



# ICAI OMAN NEWS LETTER

VOL 1, 2026



**ICAI MUSCAT (OMAN) CHAPTER**  
(UNDER THE SPONSORSHIP OF CBFS)





### CA UNMESH BHOME

Chairperson,  
ICAI Oman Chapter

**Dear Members,**

**Warm greetings to all.**

The first quarter of 2026 has been both encouraging and eventful for our Chapter, marked by recognition, learning, participation, and community engagement. It gives me immense pleasure to share a few highlights from the quarter and also look ahead to the initiatives coming up in the weeks ahead.

We began the year on a proud note with the ICAI – Muscat (Oman) Chapter being conferred the **Silver Shield – Best Overseas Chapter Award 2025 at WOFA 2.0**. This recognition is a matter of great pride for all of us and reflects the collective commitment of our members, past leaders, managing committee, sponsors, and well-wishers. It is also particularly gratifying that this award continues our Chapter's long tradition of sustained excellence on the global ICAI platform.

We also had the privilege of celebrating this milestone in Muscat during a special knowledge session on the **Indian Union Budget 2025–26 and NRI Taxation**, graced by H.E. Shri G. V. Srinivas, Ambassador of India to the Sultanate of Oman, and enriched by the presence of CA Aniket Talati, Past President of ICAI. The event was a fine blend of celebration and professional learning, reflecting the spirit and direction of our Chapter.

Another meaningful initiative during the quarter was our **International Women's Day virtual session**, which brought together inspiring voices and important perspectives on leadership, inclusion, and resilience. We were honoured by the presence of Ms. Trishivani Behal Pandey, Deputy Chief of Mission, Embassy of India in Oman, along with distinguished speakers who made the session thoughtful and impactful.

## CHAIRMAN'S MESSAGE

In line with our continued focus on professional development, we also organized an insightful online seminar on **Decoding NRI Income Tax Return**, which was very well received by members. Sessions like these remain important as they help our members stay updated, relevant, and practically equipped in a constantly evolving professional environment.

Beyond technical excellence, I am equally happy to note our participation in the **1st BNW GCC Cricket Tournament 2026**. Our Chapter team represented Oman with great energy, discipline, and sportsmanship. Such events strengthen fraternity, networking, and wellness, reminding us that a vibrant professional community is built not only in conference halls, but also through camaraderie and shared experiences.

Looking ahead, the Chapter is also associating with the Indian Schools Board for a teacher training session on financial literacy and financial management, scheduled in the first week of April. We see this as a meaningful contribution beyond our profession, because if Chartered Accountants are partners in nation building, then teachers are partners in generation building. This initiative also reflects the spirit of our Chapter theme, **“ज्ञानं परमं बलम्” – Knowledge is Supreme Strength**. Guided by this thought, we are working tirelessly to curate knowledge-filled sessions for our members and for the wider community, and we remain committed to continuing this journey in the months ahead.

I would also like to inform all members that **the date of the AGM has been convened on 4 May 2026**. I sincerely request each one of you to attend the AGM, share your views, and actively contribute to the continued success of the Chapter. Your participation, suggestions, and involvement are vital in shaping the way forward.

Further, I am pleased to share that members who pay their membership fees for the next year within the timeline communicated by the Committee will be eligible to receive a silver coin as a token of appreciation. I encourage all members to renew within the stipulated time and continue strengthening our Chapter.

As always, the success of the Chapter lies in the collective strength of its members. Thank you for your continued trust, encouragement, and participation. Let us move forward together with renewed energy and commitment.

**Warm regards,**  
**CA Unmesh Bhome**  
**Chairman**  
**ICAI – Muscat (Oman) Chapter**

## SILVER SHIELD - BEST OVERSEAS CHAPTER AWARD 2025



**“Great achievement is usually born of great sacrifice, and is never the result of selfishness.”  
– Napoleon Hill**

We are deeply honoured to share that ICAI - Muscat (Oman) Chapter has been conferred the Silver Shield – Best Overseas Chapter Award 2025.

