



JUNE
2019

STUDENTS JOURNAL

RAJKOT BRANCH OF WICASA

Powered by Professionalism
Driven by Values



This Edition Also Contains

Humour
Corner

Along With

“
Art
CORNER
”

21st JUNE
INTERNATIONAL YOGA DAY



Abhivvyakti

Your Thoughts. Our Platform.



www.rajkot-icai.org



rajkot.wicasa@gmail.com



ICAI Bhawan, Giriraj Nagar Main Road - Rajkot.



JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values



FROM THE DESK OF CHAIRPERSON

Greetings and Good Wishes to all my Dear Student Friends - FCAs. (Future Chartered Accountants)!!!



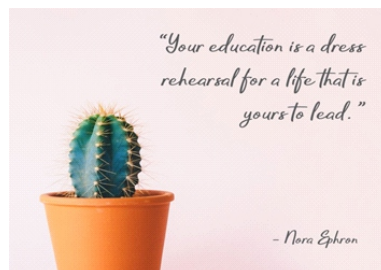
"A timely word is a treasure that is wrapped in timeless memory." Most of you are at the most important days of your career while this newsletter releases – the exam days... I wish one and all a very good luck and with deepest conviction, I believe that hard work will always pay off and your deserving achievements will remind me of the words of Napoleon Bonaparte "Victory belongs to the most persevering. You have set yourself apart as an Elite group and have carved a niche for yourself by selecting this course curriculum of Chartered Accountancy. It is said that beginning well is good and important, but greater still is the art of finishing well. My dear student friends... determine to finish well and finish strong in life. Your ability to dream of great achievements is important, but greater still is the will to win and the discipline to achieve it. It is that burning desire that will bring you success in the end.

And once you all are relieved from completion of exams, Rajkot Branch of WICASA is all set to give you more and more goodies in terms of Study Circle Meet, Seminars & Workshops, the details of which will be sent to all through all regular means of communication.

Deep down in the sea bed of WICASA activities, there will be much more AWEFUL SUPRISSES waiting for you as a part of CA Week Celebration to be conducted in the first week of July 2019. I anticipate more and more students participating in various events and activities and make CA Week Celebration merrier.

I also request students to engage actively in WICASA activities by volunteering themselves for the events and activities like conducting and taking study circles, contributing technical articles in newsletter apart from art and humour related articles, coordinating activities, etc.

WICASA team will always welcome your candid suggestions, recommendations and feedback. I shall happily conclude this message with a worthy message to inculcate in your lives as a student first and then as a great professional being.



Best Wishes,

Deepti Savjani

CA. Deepti Savjani
Chairperson.

INSIDE THIS ISSUE :

Forthcoming events	...4
Statutory Compliance Calendar (June 2019)	...5
Impact on recent Amendment of GST in Respect of Real Estate Sector	...8
Age Gracefully How Yoga Is the best way to Fight Aging with Grace	...12
All About International Yoga Day	...15
I care for eye care	...19
Humour Corner	...25
Art Corner	...27
Snapshot of Past Events & Activities	...30



JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values



MANAGING COMMITTEE OF RAJKOT BRANCH OF WICASA 2019-20

Chairperson	CA. Deepti Savjani +91 99043 47388 deepti.savjani@gmail.com
Ex - Officio	CA. Dhaval Doshi +91 94282 28267 doshidhaval.ca@gmail.com
Vice - Chairman	Mr. Vatsal Kamdar +91 97145 00680 kamdarvatsal@gmail.com
Secretary	Mr. Kaushal Sommanek +91 99242 20025 sommanekkaushal@gmail.com
Treasurer	Mr. Akshay Mungapara +91 87587 95342 mungaparaakshay@gmail.com
Managing Committee Member	Mr. Raxit Pabari +91 97245 41456 raxitpabari@gmail.com
Managing Committee Member	Mr. Naimish Dudhatra +91 84697 83375 naimishhdudhatra@gmail.com



JUNE
2019



FORTHCOMING EVENTS

➤ Mock test paper for the students of CPT for June'19 Examination

Series	Date	Morning Session 10.30 AM – 12.30 PM	Afternoon Session 2 PM – 4 PM
I	2 nd June, 2019	Paper – I Section - A Fundamentals of Accounting	Paper – II Section - C General Economics
II	9 th June, 2019	Section - B Mercantile Laws	Section - D Quantitative Aptitude

➤ Half Day Seminar On GST

Event	Date & Day	Time	Speaker	Venue
Half Day Seminar on Intricacies of GST Annual Return (GSTR-9) & Important Aspects of GST Audit Report (GSTR-9C)	18 th June, 2019 Tuesday	4:00PM To 8:00PM	CA. Sharad Anada & CA. Abhishek Doshi (Past Chairmen)	ICAI Bhawan, Giriraj Nagar Main Road, Near Raiya Circle, Rajkot.

➤ Annual General Meeting

Event	Date & Day	Time	Venue
Annual General Meeting of Rajkot Branch of WICASA	27 th June, 2019 Thursday	5:00 PM Onwards	ICAI Bhawan, Giriraj Nagar Main Road, Near Raiya Circle, Rajkot.



JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values



Statutory Compliance Due Date Calendar for the month - June 2019

Due Date	Compliance Particulars
INCOME TAX	
7 th June 2019	Due date for deposit of Tax deducted/collected for the month of May, 2019. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
15 th June 2019	Issue of TDS Certificate U/s 194-IA and 194-IB
15 th June 2019	Issue of Form No. 16 To Employee
15 th June 2019	Issue of TDS Certificate (Other than Salary)
15 th June 2019	First Instalment of Advance Income - Tax for the assessment year 2020-21
30 th June 2019	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194 IA in the month of May, 2019
30 th June 2019	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194 IB in the month of May, 2019

GOODS AND SERVICE TAX (GST)

10 th June 2019	GSTR - 8 For TCS Collector
10 th June 2019	GSTR - 7 For TDS Deductor
10 th June 2019	GSTR - 1 (Monthly) For the Month of May,2019
13 th June 2019	GSTR - 6 For Input Service Distributors - For the Month of May, 2019



JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values



20 th June 2019	GSTR - 3B (Monthly) For the Month of May, 2019
20 th June 2019	GSTR- 5 For Non Resident Foreign Tax Payer
20 th June 2019	GSTR-5A For NRI OIDAR Service Provider
30 th June 2019	GSTR - 9 Annual Return for GST Regular Taxpayer
30 th June 2019	GSTR-9A Annual Return for Composition Scheme Taxpayer
30 th June 2019	GSTR - 9C Annual Return for Taxpayers whose Annual Turnover Exceeds Rs.2 Cr during the financial year

COMPANIES ACT 2013 (MCA)

Within 180 Days From The Date Of Incorporation Of The Company	MCA E - Form INC 20A As per Section 10 A (Commencement of Business) of the Companies Act, 2013, inserted vide the Companies (Amendment) Ordinance, 2018 w.e.f. 2nd November, 2018, a Company Incorporated after the ordinance and having share capital shall not commence its business or exercise any borrowing powers unless a declaration is filed by the Director within 180 days from the date of Incorporation of the Company with the ROC.
30 Days From The Date Of Deployment of E-Form on MCA Portal	Form NFRA - 1 (E Forms Not Yet deployed by Ministry of ROC) Every existing body corporate other than a company governed by the NFRA Rules (Rule 3(1)), shall inform the ("NFRA") about details of the auditor(s) as on 13th November 2018.
Within 90 Days from the Date of Notification (I.e on or Before 8th may 2019)	Form BEN -1 A person having Significant beneficial owner shall file a declaration to the reporting company.



**JUNE
2019**

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values



Within 30 Days from the date of receipt of declaration in BEN-1	Form BEN - 2 (E Form Not Yet deployed by Ministry of ROC) Filing of form BEN-2 under the Companies (Significant Beneficial Owners) Rules, 2018.
On or before 15.06.2019	Active Form INC - 22A Filing of the particulars of the Company & its registered office. (by every company incorporated on or before 31.12.2017.)
On or Before 30.06.2019	Form DPT - 3 Return on Deposits

OTHER STATUTORY LAWS

15th June 2019	Provident Fund Payment for May, 2019
15th June 2019	ESIC Payment For the Month May,2019



JUNE
2019



Impact on Recent Amendment of GST in Respect of Real Estate Sector :-

GST on Real Estate has undergone many changes since July 2017. The GST Council has considered the changing scenario in real estate and taken considerable changes for Rate Reductions. Central Board of Indirect taxes and Customs (CBIC) has issued notifications relating to a reduction in GST rates for real estate projects and transition related issues. Apart from change in the rate of tax, the amendments are accompanied by changes related to restrictions on claim of input tax credit, condition of 80% procurement from registered dealers.



Mr. Vatsal Kamdar
WRO 0607609
kamdarvatsal@gmail.com

The detailed changes are as under :

Sr. No.	Details of Changes
1.	Existing GST Rates for Builders
2.	Summary of Notification on 29.03.2019 wef 1.4.2019
3.	Changes in rates for Real Estate Projects wef 01.04.2019
4.	Changes in Definitions
5.	One - time options to select old or new rates for ongoing projects
6.	Mandatory condition for opting tax rate on RCM
7.	Changes in taxing policy for TDR / FSI

1. Existing GST Rates for Builders

- GST @ 12% with deduction for cost of land for low cost affordable housing projects, Infrastructure Status & other schemes as notified, effectively 8%
- GST @ 18% with deduction for cost of land for other than affordable housing projects & commercial premises, effectively 12%
- No segregation of projects as “ Residential” or “ Commercial” project.
- Full Input tax credit allowed except proportionate reversal of ITC -based on value on issue of OC/Completion.
- RCM on GTA, Legal Advocate, Security services.
- JDA Agreement- GST Liability as per **Notification No 04/2018 dated 25/01/2018**



JUNE
2019



2. Summary of Notifications issued on 29.03.19 which are applicable from 01.04.2019

03/2019 Changes in GST rates – Affordable /non-affordable, Commercial- New scheme option to continue the old scheme

04/2019 Exemption – supply of TDR, FSI and land premium

05/2019 RCM for TDR, FSI and land premium

06/2019 Time of Supply for JDA /redevelopment project

07/2019 RCM criteria to effect 80% of inputs/input services from Registered persons

08/2019 Rate for RCM – cement and others

16/2019 –CGST Amendments in GST Rules (Rule 41, Rule 42 and Rule 43)

04/2019 (ROD) Credit attributable to be determined based on carpet area- Section 17(2)

3. Changes in rates for real estate Projects and Conditions-Old Projects opting for New Rates/Rates for New Projects w.e.f from 01.04.2019

- Affordable housing properties: Effective GST rate of 1% without ITC
- Residential properties outside affordable segment: Effective GST rate of 5% without ITC
- New effective rate of 1% without **input tax credit (ITC)** on construction of affordable houses shall be available for,
 1. all houses which meet the definition of affordable houses as decided by GSTC (area 90 sqm in non- metros / 60 sqm in metros and value upto RS. 45 lakhs), and
 2. affordable houses being constructed in on - going projects under the existing central and state housing schemes presently eligible for concessional rate of 8% GST (after 1/3rd land abatement).
- New effective rate of 5% without input tax credit shall be applicable on construction of,
 1. All houses other than affordable houses in on - going projects whether booked prior to or after 01.04.2019. In case of houses booked prior to 01.04.2019, new rate shall be available on instalments payable on or after 01.04.2019.
 2. All houses other than affordable houses in new projects.
 3. Commercial apartments such as shops, offices etc. in a residential real estate project (RREP) in which the carpet area of commercial apartments is not more than 15% of total carpet area of all apartments



JUNE
2019



4. New definitions

Real Estate Project (REP)

The development of a building or apartment, the development of land into plots, all improvements and structures thereon.

Residential Real Estate Project (RREP)

A REP in which the carpet area of the commercial apartments is not more than 15% of the total carpet area of all the apartments in the REP carpet area.

Affordable residential apartment

Carpet area not exceeding **60 Sq.mt (metro) / 90 Sq.mt (Non-metro)** and gross amount charged is not more than **Rs. 45 lakhs**. Value to be considered in gross amt.- consideration for land, preferential location charges, development charges, parking charges, common facility charges.

