



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)



**Rajkot Branch (WICASA)
E-NEWSLETTER**

GYAN YAGNA



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CHAIRPERSON'S MESSAGE



Dear Students,

Greetings!

As we conclude another vibrant month, I am delighted to share the key initiatives and achievements of WICASA Rajkot during May 2026. The enthusiasm, participation, and support received from students continue to motivate us in creating meaningful opportunities for learning, networking, and overall development.

Key Highlights of May 2026

- AI – AURA (2nd & 3rd May | 23rd & 24th May 2026)

One of the major highlights of the month was the successful conduct of two batches of AI – AURA. The programmed received an encouraging response from students and provided valuable insights into the practical application of Artificial Intelligence in Audit, Accounting, Finance, Presentations, and other professional domains.

- Pickleball Tournament

We also witnessed enthusiastic participation in the Pickleball Tournament organized by WIRC and WICASA for Students and Members. Such activities remind us of the importance of maintaining a healthy balance between professional commitments and personal well-being.

- Students Connect Initiative

Another significant milestone was the launch of the Students Connect Initiative. This initiative aims to strengthen engagement with students, understand their aspirations and concerns. We look forward to expanding this platform and fostering stronger student participation in the months ahead.

Looking Forward to June 2026

- RIPL – Rajkot ICAI Premier League (6th & 7th June 2026)

With Rajkot Branch of WIRC & WICASA We are delighted to receive an overwhelming response for RIPL 2026. Cricket is more than just a game; it is a celebration of teamwork, leadership, discipline, and determination. We eagerly look forward to witnessing memorable performances both on and off the field.

- State Level CA Students Conference – “Namastubhyam नमस्तुभ्यम् 2026” (19th & 20th June 2026)

I am also excited to announce our flagship event, “Namastubhyam – Saluting Knowledge, Celebrating Excellence.” This State Level CA Students Conference is designed to provide students with insightful technical sessions, inspiring interactions, and valuable networking opportunities. The conference will serve as a platform to learn from eminent speakers, exchange ideas, and gain perspectives that will contribute to both professional and personal growth. I encourage every student to participate and make the most of this enriching experience.

I extend my sincere gratitude to all Managing Committee Members, Sub-Committee Members, Volunteers, Faculty Members, and Students whose dedication and support have contributed to the success of these initiatives. Together, we continue to build a stronger, more vibrant, and future-ready student community.

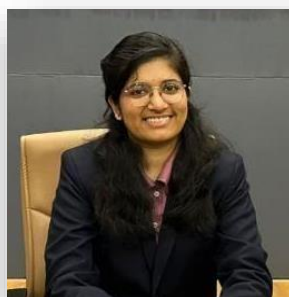
Let us remain committed to continuous learning, professional excellence, and personal growth as we move forward together.

Wishing you all success and happiness in your endeavors.

Warm Regards,

CA. Dhaval R. Doshi
Chairman – WICASA Rajkot (2026-27)

EDITORIAL BOARD



Dear Readers,

CA life isn't easy — endless classes, articleship pressure, revisions, deadlines... and somehow surviving on chai and hope. But on 19th & 20th June 2026, it's time to hit pause and experience something bigger together!

Rajkot is all set to host the State Level Conference for CA Students 2026 at ICAI Bhawan, Rajkot, built around the powerful theme — ***“Namastubhyam (नमस्तुभ्यं) – Saluting Knowledge, Celebrating Excellence.”***

These two days are not just about sessions and speakers. They're about meeting people who truly understand your journey, learning beyond books, sharing ideas, building connections, and creating memories that stay long after the conference ends.

And hey — don't just be part of the audience. Be seen. Be heard.
Apply as a *Paper Presenter* and bring your perspective to the stage.

So, pack your energy, your curiosity, and your Rajkot spirit — because this is going to be one unforgettable celebration of the CA student journey!

Warm Regards,
Editorial Board
WICASA Rajkot 2026-27

ABOUT WICASA

- Western India Chartered Accountants Student Association
- Reach: Over 1,50,000 students (Largest student wing in ICAI).
- Geography: Covers 30+ branches across Maharashtra, Gujarat, and Goa.
- Flagship Event: The National Conference, which often draws 1,000+ attendees in a single city.
- Motto: Learn, Share, Participate, Perform.

The "Hidden" Benefits of WICASA

1. The Power of the "Managing Committee"

Most students see WICASA from the outside, but the real magic happens inside the committee.

* Real-world Budgeting: Student members actually help manage the finances for events. You learn to handle sponsorship, venue costs, and resource allocation—skills you'll never learn just by reading a Costing textbook.

* The "WRO" Network: Being part of the Western Region (WRO) gives you access to a massive geographical footprint.

