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PUNE BRANCH OF WIRC OF ICAI

NEWSLETTER FEBRUARY 2026



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OUR TORCH BEARER



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CCM, ICAI



CA. Rajesh Agrawal
RCM, WIRC of ICAI



CA. Rekha Dhamankar
RCM, WIRC of ICAI



CA. Abhishek Dhamne
RCM, WIRC of ICAI

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Secretary



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Pune Branch Chairman's Communique



CA. Sachin Miniyar
Chairman
Pune Branch of WIRC of ICAI

Dear Esteemed Members,

As I pen my final communique as Chairman of the Pune Branch of WIRC of ICAI, my heart is filled with gratitude, pride, and a deep sense of fulfilment. February marks the conclusion of my tenure as Chairman - a journey that has been enriching, challenging, deeply educational, and above all, profoundly meaningful.

The year gone has been remarkable in many ways. Few of the highlights for the year are:

- Pune branch have held highest number of AI Level 1 training batches during the year.
- AI Training session held for all Central Council Members in Pune was another milestone moment for us.
- The grand AI Summit held in Pune for which almost 800 participants had been in Pune from across India. First time in the history of ICAI, all Central Council Members were present at one branch for inauguration of any program.
- During the year, Pune Branch has organised various seminars, conferences etc which has generated approximately 90,000 CPE man hours.

I am delighted to share that our Pune Branch has been honoured at the National Level with the 2nd Award for Best Branch across India in Mega category. Further adding to this pride, our WICASA has also secured the 2nd National Award for Best WICASA in Mega category. These prestigious recognitions are a testament to the collective dedication, teamwork, and relentless efforts of our Managing Committee, WICASA team, Branch staff and most importantly, each one of you — our vibrant members and students.

These awards do not belong to a committee or an individual; they belong to the entire Pune ICAI fraternity. They reflect our shared vision, professional excellence, quality programs, strong member engagement, and the unity that defines our Branch.



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Pune Branch Chairman's Communique

I am deeply grateful to the Managing Committee members for their unwavering support, constructive discussion, thoughtful guidance, and teamwork. I extend my sincere appreciation to CCM CA C. V. Chitale Sir for his mentorship and RCM CA Abhishek Dhamne, RCM CA Rajesh Agarwal and RCM CA Rekha Dhamankar and all ICAI leadership for their continued encouragement. Above all, I thank each member and student. Your participation, enthusiasm, and faith in the Branch's activities have been the true driving force behind every success we celebrate today.

Leadership is temporary, but the institution is permanent. As I hand over the baton, I do so with immense confidence that the Pune Branch will continue to scale even greater heights in the years ahead. Serving as your Chairman has been one of the greatest honours of my professional journey. I remain, as always, committed to contributing to our profession and our Branch in every possible way.

Warm regards,
CA Sachin Miniyar
Chairman
Pune Branch of WIRC of ICAI





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Editorial Communique



CA Sarika Dindokar
Chief Editor & MCM
Pune Branch of ICAI
(FCA, CS, DISA, MCOM)

Dear Esteemed Members,

Warm greetings to all.

February stands as a significant month for our profession — marked by the presentation of the Union Budget and the approaching financial year-end. The Union Budget 2026 continues its focus on growth, infrastructure development, digital transformation and compliance reforms. As Chartered Accountants, our role goes beyond interpretation; we serve as trusted advisors, guiding businesses and stakeholders through evolving fiscal landscapes with clarity and responsibility.

Amidst these national developments, it gives me immense pride to share that the Pune Branch has been honored with National Awards in recognition of its outstanding professional initiatives and member-centric activities. This achievement is not of a committee alone — it is a collective milestone made possible through the constant support, active participation and encouragement of our esteemed members.

Your involvement in seminars, certificate courses, student development programs and professional forums has strengthened the Branch's standing at the National level.

As we step into the crucial closing phase of the financial year, let us continue to uphold the highest standards of professionalism, ethics and knowledge enhancement. The Pune Branch remains committed to delivering meaningful learning opportunities and fostering a vibrant professional community.

Together, let us move forward — inspired by recognition, strengthened by unity, and guided by responsibility.