Under the leadership of our young and dynamic Chairman, CA Unmesh Bhome CA, CISA, ASA (Aust.), this recognition reflects a year of purposeful effort, teamwork, and commitment to professional excellence.

We place on record our sincere gratitude to CA Charanjot Singh Nanda Sir for his visionary leadership, constant guidance, and unwavering support.

Our heartfelt thanks to Dr Zahran Al-Salti, Dean, **College Of Banking & Financial Studies** **كلية الدراسات المصرفية والمالية**, for being a strong pillar of encouragement to the Chapter.

Aligned with our guiding theme “ज्ञानं परमं बलम्” (Knowledge is Supreme Strength), the Chapter has consistently focused on translating knowledge into meaningful impact and this honour is a validation of that collective journey.

ये इनाम किसी एक का नहीं, सबकी मेहनत की पहचान है,  
इल्म को जो ताक़त माने, वही हर दौर में कामयाब है।

This achievement is truly a team effort. We gratefully acknowledge the leadership of our Immediate Past Chairman CA Gaurav Kapoor, whose vision laid a strong foundation. My sincere thanks to all Managing Committee members and our vibrant member base for their dedication and teamwork.

Awards may spotlight a few, but progress is built by many – we congratulate all winning Chapters and equally salute those whose quiet, consistent efforts continue to strengthen the ICAI ecosystem beyond trophies and titles.

Chairman's Message



### Celebrating Excellence & Advancing Knowledge

The ICAI Muscat (Oman) Chapter proudly hosted a memorable evening celebrating the Best Chapter Award, coupled with an insightful seminar on "Indian Union Budget 2025–26 and NRI Taxation."

We were deeply honoured by the gracious presence of H.E. Godavarthi Venkata Srinivas, Ambassador of India to Oman, as the Chief Guest, whose encouragement continues to inspire the professional community.

The technical session was enriched by an engaging and insightful address from CA Aniket Talati, Past President of ICAI, who shared valuable perspectives on budget implications and evolving tax considerations for NRIs.

Venue: Mercure Hotel Muscat

Date: 16 February 2026

CPE Hours: 3

This event reflects our continued commitment to knowledge sharing, professional excellence, and strengthening the finance fraternity in Oman. A heartfelt thank you to our members, partners, and supporters for making this celebration truly special.









The spirit of camaraderie, teamwork, and healthy competition came alive as the ICAI - Muscat (Oman) Chapter Cricket Team proudly participated in the 1st BNW GCC Cricket Tournament 2026, a landmark inter-chapter sporting event that brought together ICAI chapters from across the GCC region.

The tournament served as more than just a sporting platform, it was a celebration of the strong professional fraternity, fostering networking, collaboration, and team spirit among members from Bahrain, Abu Dhabi, Dubai, Oman, Kuwait, and Qatar. Our Oman team displayed exceptional energy, resilience, and sportsmanship throughout the tournament. Their sharp fielding, strategic gameplay,

and never-give-up attitude truly made them the watchdogs of the event, earning admiration from fellow participants and spectators alike.

Heartfelt congratulations to the entire team for representing the Chapter with pride and passion. Moments like these continue to strengthen our vibrant community and inspire greater participation in future initiatives.

Beyond the boundaries and scorecards, the event reflected the essence of the ICAI community, building lifelong connections, promoting well-being, and reinforcing the importance of balance between professional excellence and personal wellness.

Congratulations to Team Bahrain on a well-deserved victory at the 1st BNW GCC Cricket Tournament, a fantastic display of skill and teamwork. Kudos to the ICAI Bahrain Chapter for being such wonderful hosts, and best wishes to all participating teams for continuing to strengthen the spirit of camaraderie across the GCC.







