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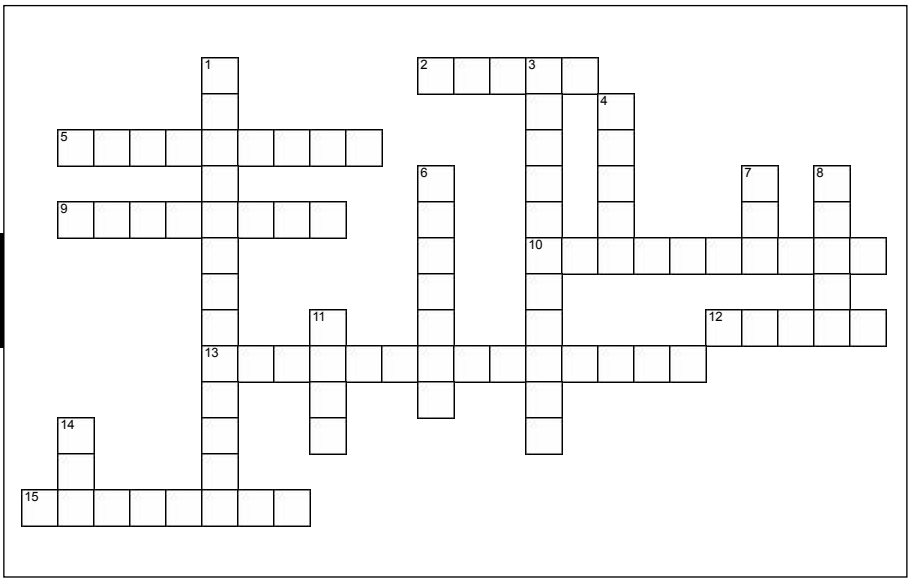
CROSSWORD 138



ACROSS

2. As per the 24th GST Council Meet held on 16th December 2017, the _____ bill rules will be implemented in India from 1st February 2018.
5. Under Single Window Interface for Facilitating Trade, the _____ electronically lodge Integrated Declaration at a single point only with Customs.
9. CA. G. Rajani was the first ever _____ impaired CA as recorded in ICAI history.
10. An _____ reporting framework provides a link between financial reporting and business strategy relevant for decision-making by stakeholders.
12. Pradhan Mantri _____ Kalyan Yojana, 2016 was launched on 17th December 2016.
13. Under GST, the basis of allocation for the _____ on printed material like pamphlets, leaflets, diaries, calendars, t-shirt, etc. shall be the amount payable for the distribution of a specific number of such material in each State or UT.
15. A company is _____ if it is unable to repay debts to its creditors.

DOWN

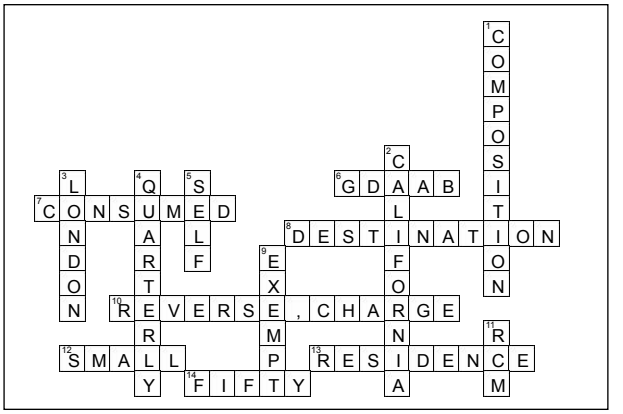
1. Hand Holding Scheme for new export/import entrepreneurs.
3. _____ trading is the process of using computers programmed to follow a defined set of instructions for placing a trade in order to generate profits at a speed and frequency that is impossible for a human trader.
4. Indian Customs introduced _____ Single Window Interface for Facilitating Trade w.e.f. 01.04.2016 for ensuring ease of doing business.
6. Ms. Priya Bhansali was the first lady to have got elected to the _____of The Institute of Chartered Accountants of India (ICAI).
7. Noted business woman and Padma Shri CA. Naina Lal Kidwai is first Indian woman to graduate with_____ Degree from the prestigious Harvard Business School in 1982.
8. First _____ working portal for women members was launched on 21st April 2014 to provide women CAs a platform to explore suitable opportunities with option for part time jobs, jobs with flexi hours or jobs with work-from-home facility.
11. In most cases, a _____ is classified as non performing when loan payments have not been made for a period of 90 days.
14. _____ refers to a classification for loans on the books of financial institutions that are in default or are in arrears on scheduled payments of principal or interest.

NOTE: Members can claim one hour – CPE Credit – Unstructured Learning for attempting this crossword by filling the details in the self-declaration form to be submitted to your regional office annually to avail CPE hours credit for Unstructured Learning activities under the activity 'Providing Solutions to Questionnaires/puzzles available on Web/Professional Journals'. There is no need to individually send this crossword in hard copy or email.

Several weeks after a young man had been hired, he was called into the personal director's office, "What is the meaning of this?" the director asked. "When you applied for this job, you told us you had 5 years experience. Now we discovered this is the first job you've ever held."

"Well , "the young man replied, "in your advertisement you said you wanted somebody with imagination"

SOLUTION CROSSWORD 137



The ones who are crazy enough to think they can change the world, are the ones that do. - Anonymous