2. Specialized Student Facilities WICASA isn't just about events; it's about infrastructure:

* Reading Rooms: Many branches offer 24/7 reading rooms specifically for CA students, providing a disciplined environment that is often hard to find at home.

* Student Counselors: WICASA often acts as a support system, helping students navigate the high-stress exam periods through mentorship programs and "Stress Management" workshops.

3. The "Speaker" Opportunity

One of the best-kept secrets is that WICASA allows students to be Paper Presenters.

* Imagine standing in front of 500+ peers and a panel of seasoned CAs to present your views on "The Future of Digital Currency."

* This builds a level of authority and public speaking confidence that puts your miles ahead during job interviews after you qualify.

4. Publication opportunities

WICASA branches frequently publish E-Newsletters and Student Journals, which are excellent mediums for students to showcase literary and artistic skills by contributing their own articles.

"While your Articleship Principal teaches you how to work, WICASA teaches you how to lead. It is the only platform where a student can act as a CEO of an event before they even have their degree."

WORDSMITH'S INK HUB



Prabudh Vyas

CRO0676052

WHERE MISTAKES TURN INTO MASTERY

At midnight, when the city is asleep but a student's mind isn't. His desk is a battlefield of open books, scribbled notes, and half-drunk cups of coffee. A single question stares back at him from the page, stubborn and unmoving. He had read it five times. It still refuses to make sense.

Frustrated, he leans back and thinks, "What am I even doing this for?"

It's a question every CA student faces at some point, not in classrooms or coaching centers, but in the silence of late nights when motivation fades and self-doubt grows louder.

What one doesn't realize then is that this struggle isn't a sign of failure. It's part of a deeper process, one that goes beyond clearing exams or finishing the syllabus.

We often think of studying as accumulation: more chapters, more concepts, more revisions. But real learning doesn't work like storage. It works like a transformation.

A turning point doesn't come from a new strategy or a sudden burst of motivation. It comes from an unusual decision.

One evening, after scoring poorly in a mock test, when you chose not to move ahead.

Instead, pause.

Revisit every mistake, not to correct it quickly, but to understand it fully.

Why did you think that answer was right?

What assumption led you there?

What gap in understanding, did you overlook?

At first, it feels slow, almost uncomfortable. But gradually, something shifts.

For the first time, you aren't rushing to finish, but trying to see.

Hours later, you close your book, not with exhaustion, but with clarity, wherein you might not have covered more topics that day, but had gone deeper into one.

And that makes all the difference.

This is the part of the CA journey that rarely gets talked about. Beneath the pressure of deadlines and attempts lies a quieter, more powerful process. Every doubt forces you to think sharper. Every mistake reveals a blind spot. Every failure nudge you toward a better approach.

The syllabus may be the same for everyone, but the way you engage with it changes everything.

Two students can sit in the same class, read the same material, and solve the same questions, yet one simply completes tasks, while the other evolves through them.

The difference lies in intention.

When you stop studying just to "finish" and start studying to understand, something remarkable happens. The subject stops being an obstacle and starts becoming a tool, one that shapes not just your knowledge, but you're thinking.

The long hours begin to feel purposeful. The challenges become meaningful. Even setbacks start carrying lessons instead of frustration.

And when you eventually clear the exams, and someone asks you, what really changed, your answer won't be about more hours or better notes.

Instead,

“I stopped chasing completion”.

“I started chasing clarity.”

That shift is subtle, but it’s powerful enough to redefine the entire journey.

So, the next time you find yourself stuck on a question at an odd hour, don’t see it as a delay. See it as an opportunity, an invitation to go deeper.

Because in this journey, nothing is wasted. Not your time, not your effort, not even your mistakes.

They are all shaping you, quietly, steadily into someone far more capable than when you began.

And one day, when you finally reach your goal, you’ll realize it wasn’t just about becoming a “Chartered Accountant”.

It was about becoming someone who truly understands how to learn, grow & evolve from a particular situation.



Pushti Monani

WRO0836895

Beyond Exams: Are We Truly Preparing for The Profession?

“Education is not learning of facts, but the training of the mind to think.” ---ALBERT EINSTEIN

In Today's Competitive world, Students are highly involved and surrounded by Examinations and Expectations. Especially in Professional courses like Chartered Accountancy, Students become deeply involved in First Completing Lectures, revising chapters, giving tests like Solving Mock Tests, RTPs, MTPs, Model Test Papers and Test Series. Often, Gradually many times, the entire focus shifts towards marks, exemptions and attempts. And, that's the Human Trait of every Student, In fact. In this process an important question arises, are we preparing only for the examinations, or are we actually preparing ourselves for the profession too? There is a point in this question. Because, The CA Journey is not merely about passing examinations.

