



AUGUST
2019

STUDENTS JOURNAL

RAJKOT BRANCH OF WICASA

Powered by Professionalism
Driven by Values

15th HAPPY
August INDEPENDENCE
DAY

This Edition Also Contains

**Humour
Corner**

Along With

**Art
CORNER**



Abhivyaakti

Your Thoughts. Our Platform.



www.rajkot-icai.org



rajkot.wicasa@gmail.com



ICAI Bhawan, Giriraj Nagar Main Road - Rajkot.



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FROM THE DESK OF CHAIRPERSON



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

Independence month has just arrived and we got such a good news in the opening of August regarding abrogation of Article 370 from the constitution of India thereby having a significant impact on the demographic, cultural and political factors of India. A good news came with a bad news. Mother India lost a gem politician, a great soul, Minister of External Affairs of India, *Sushma Swaraj!!!* Deepest Condolences and Prayers for eternal repose..

Last month had been a very active month with CA Week Celebration on air. Team Rajkot Branch acknowledges participation of students in various activities undertaken during that week which included Clean India & Tree Plantation, Flag Hoisting, Blood Donation, Health Check up, Cycle rally, Project Trisha, Women Seminar, Various competitions like Mehndi, Rangoli and Painting, Indoor Games, etc. Rajkot Branch also acknowledges and congratulates all students for the successful event of Festin O Beats (Cultural Evening organised on 5th of July, 2019). The glimpses of all events are published elsewhere in the newsletter. We also had visited Nayara Energy Limited (India's 2nd largest onsite operating refinery) the benefit of which was taken by many students. We had a session on pre grooming for elocution competition and a seminar on communication skills, which again thoroughly was beneficial to students. Branch level CA Students Talent Search 2019 was conducted in the last week of July 2019. The winners are

1. Dherya Pathak – Elocution Winner
2. Viddhi Karia – Elocution Runner up

1. Manan Mehta – Quiz Winner
2. Bhavik Avlani – Quiz Winner

1. Chirag Vadukul – Instrumental Music Winner.

Heartiest Congratulations to them and wishing them all the very best when they represent us at Regional Level.

The August month is full of fun activities for students . We are having treasure hunt, 2 days practical training workshop on practical aspects of auditing, picnic and a prolific study circle meet on articleship and an interactive session relating to SSP (Self Service Portal). Students are requested to take maximum advantage of all events. Students are also requested to put their queries relating to SSP either directly to me or send an email to any of the following ids :

Rajkot.wicasa@gmail.com
doshidhaval.ca@gmail.com

Strive not to be a Success, but rather be of Value. This meaningful line as given by Great Albert Einstein holds a great impact at this juncture which I too would like to convey to my dear students.

INSIDE THIS ISSUE :

Managing Committee of Rajkot Branch of WICASA	...4
Forthcoming Events	...5
Statutory Compliance Due Date Calender	...6
TDS on immovable property u/s 194-IA of Income Tax Act, 1961, 1961	...7
Processed Food Industry	...9
Humour Corner	...12
Art Corner	...14
Snapshot of Past Events & Activities	...17



AUGUST
2019

STUDENTS JOURNAL

RAJKOT BRANCH OF WICASA

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I would like to conclude wishing 2 things:

1. All the Very Best for upcoming results &
2. A very Happy and Glorious Independence Day.



Best Wishes,

Deepti Savjani

CA. Deepti Savjani
Chairperson.



AUGUST
2019

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MANAGING COMMITTEE OF RAJKOT BRANCH OF WICASA 2019-20

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AUGUST
2019

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FORTHCOMING EVENTS

1. TREASURE HUNT 2019

Date & Day	Time	Details	Fees	Place
4 th August 2019 , Sunday	8:30 AM onwards	Treasure Hunt 2019	Rs. 50/- per student	ICAI Bhawan, Rajkot

2. 2 Days workshop for articles on Practical Aspects of Audit

Date & Day	Time	Details	Fees	Place
6 th & 7 th August, 2019 Tuesday & Wednesday	10:00 AM to 05:00 PM	Practical Aspects of Audit by CA. Chandrvali Tikmani & CA. Mansi Bhatt, Vadodara	Rs. 550/- per student (incl. material, lunch & refreshment)	ITT Lab, ICAI Bhawan, Rajkot