- a) Commencement certificate is issued by the competent authority on or before 31st March, 2019; and b) Any of the following authorities certifies that construction has started on or before 31st March, 2019
- b) Registered Architect; Registered Chartered Engineer Licensed surveyor of local body and
- c) Completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019; and
- d) Apartments have been, partly or wholly, booked on or before the 31st March, 2019.

A Project which does not qualify as ongoing project will qualify as **"New Project"** which commences on or after 1st April 2019.

5. One-time option to select old or new rates for ongoing projects

- The new tax rates of 1% (on construction of affordable) and 5% (on other than affordable houses) shall be available subject to following conditions -
 1. Input tax credit shall not be available,
 2. 80% of inputs and input services (other than capital goods, TDR/ JDA, FSI, long term lease (premiums)) shall be purchased from registered persons. On shortfall of purchases from 80%, tax shall be paid by the builder @ 18% on RCM basis. However, Tax on cement purchased from unregistered person shall be paid @ 28% under RCM, and on capital goods under RCM at applicable rates.

Developer has to decide the option for paying at full rate or reduced rate by submitting details on project wise basis by **10th May 2019**. If the developer does not upload the details of option selected, it would be deemed to have selected the **new rates**.



JUNE
2019



6. Mandatory condition for opting new rate of tax (RCM):

- At least 80% of the total purchases (excluding capital goods, TDR, FSI, high speed diesel, electricity, motor spirit, etc) should be procured from registered dealers. The criteria of 80% should be applied to each project on a financial year basis.
- In case of shortfall, tax would have to be paid on reverse charge only to the extent of shortfall. The rate of tax applicable for shortfall would be 18% in case of goods and services other than cement. In case of cement the rate of tax would be 28%.

Mandatory condition for opting new rate of tax (RCM): (Capital goods)

- In case of capital goods although the criteria of 80% does not apply, each and every purchase of capital goods should be procured from registered dealers only.
- In case of purchase of capital goods from unregistered dealer, the entire liability to pay tax would be on the promoter under reverse charge mechanism.

7. Changes in taxing policy for Transfer of development rights (TDR)/ Floor Space Index (FSI) (including additional FSI)/ Long lease premium

Exemption granted for supply of TDR, FSI, long term lease on or after 01.04.2019 provided it is used for construction of:

- residential flats which are sold before issuance of completion certificate; and
- such service is liable to GST

Exemption to apply to transfer of development rights pursuant to Joint Development Agreement (whether area share or revenue share) for residential complex for sale.

Exemption will be withdrawn in respect of unsold flats as on the date of completion. GST shall not exceed 1% of the value in case of Affordable residential apartments or 5% of the value in case of other than affordable residential apartments, remained un-booked on date of completion certificate.



JUNE
2019



Age Gracefully - How Yoga is the Best Way to Fight Aging with Grace

We often keep on trying many artificial ways to help ourselves in fighting the aging process; don't pay heed to the natural method of keeping ourselves young and energetic. Yoga is something that has amazingly incredible benefits with regards to helping you look young.

Astonishingly practicing Yoga everyday alone can make you look and feel 10 years younger than your original age. And, the great thing is that anyone can start practicing Yoga at any age and at any point in time. Not only it works on your physical health, but yoga can have great influence on the mental state of the person thereby retaining a person's inner innocence and the child like thing. This in turn makes one look younger because more than half of things that we experience in our lives are because of our thoughts.

Yoga brings about energy and enables us to experience the natural rather than the artificial once. There are a variety of benefits with regards to aging that we must be aware of. Read below to find a few of those yoga benefits...

1. Keeps your Body stable

Your body will start keeping in stable condition once you will start practicing yoga. By keeping yourself stable you can take control of proper movement in your body. As we grow older our physical body starts to diminish the ability to maintain the balance in body and chances of falling and getting injured starts increasing.

But, when one start doing Yoga, our body regains strength and our muscles gets strengthened. Yoga also increases flexibility, muscle control and most importantly we become more aware of our body. It brings in peace and serenity inside the body making us mentally and physically sound and well. You get control of the movements of your body and that in turn makes you feel younger.

2. Corrects your Body Posture

Yoga helps in making your body more extensible and it acts as a way of stretching your body's joints, muscles and also stretches the spine and thereby it corrects the body posture. Yoga helps in increasing flexibility in the body and that makes our body less prone to injuries and also we become more able to handle stress in the nicest way.

Performing yoga helps in diminishing the amount of lactic acid stored in our body muscles and it also releases soreness thereby increasing flexibility. The movements of yoga bring about balance and harmony in the body. There are a number of Yoga poses that increases flexibility in the body thereby helping in fighting the process of aging.



JUNE
2019



Yoga postures for increasing flexibility

Child, mountain, bridge, wall, plank, downward Dog are some among the Yoga poses that help in increasing flexibility in the body.

3. Builds up strength of muscles

If you will keep on doing yoga regularly the strength of your muscles with gradually increases without causing any harmful thing to happen. The muscles of a yoga practitioner will begin appearing the way it looks of a person who goes to the gym regularly. Yoga comes up with different postures that will help in building strength in the body, toning the body, making improvements and it also helps in improving bone density in the body.

The different postures and adaptations, build up muscle strength, toning them up, fighting fat in the body, raising metabolism improving bone density as well. Yoga helps in making various types of lifts in the body and that is the reason that a person who performs yoga everyday will have the body same as that of the person who does gym. And, that helps in making your body look like that of a young person.

Yoga poses that will help in strengthening muscles

Yoga poses like that of triangle, downward dog, extended side angle, warrior, pigeon, reclined spinal twist etc will be helping you in fighting aging.

4. Helps in correct breathing

Life is all about breathing and that has to be a free flowing process! We start with our lives by breathing. In the entire lifetime, a person respire for about billions of times. Both the body and the mind have a very harmonious connection and one works in cognizance of others. If you can maintain a well balanced breathing in your body, there would always be some positive changes taking place in your body.

Performing yoga relieves us from stress by creating activation in our nervous system. Apart from that it betters digestion, lowers inflammation, reduces the level of acidity and that all also helps in reducing any chances of cancer. Yoga helps in making you feel livelier and brings about love for life by helping us breath properly and thereby enabling us to be more active and think younger.

