



FIRM PROFILE

P. K. SAHA & ASSOCIATES

Chartered Accountants



pkahaassociates@gmail.com

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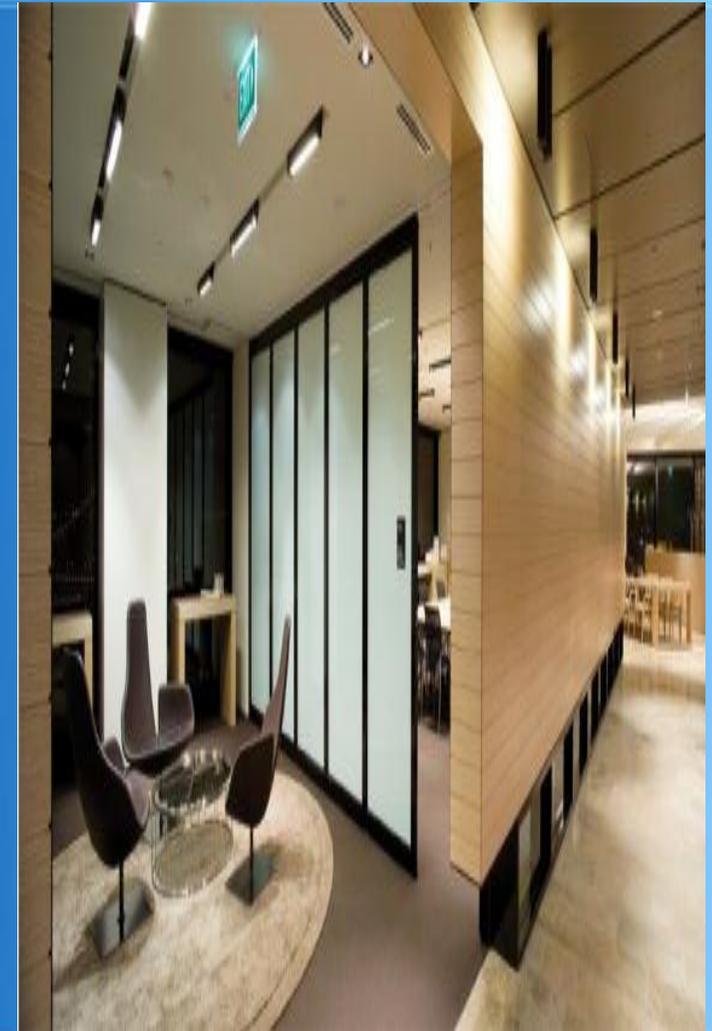
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The Firm

Our Firm, **P. K. Saha & Associates**, was founded by Mr. Pulak Kumar Saha in the year 1993 in Kolkata and was later joined by the other partner. The Firm remains a professional services organization dedicated to serve and assist its corporate and non-corporate clients throughout the country in identifying and creating value in their business.

The Firm is well equipped, keeping pace with the changes that are taking place in the economy as well as in information technology, to meet the changing needs of the corporate and non-corporate business world.



Our Goal

In every single assignment, our journey starts at 'Our Responsibility' and ends with 'Client Satisfaction'.

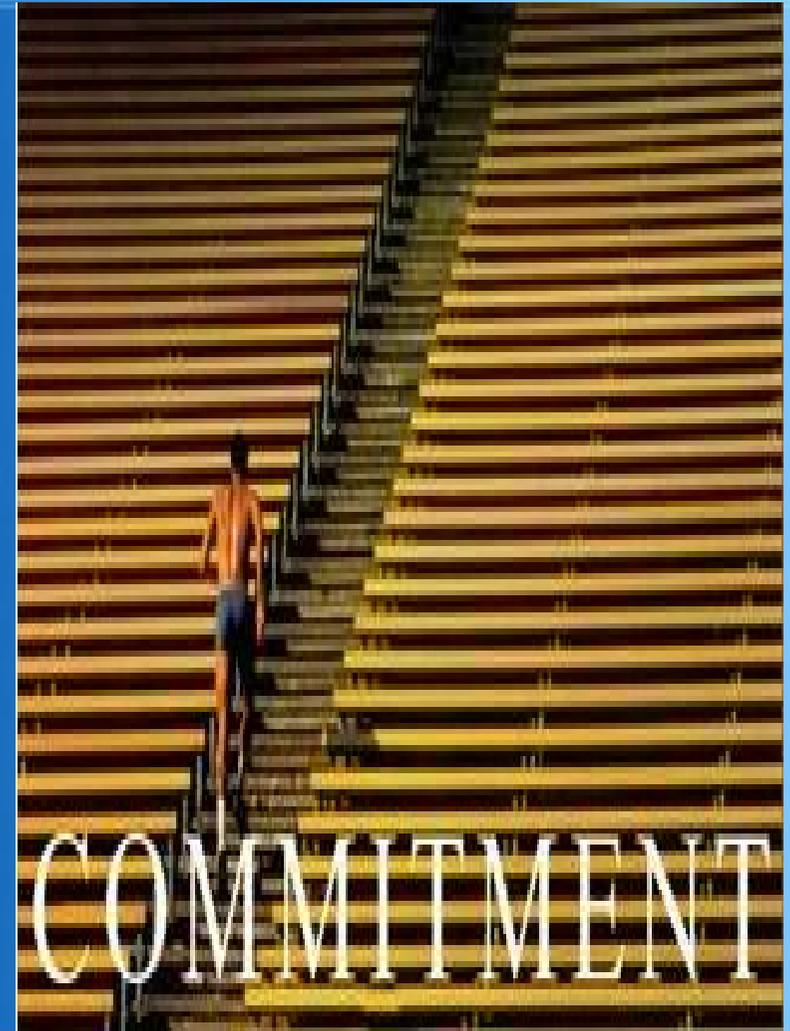
It is the philosophy of our Firm to be proactive to our client's needs, add and deliver value to our clients, increase our efficiency to reduce client's risk.



