



STUDENTS JOURNAL

JANUARY
2020

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Year



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FROM THE DESK OF CHAIRPERSON



My dear student friends and future chartered accountants !!!

It gives me an immense pleasure to conversate you with you all for the first time in the new calender year 2020!! I merrily wish you all a very happy calender year!!!

By now results of CA Final of November 2019 would be announced. I heartily congratulate students for their deserving achievement and I welcome them while heartedly to this promising fraternity. My best wishes for successful career ahead!!!

I also pass my best wishes to students of CA intermediate/IIPC students whose results are going to declare in initial February.. Happiness keeps you Sweet , Trials keep you Strong, Sorrows keep you Human, Failures keep you Humble, Success keeps you Glowing, But Only faith Keeps You Going! Be Happy Live Simply."

Last month we witnessed the major program of conference Wherein 300 plus CA aspirants participated and took the worthy benefit. I, alongwith my WICASA team, thank you all for teaming up with us to make the conference a grand success.. we also had a cricket tournament between 7 teams the results and the images are posted elsewhere in this newsletter.

For upcoming may exams I appeal to all students to move further with perseverance. Great works are performed not by strength but by perseverance. Success is no accident. It is hard work, perseverance, learning, studying, sacrifice and most of all, love of what you are doing or learning to do. Patience and perseverance have a magical effect before which difficulties disappear and obstacles vanish. Stay focused, go with planning, take benefits of re visionary classes and mock tests organised by the Institute and branches and reap the benefits of your hard work.

Team WICASA always welcomes all your feedback, suggestions and recommendations.

Wish you all a happy reading !!!

Kind regards

Deepthi Paras Savjani

CA. Deepthi Paras Savjani
Chairperson

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MANAGING COMMITTEE OF RAJKOT BRANCH OF WICASA 2019-20

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Statutory Compliance Due Date Calendar for the month - January 2020

Due Date	Compliance Particulars
INCOME TAX	
7 th January 2020	Due date for deposit of Tax deducted/collected for the month of December, 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 January 2020	Issue of TDS Certificate U/s 194IA and 194 IB
15 th January 2020	Issue of Form No. 16 To Employee
15 th January 2020	Quarterly Return of TCS Deposited for the Quarter ending December, 2019
15 th January 2020	Issue of TDS Certificate (Other than Salary)
30 th January 2020	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of December, 2019
30 th January 2020	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of December, 2019
31 st January 2020	Quarterly Return of TDS Deposited for the quarter ending December, 2019
31 st January 2020	GST Annual Return GSTR - 9 and GST Annual Audit Report GSTR - 9C (CBEC has extended Due Date from 31st December, 2019 to 31st January , 2020)
GOODS AND SERVICE TAX (GST)	
10 th January 2020	GSTR - 8 For TCS Collector
10 th January 2020	GSTR - 7 For TDS Deductor
10 th January 2020	GSTR - 1 (Monthly) For the Month of December , 2019
13 th January 2020	GSTR - 6 Input Service Distributors - For the Month of December , 2020
20 th January 2019	GSTR - 3B (Monthly) For the Month of December, 2020
20 th January 2020	GSTR- 5 Non Resident Foreign Tax Payer
20 th January 2020	GSTR-5A NRI OIDAR Service Provider
RFD -10	Eighteen Month after end of the Quarter for which refund is to be claimed
18 th January 2020	Due Date for filling quarter September, 2019 to December, 2019 GST CMP - 08 Return
31 st January 2020	GSTR - 1 Form for Quarterly Return September 2019 to December 2019

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 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.



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Continued...

OTHER STATUTORY LAWS	
15 th January 2020	Provident Fund Payment for December, 2019
15 th January 2020	ESIC Payment For the Month December, 2019
RERA (REAL ESTATE REGULATION ACT)	
7 th January 2020	Quarterly Return
30 th January 2020	Quarter Project end Return



TAX DEDUCTED AT SOURCE (TDS)



Roshan Tiwari

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MEANING

TDS has been introduced in India 1st time under Income tax act 1961, under Vat law also there was provision of TDS, continuing the same TDS provision has also been made under GST, but it was deferred up to 30th September 2018, under GST it has been made effective from 01st October 2018.