Yoga poses for powerful breathing

Abdominal breathing techniques, alternative nostril breathing, Equal breathing, progressive relaxation are among some respiring techniques of yoga to help in seamless breathing.

5. Increases alertness in the body

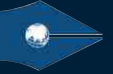
As we grow older we keep losing alertness in the body and in that case Yoga helps. Alertness helps in fighting aging because we get more and more alert about whatever is happening around and that helps in protecting ourselves from getting injured.



JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values



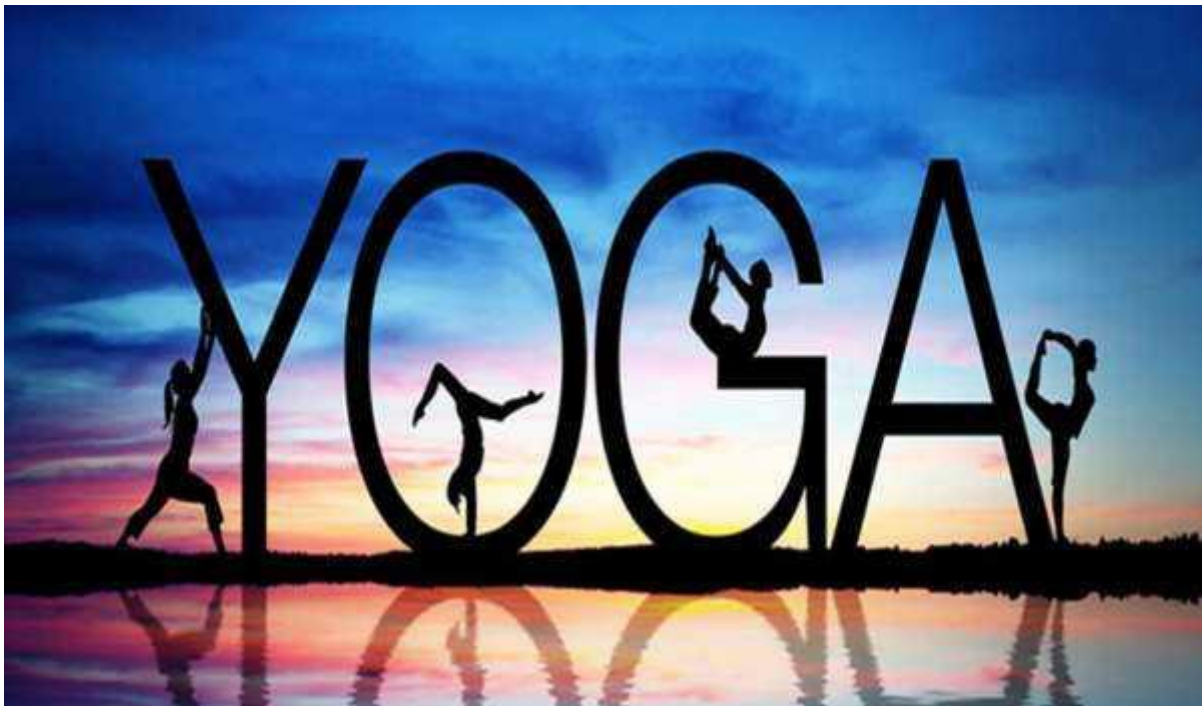
Older people get more vulnerable to getting injuries by falling and that make them prone to fractures and other physical injuries. Performing yoga therefore makes older people alert thereby helping them keep themselves at bay from getting injuries or fractures.

Yoga has a number of benefits and it enhances the power of concentration and brings the body in more of the alert state helping us to understand everything happening in the surrounding more precisely. Also, it helps maintain balance between the body and the mind thereby enabling us to comprehend everything properly.

Yoga poses to help in increasing alertness

Warrior 2, tree pose and other breathing exercises helps in making us become more alert and become aware about the surrounding.

Yoga is the best form of exercise and there isn't any harm in doing it at any point in time. It will help in aligning the body and the mind and this freeing us from negative thoughts. It also helps in making improving our lifestyle and is apt for any age of people. It helps in all the way possible to strengthen the body and mind and if you are trying to fight aging, yoga is the best option to go for.





JUNE
2019



ALL ABOUT INTERNATIONAL YOGA DAY :

WORLD YOGA DAY

International day of yoga is also called as the World Yoga Day. United Nations General Assembly has declared 21st of June as an International Yoga Day on 11th of December in 2014. Yoga in India is considered to be around 5,000 year old mental, physical and spiritual practice. Yoga was originated in India in ancient time when people were used to perform meditation to transform their body and mind. Launching a particular date of practicing yoga all across the world and celebrating as yoga day was initiated by the Indian Prime Minister to the United Nations General Assembly.



Jinalee Buvariya
WRO 0397116
jinaleebuvariya@gmail.com

Yoga is very necessary and beneficial for all human beings if it is practiced by all on daily basis in the early morning. Official name of this day is UN International Yoga Day and also called as Yoga Day. It is a worldwide event celebrated by the people of all countries through practicing yoga, meditation, debates, meetings, discussions, variety of cultural performances, etc.

HISTORY OF WORLD YOGA DAY

Celebrating yoga day all over the world as World Yoga Day or International Day of Yoga on 21st of June every year was declared by the United Nations General Assembly on 11th of December in 2014. The declaration was done after the call by the Indian Prime Minister, Shri Narendra Modi to the United Nations General Assembly on 27th of September in 2014 during his address to the UN General Assembly. He called the United Nations General Assembly for adopting 21st of June as an International Yoga Day to get all the benefits of yoga for the people all around the world.

Shri Narendra Modi has said during his address to the UN General Assembly that "Yoga is an invaluable gift of India's ancient tradition. It embodies unity of mind and body; thought and action; restraint and fulfilment; harmony between man and nature; a holistic approach to health and well-being. It is not about exercise but to discover the sense of oneness with yourself, the world and the nature. By changing our lifestyle and creating consciousness, it can help us deal with climate change. Let us work towards adopting an International Yoga Day."

The declaration of International Day of Yoga is a great moment for the India in the history. It took less than three months to be declared as the World Yoga Day by the United Nations General Assembly. Shri Narendra Modi had called for it on 27th of September in 2014 which was finally declared on 11th of December in 2014. It was first ever in the history that the initiative of any country has been proposed and implemented in the UN body within 90 days. This resolution has been adopted under the Global Health and Foreign Policy by the General Assembly in order to provide a holistic approach to the people worldwide for their health and well-being.



JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values



In order to create a great level of consciousness and positively changing the lifestyle of worldwide human population Indian PM, Shri Narendra Modi has put his views for adopting a day especially for yoga while address to the United Nations General Assembly. He asked to the world leaders for adopting international Yoga day to deal with the declining health because of negative climate changes. Especially, he suggested 21st of June for adopting the International Day of Yoga as this day is the longest day in Northern Hemisphere regions as well as of great significance for people in many parts of the world.

WORLD YOGA DAY CELEBRATION

The celebration of the event International day of yoga is supported by various global leaders. It is celebrated by the people of more than 170 countries including USA, China, Canada, etc. It is celebrated on international level by organizing the activities like yoga training campus, yoga competitions and so many activities to enhance the awareness about yoga benefits among common public all over the world. It is celebrated to let people know that regular yoga practice lead to the better mental, physical and intellectual health. It positively changes the lifestyle of the people and increase the level of well-being.

All members, observer states, United Nations system organizations, other international organizations, regional organizations, civil society, governmental organizations, non-governmental organizations, and individuals get together to celebrate the International Day of Yoga in suitable manner according to the national priorities to raise the awareness about yoga.

DIFFERENT TYPES OF YOGA

- Karma Yoga
- Bhakti Yoga
- Kriya Yoga
- Hatha Yoga
- Kundalini Yoga
- Bikram Yoga
- Lyenger Yoga
- Jivmukti Yoga



JUNE
2019



OBJECTIVES OF WORLD YOGA DAY

International Day of Yoga has been adopted to fulfill the following objectives:

- To let people know the amazing and natural benefits of yoga.
- To connect people to the nature by practicing yoga.
- To make people get used of meditation through yoga.
- To draw attention of people worldwide towards the holistic benefits of yoga.
- To reduce the rate of health challenging diseases all over the world.
- To bring communities much close together to spend a day for health from busy schedule.
- To enhance growth, development and spread peace all through the world.
- To help people in their bad situations themselves by getting relief from stress through yoga.
- To strengthen the global coordination among people through yoga.
- To make people aware of physical and mental diseases and its solutions through practicing yoga.
- To protect unhealthy practices and promote and respect the good practices to make health better.
- To let people know their rights of good health and healthy life style to completely enjoy the highest standard of physical and mental health.
- To link between protection of health and sustainable health development.
- To get win over all the health challenges through regular yoga practice.
- To promote better mental and physical health of people through yoga practice.



JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values



Sun salutations can energize and warm you, Even on the darkest, Coldest Winter Day. Let this Yoga Day energize your life throughout the year. Greater wishes on International Yoga Day.





JUNE
2019



I care for Eye Care

Wearing glasses and want to get rid of them. This article will help you know about it all.

Let's begin by understanding Your Eyes and the kind of numbers you have.



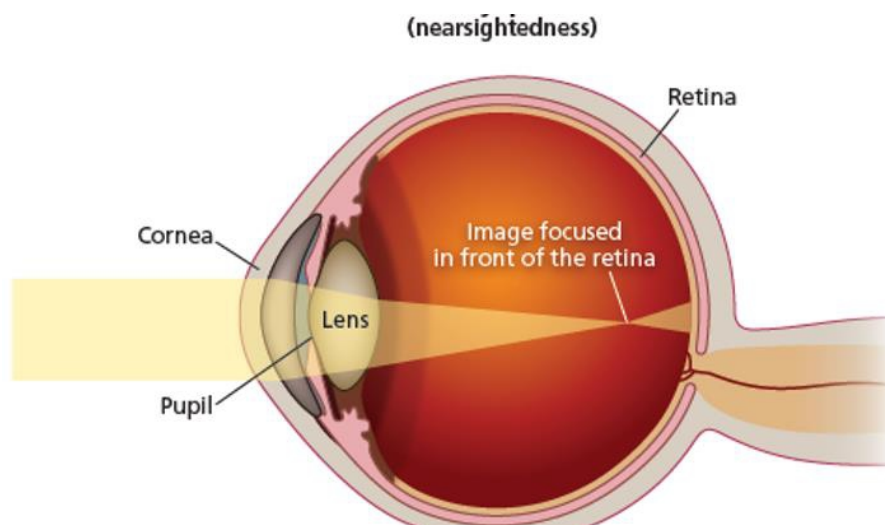
Dr. Ajay Mehta
MS (Oph.)
ajay@newisurgery.com

Normally, the rays of light entering the eye are brought to a precise focus on the retina – the light sensitive layer lining the back of the eye. When such a focus is not achieved, a refractive error results and vision is not clear. These imperfections in the focusing power of the eye are called refractive errors.

The common refractive errors are:

- Myopia, or Near-sightedness;
- Hyperopia, or Farsightedness;
- Astigmatism

Myopia: People with myopia can usually see Close objects very clear, but distant objects appear blurred.

