



STUDENT'S JOURNAL

JANUARY
2K19

RAJKOT BRANCH OF WICASA



Abhivyaakti

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CHAIRMAN'S MESSAGE

Dearest Students ,

First of all, I wish you all in this New Year to remain Happy and Joyful and to be Successful in all phase of Life.



Last month, we successfully hosted Mega event of the year " CA students' conference 2018 " organized by Board of Studies and hosted by Rajkot Branch of ICAI. I would like to thank all the esteemed speakers and guest of honors for the making the event worthwhile lighten up and enriched Knowledge of all the future Chartered Accountants in true sense. I am also thankful to students as well for participating in large number which is the real success.

For the first time in history of Rajkot Branch of WICASA , last month we done the event of " safai abhiyaan " and have been done cleaning many places of Rajkot as part of our social responsibility and also as a part ending year celebration.

I am also honoured to having support of all CA fraternity of Rajkot for heartily support.

At last I wish all the students for their results with flying colors who have been appeared exams in November 2018.

Have a bright and successful year ahead.....

CA Bhavin Mehta
Chairman

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Due Dates for the Month of January, 2019 for filing Various Returns :

Types Of Returns/ Compliances	
GST	
11th Jan, 2019	GSTR 1 for turnover more than 1.5Cr for the month of December, 2018
20th Jan, 2019	GSTR 3B for the month of December, 2018.
20th Jan, 2019	GSTR 8 by e-commerce operator for the months of October, November & December, 2018
20th Jan, 2019	GSTR 7 for the month of October, 2018
31st Jan, 2019	Quarterly GSTR 1 for turnover up to 1.5Cr for October, 2018 to December, 2018
Income Tax	
07th Jan, 2019	Deposit of tax deducted /collected at source for month of December 2018.
07th Jan, 2019	Deposit of TDS for the period October 2018 to December 2018 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H.
14th Jan, 2019	Issue of TDS Certificate for tax deducted under section 194-IA in the month of November 2018.
14th Jan, 2019	Issue of TDS Certificate for tax deducted under section 194-IB in the month of November 2018.
15th Jan, 2019	Furnishing of Form 24G by an office of the Government where TCS for the month of December, 2018 has been paid without the production of a challan.
15th Jan, 2019	Quarterly statement of TCS deposited for the quarter ending December 31, 2018.
15th Jan, 2019	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending December, 2018.
15th Jan, 2019	Furnishing of Form 15G/15H declarations received during the quarter ending December, 2018.



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Due Dates for the Month of January, 2019 for filing Various Returns :

Types Of Returns/ Compliances	
Income Tax	
30th Jan, 2019	Quarterly TCS certificate in respect of tax collected for the quarter ending December 31, 2018.
30th Jan, 2019	Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of December, 2018
30th Jan, 2019	Furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of December, 2018.
31st Jan, 2019	Quarterly statement of TDS deposited for the quarter ending December 31, 2018.
31st Jan, 2019	Quarterly return of non-deduction at source by a banking company from interest on time deposit in respect of the quarter ending December 31, 2018.
31st Jan, 2019	Intimation under section 286(1) in Form No. 3CEAC, by a resident constituent entity of an international group whose parent is non-resident.



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Forth Coming Event

13th January, 2019

Time	Event
06:00 AM to 10:00 PM	One Day Picnic
Fees:	Venue :
600/-	Osam Hill & Anadgadh



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THE PROVISIONS OF TDS & TCS UNDER GST

Introduction

Whenever we hear the term TDS or TCS, immediately the list of sections under Income-tax act pop-up in our mind but here in this article effort has been made to enlighten the TDS & TCS under GST regime. As everyone knows GST has been rolled out from 1st July, 2017 and has transformed India into 'One Nation, One Tax'. However, to make it simpler for businesses in the initial months of roll-out TDS/TCS provisions of GST were kept in abeyance till 30th June, 2018. Later on, it was deferred till September, 2018. The said provisions came into force with effect from 1st October, 2018 . (Notification No. 50/2018 and Notification No. 51/2018- Central Tax dated 13th September, 2018).



