber of Commerce & Industry Building, Jamnagar
Fees : No Fees.

4. Past Events -

RRC at SASAN GIR









Newly qualified CA felicitation





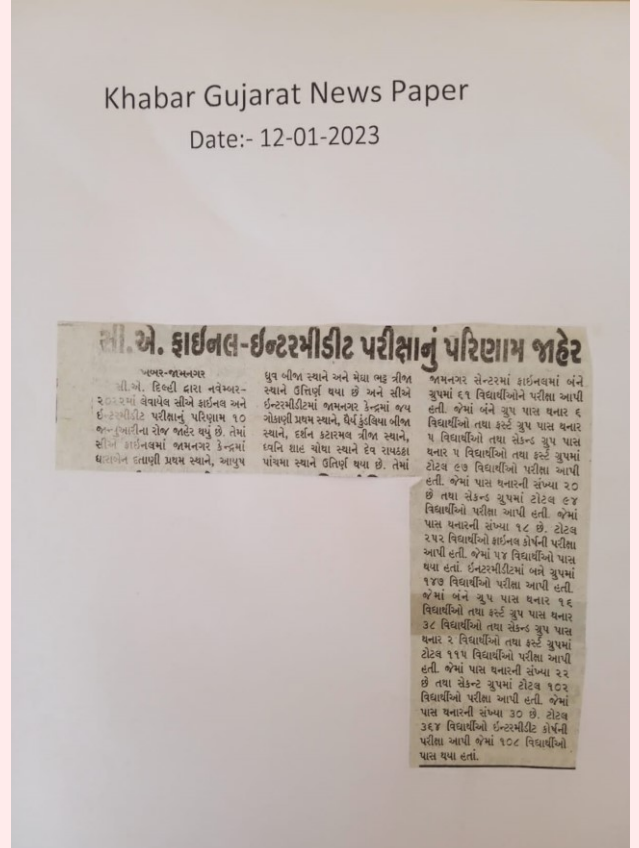
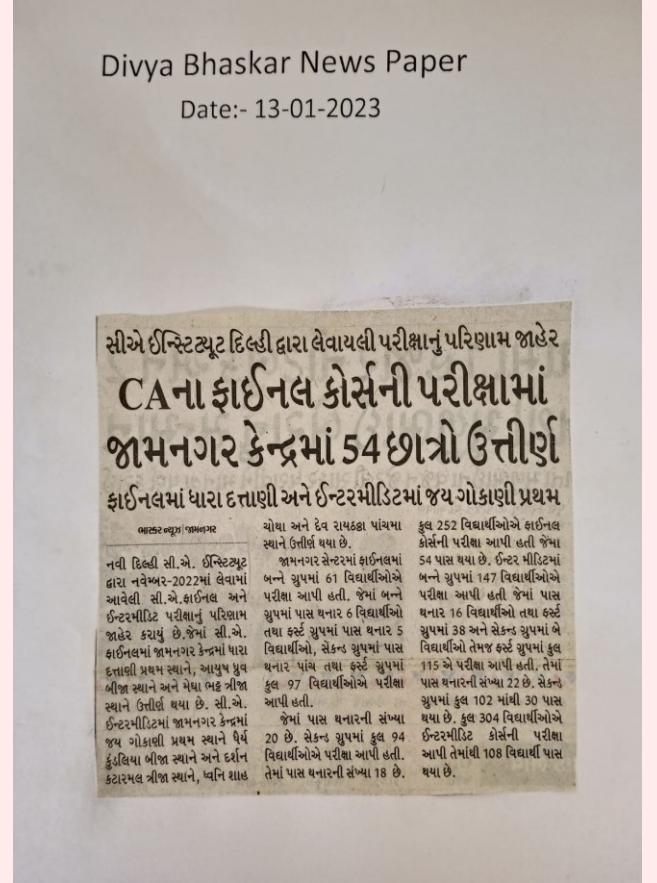
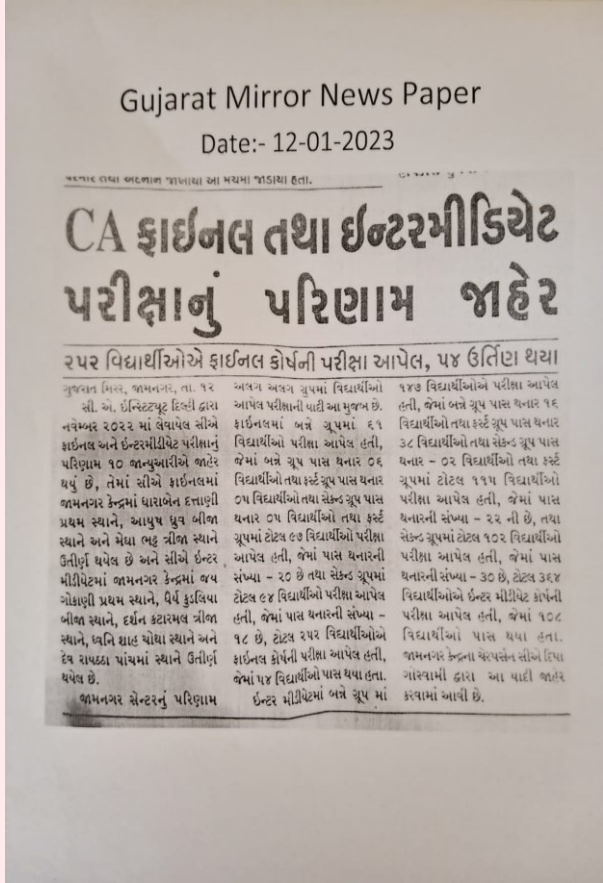


