



Computer Society of India™

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TMC Meeting with the Court-Appointed Audit Team at CSI Headquarters

L–R: Mr. Abraham Koshy, TMC Member; Mr. N. Anand Rao, TMC Member; CA T. P. Ostwal, Founding Partner;
Mr. S. Mahalingam, TMC Member; CA Esha Shah Partner of T. P. Ostwal & Associates



October 21, 2026

To all members of CSI

The Three-member Committee (TMC) appointed by the Bombay High Court sends you Season's Greetings. We are addressing this communication to you to appraise you of the recent judgment from Bombay High Court appointing an Auditor for the purpose of making necessary statutory compliances, especially with respect to GST Department/Income Tax Department.

1. Income Tax Matter

Income Tax Act requires entities such as CSI to submit Tax Returns every year, by a stipulated date, on the basis of accounts duly audited. In the case of CSI, Returns are prepared on the basis of Consolidated Accounts. Entities whose accounts are consolidated include those of Headquarters, Education Directorate, Chapters, Conventions and entities having financial transactions on behalf of CSI. The last financial year for which the IT Returns were submitted was for 2018-19. Through its Judgment on 22nd April 2022, the Hon'ble Justice Bharati Dangre of Bombay High Court appointed TMC to steer CSI until the conclusion of elections. However, the same Order gave limited powers to TMC in respect of ongoing operations. That Order of Hon'ble Justice Bharati Dangre of Bombay High Court has been put up in the official website of CSI – namely, csi-india.org

Since no IT Returns were submitted by CSI from the Financial Year 2019-20 onwards, the IT Department initially sent Show Cause Notices and thereafter they proceeded to pass Assessment orders on the basis of banking transactions and other financial transactions that they could trace. For the two Assessment years 2020-21 and 2021-22 (corresponding to the Financial Years 2019-20 and 2020-21), the tax and penalties demand raised by them amounted to Rs.4.75 Cr. IT Department sent a letter to CSI giving it the final opportunity to pay the demand.

On being approached, Hon'ble Justice Aarti Sathe of the Bombay High Court passed an Order on the 8th of September appointing M/S T.P.Ostwal & Associates, Chartered Accountants, having their office in Mumbai as the Auditor of CSI for the purpose of making necessary statutory compliances, especially with respect to GST Department/Income Tax department as per the provisions of law and the Constitution and Bye laws of the Society. We have submitted the Order of the Hon'ble Bombay High Court to the Commissioner of income Tax in Mumbai requesting that the IT Department does



not take any punitive measure against CSI as the Hon'ble Bombay High Court itself has appointed an Auditor in order to make the necessary statutory compliances.

As per their scope of work as Auditor, M/S T.P.Ostwal & Associates will audit the books of account, financial records, supporting documents, and other relevant information and explanations that CSI has to provide to them.

The full Judgment of Hon'ble Justice Aarti Sathe of Bombay High Court is carried in this website.

Chapters are required to send to the Headquarters Audited accounts for all the financial years starting from 2019-20, as per the practice followed in earlier years when CSI Execom was in place.

M/S T.P.Ostwal & Associates have started their work as Auditor on the 8th of October 2026.

Mr.T.P.Ostwal , Managing Partner, and Ms.Esha Shah, Partner of M/S T.P.Ostwal & Associates, came to CSI Headquarters office at Mumbai, and Members of TMC were personally present to brief the Auditor. A photo taken on the occasion is displayed here.

Immediate Requirement from Chapter Office Bearers and other entities having financial transactions on behalf of CSI

As requested, please send audited books of account for the Financial Years starting from the Financial Year 2019-20. In case Audited Accounts are not available, please send the financial transactions, duly supported by Vouchers, so that the Finance department at the Headquarters can prepare the books.

This is urgent

- 2. GST issues:** The Order of Hon'ble Justice Aarti Sathe of Bombay High Court also has entrusted the responsibility to the Auditor to make necessary statutory compliances in respect of GST Department. GST registrations take place in each State. The auditor will verify the compliance, including taxes charged, payment to GST Department and returns filed, in this regard. For this,



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we need the GST number registered in each state and the GST Returns submitted from 2019-20 onwards.

Immediate Requirement from Chapter Office Bearers and other entities having financial transactions on behalf of CSI

Please send us the GST number registered by you, GST payment challans and the GST returns submitted from the Financial Year 2019-20 onwards.

We look forward to your support.

For COMPUTER SOCIETY OF INDIA

Mr. N. Anand Rao
Authorised Signatory

Mr. Abraham Koshy
Authorised Signatory

Mr. Seturaman Mahalingam
Authorised Signatory