3. Picnic at Bakor

Date & Day	Time	Details	Fees	Place
10 th & 11 th August, 2019 Saturday & Sunday		Picnic at Bakor (Dist : Mahisagar)	Rs. 1850/- per student (Rs. 1650/- if registered before 7 th August, 2019 7 PM	Reproting time : 00:00 AM 10 th August, 2019 ICAI Bhawan, Rajkot



AUGUST
2019

STUDENTS JOURNAL

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Statutory Compliance Due Date Calendar for the month - August 2019

Due Date	Compliance Particulars
INCOME TAX	
7 th August 2019	Due date for deposit of Tax deducted/collected for the month of July , 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 August 2019	Issue of TDS Certificate U/s 194IA and 194 IB
15 th August 2019	Issue of Form No. 16 To Employee
15 th August 2019	Issue of TDS Certificate (Other than Salary)
31 st August 2019	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of July , 2019
31 st August 2019	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of July , 2019
31 st August 2019	Filing Income tax for individual and non-corporates [who are not subject to tax audit and non-transfer pricing (TP) cases] , for the year 2018-19

GOODS AND SERVICE TAX (GST)	
10 th August 2019	GSTR - 8 For TCS Collector
10 th August 2019	GSTR - 7 For TDS Deductor
10 th August 2019	GSTR - 1 (Monthly) For the Month of July , 2019
13 th August 2019	GSTR - 6 Input Service Distributors - For the Month of July , 2019
20 th August 2019	GSTR - 3B (Monthly) For the Month of July , 2019
20 th August 2019	GSTR- 5 Non Resident Foreign Tax Payer
20 th August 2019	GSTR-5A NRI OIDAR Service Provider
31 st August 2019	GSTR - 9 / GSTR - 9C For Normal Taxpayers Whose Annual Turnover Exceeds Rs. 5 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 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.

OTHER STATUTORY LAWS	
15 th August 2019	Provident Fund Payment for June, 2019
15 th August 2019	ESIC Payment For the Month June, 2019



AUGUST
2019

STUDENTS JOURNAL

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TDS on immovable property u/s 194-IA of Income Tax Act, 1961, 1961

Compiled by :



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Introduction

Before coming on the main article, let's understand why there is a need of invoking such provisions of section 194-IA under income tax act, 1961.

There is a great need and importance of invoking such provisions in income tax so as to curb the circulation and flow of black money in India. Many Real Estate dealers cast their transactions in such a way so as to avoid tax and mostly transactions are done in cash so as to hide money trail i.e. cash transactions are easy to hide but the same transactions if routed through banking channels; then there are less possibilities of concealing that transactions. Moreover, there is also a provision that debar that debar the seller to take consideration in cash exceeding 2,00,000/- INR in respect of such transaction.

Now coming on to main article, let's discuss the provision

Language of section 194-IA as per Bare act,

(1) Any person, being a transferee, responsible for paying (other than the person referred to in section 194LA) to a resident transferor any sum by way of consideration for transfer of any immovable property (other than agricultural land), shall, at the time of credit of such sum to the account of the transferor or at the time of payment of such sum in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to one per cent of such sum as income-tax thereon.

(2) No deduction under sub-section (1) shall be made where the consideration for the transfer of an immovable property is less than fifty lakh rupees.

(3) The provisions of section 203A shall not apply to a person required to deduct tax in accordance with the provisions of this section.

Explanation - For the purposes of this section,

(a) "agricultural land" means agricultural land in India, not being a land situated in any area referred to in items (a) and (b) of sub-clause (iii) of clause (14) of section 2;

(b) "immovable property" means any land (other than agricultural land) or any building or part of a building.]

Jest of the abovementioned section

1) Applicability – Applies to all types of person (being transferee) as defined u/s 2(31) and all resident transferor. Applies to all types of immovable property except agricultural land. (being defined in part 'a' of Explanation to section 194-IA).

- 1) Person deducting the tax is not required to obtain TAN no.
- 2) TDS is required to be made only if consideration exceeds 50 lakhs INR.



AUGUST
2019

STUDENTS JOURNAL

RAJKOT BRANCH OF WICASA

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2) Time of deduction of tax:

Tax shall be deducted at the time of credit of such sum to the account of the transferor or at the time of payment of such sum in cash or by issue of a cheque or draft or by any other mode, whichever is earlier.

3) Rate of TDS:

Tax shall be deducted at the rate of 1%.

4) What if PAN is not furnished by the deductee

Section 206AA, as inserted with effect from 1-4-2010, provides as under:

Every person whose receipts are subject to deduction of tax at source (i.e., the deductee) shall furnish his PAN to the deductor.