### **ICAI – Muscat (Oman) Chapter Conferred Silver Shield – Best Overseas Chapter Award at ICAI Annual Awards Function in World Forum of Accountants, WOFA 2.0**

The ICAI – Muscat (Oman) Chapter, functioning under the sponsorship of the College of Banking and Financial Studies (CBFS), has been conferred the prestigious Silver Shield – Best Overseas Chapter Award 2025 at the ICAI Annual Function held in Greater Noida, India, during the World Forum of Accountants (WOFA 2.0). This marks a significant milestone and reaffirms the Chapter’s commitment to professional excellence and engagement, impactful knowledge initiatives, institutional collaboration, and sustained organisational excellence among ICAI’s overseas chapters worldwide.

The Silver Shield was presented by Shri Arjun Ram Meghwal, Hon’ble Union Minister of State (Independent Charge) for Law & Justice, Government of India, in the august presence of the senior leadership of the Institute of Chartered Accountants of India (ICAI), including CA Charanjot Singh Nanda, President, ICAI, and Shri K. Sanjay Murthy, Comptroller and Auditor General of India. The award was received on behalf of the ICAI – Muscat (Oman) Chapter by CA Unmesh Bhome, Chairman, and CA Gaurav Kapoor, Immediate Past Chairman, along with the Managing Committee Members of the Chapter. Notably, this recognition marks the 11th consecutive year that the ICAI – Muscat (Oman) Chapter has been honoured under the Best Overseas Chapter category, reflecting its sustained excellence and consistent leadership among global ICAI chapters.

Besides the Managing Committee of the ICAI – Muscat (Oman) Chapter, the delegation to WOFA 2.0 included senior representatives from the following key institutions:

College of Banking and Financial Studies (CBFS) (Sponsor of ICAI- Muscat (Oman) Chapter)

- Dr. Zahran Salim Al Salti, Dean
- Dr. Ahmed Al-Abdali, Assistant Dean – Training & Continuing Education
- Dr. K. Rajesh Nayak, Director – Center for Training

### Oman Chamber of Commerce & Industry (OCCI)

- Dr. Abdullah Al Harthi, Board Member
- Mr. Mustafa Salman, Board Member
- Mr. Hussein Marzouq Alharassi, Deputy Director – Entrepreneurship Department

### Oman Association of Chartered Public Accountants (OACPA)

- Ms. Fatiha bint Saloum Al Maskari, Board Member

Further, the Chapter proudly celebrated this remarkable achievement in Oman during a special gathering held in the esteemed presence of CA Aniket Sunil Talati, Past President of ICAI, and H. E. Godavarthi Venkata Srinivas, Ambassador of India to the Sultanate of Oman, who graced the occasion as distinguished guests and speakers.

Addressing the gathering, the dignitaries commended the ICAI – Muscat (Oman) Chapter for its consistent efforts in fostering professional excellence, strengthening bilateral professional ties, and contributing meaningfully to the financial and business ecosystem of Oman. The recognition at WOFA 2.0 was celebrated as a moment of pride not only for the Chapter but also for the wider ICAI fraternity in the GCC region.

Established in 2008 under a Memorandum of Understanding with CBFS, the ICAI – Muscat (Oman) Chapter serves as a professional platform for Chartered Accountants and finance professionals in Oman. The Chapter promotes continuous professional education, ethical standards, and constructive engagement with academic, regulatory, and industry bodies.





### **\*International Women’s Day Celebration – Empowering Voices, Inspiring Change\***

The ICAI – Muscat (Oman) Chapter proudly organized a special virtual event to commemorate International Women’s Day, celebrating the spirit of leadership, resilience, and inclusivity.

The session was graced by Ms. Tavishi Behal Pandey, Deputy Chief of Mission, Embassy of India in Oman, as the Chief Guest, who shared her valuable perspectives on the importance of empowering women and fostering an inclusive professional ecosystem.

