



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)



Guwahati Branch (EIRC)

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CHAIRPERSON'S MESSAGE

Esteemed Members of the Branch,

Greetings !!

Every month brings its own learnings and experiences, but the two forces that continue to shape our professional journey remain unchanged throughout—Challenges and Commitment. One tests us; the other transforms us. Together, they define the enduring spirit of our fraternity.



We are mostly at crossroads – such is our profession, The essence of our profession is that each one of us is - steadfast, disciplined, and unafraid of complexity. Challenges do not deter us; they refine our clarity, sharpen our ethics, and deepen our resolve. Our responsibilities grow with every policy shift, every sudden compliance change, every audit cycle, every evolving expectation from industry and government and last but not the least, the expectations of our clients. Yet, amid all this change, our commitment stands unwavering. Such resilience mirrors the very ethos of Chartered Accountants—leading by example, illuminating the path of transparency, trust, and accountability.

The biggest challenge that our profession faces and deals with is unlearning, learning, re-learning and sharpening our axe everyday for rendering quality services to all stakeholders. In the words of Janaab Shahid Siddiqui:

न साथ देंगी ये दम तोड़ती हुई शमएँ,
नए चराग जलाओ कि रौशनी कम है

The Guwahati Branch continues to support its members and students to sharpen as well as polish the axe of professional acumen, through its academic initiatives, professional development programs, and member outreach events along with robust image building activities in the society. Your participation gives these efforts meaning and impact. I encourage each member to stay engaged, contribute thoughtfully, and uphold the dignity of our collective mission as always. Each one of us deserves an accolade for the achievements we made. Recognizing and celebrating our own big wins and small victories ourselves is a wonderful way to acknowledge the effort and resilience in this journey of skillful fellowship.

As we step into another month of opportunities and responsibilities while heading towards the end of a differently favored year 2025, may our commitment remain firm and our spirit remain inspired. Let challenges not shake us, but shape us.

On this note, let us all immerse ourselves in the vibes of the fraternity and cherish annual flagship event of the Branch – the National Conference 2025. Do send your feedback and suggestions on the Conference to guwahati@icai.org or WhatsApp them to 97060-27627. We would love to publish them in the next edition which shall be a special edition dedicated to the National Conference 2025.

Warm Regards,

CA. Raginee Goyal
Chairperson
ICAI Guwahati Branch

EDITOR'S MESSAGE

Dear Esteemed Members,

It is a privilege to present before you the November month's edition of our monthly e-newsletter. In this context, each edition of our newsletter is not merely a compilation of events—it is a reflection of our collective journey, our learning curve, and our evolving contribution to the professional and social landscape.

Over the past month, the Guwahati Branch has witnessed a robust blend of activities that reinforce the three pillars that define our institutional identity: Continuous Professional Education, Community Engagement, and Image Building. Our collaboration with schools under the CBSE ecosystem and academic counselling initiatives also reiterate our commitment to preparing the next generation of commerce professionals and extending the reach of ICAI beyond conventional boundaries.

Equally noteworthy were the We Care initiatives undertaken to felicitate our senior members, whose decades of contribution and wisdom form the very foundation upon which our present efforts stand.

This edition also highlights our growing media visibility, with extensive coverage across regional publications. Such recognition is not just an acknowledgment of activity; it is testament to the credibility, sincerity, and consistency with which Team ICAI Guwahati operates.

This edition also comes on the heels of the successful completion of our National Conference Lakshya, the annual flagship event of the Guwahati Branch for which we are excited to share a much-detailed coverage of the event in coming month's newsletter edition.

We remain committed to evolving this publication into a resource that keeps you connected with the activities and initiatives taken by Guwahati Branch. As always, your suggestions and contributions will be instrumental in broadening the scope and strengthening the relevance of future editions. Articles, research notes, case studies, and thought pieces are welcome at newsguwahati.icaigmail.com. We hope you find this edition valuable and look forward to your continued engagement with the branch's endeavors.

Wishing you a pleasure read!

With warm regards,

CA. Kumar Victor Saha
Editor, e-Newsletter
Guwahati Branch, EIRC (ICAI)



PAST CHAIRMAN SPEAKS

Reflections, Responsibilities and the Road Ahead

As I embark on the nostalgic journey to reflect upon my journey as a Chartered Accountant in practice since the year 2000 and my association with the Managing Committee of the coveted Guwahati branch, culminating in the privilege of serving as Chairman in 2018, I am reminded that every role we assume in our professional life is an opportunity to contribute, to learn, and to grow.