It is a Journey that revolves around which slowly develops Discipline, Consistency, Patience, Responsibility, Critical, Practical & Analytical Thinking.

THE CA JOURNEY: EXAM-ORIENTED OR PROFESSION- ORIENTED?

While Examinations test our Academic Knowledge, the Profession later tests our Integrity, Objectivity, Understandability, Honesty, Ethics, Decision-making ability, Leadership Skills, Communication, Confidence & much more.

A Professional is not recognized only by marks, but by clarity of thoughts, action and ability to apply knowledge practically. For Example; While studying subjects

like GST and Income Tax , We as a Students sometimes focus only on remembering Sections, Provisions, or Formats for Examinations. However, in Practical life, Understanding the Logic behind concepts becomes much more important than memorizing them.

In My Opinion, Examinations are definitely important because they evaluate our preparations and understanding. However, if the entire journey becomes limited only to marks and attempts, then the larger purpose of professional may get lost. Marks can open the door of Opportunities, but Professionalism sustains them.

FROM MARKS TO MASTERY: THE REAL PURPOSE OF CA EXAMINATION

CA is not just a course like school or college studies. It is a professional course. Whatever we study in Accounting, Audit, Tax, Law, Finance, or Economics, it is actually used in real life work in practical environment with real life case scenarios. So, instead of only thinking, “Will this come in exam?”, We should also think, “Where is this used in real life real life?” When we start thinking like this, our understanding becomes better.

CONCLUSION

Discipline often teaches more than motivation. By Using Analytical Skills, we can understand that CA preparation should not be only for exams. Exams are just a step to reach towards our profession, but the real goal is to become a good and responsible professional. So, we should try to balance both-clearing exams and also understanding concepts with logical application for our future career. By applying this approach, preparation becomes deeper, clearer and more practical.

“The Journey of becoming a Chartered Accountant begins much before Qualification.”



Binjal Tanna

WRO0260551

GST Compliance Hierarchy and How to Deal with Notices

Since the implementation of the Goods and Services Tax Act, 2017 in July 2017, businesses in India have had to adapt to a structured compliance system involving various filings, reconciliations, and departmental checks. One of the most important aspects of GST compliance is understanding how the GST department communicates discrepancies and initiates proceedings through notices.

Understanding GST Compliances Notices

GST notices are generally issued when there is a mismatch, short payment, excess ITC claim, or any discrepancy observed by the department. These notices follow a structured escalation process.

Hierarchy of Notices under GST

- In case of Central Jurisdiction

If a taxpayer (supplier) falls under **Central GST jurisdiction**, the general sequence is:

Step 1: ASMT-10 (Scrutiny Notice) – Section 61

Issued under Section 61 for scrutiny of returns.

Triggered when discrepancies are found in returns (e.g., mismatch between GSTR-1 and GSTR-3B).

Taxpayer is required to provide an explanation or corrective action within a specified time.

Step 2: Intimation under Section 73 or 74

If the reply to ASMT-10 is not satisfactory, the department may proceed further.

Section 73: Cases without fraud, willful misstatement, or suppression of facts.

Section 74: Cases involving fraud, willful misstatement, or suppression.

Step 3: Show Cause Notice (SCN)

If the department is still not satisfied, a formal Show Cause Notice is issued.

Typically, a **30-day period** is given to respond.

This is a critical stage where legal and factual submissions must be strong.

- In case of State Jurisdiction

If the taxpayer falls under **State GST jurisdiction**, the process is slightly different:

Step 1: Direct Intimation under Section 73 or 74

Unlike central jurisdiction, the department may directly issue intimation under Section 73 or 74.

ASMT-10 may or may not be issued beforehand depending on the case.

Step 2: Show Cause Notice (SCN)

If the response to intimation is unsatisfactory, SCN is issued.

The taxpayer is given an opportunity to present their case.

How to handle notices issued under GST

1. Timely Response is Critical

First and foremost, always respond to GST notices within the prescribed due date.

Failure to do so may result in adverse orders, including demand confirmation without your representation. A timely reply ensures your case is considered fairly.

2. Notices under Section 73 – Reconciliation is Key

Notices issued under Section 73 of the Central Goods and Services Tax Act, 2017 are generally related to non-fraud cases, primarily arising due to:

Mismatch between GSTR-1 and GSTR-3B

Differences between GSTR-3B and GSTR-9 (Annual Return)

To address such notices effectively:

Maintain proper reconciliation statements

Identify and justify differences clearly

Provide a structured explanation to the Ld. Officer during proceedings

Strong reconciliation is often enough to resolve such cases without escalation.