The event featured an inspiring lineup of speakers:

Dr. Malvika Iyer, an internationally acclaimed motivational speaker and disability rights advocate, who delivered a powerful address on breaking barriers and redefining possibilities.

CA Nissy Poulse, who shared her journey of leadership and growth as a Chartered Accountant, offering practical insights into navigating professional challenges.

CA Shilpa Mehta Jain, who emphasized the role of mindset in overcoming limitations and achieving success in both personal and professional spheres.

The session witnessed active participation from members and professionals, creating a platform for meaningful dialogue and reflection. The event reinforced the Chapter’s commitment towards promoting diversity, inclusion, and leadership development within the profession.

**ICAI MUSCAT (OMAN) CHAPTER**  
(UNDER THE SPONSORSHIP OF CBFS)




**Chief Guest**

**Ms. Tavishi Behal Pandey**  
Deputy Chief of Mission, Oman




**ICAI MUSCAT (OMAN) CHAPTER**  
(UNDER THE SPONSORSHIP OF CBFS)

**CERTIFICATE OF APPRECIATION**

Is hereby granted to

**Dr. Malvika Iyer**  
Panelist


On International Women's Day celebration

On 14 March 2026



**ICAI MUSCAT (OMAN) CHAPTER**  
(UNDER THE SPONSORSHIP OF CBFS)

**Women's Day Events in recent years..**


**ICAI MUSCAT (OMAN) CHAPTER**  
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**Chief Guest**

**Ms. Tavishi Behal Pandey**  
Deputy Chief of Mission, Oman




**The Dr. Malvika Iyer Story**



**Phase 1: Challenges faced – confronting adversity and loss**  
**Phase 2: Embracing strength – discovering inner courage and resilience**  
**Phase 3: Overcoming barriers – breaking stereotypes and limitations**  
**Phase 4: Inspiring possibility – motivating others through action**  
**Phase 5: Empowering change – advocacy, speaking, and social impact**  
**Phase 6: Vision for the future – shaping a work of industry and hope**



**ICAI MUSCAT (OMAN) CHAPTER**  
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**CERTIFICATE OF APPRECIATION**

Is hereby granted to

**CA Shilpa Mehta Jain**  
for your gracious presence and valuable insights as  
Panelist  
On International Women's Day celebration

On 14 March 2026

**ICAI MUSCAT (OMAN) CHAPTER**  
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**CERTIFICATE OF APPRECIATION**

Is hereby granted to

**CA Nissy Poulse**  
for your gracious presence and valuable insights as  
Panelist  
On International Women's Day celebration

On 14 March 2026



### **Technical Session on “Decoding NRI Income Tax Return” – Strengthening Tax Expertise**

Continuing its focus on delivering high-quality technical knowledge, the ICAI – Muscat (Oman) Chapter organized an insightful online seminar on “Decoding NRI Income Tax Return”, addressing key taxation aspects relevant to Non-Resident Indians.

The session was led by CA Palak Pavagadhi, Partner at Pavagadhi Shah & Associates and a leading tax expert in India. The session covered critical areas including:

- Taxability of income in India for NRIs
- Return filing requirements and compliance framework
- Common pitfalls and practical challenges in NRI taxation
- Strategic tax planning considerations

The seminar was highly engaging and well-received, with participants benefiting from practical insights and real-world examples shared during the session.

This initiative reflects the Chapter’s ongoing commitment to enhancing professional competence and keeping members updated with evolving taxation landscapes.