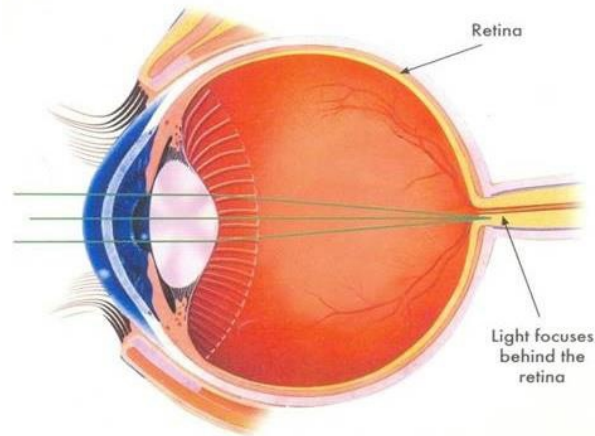




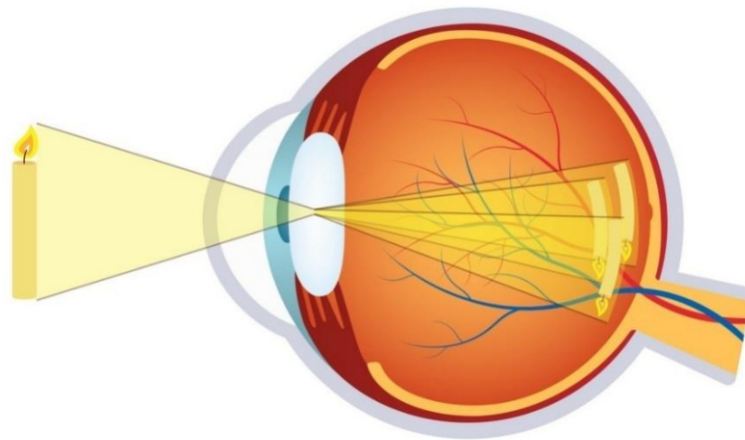
JUNE
2019

Powered by Professionalism
Driven by Values

Hyperopia (Farsightedness): People with hyperopia can usually see distant objects well, but have trouble focussing on nearby objects.



Astigmatism (Distorted vision): Astigmatism is when images are blurred, regardless of whether they are near or far.



Now lets understand how to remove glasses with laser refractive surgery: LASIK

LASIK is corrective surgery to a very delicate part of the eye. Millions of people have had LASIK surgery to correct their vision, with great success.

If you wear glasses or contact lenses, you might think about surgery to correct your vision. In a LASIK procedure, a laser is used to reshape cornea — the clear, round dome at the front of your eye to improve the way your eye focuses light rays onto your retina.

LASIK is the most commonly performed laser eye surgery to treat myopia (near-sightedness), hyperopia (far-sightedness) and astigmatism.



JUNE
2019

Powered by Professionalism
Driven by Values



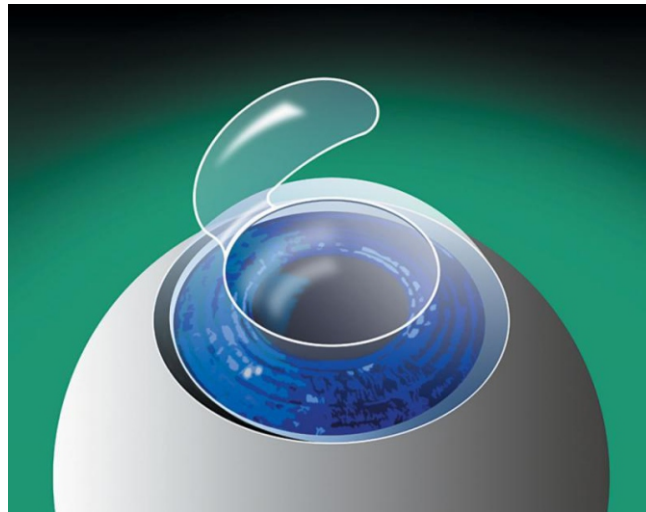
LASIK procedure reshapes the cornea to enable light entering the eye to be properly focused onto the retina for clearer vision.

LASIK surgery is essentially pain-free and takes only about 15 minutes for both eyes. This results in improved vision without eyeglasses or contact lenses — beginning immediately after the procedure and vision usually continues to improve over a few days.

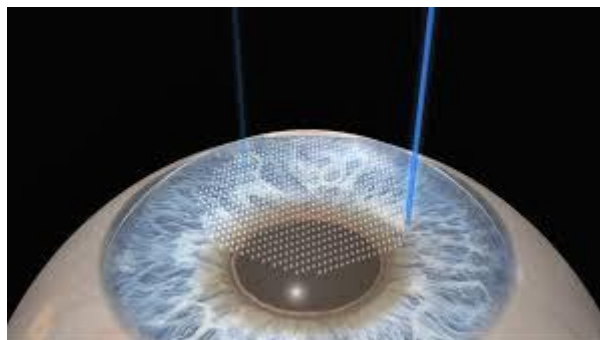
How is LASIK surgery performed?

Steps in a LASIK Procedure:

1. Create a flap in the cornea

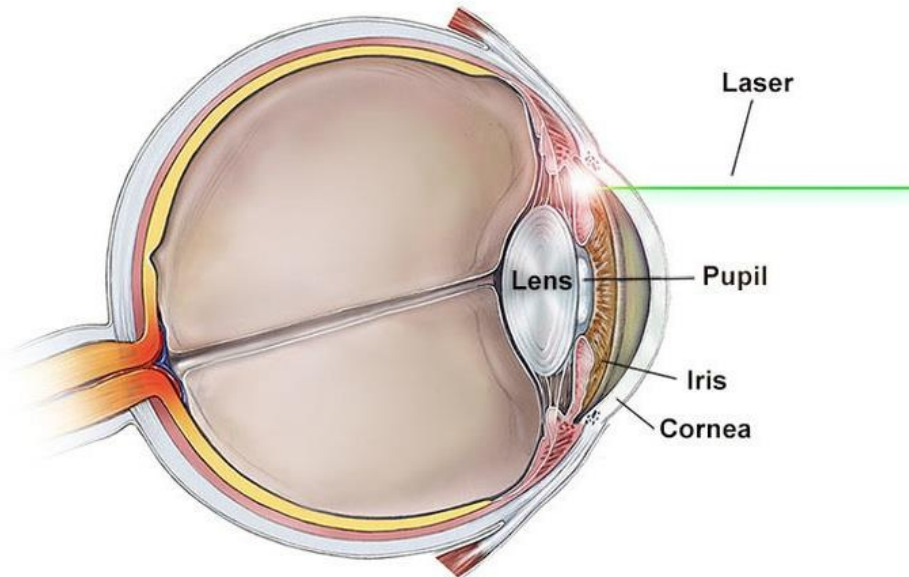


2. Reshape the underlying corneal tissue with a laser





3. Reposition the flap over the treated area



After the eye is numbed with drops, the surgeon marks the eye to guide realignment of the corneal flap after the laser treatment.

The suction ring holds the eye steady while the surgeon creates a thin flap in the cornea.

The flap can also be created with a laser for a blade free LASIK experience.

The flap is folded back, but remains attached to the eye by a small uncut “hinge” on one side.

A computer controlled laser beam reshapes the cornea in less than one minute.

The corneal flap is repositioned and bonds to the underlying cornea without stitches.