A Journey Rooted in Professional Values

Over the last two and a half decades, I have witnessed the profession evolve significantly—both in scale and in scope. Yet, these core values, timeless pillars of integrity, independence, competence, and ethical conduct have remained unchanged, guiding us through periods of economic expansion, regulatory reforms, and global uncertainties.

Our role as Chartered Accountants extends far beyond compliance and reporting. We are trustees of public faith, advisors to businesses, facilitators of growth, and, increasingly, partners in nation-building.

Every arm of our Institute, the Council, Regional councils and the branches serve as a professional hub catering to diverse industries, emerging entrepreneurs, MSMEs, start-ups, and government initiatives aimed at inclusive regional development.

“Excellence is not an act, but a habit.” — Aristotle

Memories from Chairmanship – A Collective Effort

The year 2018 was both challenging and rewarding. It was a period marked by rapid changes in taxation, regulatory frameworks, and digital transformation – particularly in areas such as GST implementation, income-tax reforms, and the increasing use of technology in professional practice.

What made the journey fulfilling was the spirit of teamwork. No Chairman works in isolation. The achievements of any term are the result of a committed Managing Committee, active participation from members, enthusiastic students, and dedicated branch staff.

I take this opportunity to place on record my sincere appreciation for everyone who contributed their time, energy, and ideas for the betterment of the Branch.

Ethics and Independence – Non-Negotiable Foundations

In an era of increasing scrutiny and accountability, professional ethics have never been more important. Our independence—both in fact and appearance—is the cornerstone of public confidence in the profession.

“Reputation is built over years and lost in minutes.”

Technology – An Ally, Not a Threat

“The best way to predict the future is to create it.” — Peter Drucker

The advent of automation, artificial intelligence, data analytics, and digital compliance platforms has transformed the way we work. While some view technology as a disruption, I firmly believe it is an enabler.

Chartered Accountants who embrace technology will not only survive but thrive. Branch-level initiatives aimed at technology awareness, software training, and digital tools are vital in preparing members for the future.

PAST CHAIRMAN SPEAKS

Students – The Future of the Profession

Any discussion about the ICAI is incomplete without acknowledging the importance of CA students. They are the torchbearers of the profession and the custodians of its future reputation.

I have always believed that investing time and resources in student development yields the highest returns. Mentorship, guidance, motivation, and exposure to practical realities are crucial during their formative years.

“The youth of today are the leaders of tomorrow.” — Nelson Mandela

Service to Society and Nation Building

Beyond professional excellence, the ICAI and its branches have a responsibility towards society. Financial literacy, support to MSMEs, guidance to start-ups, and participation in government initiatives are areas where Chartered Accountants have always strived to make a meaningful difference.

Looking Ahead – Confidence in the Future

As I look at the emerging leadership and the enthusiasm of younger members, I am confident that the Guwahati Branch is in capable hands. Each new Managing Committee brings fresh ideas, renewed energy, and a commitment to carry the legacy forward. I encourage members to actively participate in branch activities, share constructive feedback, and contribute to whatever capacity possible. The strength of the Branch lies in the collective involvement of its members.

“Success is not final; failure is not fatal: it is the courage to continue that counts.” — Winston Churchill

Words of Gratitude

I conclude by expressing my heartfelt gratitude to our Institute, the galaxy of Past leaders who laid strong foundations, Colleagues who stood by me during my tenure and beyond and Members and students who continue to inspire excellence.

Serving the Guwahati Branch has been one of the most fulfilling chapters of my professional life—an experience that has enriched me far beyond titles and positions.

May the Institute and our Branch continue to scale new heights, uphold the highest traditions of the profession, and contribute meaningfully to the growth of the profession, the region and the nation.

“What we do for ourselves dies with us. What we do for others remains and is immortal.”