**ICAI MUSCAT (OMAN) CHAPTER**  
 (UNDER THE SPONSORSHIP OF CBFS)  
**CERTIFICATE OF APPRECIATION**  
 Is hereby granted to  
**CA Palak Pavagadhi**  
 for her excellent session  
**Decoding IIT Income Tax Return**  
 On 31 March 2026  
 Chairman  
 Muscat (Oman) Chapter of ICAI



### TDS OPTIMIZATION FOR SELLERS

BUYER'S ROLE	SELLER'S STRATEGY
<b>Section 195(2)</b> The buyer can apply to the Assessing Officer to deduct TDS only on the <b>Net Taxable Amount</b> (i.e. Capital Gains) instead of the total sales consideration.	<b>Section 195(3)</b> The Non-resident seller may apply for a <b>Lower/Nil TDS Certificate</b> , authorizing the buyer to make payment without any tax deduction at source.
<b>Previously</b> Long-term capital gains on sale of immovable property were taxable at 20% with the benefit of indexation.	<b>Currently</b> Under the <b>revised provisions</b> , such gains are taxable at a concessional rate of 12.5% without indexation benefit.



**FEATURES ART**

08 MUSCAT DAILY | SUNDAY, APRIL 05, 2026

# Dutch Double

**REMBRANDT**  
THIS PAINTING WAS THOUGHT TO BE A 'WORKSHOP COPY' OF A REMBRANDT. NOW, ONE SCHOLAR POINTED OUT THAT IT IS, INDEED, THE REAL DEAL

At all, the Art Institute of Chicago displayed a workshop copy of Rembrandt's 1639 oil 'Old Man With a Gold Chain' next to the original panel for the first time.

The description on the wall stated that the recreation, which is slightly smaller, was painted by an unidentified artist, according to the Art Newspaper's Ruth Lopez. However, now, Rembrandt scholar Gary Schwartz has made a bold claim: both artworks were painted by the Dutch artist himself.

Most experts agree that Rembrandt created the larger painting on a panel sometime in the early 1630s. The smaller piece, painted on canvas, dates to around the same period. Both artworks depict a gray-haired man with a gold medallion around his neck and a feather in his hat. The subject's identity is uncertain, but experts have speculated it could be Rembrandt's father.

More than a century ago, the smaller version was thought to be the original. But when the panel surfaced in 1932, Cornell art historian Wilhelm Boes acquired them both and determined the larger panel to be an authentic Rembrandt, while tracing the canvas copy to his workshop.

During Rembrandt's lifetime, artists commonly made multiple versions of pieces for col-



lectors, but the work of recreating them sometimes fell to their students. Boes labeled the panel as a copy by an unknown artist, though he admitted it was a close reproduction.

The Art Institute of Chicago acquired the panel in the 1930s, while the smaller canvas painting ended up in the private collection of Francis Newman. The British entrepreneur recently loaned the painting to the Chicago museum, opening up new opportunities for research into its origin.

**Revisiting the 'Old Man'**

According to an analysis by the Art Institute of Chicago's Jacques N. Couët and David Albertson, Boes's initial assessment was at least partially correct. The pigments used in the two works are a match, suggesting the copy did indeed come from Rembrandt's workshop. But X-rays and infrared imaging showed that Rembrandt was re-using details in Old Man With a Gold Chain as he worked. No such evidence was found on the canvas copy, suggesting that its author was not thinking through the composition but instead copying what had already been determined, as per the museum.

Schwartz claims these facts alone aren't enough to discount the Dutch master as the artist. He tells the Guardian's Daisy Adams: "If Rembrandt had a customer for a replica of his art, the 'Old Man', what would be the most effective and efficient way of making it? Assigning it to a pupil, whose work would have to be corrected, and the finished painting shows no sign of corrections or re-working the steps he had just taken, when they were still fresh in mind and hand? Surely the latter makes more sense."

He points to the high quality of the copy and the similarities between the two works as evidence that Rembrandt painted the second version himself. The Art Institute of Chicago experts identified other differences between the two: such as the original's more pronounced brushstrokes, depicting the reflection on the man's eye. Schwartz argues that these small differences in execution don't improve that Rembrandt painted the studio painting, per Victoria Baskin of Artnet: "They are more likely to be functions that the master could allow himself and that a pupil might not do."