Republic Day celebration 2023





Media coverage



Khabar Gujarat News Paper

Date:- 03-01-2023

જામનગરમાં સી.એ. બ્રાન્ચ દ્વારા સેમિનાર યોજાયો

અમર-જામનગર
જામનગર બ્રાન્ચ ઓફ WIRC
ઓફ ICAI ના અધ્યક્ષા સીએ દિપા
ગોસ્વામીના મેજા હેડબે સીએની શાખા
દ્વારા એકાઉન્ટન્ટ્સ સ્ટાન્ડર્ડ્સ, એપીકેસના
એસોસિએટ સ્ટાન્ડર્ડ્સ અને એપીકેસના
વિષયો પર એક દિવસીય સેમિનારનું
આયોજન કરવામાં આવ્યું હતું જેમાં
અમદાવાદથી આર.સી. એમ. તથા
સીએમ સિનિન પટેલ અને સીએ સિનિન
વજાણી અને જામનગરના સીએ હનર
મેન્ટોએ આ વિષયો પર માહિતી આપી
હતી. આ કાર્યક્રમમાં ચેરપર્સન સીએ
દીપા ગોસ્વામી, વાઈસ ચેરપર્સન સીએ
પ્રદીપ ચંદ્રા, સેક્રેટરી સીએ પ્રીતિ મહેતા
તથા જામનગર વિહારા ચેરપર્સન સીએ



હરદીપસિંહ જાડેજા અને મેનેજિંગ ચાપમેનનીયા તથા સીએના વિદ્યાર્થીઓ
કમિટિના સભ્ય સીએ જયદીપ હાજર રહ્યા હતાં.

Nobat News Paper

Date:- 12-01-2023

સીએ ઇન્સ્ટિટ્યૂટ-નવી દિલ્હી દ્વારા નવે. ૨૨ માં લેવાયેલી

સીએ ફાઈનલ પરીક્ષામાં જામનગર કેન્દ્રમાં ધારાબેન
દત્તાત્રી અને ઇન્ટરમીડિટમાં જય ગોકાણી પ્રથમ સ્થાને

જામનગર તા. ૧૨ સી.એ.
ઇન્સ્ટિટ્યૂટ નવી દિલ્હી દ્વારા
નવેમ્બર ૨૦૨૨ માં લેવામાં
આવેલ સી.એ. ફાઈનલ અને
ઇન્ટરમીડિટ પરીક્ષાનું પરિણામ
તા. ૧૦ ના જાહેર થયું છે.

તેમાં સી.એ. ફાઈનલમાં
જામનગર કેન્દ્રમાં ધારાબેન
દત્તાત્રી પ્રથમ સ્થાને, આયુષ્ય
ધ્રુવ બીજા સ્થાને અને મેઘા ભટ્ટ
ત્રીજા સ્થાને ઉત્તીર્ણ થયા છે.
સી.એ. ઇન્ટરમીડિટમાં
જામનગર કેન્દ્રમાં જય ગોકાણી
પ્રથમ સ્થાને ધેર્ય કુંડલિયા
બીજા સ્થાને અને દર્શન
કટારમલ ત્રીજા સ્થાને, ધ્યાનિ
શાહ ચોથા અને દેવ રાયકછા
પાંચમા સ્થાને ઉત્તીર્ણ થયા છે.