3. Notices under Section 74 – Documentation is Crucial

Notices under Section 74 involve serious matters, such as:

Alleged fraud

Willful misstatement

Fake Input Tax Credit (ITC)

A common scenario includes cases where the supplier's GST registration is cancelled Suo moto, raising suspicion on ITC claims.

In such situations:

Ensure compliance with Section 16 conditions (eligibility of ITC)

Maintain proper documentation such as:

Tax invoices

Proof of receipt of goods/services

Payment records

GSTR-2B reflection

These documents should be submitted along with a detailed explanation while replying to the notice.

Key Take away

The GST notice system is not meant to penalize immediately but to provide an opportunity for correction and explanation. Understanding the hierarchy—from ASMT-10 to Show Cause Notice—helps taxpayers respond effectively and avoid unnecessary litigation.



Miral S. Polara

WRO0858052

Benefit of Journaling

Journaling is like having a quiet coffee with yourself every day. It is a safe, private space where you can be 100% honest without worrying about what anyone else thinks. It's not about writing something "good"; it's just about getting what's inside your head out onto the page.

A Best Friend for Your Thoughts

Your journal is the one place where you don't have to "filter" your feelings. If you're angry, sad, or just overwhelmed, putting it into words helps you breathe a little easier. It turns a giant mess of emotions into a few lines of text that you can actually handle.

Why It Helps Your Heart

Quiet the Noise: It stops the same stressful thoughts from looping in your head over and over.

- Get to Know Yourself: You'll start to see what actually makes you happy and what just drains your energy.
- Celebrate the Little Things: We often forget the good moments, but writing them down lets you keep them forever.
- Healing: It gives you a way to process tough days so you don't carry that weight into tomorrow.

Keep It Simple and Personal

You don't need a fancy notebook or a lot of time.

- Write Like You Talk: Don't worry about grammar. Use slang, draw pictures, or just use bullet points.
- The "Mood Check": Sometimes just writing "Today was hard" is enough to make you feel seen.
- No Pressure: If you skip a day, it's okay. The journal is there to serve you, not to be another chore.

The Goal: To feel a little lighter and a little more "you" every time you close the book.



Hadvani Richa

WRO0905849

ARTICLESHIP OF SURVIVAL

They see a student.

A bag.

A calculator.

Dark circles hidden behind determination.

They do not see

the war room inside the mind.

The alarms at 4 a.m.

The coffee turning cold beside taxation notes.

The way festivals become “maybe next year.”

The way birthdays shrink into revision schedules.

Society asks,

“Still studying?”

as if mountains are climbed in a weekend.

Relatives measure success

with result dates and salary packages,

never with courage.

Never with survival.

A CA student learns early

that loneliness has a syllabus too.

There are days

when balance sheets balance
but life does not.

Days when confidence cracks

over one mock test score.

When failure sits beside you

like an unpaid liability.

Still...

you wake up.

Still...

you underline another provision.

Solve another sum.

Revise another chapter

while the world scrolls past you at full speed.

Because somewhere deep inside,

you know this journey is not only about money.

It is about becoming someone

who can stand pressure without collapsing.
A Chartered Accountant is not built in classrooms.

They are forged
in cancelled plans,

silent breakdowns,
library chairs,
train journeys,
office stress,
and the terrifying patience of waiting.

People clap for the rank list.
Few claps for the years it stole.
Yet every CA student carries something powerful

The ability to continue
even when nobody understands the weight.

One day,
the same society that questioned your timeline will ask for your
signature.

And on that day, you will remember
every exhausted version of yourself
who chose not to quit.

That is the real qualification.



Bansari K. Bhimajiyani

WRO0862515

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चलो आज फिर वही पुरानी यादों में खो जाते हैं
क्या पता कुछ हसीन पल मिल जाए

चलो आज फिर लता जी और किशोर दा के गाने सुनते हैं
क्या पता जिंदगी जीने का तरीका हासिल हो जाए

💎 चलो आज फिर उस चांद से शिकायत करते हैं
क्या पता उस चांद की रोशनी में भीतर छुपा शख्स मिल जाए 💎

💎 चलो आज फिर उस तारों की चादर के तले खो जाते हैं
क्या पता ये अशांत मन थोड़ा ठहर जाए 💎

चलो आज फिर उन्हीं तस्वीरों को निहारते हैं
क्या पता वही तस्वीरें होंसला बढ़ा दें

चलो आज फिर अपनों के साथ थोड़ा वक़्त गुजारते हैं
क्या पता कल वक़्त रूठ जाए

चलो आज फिर यादों में खो जाते हैं
चलो आज फिर यादों में खो जाते हैं...