TDS is one of the methods to collect tax under which certain percentage of amount is deducted by a recipient at the time of making payment to the supplier. **It is similar like pay as and when you earn.** TDS act as powerful instrument for prevention of tax evasion and expands tax the tax net, as it provides for the creation of audit trail.

SECTION 51 OF THE CGST ACT PROVIDES FOR THE DEDUCTION OF TAX AT SOURCE.

APPLICABILITY OF TDS

- As per section 51 every governmental department or establishment of central government or state government, local authority or governmental agencies or such other person as may be notified by government has to deduct tax at the time of payment made or credited to the supplier @ 2%(1% CGST and 1% SGST) if total value of taxable supply of goods or services or both exceeds 2.5 lakhs under a contract.

Note: If individual supplies are less than 2.5 Lakh but contract value is more than 2.5 Lakhs than TDS Provision will be applicable

As per notification **No. 33/2017 –CT DT 15/09/2017** government had notified following category of person to whom provision of TDS is also applicable

- An authority or a board or any other body setup by an act of parliament or established by central government with more than 50% of equity or control to carry out any function.
- Society established by central government or the state government or local authority under society regulation act 1860.
- Public sector undertaking

However this section shall not apply

- To an authorities under ministry of Defence(as per notification No. 57/2018- CT DT 23/10/2018)
- For Supply of Goods or Services from one public sector undertaking to another public sector undertaking whether or not distinct person
- For Supply of Goods or services between person mentioned in sub section (1) of section 51.
- If Contract Value does not exceeds 2.5 Lakhs.
- Contract values is more than 2.5 Lakh RS for both taxable as well as exempt supply but value of Taxable supply does not exceeds 2.5 Lakhs.



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- ▲ Receipt of Goods or Services or both which are exempt.
- ▲ Goods on which GST is not leviable.
- ▲ Where supplier has issued an invoice for any sale of goods in respect of which Tax has to be deducted under VAT law but payment for such sale is made after 01.07.2017.
- ▲ Where the location of supplier (deductee) and the place of supply are in a State which is different from the State of registration of the recipient (deductor).
- ▲ Transaction specified in Schedule III
- ▲ Where payment is related to invoice which was issued prior to 01.10.2018
- ▲ Where amount is made in an advance prior to 01.10.2018 and tax invoice has been issued on or after 01.10.2018 to the extent of advance payment TDS is not applicable
- ▲ Where tax is to be paid under reverse charge.
- ▲ Where payment is made to unregistered supplier.
- ▲ Where payment is related to GST CESS component.

○ 1st Proviso To Section 51

- ▲ TDS is required to be deducted on both inter-State as well as intra-State levies.
- ▲ However, TDS is not to be deducted in instances where the location of supplier (deductee) and the place of supply are in a State which is different from the State of GST registration of the recipient (deductor).

The following scenarios explain illustratively:

- **Location of supplier, place of supply and location of recipient are in the same State.** It would be intra-State supply and TDS (CGST + SGST) shall be deducted. It would be possible for the supplier (i.e., the deductee) to take credit of TDS in his electronic cash ledger.
- **Location of supplier and location of recipient are in the same State but the Place of supply is in different State.** In such case, IGST would be levied. TDS to be deducted would be TDS (Integrated tax) and it would be possible for the supplier to take credit of TDS in his electronic cash ledger.
- **Location of supplier as well as place of supply is in same State and the recipient is registered in a different State.** The supply would be intra-State supply and CGST + SGST would be levied. In such case, transfer of TDS (CGST + SGST) of deductor State) to the cash ledger of the deductee (CGST + SGST of another State) would be difficult and therefore, the TDS provisions would not apply

Location of Supplier	Place of Supply	Type of Supply	Location of Recipient	TDS Applicability	Remarks
Maharashtra	Maharashtra	Intra State	Maharashtra	Yes	CGST & SGST
Maharashtra	Gujarat	Inter State	Maharashtra	Yes	IGST
Maharashtra	Maharashtra	Intra State	Gujarat	No(1 st Proviso)	-

○ DEPOSIT OF TAX DEDUCTED TO GOVERNMENT

- ▲ The amount deducted as tax under this section shall be paid to the Government by the deductor within ten days after the end of the month in which such deduction is made, in such manner as may be prescribed.
- ▲ If any person fails to pay to the government amount deducted under this section he shall pay interest @ 18% Per annum in addition to the amount of tax deducted.
- ▲ The determination of amount in default under this section shall be made as per manner specified in section 73 and 74.



