

# CERTIFICATE OF COMPLETION

## e-Filing Training

Reg No :04222007506 (2023)



We hereby confirm that

**SHIVANSH NIGAM**

has attended and completed e-Filing training on  
Filing of E-PAN, Income Tax, GST, TDS, Registration of ESIC, EPFO and DSC

**CMA Ashwin G. Dalwadi**  
President  
The Institute of Cost Accountants of India

**CMA Dr. Kaushik Banerjee**  
Secretary  
The Institute of Cost Accountants of India

**Sahad A Kharim**  
Managing Director  
Electro-Mech Enterprises Pvt. Ltd.



**The Institute of Cost Accountants of India**  
(Statutory body under an Act of Parliament)