~bnsरी 🌸✍️



Puja Jayantilal Khatrani

WRO0710188

PARENTS: THE FIRST SILENT LEADERS

दो दीपक है मेरी जिंदगी के, जिन्होंने मुझे उजाला दिया है,
बिन बोले, बिना जताए, नेतृत्व का अर्थ सिखाया है।

उसके हाथों की रंग बिरंगी चूड़ियां,
गुनगुनाती ढेरों काम की कहानियां।
थककर भी घर संसार है निभाती,
24 घंटों में 25 घंटों की जिम्मेदारी सिखाती।

उनके वो घिसे मरम्मत किए जूते,
जो अक्सर रास्तों में उनको चुभते,
कड़ी मेहनत से रोजी रोटी बनाते,
मुश्किलों को मात देते, संघर्ष है सिखाते।

उसकी सादगी में छिपा जीवन का ज्ञान,
अक्षर कम जाने, पर समझ में महान।
कभी सब्ज़ी, कभी किराने का हिसाब करवाती,
थोड़े में घर चलाना और बचत सिखाती।

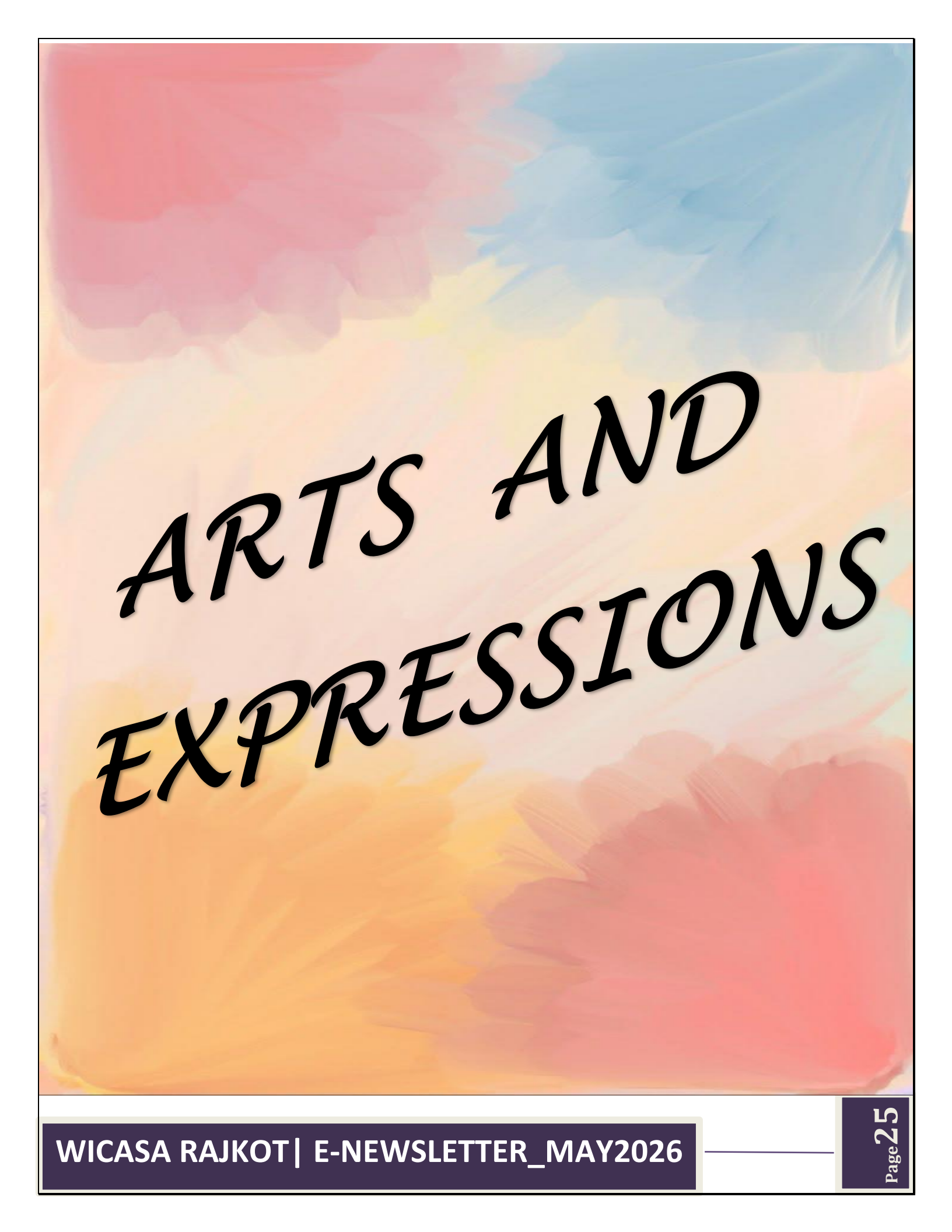
उनकी सादी सिली हुई कमीज़-पतलून,
और कर्तव्य के प्रति जोश जुनून,
“कल नहीं, आज करो” ऐसा अनुशासन जगाया,
कर्मठता से ही जीवन का पथ चमकाया।