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Tax deduction at source

Section 51 of CGST Act, 2017 provides that following persons

- a) a department or establishment of the Central Government or State Government or local authorities or Governmental agencies;
- b) an authority or a board or any other body which has been set-up by Parliament or a State Legislature, or establishment by any Government with 51% or more participation by way of equity or control to carry-out any function;
- c) Society established by the Central Government or the State Government or a Local authority under the Societies Act, 1860.
- d) Public sector undertakings may require to deduct tax at 2%(1% under CGST + 1% under SGST or 2% under IGST) from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply under a contract exceeds 2,50,000. While determining the value of supply, central tax, state tax, union territory tax, integrated tax and cess shall be excluded from invoice value.

No deduction shall be made if the location of the supplier and place of supply is different from the state of the registration of the recipient.



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THE PROVISIONS OF TDS & TCS UNDER GST

Example

Situations	Location of Supplier	Place of Supply	State of registration of recipient	Whether TDS shall be deducted or not ?
Government of Gujarat purchases taxable goods from a local supplier	Gujarat	Gujarat	Gujarat	Yes
Government of Gujarat purchases taxable goods from a supplier of Mumbai	Maharashtra	Gujarat	Gujarat	Yes
Government of Gujarat engages a contractor of Mumbai for renovation of Gujarati Samaj Bhavan in Mumbai	Maharashtra	Maharashtra	Gujarat	No



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⌘ Compliance :

The person who is liable deduct TDS has to deposit the amount of TDS with the Government by 10th of the next month in Form GSTR-7. Also, the person who deducts TDS has to issue TDS certificate containing the contract value, rate of deduction, amount paid to the Government and such other matters in Form GSTR-7A within 5 days of depositing the TDS with the Government.

⌘ Consequences of Non-compliance :

If any person who is liable to deduct TDS, has not deducted or deducted but not paid to the Government or paid after 10th of the next month shall have to pay interest at 18% p.a. Suppose if any person who deducts TDS and fails to furnish TDS certificate within 5 days of TDS amount deposited to the Government, he has to pay late fees of 200 (100 under CGST+ 100 under SGST) per day subject to maximum of 5000. If any person who deducts TDS and fail to file TDS return before 10th of next month, he has to pay late fees at 200 (100 under CGST+ 100 under SGST) per day subject to maximum of 5000. There is no late fee under IGST in case of delayed filing to the date of payment.

⌘ Credit of Tax deducted :

The amount of such TDS will be reflected in Part-C of Form GSTR-2A of the supplier, like 26AS statement under Income Tax Act. The tax deducted will be reflected in the electronic cash ledger after acceptance of the person whose tax has been deducted. Such amount can be utilized for payment of GST.

⌘ Refund :

The person who deducts TDS and the person whose tax has been deducted both can claim excess amount of deduction u/s. 54 of CGST Act, 2017 subject to such amount has not been credited to the electronic cash ledger of the person whose TDS has been deducted

⌘ Collection of Tax at source:

Section 52 of CGST Act, 2017 provides that every e-commerce operator like Flipkart, Amazon, Jabong, etc. , not being an agent, shall collect TCS at a rate of 1% (0.5% under CGST + 0.5% under SGST or 1% under IGST) of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the e-commerce operator.

The provision of TCS does not apply if the following services are provided by an e-commerce operator[Section 9(5) of CGST Act, 2017 and Section 5(5) of IGST Act, 2017];

- a) Transportation of passengers by radio-taxi, motor-cab or motor-cycle
- b) Providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes
- c) House-keeping services such as plumbing, carpentry, etc.



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THE PROVISIONS OF TDS & TCS UNDER GST

⌘ **Compliance:**

Payment of TCS is not allowed through Input-tax credit of e-commerce operator. The e-commerce operator has to deposit the amount of TCS deducted with the appropriate Government by the 10th of the next month in Form GSTR-8.

⌘ **Consequences of Non-compliance:**

If any e-commerce operator fails to file GSTR-8 before 10th of the next month, he has to pay late fee of 200 (100 under CGST + 100 under SGST) per day subject to maximum of 5000 along-with interest at 18% p.a. There is no late fee under IGST in case of delayed filing to the date of payment.

⌘ **Credit of Tax collected :**

The supplier can claim credit of such TCS collected by e-commerce operator. The amount of such TCS will be reflected in Part-C of Form GSTR-2A of the supplier. The tax collected will be reflected in the electronic cash ledger after acceptance of supplier.