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○ TDS CERTIFICATE

- ▲ Deductor has to furnish TDS Certificate to the deductee which shall contain
 - a) Contract Value
 - b) Rate of Deduction
 - c) Amount deducted
 - d) Amount paid to government and other particular's
- ▲ A TDS certificate is required to be issued by deductor (the person who is deducting tax) in Form GSTR-7A to the deductee, within 5 days of crediting the amount to the Government.
- ▲ If deductor fails to issue certificate he will be liable to pay a late fee of Rs. 100/- per day from the expiry of the 5th day till the certificate is issued. This late fee would not be more than Rs. 5000/-.

○ PROVISION RELATED TO DEDUCTEE

- ▲ The deductee shall claim credit in his electronic cash ledger of the tax deducted and reflected in the return of the deductor furnished under section 39(3)
- ▲ As per Rule 87(9) any amount deducted under section 51 or collected under section 52 and claimed in GSTR-2 will be credited to electronic cash ledger.

○ REGISTRATION

- ▲ Any person liable for deduct tax has to compulsorily register without any threshold limit.
- ▲ Deductor has to register with TAN instead of PAN.
- ▲ Application for registration has to be made in form GST REG-07
- ▲ Application shall be approved or rejected by proper officer within 3 working day and he will issue certificate in form GST REG 06
- ▲ When person in no longer required to deduct tax, he may apply for cancelation of registration and proper officer after being satisfied may cancel the registration.

○ RETURN

- ▲ Every deductor has to furnish return monthly in form GSTR-07 by 10th of the next month.
- ▲ Annual return is not applicable to person who is Deducting tax at source.



E-ASSESSMENT SCHEME 2019



Krita Bhimani

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In the Union Budget 2019, the Finance Minister proposed the introduction of a scheme of faceless e-assessment. The scheme seeks to eliminate the human interface between the taxpayer and the income tax department. The scheme lays down the procedure to carry out a faceless assessment through electronic mode.

1. Structure for assessment

For the purpose of e-assessment, the CBDT would set up the below 'centres' and 'units' and specify their respective jurisdiction:

- ▲ A 'National e-Assessment Centre' to facilitate and centrally control the e-assessment.
- ▲ 'Regional e-Assessment Centres' under the jurisdiction of the regional Principal Chief Commissioner for making assessment.
- ▲ 'Assessment units' for identifying points or issues, material for the determination of any liability (including refund), analysing information, and such other functions.
- ▲ 'Verification units' for enquiry, cross verification, examination of books of accounts, witness and recording of statements, and such other functions.
- ▲ 'Technical units' for technical assistance including any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter.
- ▲ 'Review units' for reviewing the draft assessment order to check whether the facts, relevant evidence and law and judicial decisions have been considered in the draft order.
- ▲ All the communications between all the units mentioned above, for the purpose of making an assessment under this scheme would be through the National e-Assessment Centre.

2. Procedure in assessment

The procedure for e-assessment is as below:

- ▲ A notice under section 143(2) would be served by the National e-Assessment Centre specifying the issues for selection of taxpayer's case for assessment.
- ▲ The taxpayer has a period of fifteen days for filing a response with the National e-Assessment Centre.
- ▲ The National e-Assessment Centre will assign the case selected for the purposes of e-assessment to a specific 'assessment unit' in any one 'Regional e-Assessment Centre' through an automated allocation system.



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- ▲ Once a case is assigned to an assessment unit, it may make a request to the National e-Assessment Centre for:
 - a) Obtaining such further information, documents or evidence from the taxpayer or any other person, as it may specify
 - b) Conducting of certain enquiry or verification by verification unit, and
 - c) Seeking technical assistance from the technical unit

- ▲ Upon a request being made by the assessment unit for any documents or evidence, the National e-Assessment Centre shall issue appropriate notice or requisition to the taxpayer or any other person for obtaining the information, documents or evidence requisitioned by the assessment unit.
- ▲ Upon a request being made for certain enquiry or verification as above, the request shall be assigned by the National e-Assessment Centre to a verification unit through an automated allocation system.
- ▲ Upon a request being made seeking technical assistance as above, the request shall be assigned by the National e-Assessment Centre to a technical unit in any one Regional e-Assessment Centres through an automated allocation system.
- ▲ The 'assessment unit' shall, after taking into account all the relevant material gathered as above, pass a draft assessment order either accepting the returned income of the taxpayer or modifying the returned income of the taxpayer, as the case may be, and send a copy of such order to the National e-Assessment Centre.
- ▲ The 'assessment unit' shall, while making draft assessment order, provide details of the penalty proceedings to be initiated therein.