તેમાં જામનગર સેન્ટરનું
પરિણામ અલગ સલગ્ર નુપમાં

ફાઈનલમાં આયુષ્ય ધ્રુવ દ્વિતીય તથા મેઘા ભટ્ટ
તૃતીય, જયારે ઇફ્ટર મીડિટમાં ધેર્ય કુંડલિયા
દ્વિતીય તેમજ દર્શન કટારમલ તૃતીય સ્થાને

વિદ્યાર્થીઓએ આપેલ પરીક્ષામાં પરીક્ષા આપી હતી જેમાં ૫૪
ફાઈનલમાં બેઠેલ નુપમાં ૬૧ પાસ થયા છે.
સી.એ. ફાઈનલમાં પરીક્ષા આપી ઇન્ટર મીડિટમાં બેઠેલ નુપમાં
૧૪૭ વિદ્યાર્થીઓએ પરીક્ષા આપી હતી જેમાં પાસ થનાર
૧૪૭ વિદ્યાર્થીઓ તથા કસ્ટ આપી હતી જેમાં પાસ થનાર
૧૬ વિદ્યાર્થીઓ તથા કસ્ટ વિદ્યાર્થીઓ, તેમજ સેકન્ડ નુપમાં ૩૮ અને સેકન્ડ નુપમાં
૩૮ નુપમાં પાસ થનાર પાંચ તથા ૧૬ વિદ્યાર્થીઓ તેમજ કસ્ટ
૬૭ નુપમાં કુલ ૧૧૫ એ પરીક્ષા આપી તેમાંથી પાસ થનારની
કુલ ૧૦૨ માંથી ૩૦ પાસ થયા છે. કુલ ૩૬૪ વિદ્યાર્થીઓએ
ફાઈનલમાં પરીક્ષા આપી તેમાંથી ૧૦૮ વિદ્યાર્થીઓએ
પાસ થયા છે.

5. Excel Challenge

CA. Ketan Malde

January Month Challenge

Please refer to table below where various dates are given. How can we highlight the dates which are falling on weekends?

	A	B
1		
2		Dates
3		25-12-2022
4		26-12-2022
5		27-12-2022
6		28-12-2022
7		29-12-2022
8		30-12-2022
9		31-12-2022
10		01-01-2023
11		02-01-2023
12		

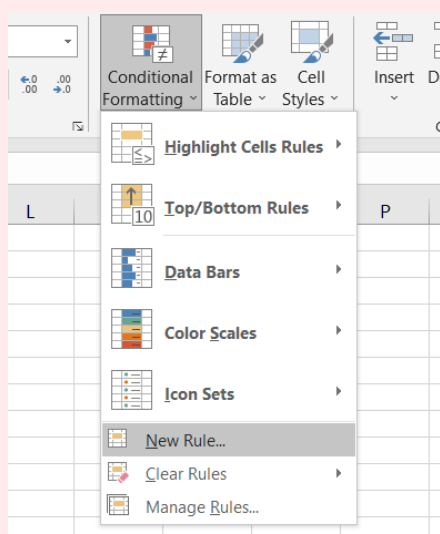
Solution:

Correct solution was provided by CA. Kishan Kukadiya and Dhaval Jani. Keep it up!!

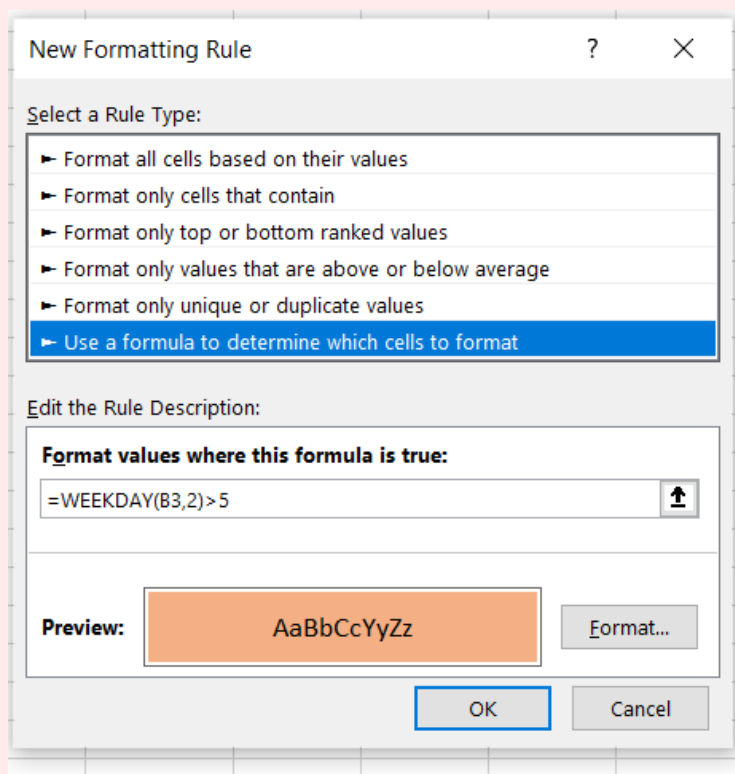
Method 1: Conditional Formatting (using WEEKDAY FUNCTION)