⌘ **Matching of details of supplies :**

The details of outward supply submitted by every e-commerce operator in the statements will be matched with the corresponding details furnished by the supplier. If there is any discrepancy in the value of supplies, the same would be communicated to both of them. If no rectification has been done in the given time, then such amount would be added to the output tax liability of such supplier. The supplier will have to pay differential amount along-with interest at 18% p.a.

⌘ **Notice to the e-commerce operator :**

An officer not below the rank of Deputy Commissioner can issue notice to e-commerce operator regarding details related to supplies of good or services or both, stock of goods lying in the warehouse or godown, etc. The e-commerce operator has to furnish details within 15 working days of the date of service of such notice. If the e-commerce operator fails to furnish information, he shall be liable to penalty up-to 25,000.

⌘ **Conclusion:**

These twin provisions of TDS and TCS are expected to further deepen the penetration of tax authorities in the economy, and it is likely to carve out widespread tax evasion.



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STRESS AND ANXIETY RELATED DISORDERS AND ITS MANAGEMENT

Introduction

I am going to discuss my views on the topic "Stress and Anxiety related disorders and its Management". Nowadays, Students specially chartered accountant (CA) students are neglecting some of the most important issues in their lives. These are anxiety and Stress related health issues. We all are experiencing them, but are helpless about them. As we have no idea how to deal with them. All of us have heard that "CA studies are stressful". But before arriving at any conclusion, we need to understand what is stress, what are it's types, what causes stress and how does it impact on our health. Then only we can take specific measures of overcoming stress.



Dr. Jigisha P Badheka
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The World Health Organisation has warned that mental ill-health will be the biggest burden of disease in developed countries by 2030.

Stress is a part of everyone's life. But it should not be greater than the individual's capacity to handle stress. If such a case occurs, it will cause mental and physical imbalance in the individual. Stress should work as a productive power and not as a restriction which can cause physical and mental imbalance.

Well said by ~ Rabindranath Tagore "Clouds come floating into my life, not to carry rain or usher storm, but to add colour to my sunset sky." Similarly, work and studies are here to add success to our lives and not to cause stress and health problems.

What are definitions of stress and anxiety?

"Stress is a physical, mental or emotional response to events which causes physical or mental tension."

"Anxiety is an emotion characterized by an unpleasant state of inner turmoil, often accompanied by nervous behaviour such as pacing back and forth, somatic complaints, and rumination.

What causes stress and anxiety?

People can report feeling stressed when multiple competing demands are placed on them. The feeling of being stressed can be triggered by an event that makes you feel frustrated or nervous.

Anxiety is a feeling of fear, worry, or unease. It can be a reaction to stress, or it can occur in people who are unable to identify significant stressors in their life.

Drugs that contain stimulants may make the symptoms of stress and anxiety worse. Regular use of caffeine, illicit drugs such as cocaine, and even alcohol can also make symptoms worse.

Examples of everyday stress and anxiety include feeling nervous before a big test, worrying about finding a job, or being embarrassed in certain social situations. If we did not experience some anxiety we might not be motivated to do things that we need to do (for instance, studying for that big test!)



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STRESS AND ANXIETY RELATED DISORDERS AND ITS MANAGEMENT

What are the symptoms of stress and anxiety ?

Stress and anxiety can produce both physical and psychological symptoms. People experience stress and anxiety differently.

- ⌘ **Physiological symptoms of anxiety include:** **Neurological** as headache, paraesthesia, vertigo, or presyncope, **Digestive** as abdominal pain, nausea, diarrhoea, indigestion, dry mouth, or bolus, **Respiratory** as shortness of breath or sighing breathing, **Cardiac** as palpitations, tachycardia, or chest pain, **Muscular** as fatigue, tremors, or tetany, **Cutaneous** as perspiration, or itchy skin, **Uro-genital** as frequent urination, urinary urgency, dyspareunia, or impotence.
- ⌘ **Mental or emotional symptoms include:** feelings of impending doom, panic or nervousness, especially in social settings, irrational anger, restlessness Depression, Memory Loss, Lack of concentration and many more. Anxiety is response to fear of Unknown. Anger is a response to Frustration. Depression is the response to upsetting events like death of a loved one, illness or failure.
- ⌘ **Psychological symptoms include:** Social Isolation Phobias, Compulsive Behaviour Eating Disorders and Night terrors.