With warm professional regards,

CA Mahabir Agarwala

Past Chairman (2018)

Guwahati Branch of ICAI

Chartered Accountant in Practice since 2000

ICAI ANNOUNCEMENTS

1. Result of the Information Systems Audit [ISA] Assessment Test held on 8th November 2025 declared
https://isaat.icai.org/ISAAT/LoginAction_showGuidanceNotes.action
2. Merit List of the Information Systems Audit [ISA] Assessment Test held in November 2025 declared. - (18-11-2025)
https://isaat.icai.org/ISAAT/LoginAction_showMeritList.action

GUWAHATI BRANCH ACTIVITIES

CPE Activities

Seminar on Aggregation of CA Firms

1st Nov



Seminar on Aggregation of CA Firms was conducted by CA. Prabesh Agarwala. The session focused on models of firm aggregation, scale-building strategies, collaborative practice opportunities, and structural considerations to enhance capacity, service capabilities and market competitiveness within the profession. **CPE Credit:** 2 hours

Seminar on Corporate Laws

28th Nov



Distinguished speakers CA (Dr.) Swati Tejawat and CA. Amit Pareek (Guwahati) deliberated on corporate law seminar focusing on key legislative changes, compliance challenges, recent amendments and practical implications. **CPE Credit:** 5 hours

Workshop on Annual filing & GSTR-2B Reconciliation

29th Nov



Focused workshop was conducted on Annual Filing and GSTR-2B Reconciliation, addressing key compliance requirements under GST and corporate law. The technical sessions were led by CA. Abhishek Pawan (Siliguri), CA. Bikash Agarwala (Guwahati), and CA. Vivek Jain (Guwahati), who provided practical guidance on documentation, reporting accuracy, reconciliation methodologies, and error rectification. The program emphasized best practices to ensure timely compliance. **CPE Hours:** 6 hours

GUWAHATI BRANCH ACTIVITIES

CPE Seminar by Jorhat Chapter

22nd Nov



A technical seminar was held featuring two insightful sessions for members. CA. Saurav Sahewalla (Jorhat) delivered a session on Registration & Compliance under RERA, highlighting statutory obligations, procedural frameworks, and emerging professional opportunities for Chartered Accountants in the RERA ecosystem. This was followed by an address from CA. Manoj Nahata (Guwahati) on Recent Amendments in GST & Trends in Litigation, focusing on key policy updates, departmental interpretations, and practical strategies to handle assessment and appellate proceedings. **CPE Credit: 4 hours**

Non CPE Activities

50th Regional Conference at EIRC, Kolkata

21st and 22nd Nov



The Managing Committee and members of the Guwahati Branch (EIRC) attended the 50th Regional Conference at Biswa Bangla Convention Centre, Kolkata, on 21–22 November 2025. Chairperson CA. Raginee Goyal initiated the first technical session, with CA. Anjani Kumar Mundhra and CA. Jay Prakash Gupta contributing in breakout sessions. The conference offered valuable learning.

CBSE School Principals to the Exposure Visit at Guwahati

24th Nov



Guwahati Branch of ICAI organised an ICAI–CBSE Principals' Exposure Visit to strengthen school-level career counselling. Sessions by CA. Narendra Bhanshali and CA. Ashok Sharma highlighted commerce career pathways, CA prospects, AI integration and NEP alignment. Principals actively engaged, reinforcing ICAI's commitment to informed academic collaboration.

GUWAHATI BRANCH ACTIVITIES

We Care - Acknowledging contributions of senior Chartered Accountants to the profession



Managing Committee of the Guwahati Branch felicitated senior member CA. Brahm Dutt Garodia on 16 November 2025 at his residence located at 13A, Col. Jalnur Ali Road, 1st Floor, Lakhtokia, Guwahati. He was honoured with a Certificate of Honour, a traditional Assamese Gamosa, and a hamper of healthy food and snacks as a gesture of respect and appreciation. During the interaction, CA. Garodia reflected on his professional journey, shared insights on the challenges faced over the years, and conveyed valuable guidance for young members of the fraternity. He extended his blessings to Team ICAI Guwahati for their dedication and selfless service towards the profession.

Managing Committee Member CA. Nitika Bagaria along with members of Nagoan felicitated senior member CA. Kanti Prasad Choudhary on 17 November 2025 at his office at Christtian Patty, R.K.B. Road, Nagaon. As a mark of appreciation for his longstanding contribution to the profession, he was presented with a Certificate of Honour, a traditional Assamese Gamosa, and a hamper of healthy food and snacks. In the course of the visit, CA. Choudhary recounted his professional journey, highlighted key challenges and milestones, and shared meaningful advice for the younger generation of Chartered Accountants. He also bestowed his blessings on Team ICAI Guwahati, acknowledging their commitment and service to the profession.