उसके कोमल हाथों में है भरपूर स्वाद,
प्यार से परोसना बन जाए मीठी याद।
हमारी मुस्कान के लिए जिसने भूख त्यागी,
खुद को भूल सभी की खुशी ही तो मांगी।

उनका प्यारभरा हाथ जब सिर पर सहलाया,
हर निराशा से लड़ने का साहस दिलाया।
“रुको मत, बढ़ते चलो” दिया मंत्र महान,
दर्द में साथ खड़े मिलें बनकर अटल चट्टान।

बड़ों का आदर, छोटों से अपनापन,
सद्बिचार, संस्कार और सच्चाई का धन।
चरित्र की दृढ़ता और नारी का सम्मान,
सफलता की राह में, उनके आदेश है प्रधान।

मौन रहकर ही जीवन का हर अध्याय सिखाया है,
उनके चरणों में ही मैंने अपना स्वाभिमान पाया है।
जीवन की पहली सीख और पहला सम्मान,
मेरे माता पिता ही है विधाता की पहचान।



ARTS AND EXPRESSIONS



Ankita Mohit Kava

WRO0465790

anki_s_art

Thank you, Mom!  





Mahi Jayantbhai Chauhan

WRO0690082
misrimandalas

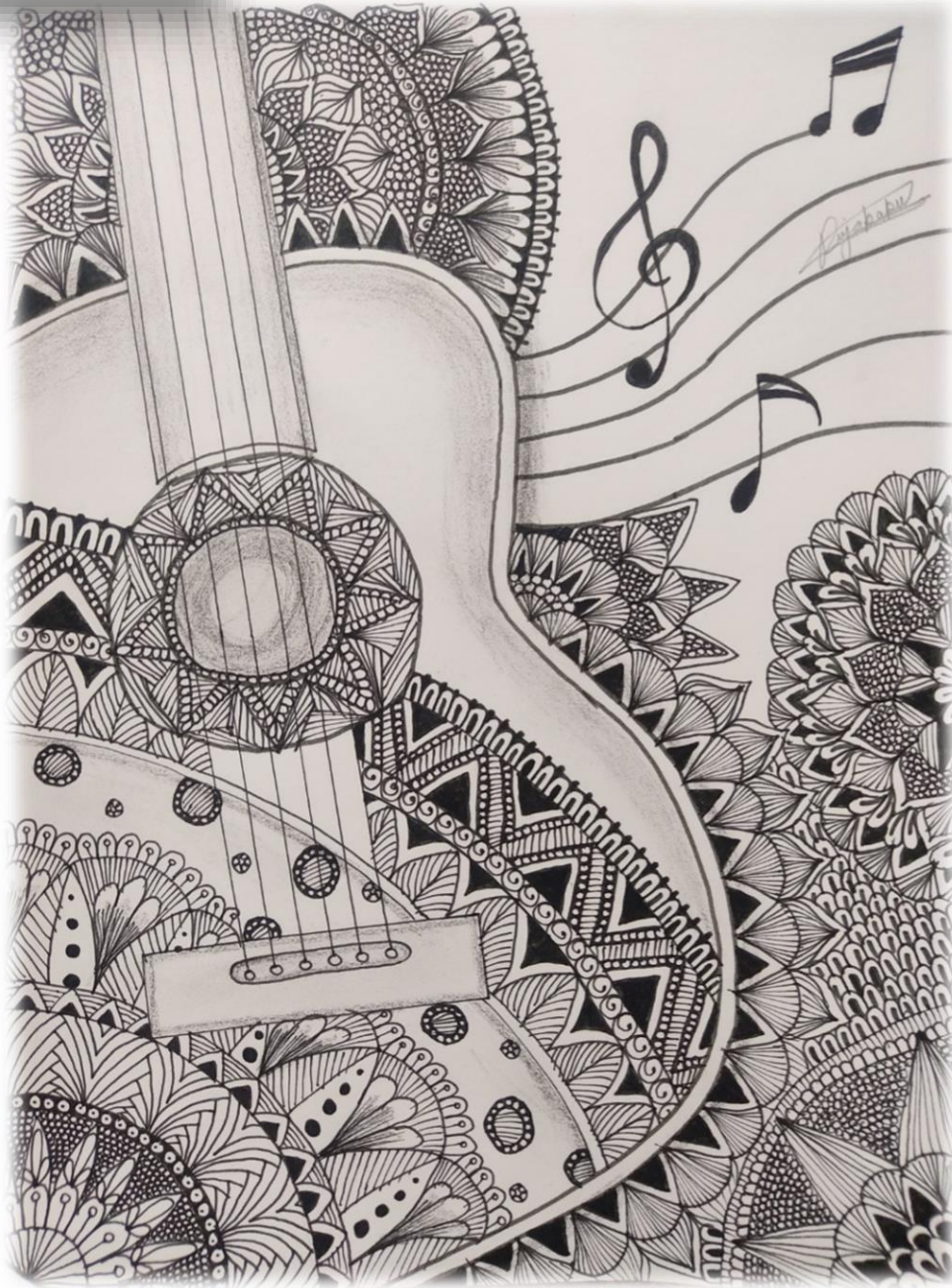




Pooja T. Kaku

WRO0752220

kaku__pooja





Esha Pai Fondekar

WRO0832691



AI CORNER

Stop Copy-Pasting and Start Collaborating

Last month, we learned how to talk to AI. This month, let's look at how to get much better results with half the effort.



1. Give It an Example

Do not just explain your style. Paste a sample of your previous work and say: "Use this exact tone and structure." One good example eliminates guesswork.

2. Set Strict Boundaries

Prevent AI fluff by telling it exactly what not to do. Add rules like: "Keep it under 100 words" or "Do not use corporate jargon."

3. Demand a Second Draft