After LASIK, the reshaped cornea provides clear vision without glasses or contact lenses.

What to Expect Before, During, and After Surgery

Before

You'll need a complete eye examination by your refractive surgeon. Your referring eye care professional may perform a preliminary eye exam. Take your eye prescription records with you to the exams. If you wear contact lenses, stop wearing them before your baseline evaluation (soft contact lenses — two weeks; toric soft lenses or rigid gas permeable lenses — three weeks; hard lenses — four weeks). Contacts can temporarily change the shape of the cornea and compromise precise measurements in the pre-op exam.



JUNE
2019



Your doctor should:

- Dilate your pupils to fine-tune your prescription
- Examine your eyes to make sure they're healthy, including testing for glaucoma, performing a retinal exam, and assessing for dry eye
- Take the following measurements:
 - The curvature of your cornea and your pupils
 - The topography of your eyes, to make sure you don't have an irregular astigmatism or a cone-shaped cornea — a condition called keratoconus
 - The thickness of your cornea. You need to have enough tissue left after your corneas have been cut and reshaped.

During

LASIK is an outpatient surgical procedure. The only anaesthetic is an eye drop that numbs the surface of the eye. The surgery takes 10 to 15 minutes for each eye. Sometimes, both eyes are done during the same procedure; but sometimes, surgeons wait (sometimes days or weeks) to see the result on one eye before doing surgery on the other.



The Surgical Procedure: The eye is moistened. A suction ring is positioned to keep the eye from moving and the cornea in the correct position. A special device cuts a hinged flap of thin corneal tissue off the outer layer of the eyeball (cornea) and the flap is lifted out of the way. The laser reshapes the underlying corneal tissue, and the surgeon replaces the flap, which quickly adheres to the eyeball. There are no stitches. A shield — either clear plastic or perforated metal — is placed over the eye to protect the flap.

After

Healing is relatively fast, but you may want to take a few days off from work after the surgery. Avoid sports for three days after surgery; impact sports or similar activities for four weeks. Be aware that:



JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values



- You may experience a mild burning or sensation for a few hours after surgery. Don't rub your eye. Your doctor can prescribe a painkiller, if you need one, to ease any discomfort.
- your vision probably will be blurry the day of surgery, but it should improve considerably by the next day when you return for a follow-up exam
- you should report aggravating or unusual side effects to your doctor immediately
- you shouldn't drive until your vision has improved enough to do so safely
- You should avoid swimming, hot tubs, and whirlpools for two weeks after surgery.

We wish u a very healthy eyesight because





JUNE
2019

Powered by Professionalism
Driven by Values



Humour Corner



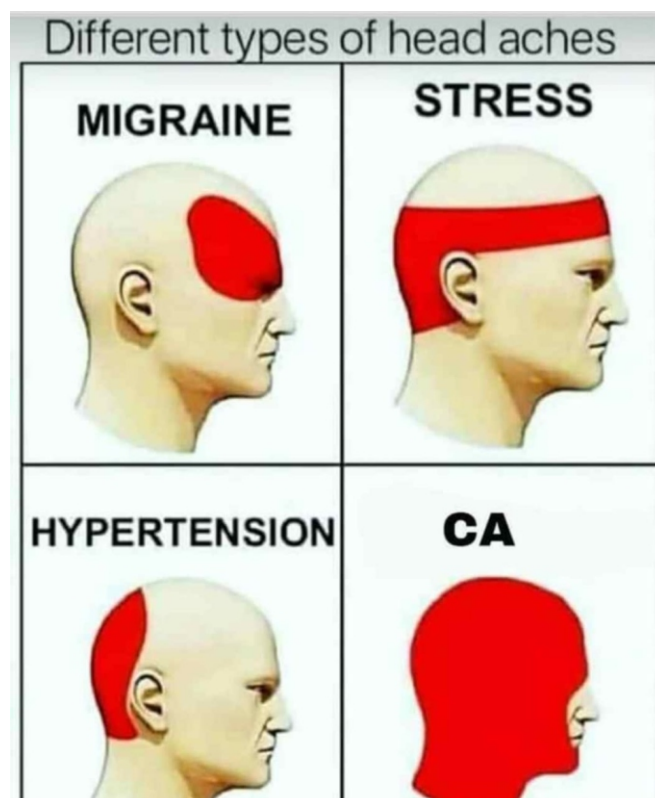


JUNE
2019

Powered by Professionalism
Driven by Values



Naimish Dudhatra





JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values





JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

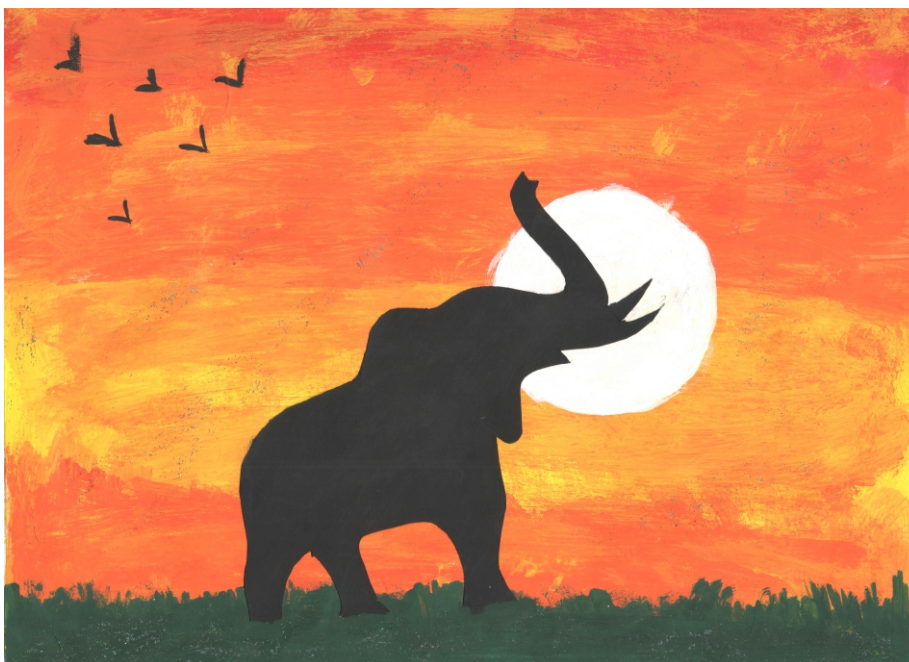
Powered by Professionalism
Driven by Values



Scenic Photo Shoot Of Sunny Sunset By Dishita B. Bhadeshiya



Art Work By Virat Dudhatra





JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values



Nature's love deeply captured By Ms. Riya Bhatiya



Poem "Anjaan Nagari" By Ms. Hemangi Dattani



अंजान नगरी!