If such person does not furnish PAN to the deductor, the deductor will deduct tax at source at higher of the following rates:

- (a) the rate prescribed in the Act;
- (b) at the rate in force, i.e., the rate mentioned in the Finance Act; or
- (c) at the rate of 20 %.

Where the PAN provided to the deductor is invalid or does not belong to the deductee, it shall be deemed that the deductee has not furnished his PAN to the deductor and above provisions shall apply accordingly.

Let's understand it by way of an example

Example No. 1

Suppose there was an immovable property owned by **Pushp Kumar Sahu** whose market value is 5 Crores INR. The said property was sold by Pushp Kumar Sahu to **Mr. Uday Kumar Sahu** at a consideration of 5.5 Crores, now there is a liability on Mr. Uday to deduct tax @ 1% of the said consideration i.e. 5,50,000/- and the same should be paid to the credit of the Central Government within a period of thirty days from the end of the month in which the deduction is made and shall be accompanied by a challan-cum-statement in form no.26QB

Note: After filing Challan cum statement 26QB, Deductor requires to issue Form 16B (TDS Certificate) to the deductee.

Example No. 2

Suppose there were three brothers named **Pushp, Mohit and Rishab**, they are co-owners of an immovable property. They sold that property to **Laxminayaran & associates** (partnership firm) at a consideration of 1.45 Crores. Now the question arises that whether the **Laxminarayan & associates** needs to deduct TDS on such consideration.

Answer is **no**, as property is owned by three persons, individual consideration per person does not exceed 50 lakh INR, therefore no requirement for TDS u/s 194-IA.

Reliance can be placed on the judgment passed by the Delhi Bench of the Income Tax Appellate Tribunal in case of Vinod Soni and others (Taxpayers)



AUGUST
2019

STUDENTS JOURNAL

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Processed Food Industry

Compiled by :



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Introduction

Because of the love towards variety of food items that we **Gujaratis** have, it can be definitely said that we are directly or indirectly associated with the food industry. The major revenue of the food industry is generated in **Processed Food**. **Gujarat** accounts for **10%** of food processing units in India. It has over **30,000 food processing units**, providing **employment to approximately 1 million people**. Out of these **30,000** units, approximately **2500 units** are situated in **Rajkot** alone.

Thus being a professional living in the city which is **one of the biggest Game player** of the **Processed Food Industry** we must have insights about the said industry. So let's have a look.

Global Food Industry:

The shape of the global food industry is constantly changing and evolving thereby reinforcing the key themes of **health, convenience and value**. The global processed food industry is estimated to be valued around **\$2.5 trillion** and accounts for **three-fourth of the global food sales**. Despite the large size of the industry, only **6% of processed foods** are **traded across borders** compared to **16%** of major bulk **agriculture commodities**. The **US, EU and Japan** together for over **60%** of **total retail processed food sales** in the world.

According to a market research firm "Research and Markets", the global food market is expected to bring in revenue by **2020 of \$3.03 trillion**, the report indicates, registering a **Compound annual growth rate (CAGR) of 4.5% from 2015 to 2020**.

"Research and Market" sees the **Baby-Food market** as the **fastest** growing at a CAGR of **6.4%** during the forecast period. The firm attributes the growth to factors such as the increase in working parents, safer baby food options for infants and toddlers and parents' growing awareness of nutritional benefits associated with baby food.

Yogurt is gaining wider acceptance throughout the world, as a result yogurt drinks are expected to grow faster pace than conventional yogurt.

Geographically, **North America** is the **largest market** in the current scenario, followed by Europe, APAC and LAMEA. Prominent players like **Nestle** and the **Kraft Foods** unit are investing heavily in promotions and increasing brand awareness for aiding product differentiation.

Food and beverage companies are actively assessing customer insights and preferences to understand the market requirements. Nestle was among the first companies to facilitate this process through its R&D centre in India. Some of the major **hindrances** to market growth point to **food contamination, government regulations and the emergence of local brands**.

The leading players in the market have been focusing on **mergers and partnerships** as their **key strategies** to expand their presence. For instance, Kraft foods partnered with **ketchup giant Heinz** to expand its business, while **Tyson foods collaborated with Godrej foods in India**. The Asia-Pacific region is expected to be the fastest growing market area, due to the growing awareness and increasing adoption of packaged foods; thus, making it lucrative.



AUGUST
2019

STUDENTS JOURNAL

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Indian Food Industry :

It is no surprise that processed foods are an integral part of 10 essential sectors of *Make in India* initiative.