- ▲ The National e-Assessment Centre shall examine the draft assessment order in accordance with the risk management strategy specified by the CBDT, including by way of an automated examination tool, whereupon it may decide to:
 - a) Finalise the assessment as per the draft assessment order and serve a copy of such order and notice for initiating penalty proceedings, if any, on taxpayer, alongwith the demand notice, specifying the sum payable by, or refund of any amount due to the taxpayer on the basis of such assessment; or
 - b) Provide an opportunity to the taxpayer, in case a modification is proposed, by serving a notice calling upon him to show cause as to why the assessment should not be completed as per the draft assessment order; or
 - c) Assign the draft assessment order to a review unit in any one Regional e-Assessment Centre, through an automated allocation system, for conducting review of such order

- ▲ The review unit shall conduct review of the draft assessment order, referred to it by the National e-Assessment Centre, whereupon it may decide to:
 - a) Concur with the draft assessment order and intimate the National e-Assessment Centre about such concurrence; or
 - b) Suggest such modification, as it may deem fit, to the draft assessment order and send its suggestions to the National e-Assessment Centre.

- ▲ The National e-Assessment Centre shall, upon receiving concurrence of the review unit finalise the draft assessment order or provide an opportunity to the taxpayer in case a modification is proposed.
- ▲ The National e-Assessment Centre shall, upon receiving suggestions for modifications from the review unit, communicate the same to the assessment unit.
- ▲ The assessment unit shall, after considering the modifications suggested by the review unit, send the final draft assessment order to the National e-Assessment Centre



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- ▲ The National e-assessment Centre shall, upon receiving final draft assessment order, finalise the draft assessment order, or provide an opportunity to the taxpayer in case a modification is proposed, as the case may be.
- ▲ The taxpayer may, in a case where notice is issued for making submissions against the draft assessment order, furnish his response to the National e-Assessment Centre on or before the date and time specified in the notice.
- ▲ The National e-Assessment Centre shall:
 - a) In a case where no response to the show-cause notice is received, finalise the assessment as per the draft assessment order; or
 - b) In any other case, send the response received from the taxpayer to the assessment unit.
- ▲ The assessment unit shall, after taking into account the response furnished by the taxpayer, make a revised draft assessment order and send it to the National e-Assessment Centre.
- ▲ The National e-Assessment Centre shall, upon receiving the revised draft assessment order:
 - a) In case no modification against the interest of the taxpayer is proposed with reference to the draft assessment order, finalise the draft assessment; or
 - b) In case a modification against the interest of the assessee is proposed with reference to the draft assessment order, provide an opportunity to the taxpayer for hearing and making submissions.
- ▲ The response furnished by the taxpayer shall be dealt with by the National e-Assessment centre and the draft assessment order finalised.
- ▲ The National e-Assessment Centre shall, after completion of assessment, transfer all the electronic records of the case to the Assessing Officer having jurisdiction over such case for:
 - a) Imposition of penalty;
 - b) Collection and recovery of demand;
 - c) Rectification of mistake;
 - d) Giving effect to appellate orders;
 - e) Submission of remand report, or any other report to be furnished, or any representation to be made, or any record to be produced before the Commissioner (Appeals), Appellate Tribunal or Courts, as the case may be;
 - f) proposal seeking sanction for launch of prosecution and filing of complaint before the Court.
- ▲ The National e-Assessment Centre may at any stage of the assessment, if it considers necessary, transfer the case to the Assessing Officer having jurisdiction over such case.

