



# VAIBHAV SHARMA

Chartered Accountant

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📍 Aligarh, Uttar Pradesh

## SUMMARY

Chartered Accountant with hands-on experience in Internal Audit assignments for PSU, NBFC, and manufacturing clients, including payroll testing, procurement reviews, and risk assessments. In addition, supported GST, Direct Tax, and MSME advisory work, which enhanced my compliance understanding. I am keen to build my career in Internal Audit, combining process knowledge with audit analytics.

## EDUCATION

Course	Year	Institution	Score
CA FINAL	May 2025	Institute of Chartered Accountant of India	55.33%
CA INTERMEDIATE	May 2022	Institute of Chartered Accountant of India	56.75%
CA FOUNDATION	Nov 2019	Institute of Chartered Accountant of India	56.50%
CLASS 12	April 2019	Wisdom Public School, Aligarh	86.40%
CLASS 10	April 2017	Wisdom Public School, Aligarh	8.8 CGPA

## WORK EXPERIENCE

### Article Assistant

📅 Jun 2022 - Mar 2025

Chatter & Chatter & Co., Jaipur (Established over 60 years ago; among the oldest CA firms in the region)

### Internal Audit & Assurance

-**PSU Mining Entity (T/O: ₹1,600 Cr)**: Reconciled **dispatch vs production** with stock registers, highlighting mismatches; verified **procurement of mining equipment & consumables** through tendering; reviewed **lease contracts (Ind AS 116) applicability**; tested **payroll controls for 500+ employees** using sampling (attendance, wage payouts, overtime).

-**Textile Manufacturing (T/O: ₹400 Cr)**: Audited **procure-to-pay (P2P) cycle** (vendor onboarding, PO approvals, GRN vs invoice validation); checked **raw material consumption vs production output**, identifying abnormal wastage; reviewed **credit sales and receivables ageing**; tested **payroll controls for ~400 employees**.

-**Mattress Manufacturing (T/O: ₹500 Cr)**: Tested **payroll (~300 employees)**, verified attendance vs payouts; reviewed **production efficiency** (foam issued vs mattresses produced) and **fixed asset capitalization**.

-**NBFC (T/O: ₹200 Cr)**: Reviewed **loan disbursement processes, borrower files, and NPA recognition** as per RBI norms; prepared **audit working papers**.

### Direct Tax

-Filed **50+ ITRs** for individuals, firms, and companies (turnover up to **₹200 Cr**).

-Assisted in **tax audits (Form 3CA/3CB)**, verifying books, identifying disallowances, and preparing audit reports.

-Supported **income tax assessments (143(2), 142(1))**, drafting replies and preparing working papers.

### Indirect Tax / GST

-Drafted replies to **SCNs under Section 17(5) & 47**, resolving disputes on **ITC claims and late fees**.

-Filed **GST refund claims** (inverted duty & excess balance), preparing reconciliations and annexures.

-Assisted in **detention case (Sec 129)**, coordinating with authorities for release of seized goods.

### MSME Advisory & Compliance

-Prepared **CMA data, project reports, and registrations (GST/Udyam)** for MSME loan proposals (**₹5 lakh – ₹5 Cr**).

-Coordinated with banks for sanction of **Mudra and CGTMSE-backed loans, term loans, and working capital facilities**.

## CERTIFICATIONS

Excel Mastery Workshop 🔗 (CA Monk)

📅 Aug 2025

Internal Audit Masterclass 🔗 (CA Monk)

📅 Aug 2025

## ACHIEVEMENT & LEADERSHIP

**Gold Medalist**, Inter-City Patriotic Parade Competition, Uttar Pradesh - Represented and led school team to 1st place (2015)

**Captain**, School House Team - Led team in sports and cultural events, fostering coordination and leadership (2018)

## SKILLS & TOOLS

Proficient in **Tally Prime, Genius, and MS Excel (Advanced)** for accounting, compliance, and reporting, with growing expertise in **Power Query and Power BI** for audit analytics and automation.