Warm regards,
CA Sarika Dindokar

Chief Editor
Pune Branch of WIRC of ICAI



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Tax Deduction on Manpower Supply Services – Section 194C or 194J? The New Amendment



By CA Dr. Dilip Satbhai

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In the Union Budget 2026, a significant amendment has been proposed regarding the tax deduction at source (TDS) provisions applicable to manpower supply services and contractual payments. For many years, there has been considerable confusion among taxpayers, contractors, service providers, and tax consultants regarding the appropriate TDS category applicable to manpower services. The existence of two different TDS rates—one for contractual work and another for professional or technical services—created practical difficulties in compliance. In this context, the Government has proposed a clarificatory amendment by explicitly including manpower supply services within the scope of “work” under the contractual category.

Earlier Position and Causes of Confusion

Under the relevant provisions of the Income-tax Act, payments for contractual work generally attract TDS at the rate of 1% or 2%, whereas payments for professional and technical services are subject to TDS at 10%. However, the Act did not clearly specify whether manpower supply services fall under contractual work or professional/technical services. Due to the absence of explicit language in the statute, different tax authorities adopted different interpretations.

In some cases, manpower supply services were treated as contractual services and subjected to TDS at 1–2%, while in other instances they were classified as professional services, leading to TDS at 10%. This inconsistency resulted in two major difficulties. First, uncertainty regarding the applicable TDS rate. If the payer deducted TDS at 1–2% and the department later held that 10% was applicable, it exposed the payer to additional tax demands, interest, and penalties. Second, there was confusion regarding threshold limits for deduction, since different sections prescribe different monetary thresholds.



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Proposed Amendment – Recognition of Manpower Services as “Work”

To resolve this long-standing ambiguity, the Union Budget 2026 proposes to explicitly include manpower supply services within the definition of “work” under the contractual provisions. The practical implication is straightforward: payments made to manpower supply agencies or contractors will now be subject to TDS in the same manner as contractual work.

Accordingly, TDS will be deducted at 1% or 2%, depending upon the status of the payer and payee, and the 10% rate applicable to professional or technical services will no longer apply to manpower supply services.

This amendment will come into effect from 1 April 2026. Therefore, from the next financial year onwards, all payment processes must be aligned with the revised provisions. The change is particularly significant for companies, industries, outsourcing agencies, security service providers, housekeeping agencies, temporary staffing agencies, and contract staffing companies.

Positive Impact on Cash Flow

The manpower supply industry typically operates on thin profit margins, despite handling substantial volumes of transactions. When TDS was deducted at 10%, it created considerable pressure on the working capital of service providers. Funds remained blocked until refunds were processed, adversely affecting liquidity.

With the lower TDS rate now applicable, the strain on cash flow will be significantly reduced. The amendment is expected to ease working capital challenges and provide much-needed relief to businesses operating in this sector.

Reduction in Litigation and Greater Legal Clarity

Ambiguity in statutory language often leads to disputes during assessment proceedings. The classification of manpower services—whether contractual or professional—has been the subject of scrutiny, appeals, and litigation in numerous cases. By incorporating explicit clarity in the statutory definition itself, the amendment is likely to substantially reduce future disputes.

This change will enhance administrative efficiency and compliance certainty for both taxpayers and the tax department. The proposed clarification reflects a rational and industry-sensitive approach, ensuring uniformity in tax treatment and reducing unnecessary litigation.

Overall, the amendment marks a welcome step toward clarity, simplicity, and ease of doing business in the manpower supply sector.



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Real-Time Tax Reporting Arrives: How India's Finance and Accounting Teams Must Prepare



By CA Sayali Chandaliya

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Global tax administration is moving into a phase where information flows at the pace of transactions. Monthly or quarterly reporting windows are giving way to systems that expect invoice data, tax rates, and supporting records when a transaction is created. This shift towards real-time reporting is becoming the dominant compliance model across regions that influence global trade. For Indian finance and accounting professionals who manage cross-border operations, this transition signals a decisive shift in how compliance must be designed, monitored, and delivered.

Europe is at the centre of this shift. Several countries now require invoice-level visibility within minutes of a transaction being created. Continuous transaction controls give authorities a clear view of supply chains and service flows. Live invoice reporting helps ensure that errors are corrected before they enter the financial system. These reforms share a common goal: reducing revenue leakage, strengthening oversight, and supporting audits with cleaner, verified data.