Select the Cells

Go to Conditional Formatting (Home -> Conditional Formatting -> New Rule)



Select "Use a formula to determine which cells to format" -> enter Formula as " =WEEKDAY (B3,2)>5" -> Select the Format you want to apply -> Click on OK. (Refer to screenshot below for better understanding)



Explanation:

WEEKDAY Formula returns the day of the week corresponding to a date. The day is given as an integer, ranging from 1 (Sunday) to 7 (Saturday), by default.

Syntax:

=WEEKDAY (serial_number, [return_type])

Where

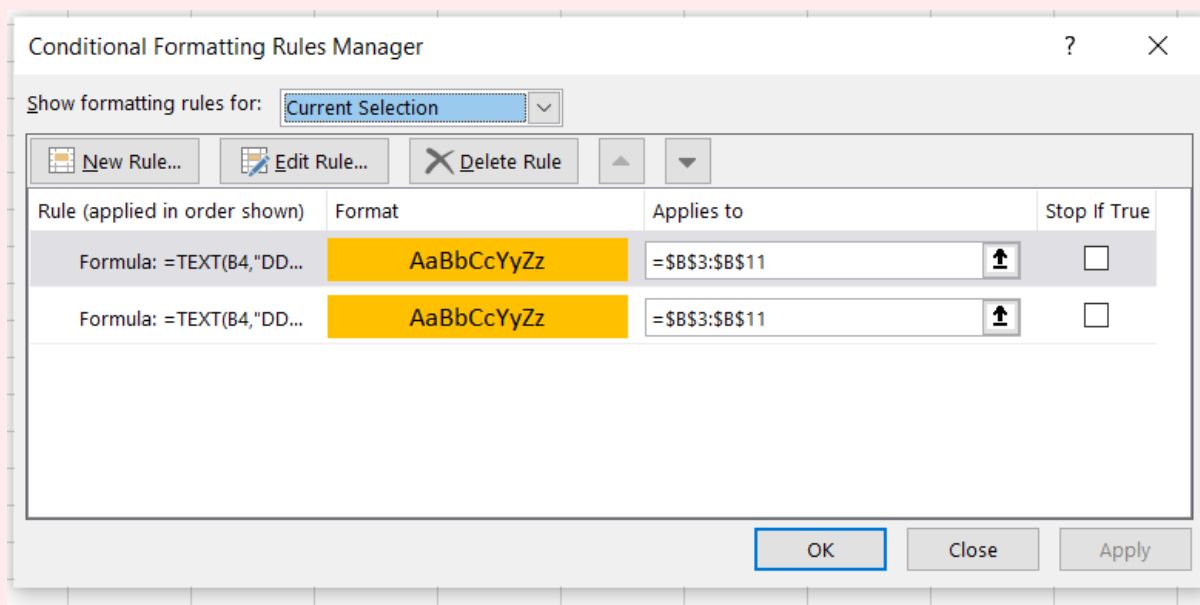
Serial_number: A sequential number that represents the date of the day you are trying to find. Dates should be entered by using the DATE function, or as results of other formulas or functions.

Return_type: A number that determines the type of return value. "2" returns Numbers 1 (Monday) through 7 (Sunday).

Method 2: Conditional Formatting (using TEXT FUNCTION)

Here we need to give **TWO RULES** as follows (Other steps remains same as in Method 1)

1. TEXT(B3,"DDDD")="Saturday"
2. TEXT(B3," DDDD")="Sunday"



Explanation:

The TEXT function lets you change the way a number appears by applying formatting to it with format codes. It's useful in situations where you want to display numbers in a more readable format, or you want to combine numbers with text or symbols.

"DDDD" will result into day of selected cell. By applying two formulas (1 for Saturday and 1 for Sunday) and it is done!

February Month Challenge

Please refer to some random table below. How can we get the required output?

	A	B	C	D	E
1					
2		1	2	3	
3		4	5	6	
4		7	8	9	
5					
6		Required Output	1,2,3,4,5,6,7,8,9	<- which formula to use?	
7					
8					

Please mail in your solution to Jamnagar.e.newsletter@gmail.com AND caketanmalde@gmail.com before 15th February 2023, with the mail subject as "Excel Challenge - February 2023"

Update your contact details at branch:

All students are kindly requested to fill the following google form for getting regular updates related to branch activities in email and WhatsApp

Google Form link : <https://tinyurl.com/5pk8t8nd>

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