**Collaboration with pupils**

Old Man With a Gold Chain isn't the only painting associated with Rembrandt that experts have recently reassessed. Earlier this year, the Rijksmuseum announced that the Dutch artist was the true hand behind a version of Hieronimus van Steen's 1665 portrait of a young boy. The large body of copies of Rembrandt's work, along with his collaborations with talented pupils, has led to a long history of disputed attributions.

The experts at the Art Institute of Chicago think that the drawing on canvas was made in close proximity to the painting on panel but by a different hand. At the same time, they acknowledge that "the resemblance about the posture and coloring of these copies continues to evolve."

Those who want to judge for themselves can head to the Art Institute of Chicago and access the two paintings side by side in person.



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Muscat (Oman) Chapter, the delegation to WOFA 2.0 included senior representatives from the following key institutions:

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  - Dr. K. Rajesh Nayak, Director - Center for Training
- Oman Chapter of Commerce & Industry (OCCI)
  - Dr. Abdullah Al Harbi, Board Member
  - Mr. Mustafa Salama, Board Member
  - Mr. Hussain Marouf Al-Harazi, Deputy Director - Entrepreneurship Department

for its consistent efforts in fostering professional excellence, strengthening bilateral professional ties, and contributing meaningfully to the financial and business ecosystem of Oman. The recognition at WOFA 2.0 was celebrated as a moment of pride not only for the Chapter but also for the wider ICAI fraternity in the GCC region.

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**MUSCAT DAILY**

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# EXECUTIVE COMMITTEE ICAI MUSCAT (OMAN) CHAPTER 2025-26



नई राहें, नए इरादे, नई उड़ान चाहिए,  
हर कदम पे साथियों का साथ और  
सम्मान चाहिए।  
सिर्फ मंज़िल ही नहीं, मज़ा तो सफ़र में  
है, अब इस नए सफ़र को इक नई  
पहचान चाहिए।

**CA UNMESH  
AVINASH BHOME**  
Chairperson



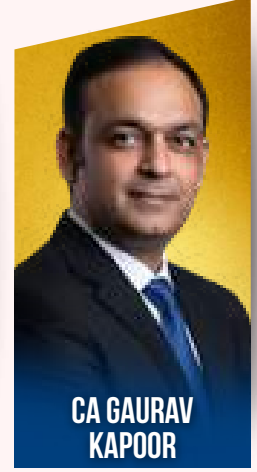
**CA SANGEETHA  
SURESH KUMAR**  
Vice-Chairperson &  
Women Excellence  
Sub-Committee Lead



**CA BADRI  
NARAYAN SUBUDHI**  
Secretary & Salalah  
Sub-Committee Lead



**CA ASHISH  
PRAKASH SUBHEDAR**  
Treasurer &  
Sponsorship Sub-  
Committee Lead



**CA GAURAV  
KAPOOR**  
Immediate Past  
Chairperson & Sports  
and Cultural Sub-  
Committee Lead



**CA ABHISHEK  
R. VAISHYA**  
IT/PR/Media,  
Students' Affairs  
Lead & Sohar Sub-  
Committee Lead



**CA AJIL  
JAMES KURIAN**  
CPE Sub-Committee  
Lead & CFO Program  
Lead



**CA JAY  
RAJKUMAR DUSEJA**  
Membership Sub-  
Committee and Legal  
& Compliance Sub-  
Committee Lead



ज्ञानं परमं बलम्  
ज्ञानं परमं बलम्  
Knowledge is Supreme Strength

**CA - AI: Charting Accountability with Artificial Intelligence**



# ICAI MUSCAT (OMAN) CHAPTER

(UNDER THE SPONSORSHIP OF CBFS)



## TITLE SUPPORT



**BNW DEVELOPMENTS**  
بي ان دبليو للتطوير العقاري

## CORPORATE SUPPORT

### Platinum Support



### Silver Support



MOORE



### Tax Partner



### Cybersecurity Partner



### Technology Partner



### Bronze Support



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