Latin America has gone even further. Nations such as Brazil, Mexico, and Chile have built mandatory electronic invoicing systems that validate invoices through government platforms. Authorities can access transaction data as it occurs, with information added quickly to official records. This creates a strict discipline around documentation, accuracy, and data quality. Businesses cannot rely on late corrections or after-cycle adjustments. Accuracy is increasingly expected at the point of creation.

Across Asia-Pacific, similar conversations are gathering pace. Countries are studying global models to strengthen their own digital tax pipelines. They want faster insight into business activity, delivered in structured formats that automated systems can process. This signals a long-term movement towards reporting environments where audits, reconciliations, and regulatory checks happen continuously rather than in periodic cycles.



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How Indian finance and tax teams should respond

India's position in this global transition matters, given the progress already made. Electronic invoicing, real-time invoice reference numbers, and e-filing of returns have helped Indian businesses adapt to digital compliance. However, global requirements continue to raise the bar for preparedness.

Indian finance teams often support multinational companies operating across multiple tax jurisdictions. This requires them to reconcile domestic compliance obligations and the new transparency requirements of other countries. As compliance requirements expand, tolerance for error continues to narrow.

As a result, finance and accounting teams in India need to rethink how compliance fits into daily operations. Reporting cannot sit at the end of the accounting cycle. It needs to be embedded in billing systems, procurement flows, and ERP configurations. Rate determination, invoice formatting, and supporting documentation need to be accurate at the point of creation.

This change also forces organisations to evaluate their enterprise systems. ERP platforms need to maintain complete audit trails. Billing systems need to generate clean, structured data, while documentation processes should produce records that are quickly verifiable. This raises expectations for data governance and demands stronger process control.





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Stakes are higher with AI and automation

Automation is shifting from a productivity enhancer to a compliance necessity. Automated tax engines help apply more accurate rates, while integrated compliance tools capture updates across document and reporting trails. Secure data workflows help ensure that information sent to authorities matches internal records. These capabilities help Indian teams operate at the pace required by global real-time systems and reduce the operational load that would otherwise fall on finance staff.

Indian companies that manage global clients can also benefit from this shift. Real-time visibility can strengthen internal controls, reduce month-end corrections, and position finance teams as partners in growth rather than administrators of paperwork. In 2026, a shift from financial gatekeeping to digital value orchestration is emerging. AI and automation are increasingly supporting forecasting, reconciliations, and baseline compliance tasks. As a result, finance leaders are gaining the space to focus on scenario modelling, margin strategy, and growth planning, areas where human judgement still matters most.

India's leading finance teams are already beginning to resemble analytics-led advisory functions rather than traditional back offices. With real-time visibility into tax exposure, daily business decisions are becoming more data-informed. At the same time, forward-looking CFOs are now budgeting not just for filing accuracy, but for audit readiness, data integrity, and defensible systems. As a result, tax intelligence is influencing pricing decisions, improving cash flow predictability, and improving supply chain structures.

The need of the hour is for Indian professionals to treat compliance as an ongoing process rather than a scheduled task. This approach helps teams prepare for current requirements and for a future where digital trust is built on verified data and continuous transparency.

The next stage of this change is already taking shape. The next decade is expected to



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Decoding the 'Direct Tax' landscape of Budget 2026



By Aniruddha Suresh Rathi

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The Union Budget 2026, delivered at a time when our profession is gearing up for the monumental shift to the Income-tax Act, 2025, reflects a clear intent: simplify the law, but tighten the compliance strings. For us, as Chartered Accountants (CAs), this Budget isn't just a list of amendments; it is a roadmap for a new era of tax administration that demands higher precision in our work. For us, as Chartered Accountants, this Budget is not merely about rate changes; which were minimal (or rather almost no change in the IT slab rates); but about the systemic re-engineering of tax administration, litigation management, and procedural rationalization.

Having carefully reviewed the Finance Bill, 2026, I believe there are several critical direct tax pivots that will redefine how we advise our clients and manage our practices. As the gatekeepers of financial integrity, we must parse through the fine print of the Finance Bill, 2026, to understand how these amendments redefine our advisory roles. Below is a technical deep dive into the highlights that will impact our practice and our clients. While the Budget covers a broad spectrum, I've chosen to dedicate this piece of article or write up strictly to the 'Direct Tax' sphere. My goal here is to drill down into the core changes that we, as CAs, need to navigate in the upcoming assessment year (or say in the upcoming accounting year).

