

LOKESH KUMAR GARG

Chartered Accountant (New Scheme), B.Com

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JOB OBJECTIVE

Seeking an opportunity in a reputed and dynamic organization where there is an opportunity to learn, perform and grow to the best of my capabilities and can contribute to the growth and development of the organization.

Level	Institute	Score	Remarks
CA Final	ICAI	429/800	✓ Secured Exemption in: <ul style="list-style-type: none">• International Taxation – 61 Marks• Direct Taxation – 63 Marks
CA IPCC	ICAI	407/700	✓ Secured Exemption in: <ul style="list-style-type: none">• Advance Accounting - 98 Marks• Info. Tech. & St. Mgt.-61 Marks
CA CPT	ICAI	123/200	✓ Scored Good marks in Accountancy

Examination	University/ Board	Score	Remarks
Bachelor of Commerce	University of Rajasthan	53.17%	✓ Scored Good marks in Accountancy and cost Management
Senior Secondary	CBSE	85.00%	✓ Scored 90+ Marks in: <ul style="list-style-type: none">• Economics – 95 Marks• Hindi - 91 Marks
Secondary	CBSE	8.2 CGPA	✓ Scored 8 or 8 plus CGPA in all subjects

ARTICLESHIP

I have undertaken my 3 years training as an article from a reputed firm **M/s Rajesh Gupta & Company**, Chartered Accountants which is established in Jaipur since 1982.

Key Clients	Industry	Audit Areas
State Bank of India (Jaipur –1 Branch)	Banking Sector	Bank Audit <ul style="list-style-type: none">• Review renewal & disbursement system of advances in accordance with Banking Norms and RBI Guidelines.• Identification and Classification of accounts as NPA as per RBI Prudential Norms and Prepared LFAR.• Verification of Provision made for loans & advances.• Reviewing the calculation and payment of statutory dues.
Punjab National Bank (Sri Ganganagar)	Banking Sector	
Oriental Bank of Commerce (Sri Ganganagar)	Banking Sector	
Goodwill Impex Limited (Jaipur)	Garments	Concurrent Audit <ul style="list-style-type: none">• Calculation of Drawing power and it's verification through stock statement and financials.• Detecting Revenue Leakages of various charges.• Study of Reports of CIBIL, under project appraisal.• Documentation and verification of securities offered by borrowers.
Karnani Solvex Private Limited (Jaipur)	Manufacturing	
Pink City Cera Dental Lab Private Limited (Jaipur)	Service	Statutory Audit <ul style="list-style-type: none">• finalization of financial statement as per schedule-III of Co. Act, 2013.• Assets capitalization and depreciation review as per Co. Act, 2013.• Inter Group Adjustments and Verification of Loans and Advances.• Applying cut off procedures and confirmation of opening balances as per requirement of SA- 510.• Applying provisions of SA-500 for collecting audit evidences.• Determined Materiality and Performed Audit Sampling as per SA320 And SA 530 respectively.
Utkarsh Pharma Private Limited (Jaipur)	Pharmaceutical	

Vaishno Associates (Jaipur)	Construction	Internal Audit <ul style="list-style-type: none"> Review of Internal Control System and Procedures. Review of various reconciliation statement e.g. BRS, Stock statement. Verification of compliances of TDS u/s 192, 194A etc. of IT Act 1961. Analysis of Debtors & Creditors-Ageing, Recovery Period, Balance Confirmation Procedures. Verification of Custodianship and safeguarding of Assets.
Rabhya Jewells (Jaipur)	Gems and Jewelry	
Mahawar Iron Store (Jaipur)	Steel	

TAXATION EXPOSURE

Income Tax	Compliance	<ul style="list-style-type: none"> Return filing of Pvt. Ltd. Companies, Partnership Firms, Individuals & Trusts u/s 139 of Income Tax Act 1961. Conducting Tax Audit u/s 44AB, filing of Form 3CA/ 3CB and 3CEB. Filed TDS Quarterly Return (24Q/26Q) for various Clients. Computation of total income and tax liability of various clients. Calculation of MAT Liability u/s 115JB of Income Tax Act 1961. Preparation of CMA data. Calculation of Advance Tax and Interest thereon.
	Advisory	<ul style="list-style-type: none"> On Call Advisory for day to day Compliance Like Nature of Expenses, Nature of TDS and matters related to Section 269SS, 269T and 269ST.
Goods & Services Tax	Compliance	<ul style="list-style-type: none"> Filed Monthly / Quarterly Returns (GSTR-1 & GSTR-3B) for Clients. Performed Migration (Transition) and New Registrations.
	Advisory	<ul style="list-style-type: none"> Advise on matters related to Time of Supply, Supply, Composite & Mixed Supply and Place of Supply. Advise on matters related to Tax Invoice u/s 31 and Eligibility of ITC u/s 16 of CGST Act 2017. Advise related to E-way Bill.

COMPUTER ACUMEN

- Well versed with Tax Management Software viz. Compu Office.
- Working knowledge of Tally 7.2 & ERP 9.
- Working knowledge of MS Word, MS Excel & MS Power point.

ACHIEVEMENTS & EXTRA CURRICULAR ACTIVITIES

- Passed the **Certificate 'A'** Examination held by the National Cadet Corps in 2011.
- Certificate of Participation in Combined Annual Training Camp organized by the National Cadet Corps in 2009.
- Certificate of Participation in CA Students National Conference organized by ICAI in 2018. Participated in School Sports Competitions in Volleyball and Cricket at Cluster level.
- Passed the All India General Knowledge Test conducted by the All India Board of General Knowledge Test in 2009.

PERSONAL

Date of Birth : 07th November, 1995
 Father's Name : Sh. Hariom Garg
 Marital Status : Unmarried
 Hobbies/Interests : Fitness Enthusiast, Playing Cricket