Member of Guwahati Branch CA. Surendra Dugar along CA. Gunjan Agarwal and CA. Ramesh Garodia with felicitated senior member CA. Ramawatar Garodia on 30 November 2025 at his residence at Ex-Police Lines, Tezpur, Assam. In recognition of his enduring contribution to the profession, he was honoured with a Certificate of Honour, a traditional Assamese Gamosa, and a hamper of healthy food and snacks. During the interaction, CA. Garodia reflected on his extensive professional journey, spoke about significant challenges and achievements, and shared valuable guidance for aspiring and young Chartered Accountants. He also extended his blessings to Team ICAI Guwahati, appreciating their steadfast commitment and service to the profession.

MEDIA COVERAGE

আই চি এ আই-চি বি এছ ইব বুজাবুজিৰ চুক্তি

গুৱাহাটী: ২৭ নৱেম্বৰঃ বাণিজ্য শিক্ষাৰ প্ৰসাৰৰ বাবে ভাৰতীয় চাৰ্টাৰ্ড একাউণ্টেণ্ট প্ৰতিষ্ঠান (আই চি এ আই) আৰু কেন্দ্ৰীয় মাধ্যমিক শিক্ষা পৰিষদ (চি বি এছ ই)ৰ মাজত দেশজোৰা পদক্ষেপৰ অংশ হিচাপে এক বুজাবুজিৰ চুক্তি স্বাক্ষৰ কৰা হয়। যোৱা ২৪ নৱেম্বৰত গুৱাহাটীৰ মাণিক নগৰস্থিত আই চি এ আই ভৱনত চি বি এছ ই বিদ্যালয়ৰ অধ্যক্ষসকলৰ বাবে কেবিনাৰ কাউন্সেলিং সমিতিৰ বাবে আয়োজন কৰা ভ্ৰমণৰ সময়তে এই চুক্তি স্বাক্ষৰিত হয়। এই চুক্তি আৰু ভ্ৰমণৰ লক্ষ্য হৈছে বিদ্যালয়ৰ অধ্যক্ষসকলক বাণিজ্য শিক্ষা আৰু চাৰ্টাৰ্ড একাউণ্টেণ্ট বৃত্তিৰ প্ৰয়োজনীয়তা তথা গুৰুত্বৰ সৈতে পৰিচিত কৰোৱা আৰু বাণিজ্য তথা বৃত্তীয় সম্পৰ্কীয় কেবিনাৰ গঢ়ি তোলা ছাত্ৰ-ছাত্ৰীসকলক পৰামৰ্শ প্ৰদানৰ ক্ষমতা বৃদ্ধি কৰা। আই চি এ আইৰ গুৱাহাটী শাখাই কেবিনাৰ কাউন্সেলিং সমিতিৰ অধীনত এই কাৰ্যসূচীৰ আয়োজন কৰিছিল। অনুষ্ঠানত গুৱাহাটী শাখাৰ অধ্যক্ষ চি এ ৭ পিঠিলৈ



Dainik Janambhumi
28-11-2025

School leaders gain insights into Commerce education and Chartered Accountancy profession ICAI-CBSE principals' exposure visit held in Guwahati

HT Bureau
GUWAHATI, Nov 25: As part of the nationwide initiative under the Memorandum of Understanding between the Institute of Chartered Accountants of India (ICAI) and the Central Board of Secondary Education (CBSE) to promote Commerce education, the Committee on Career Counselling organised an exposure visit for Principals of CBSE schools at ICAI Bhawan, Manik Nagar, Guwahati. The programme aimed to familiarise school leaders with the significance of Commerce education and the Chartered Accountancy (CA) profession, enhancing their ability to guide students pursuing careers in commerce and finance.



The second technical session, conducted by CA Ashok Sharma with CA Nitika Bagaria as Session Co-ordinator, focused on AI-integrated Commerce education. Topics included AI applications in accounting with fiduciary responsibility, model AI-integrated course modules for commerce curriculum, alignment with the CA curriculum under NEP 2020, data protection and academic integrity SOPs and examination protocols in the age of AI. CA Sharma also demonstrated practical use cases and addressed audience queries.