Direct Tax: The Dawn of the Income-tax Act, 2025

While the standard tax slabs remain largely unchanged to ensure 'stability', the most significant announcement is the operationalization of the new Income-tax Act, 2025, effective from April 1, 2026. This isn't just a name change; it's a structural overhaul aimed at reducing the verbosity of the 1961 Act.



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1. The "Fee" Culture: Formalizing Tax Audit Deadlines

One of the most striking changes is the proposal to replace discretionary penalties for audit defaults with a mandatory 'fee' structure under the new Section 63. The intent is to bring "cost certainty," but the financial impact on non-compliant taxpayers is steep. Late Fee for Tax Audit (Section 44AB): A failure to get accounts audited or furnish the report within the due date will now attract a flat fee of ₹75,000 for a delay of even one day (up to 30 days). If the delay exceeds 30 days, this fee doubles to ₹1,50,000.

Accountant Reports: For other specific reports from a Chartered Accountant (e.g., under Section 172), the initial month's delay attracts a fee of ₹50,000, rising to ₹1,00,000 thereafter.

As auditors, this places an immense responsibility on our shoulders to manage our "September-October" peak more efficiently, as the margin for procedural error has effectively been eliminated.

2. Modernizing the Appeals and Penalty Framework

The FM has proposed a significant structural change by integrating Assessment and Penalty proceedings. Under the new regime, the penalty under Section 270A will be part of the assessment order itself.

Pre-deposit Slashed: In a welcome move for litigation management, the mandatory pre-payment for filing an appeal before the first appellate authority is reduced from 20% to 10% of the core tax demand.

Interest Relief during Appeals: Taxpayers will no longer be burdened with interest on the penalty amount for the period during which the appeal is pending. This is a massive relief, especially given the typical 3-to-5-year lifecycle of an appeal.

Expanded Immunity: The framework for immunity from penalty and prosecution is being extended to "misreporting" cases, provided the taxpayer pays an additional 100% tax (or 120% for unexplained credits) in lieu of the penalty.





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4. Corporate Tax & MAT: From Credit to Finality

The Minimum Alternate Tax (MAT) is undergoing a phased transformation. The rate is being reduced from 15% to 14%, but it is now envisioned as a "final tax."

From April 1, 2026, no new MAT credit accumulation will be allowed.

The Transition Rule: To encourage the shift to the New Tax Regime, existing MAT credit can only be set off if the company moves to the new regime, with the set-off capped at 25% of the tax liability per year.

In nutshell,

As already mentioned above, the Minimum Alternate Tax (MAT) rate is proposed to be reduced from 15% to 14%. More importantly, MAT is being envisioned as a "final tax" for certain categories, aiming to reduce the perennial dispute over MAT credit carry-forwards. Furthermore, the 25% corporate tax rate for companies with turnovers up to ₹400 crores (based on FY 2023-24) continues, providing stability to the SME sector.



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5. Procedural Simplifications for Global Compliance:

International Taxation & TDS/TCS Rationalization

The TCS on overseas tour packages and LRS remittances (for education/medical) exceeding ₹10 lakh has been slashed from 5% to 2%. This reduces the "cash blockage" for taxpayers who previously had to wait for ITR filings to claim refunds. This will greatly assist our HNI clients in managing their annual cash flows.

TAN-less TDS for NRI Property Purchases: In a welcome procedural simplification, resident individuals buying immovable property from non-residents are no longer required to obtain a TAN. They can now discharge TDS liabilities using their PAN-based challan, similar to Section 194-IA transactions between residents.

FAST-DS 2026: A new voluntary disclosure scheme, the Foreign Assets of Small Taxpayers – Disclosure Scheme, 2026, offers a window for small taxpayers to disclose overlooked foreign assets/income with a flat 30% tax and 30% penalty, providing immunity from the harsh rigors of the Black Money Act. This new disclosure scheme (FAST-DS 2026) allows small taxpayers to disclose overlooked foreign assets with a 30% tax and 30% penalty, providing a clean slate before the new Act takes full effect.