Our Commitment

We are committed to provide quality professional services through innovative ideas and value added solutions for our clients. We believe in being there when our clients need us.

It is our endeavour to be recognized as a professional firm that consistently exceeds the expectations of our clients through continuous knowledge updation, integrity and work approach.

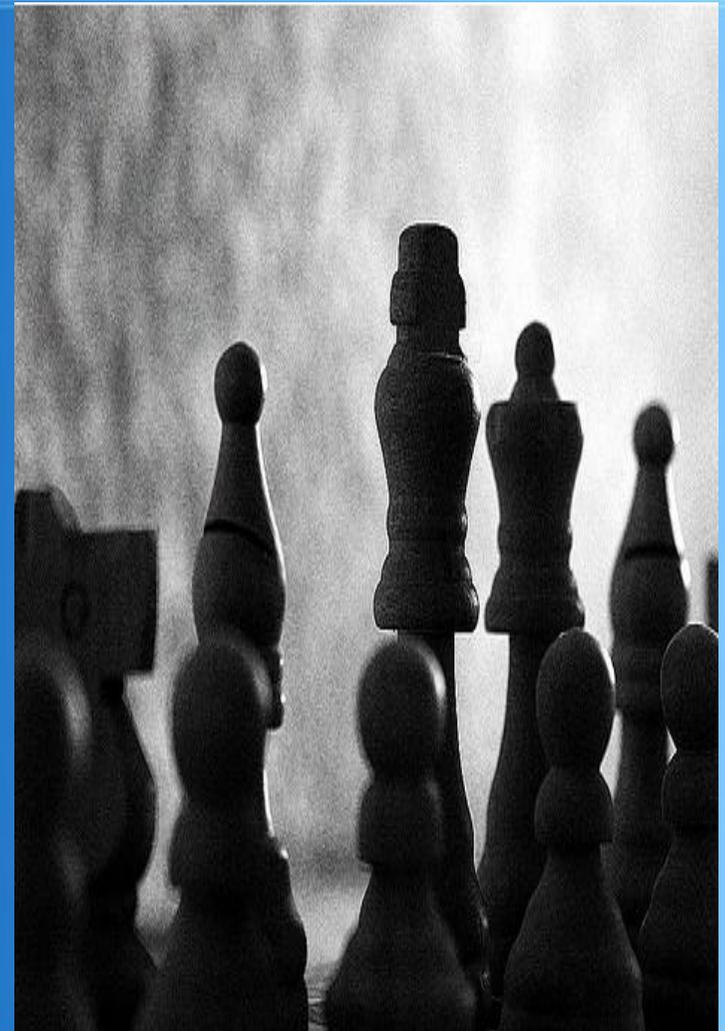


Our Approach

Our approach is innovative with an objective of providing enhanced assurance to our clients. We are in the continuous process of re-engineering our approach and making it different from a traditional one in a cost effective manner.

Our approach is to identify risks and means to control them, which is flexible according to the needs of the situation and allows our clients to maximize the benefits to be obtained from each assignment.

Our approach is also based on proper planning, effective use of execution time and information technology.



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Our Approach (contd.)

This enables us to deliver a quality ... service that results in benefits which exceeds the needs of our clients.

We invest our time and expertise in understanding the client's business and processes, which provides greater insight into the critical risks and creates opportunities for value addition.

Our phase-wise systematic approach towards setting the service standards include:

- ❖ Assessing the client's needs.
- ❖ Identifying the best strategy for fieldwork.
- ❖ Acting promptly & efficiently to reduce time and cost.
- ❖ Delivering with value addition to satisfy clients.



