

Saloni Gupta

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New Delhi, India

BRIEF

A Chartered Accountant with strong academic foundation and hands-on experience through articleship in audit, taxation, and financial reporting. Eager to contribute to a dynamic organization by applying analytical skills, attention to detail, and a commitment to continuous learning and professional growth.

EDUCATION

- Chartered Accountant | ICAI | May 2025
 - BCom. (hons) | Delhi University | 2018
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WORK EXPERIENCE

Article assistant

- Raj Kumar Jha & Associates, Chartered Accountant | New Delhi Aug 2018- Apr 2019
 - Anil Khatri & Co., Chartered Accountant | New Delhi Jan 2020- Apr 2022
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MAJOR CLIENTS HANDLED

- Mediplus India Ltd, Haryana| manufacturing company| Turnover -110cr.| Statutory audit
 - Medivac Surgical Pvt Ltd, Gujarat | exporter and manufacturer of disposable infusions sets| Statutory audit
 - Ozone Metalscape Pvt Ltd, Himachal Pradesh| Metal and Mineral industry| Turnover-200cr| Stock audit
 - Punjabi Bagh Club, New Delhi| Social and recreational club| Internal audit
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ROLE PERFORMED

Statutory Audit

- Conducted audits for diverse entities including trading, manufacturing companies, clubs, and hospitals, overseeing end-to-end audit procedures and ensuring compliance with regulatory standards.
- Scrutinized general ledgers, charts of accounts for accuracy and compliance with accounting standards.
- Tested direct expenses, directors' personal expenses, other operating expenses by vouching the transactions with relevant supportive evidences including invoices, bank payments.
- Tested import freight & custom duty capitalisation and prior period adjustments, if any.
- Verified TDS compliance: reviewed deductions as per applicable rates, ensured timely deposit and filing, and examined relevant documentation and certificates.

- Audited export sales: verified export documents, monitored forex transactions, reviewed compliance with export laws and GST regulations.
- Tested existence and accuracy of revenue recorded and analyzed if the recorded revenue is in line with the applicable accounting standards.
- Analyzed prior period adjustments impacting current year balances, prepaid expenses and financial charges.

Stock Audit

- Conducted stock audits for finished goods, work-in-progress, slow-moving items and obsolete inventory.
- Tested key assertions including existence, valuation, cut-off, and disclosures in the financial statements.
- Evaluated inventory methods and assess stock at various levels.
- Verified percentage of completion for WIP and traced high-value items to valuation reports and compliance with internal controls.
- Reconciled physical inventory with financial records to identify discrepancies or errors.

Internal Audit of a club

- Conducted audit of a social club focusing on membership and operating compliance.
- Reviewed bylaws, meeting minutes, applications, and handbooks to assess membership eligibility and structure.
- Evaluated admittance procedures, liquor and gaming licenses, verified facilities restrictions to members only.
- Reviewed income accounts to identify potential non-member income sources such as cash sales, events, and reciprocal club use.

Direct Taxation

- Prepared and e-filed Income Tax Returns for individuals, companies, trusts, and partnership firms.
- Handled tax audits under Section 44AB, including preparation and filing of Form 3CD.
- Prepared and filed Form 15CA/15CB for foreign remittances, ensuring TDS compliance on non-resident payments.
- Filed SFT Forms 61A & 61B to ensure reporting of high-value transactions and compliance with FATCA/CRS.
- Liaised with Income Tax and GST departments, maintained books of accounts, and assisted in responses to outstanding demands and Form 35 submissions.

Other assignments

- Prepared standalone and consolidated annual reports for listed and unlisted entities including KTG Group, Ozone Group, Transcend Contacts Pvt Ltd, and Meghdoot Corrugators.
- Handled GST, IEC, and VAT registrations; filed GST returns; and processed core/non-core GST amendments such as stakeholder changes and legal name updates.
- Filed ROC forms including AOC-4, MGT-7, and DPT-3, and prepared documentation for company liquidation (STK-2, indemnity bonds, litigation statements).
- Managed inter-state change of registered office including preparation and filing of MGT-14, INC-23, INC-28, and INC-22.

- Provided Income Tax and GST consultancy on salary structuring, capital gains, regime selection, and maximizing input tax credit for multi-location entities.
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TECHNICAL SKILLS

- Completed AICITSS (Advance IT) specified by ICAI.
- Well versed with various Accounting and Taxation Software i.e., Tally ERP 9, CompuTax, Busy, Ms Excel, Income Tax Utilities.