Staggered Filing Deadlines: To ease the load on the e-filing portal (and also on us being CAs), the Budget introduces staggered deadlines. Notably, the ITR due date for non-audit business cases and partners of non-audit firms is moved to August 31. For Revised Returns, the window for filing a revised return is extended to March 31 of the assessment year (subject to a nominal fee of ₹1,000 to ₹5,000), providing a longer period to rectify inadvertent errors. Extension of Revised Return Timelines will for sure provide much-needed breathing space for us (CAs) as the deadline for filing revised returns has been extended from 9 months to 12 months from the end of the assessment year. However, I repeat, kindly note the sliding scale of fees (₹1,000 to ₹5,000) for revisions made after the 9-month mark.





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6. Small Taxpayer Reliefs & Perquisites Rationalization:

The Budget 2026, and the accompanying draft rules for the Income-tax Act, 2025, have finally acknowledged the inflationary pressures on the salaried class. Many of these limits had remained stagnant for decades, and the proposed revisions represent a significant "catch-up" with current economic realities. The draft rules accompanying the Budget finally recognize the impact of 'inflation' on perquisite valuations.

Drastic Revision of Educational Allowances

This is a major win for the middle-income segment. The existing limits, which were practically symbolic, have been replaced with meaningful figures:

Children's Education Allowance: Proposed to increase from ₹100/month to ₹3,000 per month per child (up to two children).

Hostel Expenditure Allowance: Proposed to increase from ₹300/month to ₹9,000 per month per child (up to two children).

Due to above two changes, for a taxpayer with two children in a hostel, the total annual exemption jumps from a mere ₹9,600 to a staggering ₹2,88,000. As CAs, we must check if our clients' CTC structures need to be realigned to fully capture this benefit.

Meal and Refreshment Benefits (The "Lunchbox" Relief)

To reflect the rising cost of living in urban centers like Pune, the exemption for free/subsidized meals provided by employers (often via vouchers or canteen facilities) is being overhauled:

- ~ Current Limit: ₹50 per meal.
- ~ Proposed Limit: ₹200 per meal.

This effectively quadruples the tax-free component of daily food allowances, providing a direct boost to take-home pay for employees in the organized sector.

Interest-Free or Concessional Loans

The threshold for considering an employer-provided loan as a "tax-free perquisite" has been significantly raised:

- ~ Existing Threshold: Loans up to ₹20,000 were exempt.
- ~ Proposed Threshold: Loans up to ₹2,00,000 will no longer attract perquisite tax. This is particularly helpful for small emergency personal loans or festival advances.



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Gifts and Festival Vouchers

The annual limit for tax-free gifts or vouchers (in kind) from an employer is proposed to rise from ₹5,000 to ₹15,000.

A Critical Note for our Fraternity

While these reliefs are substantial, we must remind our clients that most of these allowance-based exemptions (like HRA, Education, and Hostel) are available only under the 'Old' Tax Regime. With the New Tax Regime becoming the default and gaining more traction through the Standard Deduction hike (to ₹75,000 in certain cases), the "Old vs. New" calculation has become more complex than ever.

7. Capital Gains & Savings: The SGB and STT Paradox

The Budget brings a nuanced change to Sovereign Gold Bonds (SGBs). The exemption on capital gains at redemption is now restricted only to original subscribers who hold the bonds until maturity. Secondary market purchasers will no longer enjoy this "tax-free" status at redemption—a point we must emphasize to our HNI clients.

Furthermore, to curb the "frenzy" in the derivatives market, Securities Transaction Tax (STT) on Options and Futures has been increased:

~ Options: From 0.10% to 0.15%.

~ Futures: From 0.02% to 0.05%.

Final Thoughts

Budget 2026 is a precursor to the "New Era" of the Income-tax Act, 2025. As professionals, our role is transitioning from mere "compliance fillers" to "compliance strategists." With fixed fees for delays and integrated penalty orders, the cost of being "reactive" has never been higher. We must lead the way in ensuring our clients embrace these digital and structural changes with the same rigour that we apply to our audits.

Conclusion: The Road Ahead for CAs

Budget 2026 is a "Compliance Budget." It rewards the honest taxpayer and simplifies the life of the practitioner through digital integration and decriminalization. However, the transition to the Income-tax Act, 2025 and the new buyback tax regime will require us to re-evaluate existing tax-planning structures.

As professionals, our focus must shift from "dispute management" to "proactive compliance." The introduction of rule-based automated processes for lower TDS certificates and the single-window filing via depositories are signs that the department is moving toward a "frictionless" era. It is time for us to embrace these digital rails and lead our clients into a more transparent financial future.