The event was hosted by the Guwahati Branch of ICAI under the Committee on Career Counselling. The Welcome Address was delivered by CA Raginee Goyal, Chairperson of the Guwahati Branch, followed by a brief introduction to ICAI by CA Anjali Kumar Mundhra, Vice-Chairman. CA Kumar Victor Saha, Member-in-Charge of Career Counselling at

Guwahati Branch, addressed the objectives of the ICAI-CBSE collaboration. The first technical session, led by CA Narendra Bhansali, provided a comprehensive overview of the Chartered Accountancy course, covering entry routes, fee structure, practical training requirements, subjects and self-paced modules, scholarship schemes, examination patterns, campus placement opportunities and national and international recognition of the CA qualification. CA Raginee Goyal interacted with participants, addressed queries and encouraged suggestions, highlighting that the employability of a CA is assured for those willing to work with zeal and dedication. The session concluded with a Vote of Thanks by CA Piyush Birmahal.

The programme concluded with a formal Vote of Thanks by CA Vikash Kumar Choudhury, EICASA Chairman, Guwahati Branch. The exposure visit provided principals with an in-depth understanding of the CA profession and emerging trends in commerce education. It is expected to strengthen career guidance at the school level for commerce and CA studies, ensuring that students receive accurate and structured information about professional opportunities in accounting and the BFSI sector.

Hills Times
26.11.2025

ICAI workshop on GST annual filing

STAFF REPORTER

GUWAHATI, Dec 3: The Guwahati branch of the Institute of Chartered Accountants of India (ICAI) organized a workshop on GST Annual Filing and GSTR-2B Reconciliation at ICAI Bhawan, Guwahati recently.

"The workshop centred around the changing landscape of annual GST compliances in the FY 2024-25, particularly the table-wise approach to GSTR-9, GSTR-9C and the increasing reliance on GSTR-2B-based reconciliation for precise reporting of Input Tax Credit. Speakers of the workshop emphasized that the annual return for FY 2024-25 has become more analytical and mismatch-sensitive, thereby requiring far greater diligence from taxpayers and professionals," a statement said.

In the event, Abhishek Pawan gave detailed demonstration of GSTR-2B reconciliation

using Power Query and Power BI, showcasing how automation can reduce manual effort and improve accuracy.

Vivek Jain elaborated on the complexities of table-wise reporting in GSTR-9, with particular emphasis on the recurring issues faced in Table 6, Table 7 and Table 8. He noted that these tables continue to generate complications owing to incorrect or delayed ITC availment, non-reporting of ineligible credits, supplier-side delays in filing returns, and inconsistencies between books of accounts and GSTR-2B.

"Bikash Kumar Agarwala highlighted the growing challenges arising in Table 12 of GSTR-9C, where discrepancies between audited financial statements, GSTR-9 disclosures and credit reflected in GSTR-2B often require significant working paper documentation and transaction-level verification. It was observed

that many professionals will face difficulties where the entries and amendments passed in books are not synchronized with returns filed during the same financial year.

The programme began with the welcome speech and opening remarks by branch chairperson Raginee Goyal.

"A significant concern expressed during the workshop was the substantial time and efforts needed to complete annual filings in cases where accounting and monthly return filings were not maintained accurately throughout the year.

The experts highlighted that in such cases, professionals may face considerable challenges in completing reconciliations and certifications within the statutory deadline of December 31, especially where high transaction volume, inconsistent credit practices or multiple amendments are involved," the statement added.

Assam Tribune
04.12.25

जीएसटी वार्षिक विवरणी पर कार्यशाला आयोजित

गुवाहाटी, 1 दिसंबर (पु.सं.)। द इन्स्टीट्यूट ऑफ चार्टर्ड अकाउण्टेन्ट्स ऑफ इंडिया की गुवाहाटी शाखा द्वारा गत 29 अक्टूबर को आईसीआईआई भवन, गुवाहाटी में जीएसटी वार्षिक विवरणी तथा बीएसटीआर-2 को मिलान प्रक्रिया पर एक व्यापक एवं ज्ञानवर्धक कार्यशाला का आयोजन किया गया। कार्यक्रम का आरंभ शाखा अध्यक्ष रजनी गौयल द्वारा स्वागत भाषण एवं प्रारंभिक उद्बोधन के साथ हुआ। वित्त वर्ष 2024-25 की नवीन वैधानिक आवश्यकताओं और जीएसटी के अंतर्गत विवरण प्रस्तुत करने की अद्यतन पद्धति को समझने के उद्देश्य से सदस्यों ने बड़ी संख्या में सहभागिता की।