Never trust the first answer. Push for higher quality by replying: "Read your previous response, find two flaws, and rewrite it to fix them."

4. Change the Format

Stop reading massive walls of text. Ask the AI to organize its output visually: "Present this data as a clean side-by-side comparison table."

This Month's AI Hack:

Before an important meeting, tell the AI: "Act as a highly critical client. I will share my pitch, and I want you to challenge my assumptions one by one."

GLIMPSES OF THE EVENTS



**AURA-2 DAYS AI WORKSHOP HELD ON 2ND AND
3RD MAY, 2026**



KNOWLEDGE. DISCUSSION. GROWTH.

Learning together. Leading together.

STUDENT CONNECT
1ST SESSION SUCCESSFULLY DONE

9TH MAY 2026



INSIGHTFUL
SESSIONS



ENGAGING
DISCUSSIONS

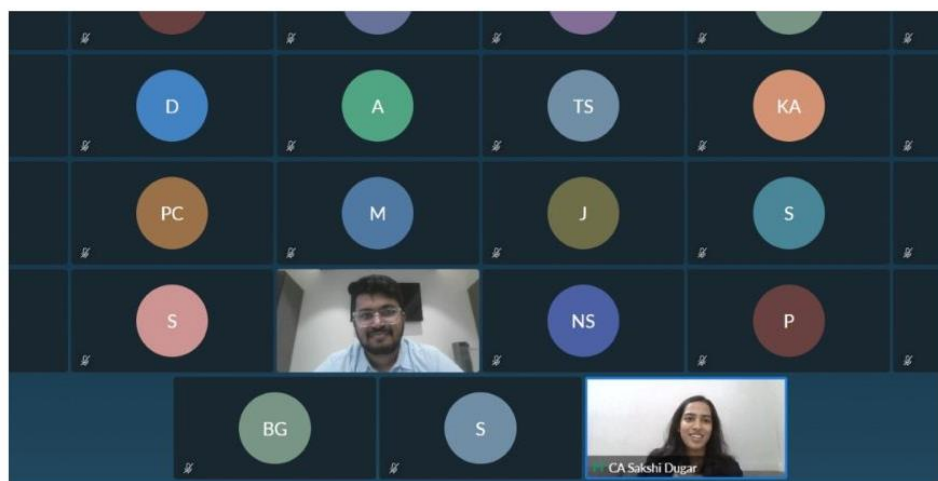


COLLABORATIVE
LEARNING



BUILDING
FUTURES

**FIRST SESSION OF STUDENT CONNECT HELD ON
9TH MAY, 2026**



**WEBINAR ON “THE ART OF PAPER
PRESENTATION” IN COLLABORATION WITH
SICASA MANGALORE ON 10TH MAY, 2026**



**SEMINAR ON “IMAGE MANAGEMENT FOR
GREATER SUCCESS” ON 16TH MAY, 2026**



**FESTIVAL OF
DIPLOMACY-
RAJKOT
CHAPTER
HOSTED BY
WICASA RAJKOT
ON 16TH AND
17TH MAY, 2026**



**AURA-2 DAYS AI WORKSHOP HELD ON 23RD AND
24TH MAY,2026**



NATIONAL TALENT SEARCH

- 23RD MAY, 2026

- 27TH MAY, 2026



PICKLEBALL TOURNAMENT

29TH AND 30TH MAY, 2026

UPCOMING EVENTS



ORGANISED BY
RAJKOT BRANCH OF ICAI
& WICASA (WIRC)