Our Competency

We possess high-level service execution capability with solution driven professionals covering a wide spectrum of activities to offer the following services :



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Our Competency (contd.)

SERVICE TAX



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Our Competency (contd.)



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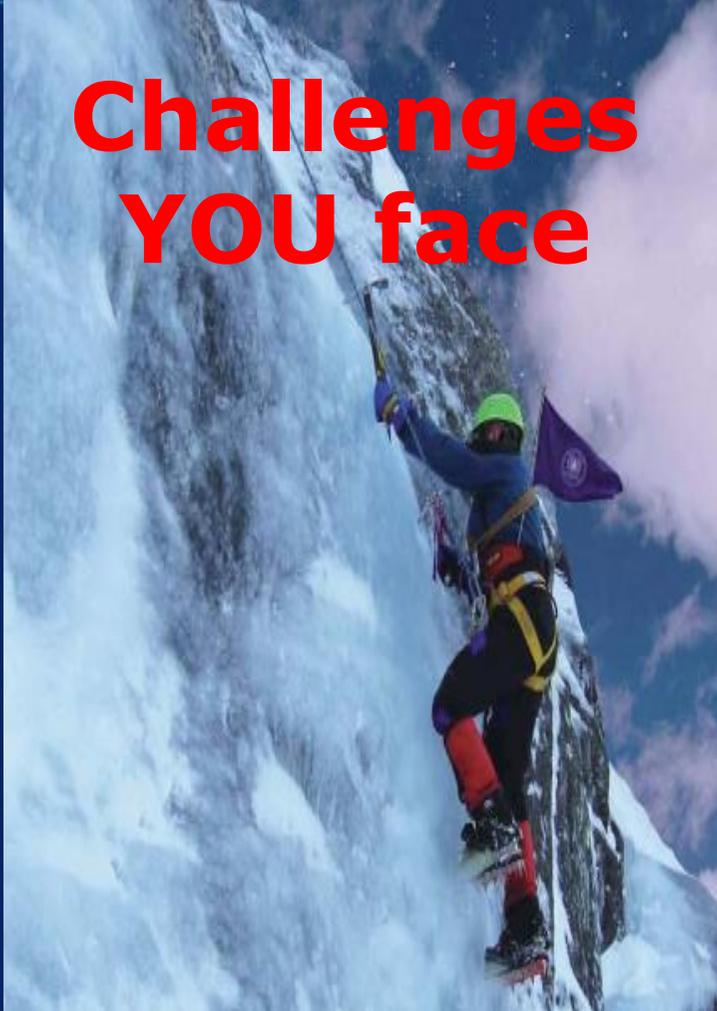
Our Competency (contd.)

Are **YOU**
Service Tax
Compliant



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Our Competency (contd.)



**Challenges
YOU face**

Ensuring full legal compliance within the complex regulatory framework in a dynamic business environment

Assessment of correct category of service for each revenue streams after considering various exemption mechanisms

Assessing the optimum CENVAT credit available based on end use

Distribution of CENVAT credit through Input Service Distributor (ISD) mechanism under the CENVAT Rules

Ensuring Compliance with the Point of Taxation Rules (POTR)

Tracking of the transactions between associate enterprises in order to discharge service tax liability on accrual basis

Handling of EA 2000 AUDIT with information, data and reply to spot memos

Preparation of correct return

Compliance with Procedural Formalities



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Our Competency (contd.)



**Solutions
WE
provide**

- ✔ Compliance with Centralized and Decentralized Registration formalities
- ✔ Review of revenue stream or ongoing contracts to assess Taxability of the Service.
- ✔ Formulation of customized spreadsheet for computation of taxable value, abatement deduction, CENVAT credit etc. along with option for reconciliation of the same with Accounts.
- ✔ Computation of Service Tax liability on accrual basis under the POTR
- ✔ Validation of tax collected with tax computed to ascertain over or under recovery
- ✔ Determination of maximum eligibility and availability of CENVAT Credit on segregation of credit for taxable and exempt output service

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Our Competency (contd.)



**Solutions
WE
provide**

- Maintaining destination based CENVAT credit distribution to various locations, as input service distributor
- Computation of eligible refund / rebate for preparation and filing of claim documents
- Preparation of Service Tax Return after reconciliation of figures with Accounts

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Our Competency (contd.)

COMPLIANCE AUDIT SERVICE

- ⊙ Validating compliance of Registration formalities
- ⊙ Study of Business model to determine the implication of Service Tax
- ⊙ Independent evaluation of revenue streams to determine the taxable event
- ⊙ Comparing the study with the practice in place
- ⊙ Assessing correctness of CENVAT credit availed
- ⊙ Evaluating scope of any unavailed CENVAT credit
- ⊙ Checking accuracy and correctness of Service Tax return filed

VALUE ADDITION ENVISAGED...