What is the long-term outcome for stress and anxiety ?

Stress and anxiety can be unpleasant to deal with. They have negative effects on your physical health if untreated for long periods of time. They are more likely to develop heart disease, high blood pressure, diabetes, and may even develop depression and panic disorder.

What are the types of stress ?

Stress can be classified into two types: Positive stress (Eustress) and Negative stress (Distress). A low level of stress can be handled by body with the help of resources and it includes positive emotions like, enjoyment, satisfaction, excitement, etc.



STRESS AND ANXIETY RELATED DISORDERS AND ITS MANAGEMENT

What are the stress - and anxiety-related disorders?

- **Generalized anxiety disorder (GAD)** is a common anxiety disorder characterized by uncontrollable worrying.
- **Panic disorder** is a condition that causes panic attacks, which are moments of extreme fear accompanied by a pounding heart, shortness of breath, and a fear of impending doom.
- **Post-traumatic stress disorder (PTSD)** is a condition that causes flashbacks or anxiety as the result of a traumatic experience.
- **Social phobia** is a condition that causes intense feelings of anxiety in situations that involve interacting with others.
- **Obsessive-compulsive disorder** is a condition that causes repetitive thoughts and the compulsion to complete certain ritual actions.

What are the tips for managing stress & anxiety?

It's important to know that you can manage stress and anxiety to improve your mental health.

- **When you start feeling stressed or anxious:** Acknowledge and accept that you're feeling stressed or anxious, take a break and try to relax, talk to a friend or family member, allow yourself to cry, go for a walk or a run, meditate, and take deep breaths.
- **Techniques to help you relax:** If you're already feeling stressed or anxious, small and simple adjustments can make a big difference.
- **Calm your-self during exams:** For exam stress or anxiety, remind yourself that the exam period will end soon.
 - **Stay active:** Get up for a 5-10 minute stretch or walk every hour.
 - **Get outside:** Try to spend some time outdoors for a refresher.
 - **Stay hydrated:** Drink 2 or more litres of water per day.
 - **Eat well:** Eat healthy meals and snacks to refuel your brain and body.
 - **Try a mini meditation:** Breathe in deeply, count to five, and exhale slowly. Watch your lower abdomen expand and deflate. Repeat five times.
 - **Build self-confidence:** Engage in positive self-talk (e.g. telling yourself you're able to do something).
 - **Face your fears head on:** Avoiding stressful or social situations can reinforce anxiety - step out of your comfort zone to show yourself that you can manage your fears.
 - **Don't try to be perfect:** Be proud of what you can achieve, your skills, and who you are as a person.
 - **Have a good laugh:** Watch, listen, or read something that makes you laugh out loud.
 - **Take a short break to meet a friend:** Invite a friend to eat lunch, grab a drink, or go for a walk together.
 - **Get enough quality sleep:** Adults need 7-9 hours of quality sleep each night.
 - **Identify the things that trigger your stress or anxiety:** Keep a log of your stress triggers and review them periodically, Identify the times that you tend to get stressed or anxious.
Are you most stressed in the morning, studying in the evening, before class?
Monitor the times you feel the most stressed or anxious, and include them in your stress log.



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STRESS AND ANXIETY RELATED DISORDERS AND ITS MANAGEMENT

Think of ways to change your responses to stress and anxiety:

- Are there unhealthy triggers you can avoid or minimize your exposure to? Can you change how you approach triggers or the way that you manage stress and anxiety? If studying for a difficult class alone in your room at night makes you feel stressed, try studying with a friend or in a group at a different location and time of day
- **Manage your time effectively:** That can help you get things done and reduce stress.
- **Do your most difficult work when you have the most energy:** Think about the time of day you're most productive and have the most energy. Plan to do your most difficult work during this time.
- **Know when to stop:** It's not healthy for students to stay up late to study. Your brain is most efficient when you get enough quality sleep, so schedule enough time for rest.
- **Find small pockets of time to do work:** Maximize your time by studying between classes, on the bus, or during other spare moments.
- **Avoid Alcohol, Smoking or drug abuse:** Be mindful if you tend to use substances like alcohol or drugs as ways to cope with stress and anxiety can lead to serious substance abuse issues. Unfortunately, many people cope with stress in ways that compound the problem. These are the unhealthy ways of coping with stress. These strategies may temporarily reduce stress, but they cause damage in the long run.
- **When to take professional help for stress and anxiety?**
If you feel like you're unable to cope with stress and you're having thoughts about harming yourself or others, you should seek immediate medical help. Stress and anxiety are treatable conditions. There are many resources, strategies, and treatments that can help.
- **Cognitive behavioral therapy (CBT)** is a popular and effective method used to manage anxiety. This type of therapy teaches you to recognize anxious thoughts and behaviors and change them into more positive ones.
- **Medications:** This is last resort to treat a diagnosed anxiety disorder. These may include selective-serotonin reuptake inhibitors (SSRIs) such as sertraline (Zoloft) or paroxetine (Paxil). Sometimes providers use anti-anxiety medications (benzodiazepines), such as diazepam (Valium) or lorazepam (Ativan), but these approaches are generally used on a short-term basis due to the risk of addiction. **it should always be taken under supervision of doctor**



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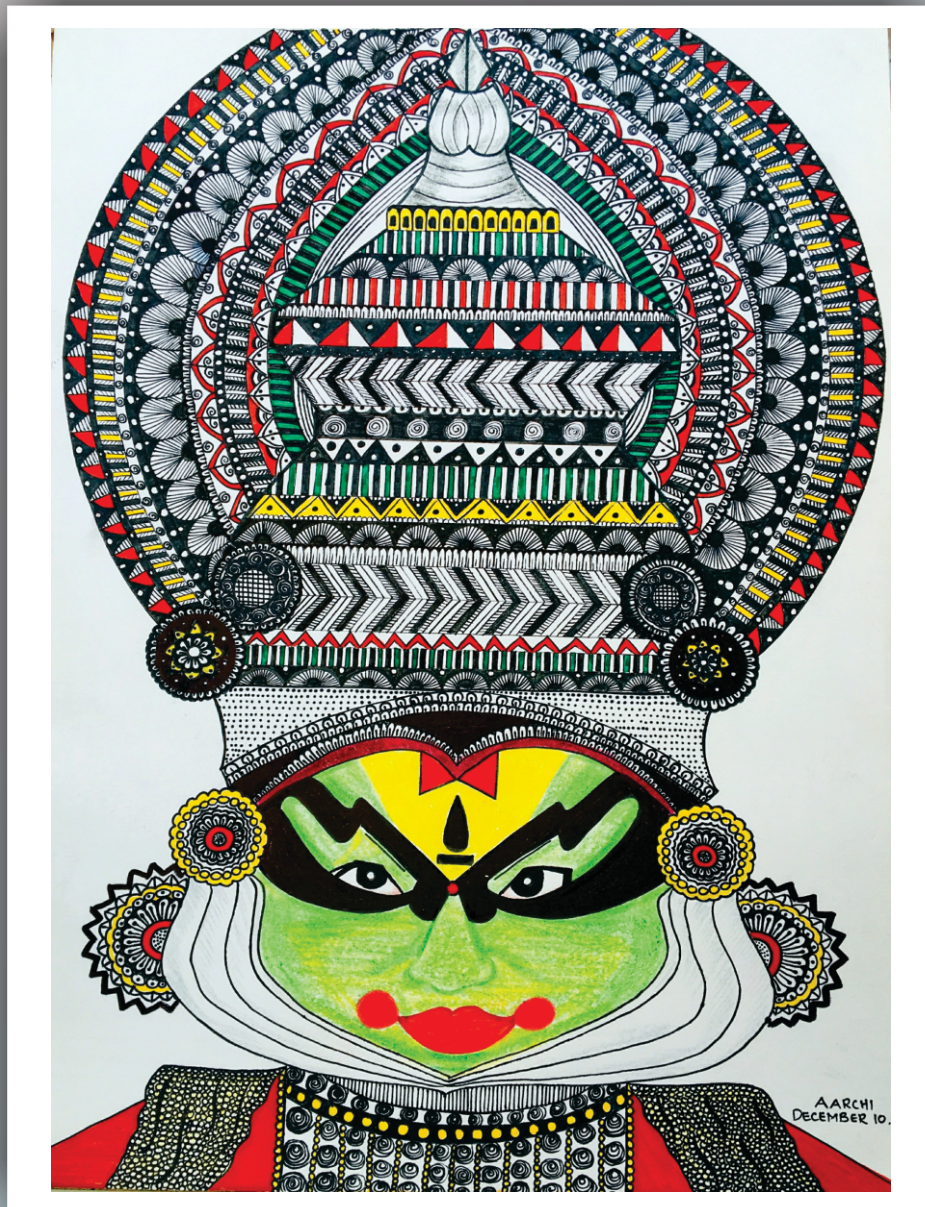


