

Himanshu Chittora

Chartered Accountant | B.COM

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Place: Kota

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Professional and Academic Qualification:

Institution	Exams	%	Remarks
The Institute of Chartered Accountant of India	CA Final	53.00%	Cleared in First Attempt , Exemption in AFM
	CA Intermediate	53.16%	Exemption in Financial Management
	CA Foundation	63.75%	Cleared in First Attempt
IGNOU	B.com (A&F)	56.42%	
CBSE Board	XII	85.80%	Scored 90+ marks in 2/5 Subjects
	X	93.00%	Scored Second Position in School

Work Experience:

Articleship at M/s Patodi & Company

Audit & Assurance

- Scrutinized rental contracts to determine applicability and checked lease schedule for appropriately reporting **ROU Asset and Lease Liability (IND AS 116)**.
- Assisted management in **reclassifying of INR 5 crore capital expenditure** that had been incorrectly recorded as revenue expenditure.
- Assisted the client for accounting of **loyalty points** in compliance with **IND AS 115**.
- Scrutinized transactions to determine impact of **DTA/DTL** and its treatment thereof (**IND AS 12**).
- Carried out examination of debtor and creditor balance to identify long standing dues and sought **External Confirmation** as per **SA 505**.
- Conducted **thorough verification and identified a non-compliant CSR expense of INR 10 lakhs** under Section 135 of the Companies Act 2013.
- Conducted **onsite physical verification and reconciled with books of accounts**, identifying **discrepancies** amounting to **INR 10 lakh**, showcasing strong attention to detail and analytical skills.
- Assisted the management in complying with **section 194Q & 206C (1H)** of the Income Tax Act, 1961.
- Ensuring that all the business practices are in compliance with **financial and regulatory requirement including Companies Act, Standard on Auditing and CARO 2020**.

Business Consultancy

- Aided the mgmt. in establishing a **geo tagging based attendance system** for field purchase employee thereby fixing leakages in payroll expenses. (**15% Saving in Total Payroll Expense**).
- Identified unrecoverable debtors of around **INR 204 lac. (Nearly 4% of total debtors)** in internal audit of client engaged in Health care sector.
- Aided in streamlining receivables for clients by analyzing days sales outstanding and longstanding debtors and implementing follow up mechanism thereby reducing collection period (**10% improvement in Working Capital Cycle**).
- Appraised Inventory management system and aided in identifying slow moving, stagnant and obsolete inventory for establishing lean inventory system helping to reduce **DIO** (days inventory outstanding).
- Aided client in saving **INR 0.50 crore** through **business consultation** pertaining to effective treasury, wealth and investment management.

Indirect Tax

- Assisted in **GST registration processes** for various business entities including Private Limited Companies, Sole Proprietorships, Partnerships, and Composition Scheme applicants.
- Identified and resolved **key discrepancies** totaling **INR 1 Crore** during reconciliation of GSTR-2B with input tax credit (ITC) records through effective vendor coordination and issue resolution.
- Advised clients on selecting the optimal **GST tax regime (Regular vs. Composition)** by analyzing **transaction flows**, business operations, and **cash flow** implications to ensure tax efficiency and compliance.
- Identified wrong **availment of ITC** in multiple areas, ensuring compliance with **GST Regulation**.

Key Sectors

- Manufacturing Sector
- Education Sector
- FMCG Sector
- Automobile Sector

Extra-Curricular Activities and Achievements:

Leadership	Independently managed large assignments & received client appreciation on several projects.
	House Captain of School with direct responsibility to supervise over 500 students across the campus.
	Led group cycle rides, ensuring participants safety and route navigation and promoting fitness goal in Kota Cycling Club .
Oratorical	Presentations on technical topics at the Professional Interns Meeting .
Social	Participated in events organized by ICAI like Tree plantation & Food distribution to poor children .
	Have indulged in various Community Service Acts .

Technical Skills:

Functional Knowledge of MS Office Suite, Compu tax, Tally ERP, Tally Prime, Microsoft AX.