3. Procedure for penalty

- ▲ Any unit may, in the course of assessment proceedings, for non-compliance of any notice, direction or order issued under this scheme on the part of the taxpayer or any other person, send recommendation for initiation of any penalty proceedings under the income tax law, against such taxpayer or any other person, as the case may be, to the National e-Assessment Centre, if it considers necessary or expedient to do so.
- ▲ The National e-Assessment Centre shall, on receipt of such recommendation, serve a notice on the taxpayer or any other person, as the case may be, calling upon him to show cause as to why penalty should not be imposed on him under the income tax law.
- ▲ The response to show-cause notice furnished by the taxpayer or any other person, if any, shall be sent by the National e-Assessment Centre to the concerned unit which has made the recommendation for penalty



- ▲ The said unit shall, after taking into consideration the response furnished by the taxpayer or any other person, as the case may be:
 - a) Make a draft order of penalty and send a copy of such draft to National e-Assessment Centre; or
 - b) Drop the penalty after recording reasons, under intimation to the National e-Assessment Centre
- ▲ The National e-Assessment Centre shall levy the penalty as per the said draft order of penalty and serve a copy of the same on the taxpayer or any other person, as the case may be.

4. Procedure for appeal

An appeal against an assessment order made by the National e-Assessment Centre under this scheme can be filed before the Commissioner (Appeals) having jurisdiction over the jurisdictional Assessing Officer.

5. Communication and electronic record

All communications between the National e-Assessment Centre and the taxpayer, or his authorised representative, shall be exchanged exclusively by electronic mode; and All internal communications between the National e-Assessment Centre, Regional e-Assessment Centres and various units shall be exchanged exclusively by electronic mode.

All the electronic records issued under the scheme shall be authenticated by the originator by affixing his digital signature.

Every notice or order or any other electronic communication under this scheme shall be delivered to the taxpayer, by way of:

- (i) Placing an authenticated copy of the communication in the taxpayer's registered account; or
- (ii) Sending an authenticated copy thereof to the registered email address of the taxpayer or his authorised representative; and
- (iii) Uploading an authenticated copy on the assessee's Mobile App; and followed by a real-time alert to the taxpayer.

The taxpayer shall file his response to any notice or order or any other electronic communication, under this scheme, through his registered account, and once an acknowledgement is sent by the National e-Assessment Centre containing the hash result generated upon successful submission of response, the response shall be deemed to be authenticated.

6. Appearance of taxpayer before the centre and units

A person is not required to appear either personally or through authorised representative in connection with any proceedings under this scheme before the income tax authority at the National e-Assessment Centre or Regional e-Assessment Centre or any unit set up under this scheme.

In a case where a modification is proposed in the draft assessment order, the taxpayer will be given an opportunity to make submissions against such modifications. The taxpayer or his authorised representative is also entitled to a personal hearing before income tax authority in any unit under this scheme. Such hearing would be conducted exclusively through video conferencing, including through video telephony, in accordance with the procedure laid down by the CBDT.



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An income tax authority has the power to examine a taxpayer or record the statement of any taxpayer under this scheme. The income tax authority would do the same through video conferencing or video telephony.

For the purpose of facilitating the scheme, the CBDT shall establish suitable facilities for video conferencing and video telephony at such locations as may be necessary.

Conclusion

Thus, the setting up of National e-Assessment Centre is a 'momentous step' towards the larger objectives of better taxpayer service, reduction of taxpayer grievances in line with prime minister's vision of '**Digital India**' and promotion of ease of doing business.