- ⊙ Management Report on audit findings
- ⊙ Reporting on disputed areas for proactive management action
- ⊙ Suggesting necessary rectification action
- ⊙ Suggestions on Business re-modeling to ensure maximum compliance and benefit

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Our Competency (contd.)



Continued in next slides...

Our Competency (contd.)



Continued in next slides...

Our Competency (contd.)

Central Excise

Our Central Excise team provides comprehensive advice and assistance at National and state level and provide the following services:

- ❖ Information on law update and procedural matters to clients.
- ❖ Liaison with clients and department on regular basis.
- ❖ Compilation of data required for filing and revision of Central Excise return.
- ❖ Handling of Show Cause Notice, Appearance before the Adjudicating & Appellate Authorities including CESTAT.
- ❖ Legal opinions, written or oral.
- ❖ Organizing indirect taxes training programmes for clients through out India.



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Our Competency (contd.)



Continued in next slides...



Our Competency (contd.)



Our Strength

Our firm has traversed a long path crisscrossed with professional challenges and problems, which we have always overcome, and is capable of overcoming, as we believe that difficult times differentiate an organization with strong people. We serve our clients with the help of energetic professionals with updated knowledge; upgraded technological resources available within the organization and practical oriented working methodology.



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Our Strength (contd.)

Our team of qualified professionals stays abreast of developments and changes in the respective laws and regulations to advise our clients proactively, anticipate regulatory challenges and plan alternative strategies to help our clients in effective implementation of corporate policies and to provide litigation support in the event of challenges.



STRENGTHS



Our Core Team

1. CA Joydeb Bhattacharya (Partner)
2. CA Goutam Sen (Partner)
3. Mr. Kazi Abu Ahasan, Manager- Direct Tax
4. Mr. Sanjoy Dutta, Manager-Audit
5. Mr. Debasish Das

Our Credential

REAL ESTATE & CONSTRUCTION

**Bengal
Ambuja**

EDEN City

URBANA
Resort for tomorrow's doubtless

Regus

PS GROUP
Developing Properties • Building Homes

avani GROUP
An ISO 9001 & 14001 Organisation

TCG REAL ESTATE
intelligent infrastructure

PAHARPUR

www.pioneerproperty.in
PIONEER
PROPERTY MANAGEMENT LTD.
An ISO 9001: 2008 Certified Company

इंजीनियरिंग प्रोजेक्ट्स (इंडिया) लि.
ENGINEERING PROJECTS (INDIA) LTD.
(A Government of India Enterprise)
An ISO 9001:2000 & ISO 14001:2004 Company
A Mini Ratna Company

NITSON AND AMITSU PRIVATE LIMITED

Ambuja Realty

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Our Credential (contd.)

POWER , PETROLEUM AND CHEMICAL SECTOR



GAIL (India) Limited
A Government of India Undertaking



Landis
|Gyr+



 **MITSUBISHI
CHEMICAL**



WBSETCL

**SERVICE
SECTOR**



Airports Authority of India

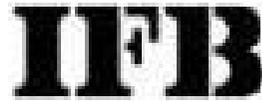
**STOCK
EXCHANGE**



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Our Credential (contd.)

MANUFACTURING COMPANY



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Our Credential (contd.)

TRAVEL & HOSPITALITY



THE FORT RAICHAK



EXPORT
HOUSE

Globe India Ltd



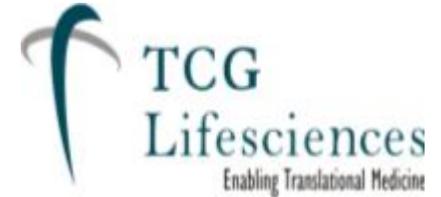
MAJOR
PORTS



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Our Credential (contd.)

HEALTH CARE & PERSONAL CARE



BANK, NBFC & INSURANCE

TEA BROKING & AUCTION



STATE BANK OF INDIA



United India Insurance



DIVERSIFIED



Excel Crop Care Limited
Beyond Crop Protection, Behind Every Farmer



Excel Industries Ltd.
The courage to dream. Together.

Continued in next slides...

Our Credential (contd.)

SOFTWARE COMPANY



ENTERTAINMENT

STEVEDORING



PENNON SHIPPING PRIVATE LIMITED

EPC



Our Contacts Particulars

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Contact Us



A low-angle photograph of two business people shaking hands in front of several tall skyscrapers under a blue sky. The image is framed by a dark blue border with a white grid pattern at the top and bottom. In the bottom left corner, there are three white arrows pointing upwards and to the right.

THANK YOU