



# FIRM PROFILE

**S P C M & ASSOCIATES**

Chartered Accountants

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# About Us

SPCM was established in 2007 through merger of two successful firms namely Bora Kasat & Co and PM Katariya & Associates. Thus, SPCM is an integrated full service CA firm advising domestic and international clients for over 30 years and providing broad range of legal, taxation and advisory services to the commercial, industrial and financial communities. We are one of very few CA firms in India having a unique combination of corporate law and tax practice, and hence having an office of 13000 sq. ft. in Pune to offer all financial and legal services under one roof. We firmly believe that this provides an edge, which is most critical for the success of commercial transactions.



# About Team

SPCM draws its expertise from Chartered Accountants who have gained experience nationally and internationally having worked in close contact with CA firms in India and abroad. Our Senior Partners CA. Suhas P. Bora and CA. Pradeep M. Katariya are blessed with an experience of more than 30 years in the field of taxation and auditing. Some members of SPCM also hold additional qualifications of Lawyers, Cost Accountant and Company Secretary. SPCM's representation has been built upon a long association with various Chambers of Commerce and Industry. Hence, it has been our endeavor to provide our clients comprehensive value added services through our bouquet of service offerings.



# Our Senior Partners



CA. SUHAS P. BORA

Having been **Managing Partner** at Bora Kasat & Co., CA. Suhas P. Bora is now a **Senior Partner** at **SPCM & Associates**. He has a vast experience of more than **30 years** in the field of **Auditing, Taxation, Commercial Laws, Etc.** He has been the **Chairman** of the **Pune Branch** of WIRC, ICAI in the year 1996. He is a co-opted **member** of **Committee for Capacity Building of Members in Practice (CCBMP)**, ICAI. He is selected as **Quality Reviewer** for review of Audit Documents of CA firms by **Quality Review Board** of ICAI. He is qualified as **Peer Reviewer** for review of Audit Documents of CA firms by **Peer Review Board** of ICAI. He is a regular writer and contributor to various Tax and Legal Journals including SPCM's **Samācāra**. He has **authored** a book for **Gems & Jewellery Sector on GST**.

Having been **Managing Partner** at PM Katariya & Associates, CA. Pradeep M. Katariya is now a **Senior Partner** at **SPCM & Associates**. He has a vast experience of more than **30 years** in the field of **Auditing, Taxation, Real Estate Laws, Etc.** He is expert at subjects like **Drafting & Documentation, Township Management, Project Feasibility, Capital Raising through Equity or Debt Investments**. As envisaged by our Hon'ble PM to create a **Global Chartered Accountancy firm**, he has a **vision** to elevate SPCM & Associates **reach globally**.

He enjoys connecting with **nature** and **socialising**, though his passion remains his **professional commitments**.



CA. PRADEEP M. KATARIYA

# Our Services

## Audit and Assurance



### A. Internal Audit

- Tailor made scope oriented Internal Audits
- Business Process Audit
- CENVAT Credit Hygiene Audit

### B. Statutory Audit

- Audit under The Companies Act, 2013
- Audit under The Income Tax Act, 1961
- Audit under The Maharashtra Value Added Tax Act, 2002
- Audit allotted by C&AG
- Audit under Finance Act (Service Tax)
- Audit under Real Estate (Regulation and Development) Act, 2016

## Direct Taxation



### Tax Planning and Advisory Services Compliances

- Computation of Income Tax
- Filing of Income Tax Returns
- Filing of TDS Returns
- Registration of Trust
- Application for Government Approved Valuer
- Certification

### Litigation

- Scrutiny Assessment
- Commissioner of Income Tax [Appeals]
- Income Tax Appellate Tribunal
- Settlement Commission
- High Court

### Transfer Pricing

# Our Services

## Indirect Taxation



### **I. Goods And Service Tax [GST]**

#### **Advisory**

- GST Impact Analysis
- Exemptions
- Tariff Classification

#### **Compliances**

- Filing of periodical Returns
- Departmental Intimations
- Agent Representation

#### **Litigation**

- Show Cause Notice Reply
- Goods and Service Tax Appellate Tribunal
- High Court

### **II. Maharashtra Value Added Tax**

#### **Litigation**

- Show Cause Notice Reply
- VAT Assessment
- Commissioner (Appeals) / Joint
- Commissioner (Appeals)
- Maharashtra Sales Tax Tribunal
- High Court

### **III. Service Tax**

#### **Litigation**

- Show Cause Notice Reply
- Service Tax Departmental Audit
- Central Excise, Customs and Service Tax Appellate Tribunal
- Settlement Commissioner
- High Court

### **IV. Central Excise**

#### **Litigation**

- Show Cause Notice Reply
- Central Excise Revenue Audit
- Central Excise, Customs and Service Tax Appellate Tribunal
- Settlement Commission
- High Court

# Our Services

## V. Customs

### Advisory

- Exemptions
- Foreign Trade Policy
- Tariff Classification

### Compliances

- Customs House Broker co-ordination
- Application of various schemes under FTP

### Litigation

- Show Cause Notice Reply
- Central Excise, Customs and Service Tax Appellate Tribunal
- High Court

## Real Estate Laws



## Real Estate (Regulation and Development) Act, 2016

### Advisory

### Project Estimation

### Compliances

- Registration
- Certification
- Quarterly Updates

### Litigation

- Compounding
- Maha RERA Authority
- Maha RERA Appellate Tribunal

## Company Secretarial Work



## I. Advisory

- Business Structuring and Constitution
- Foreign Exchange and Management Act (FEMA)
- Foreign Direct Investment (FDI)
- Entry Strategies in India

## II. Compliances

### Formation & Incorporation of

- Private Limited Company
- Limited Liability Partnership
- Partnership Firm
- Trust

# Our Services

Filing periodical returns and forms  
Departmental Representations  
Valuation of Share Certification under Income Tax and FEMA

## **III. Litigation**

- RBI (compounding under FEMA)
- SEBI
- Cheque Bounce Cases (Civil Court)
- National Company Law Tribunal

## Drafting Deeds and Agreements



### **Drafting Deeds & Agreement**

- Joint Venture Agreement
- Joint Development Agreement
- Share Purchase Agreement
- Privacy and Disclosure Agreement
- Memorandum of Understanding
- Family Settlement and Arrangement Deed
- Gift Deeds

## Startup Business



### **Start - Up Business**

- Advisory
- Assistance in Accounting and Record Keeping
- Registrations under various Statutes (Start-Up India, Trade Mark, Copyright, etc)
- Project Reports for Bank Approvals
- Internal Control Health

# Our Services

## Other Financial Services



### **Other Financial Services**


- Opening of Liaison / Branch Office
- Project Feasibility Report
- Due Diligence
- Business Valuation
- Cost Center Accounting
- Payroll Services
- Cash Flow Planning
- Quality Assurance
- Knowledge Updation (Monthly Newsletter, Pro-Bono Presentations, Compliance Due Date Chart)

**Assuring you the best of our  
Professional Services!**




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