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POSH Compliance 2026: New Opportunities and Roadmap for CAs



By CA Sarika Dindokar

MCM, Pune ICAI

As we begin 2026, the Prevention of Sexual Harassment (POSH) Act compliance has evolved from a routine HR task into a critical Governance and Audit mandate. With the Ministry of Corporate Affairs (MCA) and the Ministry of Women and Child Development (WCD) tightening digital tracking, "paper compliance" is no longer sufficient.

1. Key Compliance Deadlines for 2026

- Annual Report (CY 2025): The Internal Committee (IC) must submit its report for the period Jan–Dec 2025 by January 31, 2026.
- SHe-Box Registration: Organizations must now register on the SHe box Portal. This is the new central digital repository for IC details and annual report data.
- Board Report Disclosure: For companies, ensure that the Directors' Report (FY 2025-26) contains the mandatory statement regarding IC constitution and complaint statistics.

2. The Step-by-Step Filing Process

To ensure your firm or your clients are 100% compliant, follow this sequence:

1. Draft the Annual Report: The IC prepares a summary of complaints (even if 'Nil') and awareness sessions.
2. Internal Approval: The report is signed by the Presiding Officer and submitted to the Employer/Board.
3. Digital Filing (SHe-Box): Login to the SHe-Box portal, update IC member details and upload the report data.
4. Physical Submission (Pune District) Address: Office of the District Women and Child Development Officer, Pune.
 - Location: 28, Queen's Garden, Near Old Circuit House, Pune - 411001.
 - Tip: Always obtain an "Inward Stamp" on a copy for your audit trail.



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3. Annual Return Format (Quick Template)

The report must be on the organization's letterhead and include:

- Complaint Statistics: Number of complaints received, disposed of and pending (with reasons if >90 days).
- Preventive Action: Number of workshops and awareness programs conducted for employees and IC members.
- Action Taken: Summary of disciplinary actions taken in proven cases.
- IC Details: Names and contact details of the Presiding Officer and members.

4. Local Mandates in Maharashtra

- Marathi Notices: Labor inspectors in Pune strictly check for POSH posters in Marathi. Ensure your notice boards are bilingual.
- Form R (Shop Act): For establishments under the Maharashtra Shops and Establishments Act, ensure the Form R (Annual Return) is filed online by February 28th, as it often asks for POSH compliance confirmation.

Auditor's Insight: Non-compliance carries a penalty of up to ₹50,000, and repeat offenses can lead to the cancellation of business licenses or withdrawal of government registrations.

For clients with zero cases, the "Nature of Action" section is actually your best opportunity to demonstrate active compliance rather than just "Nil" results. Reporting "N.A." (Not Applicable) is a common mistake. Authorities in Pune (and the MCA) look for evidence that the employer was proactive in preventing harassment, even if none occurred.





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1. What to include for a "Nil" Case Client

In the **Nature of Action taken by Employer** column, you should list the **Preventive and Statutory Actions** taken during the year.

Use these specific points:

Sensitization Workshops: "Conducted [Number] awareness sessions for all employees to sensitize them on the POSH policy and gender equality."

IC Skill Building: "The Internal Committee (IC) members underwent specialized training on the inquiry process and legal amendments."

Policy Review: "Reviewed and updated the Internal Anti-Sexual Harassment Policy to align with the latest 2025-26 digital workplace guidelines."

Display of Mandatory Notices: "Re-verified and updated bilingual (English and Marathi) statutory notices at all prominent locations in the office."

Quarterly Meetings: "The Internal Committee met four times during the year to review the workplace environment and ensure zero pending grievances."

SHe-Box Update: "Successfully registered the IC and updated the annual compliance data on the Central Government's SHe-Box portal."

2. How the Table should look in the Annual Report

S. NO	Requirement	Details for CY 2025
1	No. of sexual harassment complaints received	NIL
2	No. of complaints disposed of during the year	NIL
3	No. of cases pending for more than 90 days	NIL
4	No. of workshops or awareness programs conducted	[Insert Number, e.g., 02]
5	Nature of action taken by the Employer	Active prevention through regular sensitization sessions, bilingual notice board updates, and quarterly IC review meetings.