अंजान है रास्ते, गुमनाम सी मंजिल है,
जिंदगी के इस पडाव मे, भगवान तेरी कोनसी नई साजीश है!

बीखरी है जिंदगी, बौखला गए है हौंसले,
करोडों तीनका जोडके बनते है मासूम पंछीओ के घासलें!

जोरों से आता हुआ हवा का एक झोंका पुरी इमारत गिराता है,
फिर भी अपने सपनो का महल ए इंसान तु बडी शान से सजाता है!

ना टुटा है हौंसला, ना टुटेगी उम्मीद,
ना डगमगाया है विश्वास, अटुट रहेगा ये आभास!

कल फिरसे सुरज निकलेगा, उम्मीद की हर नई किरण अपने साथ लाएगा,
एक हार को दे दे तु मार,
अगर एसी सौ हार भी आई तो ए इंसान तु अपनी मंजिल को पाएगा!

- Hemangi

YourQuote.in

This poem was published on a renowned app Your Quote available on Playstore



JUNE
2019

Powered by Professionalism
Driven by Values



SNAPSHOT OF PAST EVENTS & ACTIVITIES

Mock Test Series II For CA Final (Old and New) Course for May - 19 Examinations
From 1st May, 2019 to 9th May, 2019



Revisionary Lecture on Accounting and Advance Accounting on 2nd May 2019 and
3rd May 2019 by CA. Jiten Trivedi, Ahmedabad





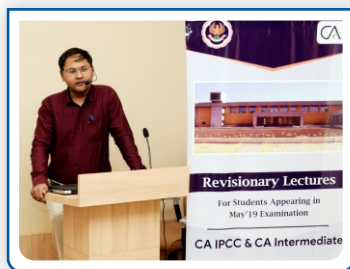
JUNE
2019

Powered by Professionalism
Driven by Values

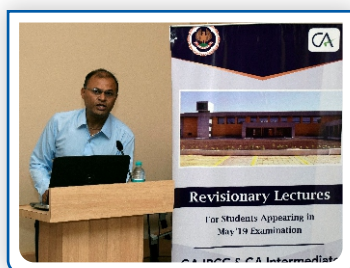


SNAPSHOT OF PAST EVENTS & ACTIVITIES

Revisionary Lecture on Accounting and Advance Accounting on 2nd May 2019 and 3rd May 2019 by CA. Jiten Trivedi, Ahmedabad



Revisionary Lecture on Economics on 4th May 2019 by Dr. Sameer Manek, Rajkot





JUNE
2019

Powered by Professionalism
Driven by Values



SNAPSHOT OF PAST EVENTS & ACTIVITIES

Revisionary Lecture on Corporate and Allied Laws on 5th May 2019 by CS. Mehul Thakkar, Baroda



Revisionary Lecture on Auditing & Assurance on 6th May 2019 by CA. Kumar Cholera, Rajkot





JUNE
2019

Powered by Professionalism
Driven by Values



SNAPSHOT OF PAST EVENTS & ACTIVITIES

Revisionary Lecture on Taxation – GST on 7th May 2019 by CA. Harshid Patel, Ahmedabad



Revisionary Lecture on Taxation – Income Tax on 9th May 2019 by CA. Mehul Thakker, Ahmedabad





JUNE
2019

Powered by Professionalism
Driven by Values



SNAPSHOT OF PAST EVENTS & ACTIVITIES

Felicitation of Meritorious Students of November 2018 Exams by Rajkot Branch of WIRC on 11th May 2019





JUNE
2019

Powered by Professionalism
Driven by Values

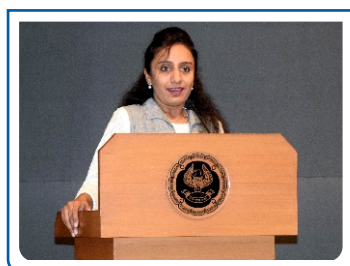
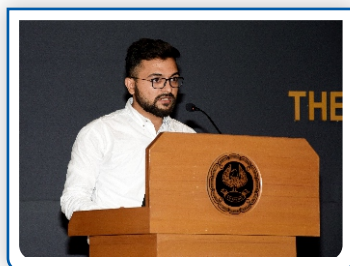


SNAPSHOT OF PAST EVENTS & ACTIVITIES

continued...



Motivational Seminar on “Take off for Success – Taiyari Jeet Ki” on 11th May 2019
by Ms. Vaishali Parekh - Rajkot





JUNE
2019

STUDENTS JOURNAL *Rajkot Branch of WICASA*

Powered by Professionalism
Driven by Values



MANAGING COMMITTEE OF RAJKOT BRANCH OF WICASA 2019-20



(From L to R : Mr. Kaushal Sommanek, Secretary, Mr. Raxit Pabari, Managing Committee Member, CA. Dhaval Doshi, Ex-officio, CA. Deepti Savjani, Chairperson, Mr. Vatsal Kamdar, Vice Chairman, Mr. Akshay Mungapara, Treasurer, Mr. Naimish Dudhatra, Managing Committee Member)

Also join us on:



@wicasa_rajkot



www.rajkot-icai.org



Rajkot Branch - WICASA &
Rajkot Branch Of WICASA



+91 94282 28267
Rajkot WICASA Group

HELP US TO SERVE YOU BETTER

To Start Receiving SMS & E - Mails From Branch
Please Send Your Details At rajkot.wicasa@gmail.com

DISCLAIMER:

The views and opinion expressed or implied & material in the publication may not be reproduced. Unsolicited articles and transparencies are set int the owners risk and publishers accepts no liability of Loss or damage. Material in the publication may not be reproduced, whether in part or in whole, without the consent of branch/icai. It is "for private circulation only".