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AARCHI MANIYAR





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ADITYA GAJJAR



DISHITA BHADESHIYA





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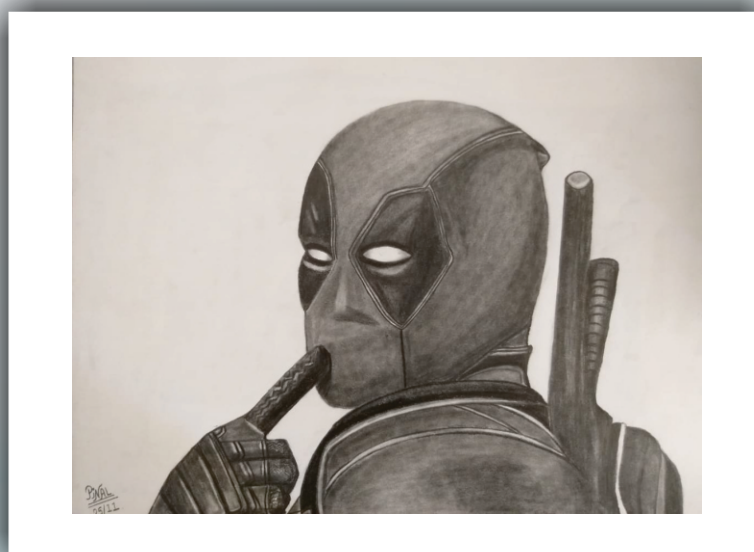
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TANVI MOTA



PINAL LAKHATARIYA





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बचपन

याद कर पुराने किस्से न जाने कब दिन से रात हो गई ।
यु याद करते करते हुए होंठों पे मुस्कान, आँखों से बरसात हो गई ।
आज पुरानी तस्वीरों में मेरी बचपन से मुलाकात हो गई ।

पूछा जब मैंने यु खो जाने का कारण, बोला तब बचपन ।
पुछ अपनेआप से ही की तु ही तो थी कहाँ खो गई ।
आज पुरानी तस्वीरों में मेरी बचपन से मुलाकात हो गई ।

यादें तो संजोके रख ली दिल में पर न जाने वो मासूमियत कहाँ खो गई ।
दुनिया को समझने में पता नहीं खुद को समझने की समझ कहाँ खो गई ।
आज पुरानी तस्वीरों में मेरी बचपन से मुलाकात हो गई ।

MONIKA PATVA



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CA Students' Conference Held On 15th And 16th December 2018

Inaugural Session By Shri Sunilkumar Jakhoriya, HOD Marwadi University & Shri Vednishthanandji Swami On 15th December, 2018.



Special Session On " How To Be An Effective Entrepreneur " By Shri Devang Kariya On 15th December, 2018





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CA Students' Conference Held On 15th And 16th December 2018

Technical Session On " GST " By CA Punit Prajapati On 15th December, 2018



Special Session On " How CA Profession Help The Student To Reach On Self - Actualization Stage " By CA M. Sathya Kumar On 15th December, 2018



Technical Session On " LAW " By CA Nipun Singhvi On 15th December, 2018





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CA Students' Conference Held On 15th And 16th December 2018

Technical Session On " Direct Tax " By CA Sunil Talati On 16th December, 2018



Technical Session On " Info Tech " By CA Vikram Pandya On 16th December, 2018



Technical Session On " Account & Audit " By CA Premnath D. On 16th December, 2018





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Glimpses Of Past Events

'Indoor Games' Held On 23rd December 2018 :-



'Safay Abhiyaan' Held On 23rd December 2018 :-



" Tennis Cricket Tournament " - 27th 28th And 31st December 2018



" Joint Seminar With Atmiya University " Held On 28th December 2018





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FINALLY WICASA RAJKOT IS ON INSTAGRAM

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