India is **one of the top five markets** for packaged food in the world, as the **second largest in Asia**, with a sales volume of **34 million tonne**. British market research company **Euromonitor International** expects that total sales of packaged food will increase by roughly **7% annually** within next five years.

In the year **2020**, packaged food sales will reach **47 million tonne**. According to the forecasts of Euromonitor, India will become the **Third biggest market** for packaged food in **2020, after China and United States**.

The food packaging industry is **India's fifth largest sector** with a **current worth** of nearly **\$40 billion**. By **2020**, it is expected to reach over **\$65 billion**.

With a **per capita consumption of 24kg per year**, the Indian Packaged food market is **still at an early stage**.

Due to **rising incomes, urban lifestyle changes and modern retail trade**, the food packaging market will **expand distinctly**. As **urban** regions account for over **80% of the demand** for packaged food, there is a huge growth potential in semi-urban and rural regions.

The main categories of packaged food are **bakery products, canned processed food, frozen processed food, meal replacement products and condiments**. Some emerging categories in this segment are processed dairy products, frozen ready-to-eat foods, diet snacks, processed meat and probiotic drinks.

The government of India has **simplified investment procedures** in the food processing sector in an effort to **attract foreign investment**. The food processing industry has attracted **\$6.5 billion in foreign direct investment over the past 14 years accounting for 2% of total foreign direct investment inflows**. This is very low and **potential to grow is very high**.

India produces about **64 million tonnes** of fruits and **126 million tonnes** of vegetables (FNV), which is about **12% and 14%** of the world production respectively. We produce 54% of the world's mango, 23% of banana, 24% cashew nuts, 36% of green peas and about 10% of world's onion.

Until the late 1990s, most of the food processing sector was limited to **small-scale industries (SSI)** where only small firms were allowed to obtain a license to process foods. In recent years, laws have changed to allow **large firms** to invest in sector and **Indian and global food companies have entered the sector**. Despite **increasing investment and modernization** in the industry, various challenges, including; dynamic policy regulations; lack of appropriate processing, lack of training in food processing/safety/etc.; storage and transportation infrastructure; awareness of price consciousness exist.

Gujarat Food Industry :

Food processing sector of Gujarat is **growing very fast** and still there is immense untapped potential for the sector in Gujarat. As per the **Associated Chambers of Commerce and Industry of India (ASSOCHAM)** out of the total investments worth over **INR 829.40 billion** attracted by food processing sector as of December 2014, Gujarat attracted the **highest share at 20%**.

353 Large and Medium Scale new units with investment of **INR 48,040 million** have been commenced in Food Processing Sector in the state at the end of 2014.



AUGUST
2019

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Sanction of **three Mega Food Parks** in three strategic locations of Gujarat brings huge opportunities for investors in Gujarat.

Various Growth drivers for food processing sector in Gujarat :

- Good agriculture resources of Gujarat.
- Contract farming is turning into success story instead of just being a concept.
- Entrepreneurship mindset of people of Gujarat.
- Increasing disposable income of people.
- Increasing trend of food chains.
- Trend of having centralized kitchen in food chains.
- Many more.

New policy initiatives in food processing sector in Gujarat :

Vision document-2015 was prepared by the **Ministry of Food Processing Industry (MOFPI)**, which envisaged trebling the size of investment by efforts of ministry to **bring private players** in the processed food sector by **increasing the level** of processing of perishables from **6% to 20%**, **value addition from 20-35%**.

Priority status had been given to food processing sector in **Gujarat Industrial Policy 2015**.

Ministry of food processing Industries has introduced a scheme for **Human Resource Development (HRD)** in the food-processing sector. The HRD scheme is being implemented through State Governments under the National Mission on Food Processing.

End Note :

Consumers are **more aware today** of how food contributes to **health and wellness**. They seek **nutrient-dense products** with ingredients that address heart health, aging, blood sugar control and cancer protection, or at least that contribute to their general health.

As the new year dawns, food processors will keep on increasing their efforts to come up with ingredients that would have some kind of **value addition to the health** of the consumer.



AUGUST
2019

STUDENTS JOURNAL

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Humour Corner





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Mr. Raxit Pabari

3 things you should
never ask!

1. A Man's Salary
2. A Woman's Age
3. A CA Student's number
of attempts

Swarg ke dwar par 3 log the.

God : "Sirf ek hi andar ja sakta hai.