Board Report: For your corporate clients, the **Directors' Report** must confirm that the company has a "functional" committee. Listing these preventive actions provides the necessary substance for that disclosure.



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Congratulate CA Manish Bhandari**



**Congratulations to CA Manish Bhandari for Securing
the Runner-Up position in the Oratory Competition
held at the Regional Level and
will now be representing the region at the National Level.**



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**ICAI SkillsX National Debate Competition for
the Members of ICAI under Professional
Skills Enrichment Committee (PSEC), ICAI**

(11th January, 2025)





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**"Bhairavi" - WIRC of ICAI Initiative for
Women's Excellence-Awareness program on
'Good Touch and Bad Touch' for young
female children studying in schools**

(12th January, 2025)





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**"Bhairavi" - WIRC of ICAI Initiative for
Women's Excellence-Self-defence awareness
and training program for female students
studying in schools and colleges**

(12th January, 2025)





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**ICAI MSME CLINIC & RJ VISIT Under
Committee on MSME & Startup, ICAI**

(16th January, 2026)





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**CACL SEASON 13 – 2026
Cricket Tournament - CA Men's / Women's
Cricket League - 2026**

(23rd to 26th January, 2026)





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Flag Unfurling Ceremony

(26th January, 2026)





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सम्यक - TDS CONFERENCE

(28th January, 2026)



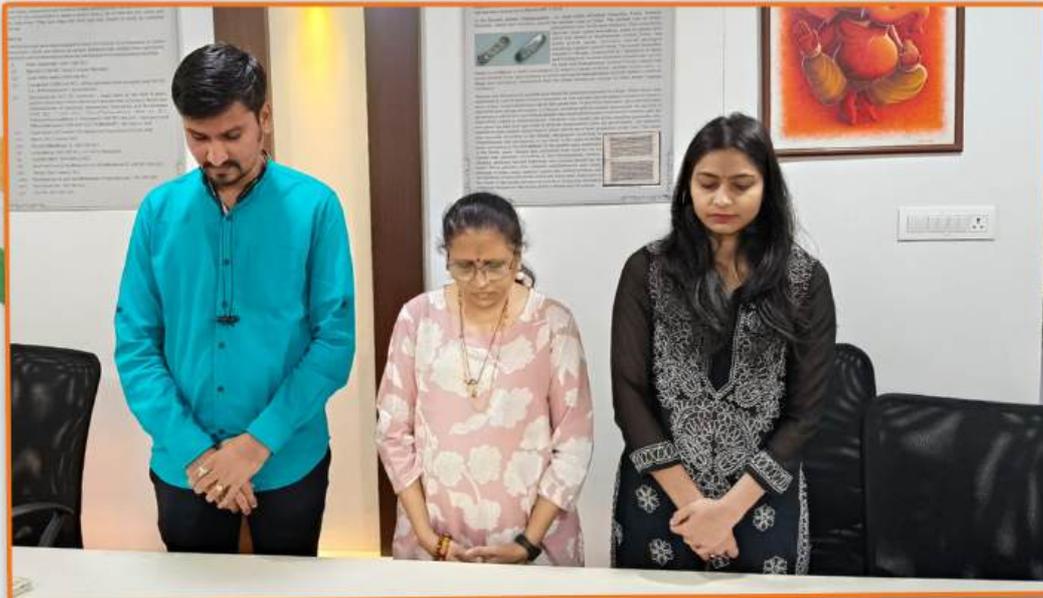


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**Two Minutes' Silence - (Martyrs' Day) Under
the Circular by Human Resource Directorate,
ICAI, HO with ref. to the circular from the
Ministry of Home Affairs**

(30th January, 2026)





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INVITATION TO WRITE ARTICLES



Dear Member,

Your contribution for Pune Branch E-newsletters is welcome in following ways:

Contribute your own articles in areas of Professional Interest; the article may cover any topics relevant to auditing, finance, laws, strategy, taxation, technology and so on.

While submitting articles.

- Please keep following aspects in mind:
- The length of articles should be about 750-1000 words
- Articles should be original in nature

Please send articles with:

- A Photograph, your full name, membership number etc.
- Editable soft copy of file
- Declaration of originality of articles

Please send in your articles to : editor@puneicai.org; cpe@puneicai.org
latest by 25th of every month.

All contributions are subject to approval by the editorial board.

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