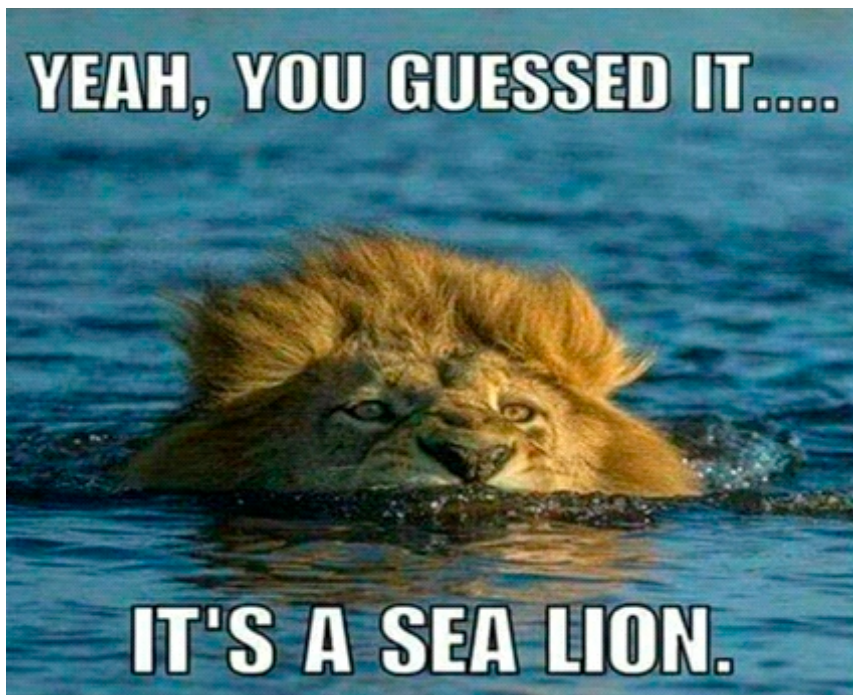


Humour Corner





| Mr. Abhi Jivani |



| Mr. Kaushal Sommanek |





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By Jankhana Unadkat

Life of a CA Student

12th ke bad vacation nhi CA Foundation ki preparation hoti hai,
Aise hi nhi milti CA ki degree burning desire ke sath dedication lagti hai,
IPCC mein iski value samaj aati hai,
Aur pass hone ke liye har mumkin koshish karni hai,
Fir hoti hai articleship ki picture mein entry,
Yahan aapko nahi milegi koi bhi liberty,
Holi , Diwali, Janmashtmi ya fir ho Navratri,
Par humne to bas preparations mein hi ratein guzari,
Classes ke sath office bhi manage krni hoti hai,
Aur ghar jake bas bedroom ki hi jaroort lagti hai,
Aakhir mein jab Result Date announce hoti hai,
Bas pass ka result dekhne ki hi chahat hoti hai,
Aur finally wo result ka announce ho jana,
Pass ka result aana aur CA ka prefix mil jana,
Aur isi ke sath humari mehnat rang lai,
CA ki degree ke liye nhi manayi wo sari diwali ki roshni aaj dikh gai,
Humein ek nayi life mil gayi from CA Student to CA.....

If you don't sacrifice for what you want, What you want becomes the sacrifice



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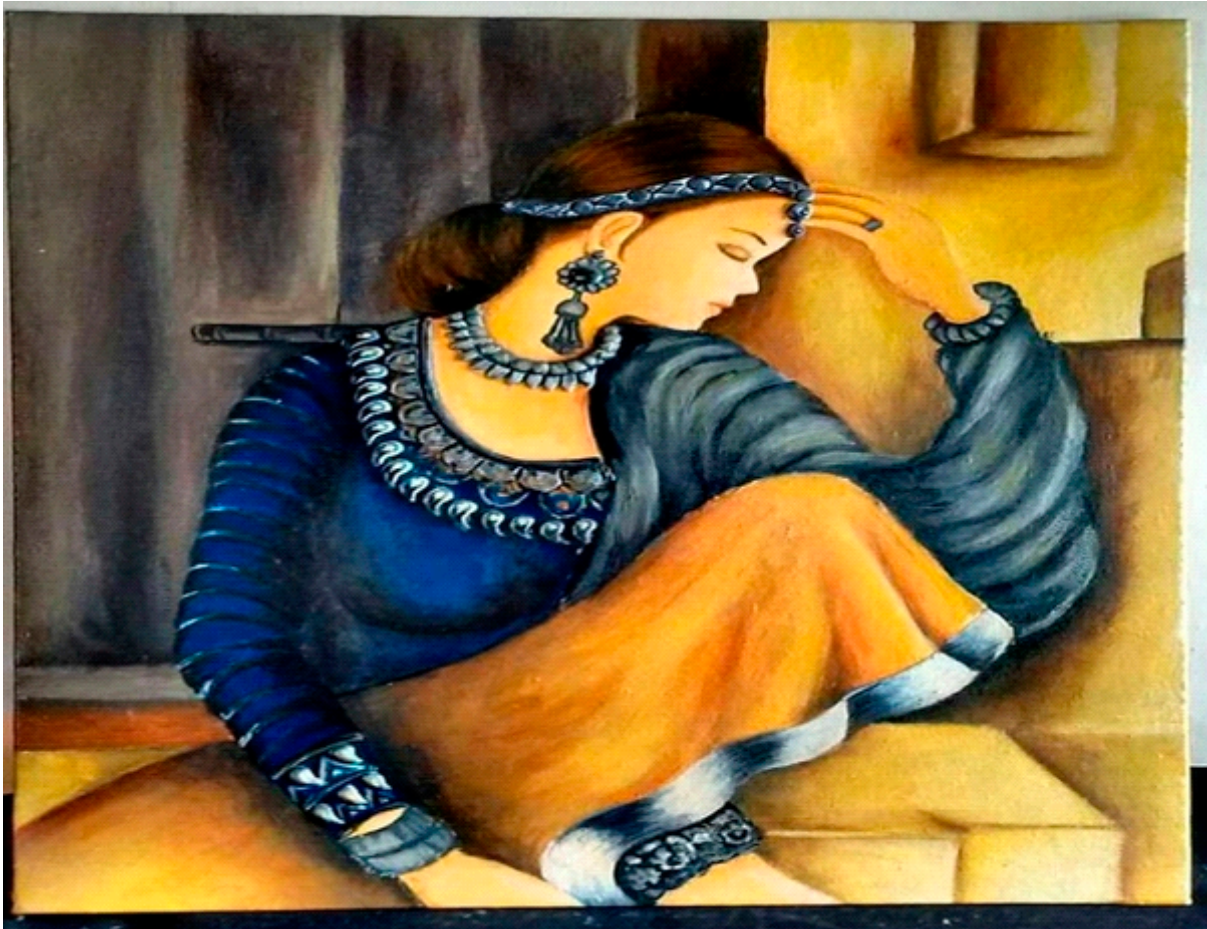
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Sketch Painting Art By Amisha Ghateliya