कार्यशाला का प्रमुख विषय वित्त वर्ष 2024-25 के लिए वार्षिक जीएसटी अनुपालनों की परिवर्तित संरचना, जीएसटीआर-9 एवं जीएसटीआर-9सी की तालिका-आधारित जानकारी तथा इनपुट कर ऋण (आईटीसी) के स्टॉक निधारण हेतु जीएसटीआर-2 को आधारित मिलान प्रक्रिया रहा। शाखा समिति सदस्य कुमार विक्रम साह ने सिलीगुड़ी से आए वक्ता अभिषेक पवन के सत्र का संचालन आरंभ कराया। अभिषेक ने जीएसटीआर-2 को मिलान की प्रक्रिया को व्यावहारिक रूप से प्रदर्शित किया तथा बताया कि स्वचालित प्रणालियाँ किस प्रकार मानवीय त्रुटियों को कम करती हैं और विवरणों तैयार करने की शुद्धता बढ़ाती हैं।



वहीं विवेक जैन ने जीएसटीआर-9 में तालिका-अनुसार विवरण प्रस्तुत करने से संबंधित जटिलताओं विशेषकर तालिका 6, तालिका 7 तथा तालिका 8 में उत्पन्न होने वाली सामान्य समस्याओं पर विस्तार से प्रकाश डाला। सत्र के अंत में शाखा सचिव जय प्रकाश गुप्ता ने औपचारिक धन्यवाद व्यक्त किया। इसके बाद बिकाश कुमार अग्रवाला ने जीएसटीआर-9सी की तालिका 12 से संबंधित बढ़ती चुनौतियों पर विस्तृत चर्चा की। उन्होंने बताया कि ऑडिट किए गए वित्तीय विवरण, जीएसटीआर-9 से की गई सूचनाएं और जीएसटीआर-2 को मिलान प्रदर्शित क्रेडिट के बीच अंतर होने पर लेन-देन स्तर पर सत्यापन तथा विस्तृत कार्य-पत्र तैयार करना आवश्यक हो जाता है। इस सत्र का समुचित संचालन कोषाध्यक्ष पोष्य बिरमिवाल ने किया तथा औपचारिक धन्यवाद विकास कुमार चौधरी ने प्रदान किया।

Dainik Purvoday
02.12.2025

Workshop on GST annual filing for FY 2024-25 held at ICAI Guwahati

HT Bureau

GUWAHATI, Dec 3: The Guwahati Branch (EIRC) of the Institute of Chartered Accountants of India recently organised a workshop on GST Annual Filing and GSTR-2B Reconciliation at ICAI Bhawan, Guwahati.

The programme began with a welcome address and opening remarks by Branch Chairperson CA Raginee Goyal. A large number of members attended the session to gain clarity on the latest statutory requirements and reporting standards under GST for FY 2024-25.

The workshop focused on the evolving framework of annual GST

compliances, particularly the table-wise reporting approach in GSTR-9 and GSTR-9C, and the growing reliance on GSTR-2B-based reconciliation for accurate Input Tax Credit reporting.

Speakers noted that the annual return for FY 2024-25 has become more analytical and mismatch-sensitive, demanding greater diligence from taxpayers and professionals.

Branch Committee Member CA Kumar Victor Saha initiated the technical sessions, introducing CA Abhishek Pawan of Siliguri, who demonstrated GSTR-2B reconciliation using Power Query and Power

BI and explained how automation can reduce manual effort and enhance accuracy.

CA Vivek Jain detailed the complexities of table-wise reporting in GSTR-9, highlighting recurring issues in Tables 6, 7 and 8 arising from incorrect or delayed ITC claims, non-reporting of ineligible credits, supplier delays in filing returns, and inconsistencies between books and GSTR-2B.

Several case examples were presented to show how small monthly lapses can escalate into significant year-end gaps requiring extensive reconciliation.

Hills Times
04.12.2025



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