Pehla : "Main pujari hu,sari umar apki seva ki hai, swarg par mera hi haq h.

Dusra: "Main ek Dr. hu,sari umar logo ki seva ki hai. Swarg par toh mera hi haq hai

Tisra : "Maine CA KI PADHAI KI HAI."

God : "kuch mat bol mere bhai,rulaega kya?

sari JAWANI tu narak me raha he. Swarg par tera hi haq hai."

Dedicated to all CA students.





AUGUST
2019

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AUGUST
2019

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An Art of Life By Ms. Monika Patva

Life is like a play

There are some characters which are good and some which are bad

There are some characters which we like and some we don't like

There are some people we want and others we don't want

It is like a roller coaster ride

If you get afraid it, it will make you feel afraid more but

If you enjoy it, it will add more and more happiness and will be full of fun

Picture Presented by Mr. Manan Devani



Location : Wagha Border



AUGUST
2019

STUDENTS JOURNAL

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Poster Painting By Ms. Aditi S valiya



Natural Photo by Ms. Dhruvi Chavda





AUGUST
2019

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Contribution to Clean India Project & Tree Plantation on 30th June, 2019 at Pradyuman Green City, Rajkot





AUGUST
2019

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Flag Hoisting on 70th CA Day on 1st July, 2019 at ICAI Bhawan, Rajkot





AUGUST
2019

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Blood Donation Camp on 1st July, 2019 at ICAI Bhawan, Rajkot



Cycle Rally for Environment Preservation Awareness on 2nd July, 2019 at Race Course Ring Road, Rajkot





AUGUST
2019

STUDENTS JOURNAL

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Continued



Mehendi Competition on 2nd July, 2019 at ICAI Bhawan, Rajkot





AUGUST
2019

STUDENTS JOURNAL

RAJKOT BRANCH OF WICASA

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Continued



Painting Competition on 3rd July, 2019 at ICAI Bhawan, Rajkot





AUGUST
2019

STUDENTS JOURNAL

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Project Trisha on 3rd July, 2019 at Rajkot Women Police Station, Rajkot





AUGUST
2019

STUDENTS JOURNAL

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Seminar For Women on 4th July, 2019 by Dr. Darshita Shah (past Dy. mayor) & Monika Khoont at ICAI Bhawan, Rajkot





AUGUST
2019

STUDENTS JOURNAL

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Mega Cultural Evening - "Festin o Beats" on 5th July, 2019





AUGUST
2019

STUDENTS JOURNAL

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Continued





AUGUST
2019

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Continued





AUGUST
2019

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Indoor Games Competition on 7th July, 2019 at Jagjivan Railway Institute, Kothi compound, Rajkot





AUGUST
2019

STUDENTS JOURNAL

RAJKOT BRANCH OF WICASA

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Continued



Industrial Visit on 12th July, 2019 Nayara Energy Limited (Formerly Known Essar Oil Limited) at Vadinar Dist. Jamnagar





AUGUST
2019

STUDENTS JOURNAL

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Half Day Seminar on Fundamental of Communication , Interpersonal Skills & Pre Grooming for Upcoming Elocution Competition on 21st July 2019 at ICAI Bhawan, Rajkot





AUGUST
2019

STUDENTS JOURNAL

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

CA Studnets Talent Search 2019-20 Elocution Competition on 25th July, 2019 at ICAI Bhawan, Rajkot





AUGUST
2019

STUDENTS JOURNAL

RAJKOT BRANCH OF WICASA

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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Continued





AUGUST
2019

STUDENTS JOURNAL

RAJKOT BRANCH OF WICASA

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MANAGING COMMITTEE OF RAJKOT BRANCH OF WICASA 2019-20



(From L to R : Ms. Tanvi Dafari, Managing Committee Member Mr. Manan Gokani, Managing Committee Member Mr. Naimish Dudhatra, Managing Committee Member Mr. Kaushal Sommanek, Secretary, CA. Dhaval Doshi, Ex-officio, CA. Deepti S. Vjani, Chairperson, Mr. Vatsal Kamdar, Vice Chairman, Mr. Akshay Mungapara, Treasurer, Mr. Raxit Pabari, Managing Committee Member, Ms. Art Fataniya, Managing Committee Member Ms. Shyama Somaiya, Managing Committee Member)

 **Also join us on:** 



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Rajkot Branch Of WICASA



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Rajkot WICASA Group

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Please Send Your Details At rajkot.wicasa@gmail.com

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