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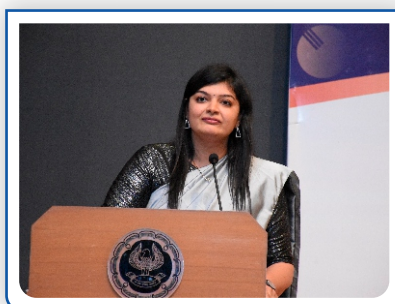
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SNAPSHOT OF PAST EVENTS & ACTIVITIES

CA Student's Conference, 2019 "Path for Success - Learn Adapt and Accelerate" Organised by Board of Studies and Hosted by Rajkot Branch of WIRC & WICASA on 19th and 20th December, 2019 at ICAI Bhawan, Rajkot





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SNAPSHOT OF PAST EVENTS & ACTIVITIES

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

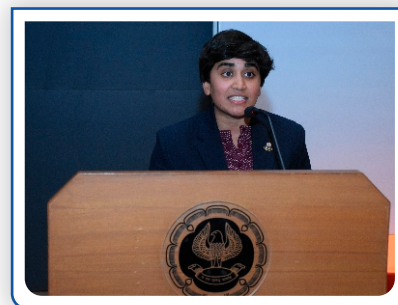
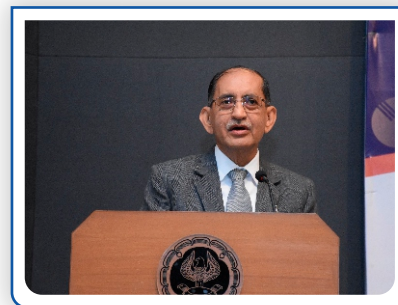
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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Continued...





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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Continued...





SNAPSHOT OF PAST EVENTS & ACTIVITIES

Cricket Tournament on 30th & 31st December, 2019 Organised at Jyoti CNC Ground, Rajkot





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MANAGING COMMITTEE OF RAJKOT BRANCH OF WICASA 2019-20



(From L to R Mr, Naimish Dudhtra, Managing Committee Member, Ms. Shyama Somaiya , Managing Committee Member Ms. Tanvi Daftari Managing Committee Member, Mr. Kaushal Sommanek, Secretary, CA. Deepti Savjani Chairperson, CA. Dhaval Doshi Ex-Officio, Mr, Vatsal Kamdar, Vice Chairman, Ms. Arti Fataniya Managing Committee Member , Mr. Manan Gokani Managing Committee Member, Mr, Raxit Pabari Managing Committee Member , Mr. Akshay Mungapara Treasurer)

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