PRESENTS



★ SEASON 1 ★

RIPL

RAJKOT ICAI
PREMIER LEAGUE

VENUE

INFINITY SPORTS CLUB
NEW - RAJKOT

6TH & 7TH JUNE 2026
SATURDAY & SUNDAY

TOURNAMENT HIGHLIGHTS



LIVE
AUCTION



ORANGE CAP
WINNER AWARD



PURPLE CAP
WINNER AWARD



EXCITING
PLAYING RULES



SUPER OVER
TWIST

TEAMS

16 TEAMS
ON FIRST COME
FIRST BASIS

TEAM COMPOSITION

1 CAPTAIN + 1 ICON PLAYER (PRE ASSIGNED) + 8 PLAYERS (TO BUY FROM AUCTION) = 10 PLAYERS IN SQUAD (9 PLAYERS WILL PLAY IN EACH MATCH)

EVERY SQUAD
MEMBER WILL GET
A CHANCE TO PLAY

TEAM AUCTION
23RD MAY 2026

REGISTRATION FOR
CA FIRM / CORPORATES
FOR TEAM SPONSOR
₹7500 + GST

REGISTRATION FEES
PER PARTICIPANT
₹300/-

IMPORTANT NOTES

- PER TEAM: 1 CAPTAIN + 1 ICON PLAYER (PRE ASSIGNED) + 8 PLAYERS TO BUY FROM AUCTION = 10 PLAYERS IN SQUAD (9 PLAYERS WILL PLAY IN EACH MATCH)
- EVERY SQUAD MEMBER WILL GET A CHANCE TO PLAY
- TEAM SELECTION WILL BE ON FIRST COME FIRST BASIS

DETAILED
RULES

WILL BE ANNOUNCED SOON

FOR ANY
ENQUIRIES

CA MAULIK BAGDAI
+91 99130 85200

CA HARSHAD KOTECHA
+91 98258 39935

CA RAVI BHATTI
+91 98987 09900

CA NISHANT PATEL
+91 97371 23321

YASH KOTECHA
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PLAY HARD. REPRESENT PROUD.

**THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA**
(Set up by an Act of Parliament)



State Level Conference

नमस्तुभ्यम्

— Saluting Knowledge, Celebrating Excellence —

Organized by:

Board of Studies (Operation), ICAI

Hosted by:

Rajkot Branch of WIRC & WICASA

19th FRI. – 20th SAT.

**JUNE
2026**

Venue : ICAI Bhawan, Rajkot

**EARLY BIRD REGISTRATION
UP TO 02ND JUNE 2026**

Student : Rs. 550/-
Bulk Registration For 5 Members :
Rs. 2,500/-

Reg. QR Code



**REGISTRATION FROM
03RD JUNE 2026**

Members: Rs. 650/-
Bulk Registration For 5 Members :
Rs. 2,750/-



INSIGHTFUL
SESSIONS



EMINENT
SPEAKERS



NETWORKING
OPPORTUNITIES



EXCELLENCE
RECOGNIZED

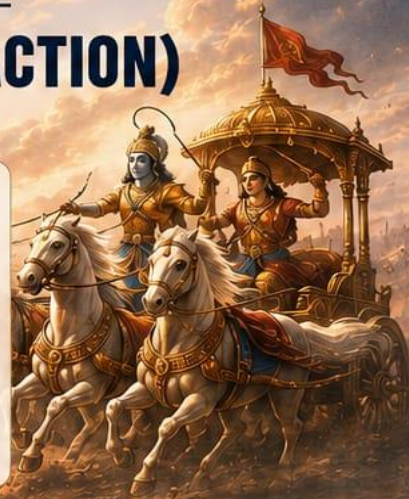
CHAPTER 3: KARMA YOGA (THE YOGA OF ACTION)

From: Kurukshetra to Daily Life

We often look for clarity when things fall apart—but real clarity begins when we learn how to think, not just what to do. In moments of confusion, what we truly need is not quick answers, but a deeper understanding of ourselves. This is where the Bhagavad Gita begins to transform not just decisions, but our entire perspective towards life.

Standing on the battlefield of Kurukshetra, Arjuna remains overwhelmed and uncertain, still unable to act. This is when Krishna begins to guide him—not by giving immediate solutions, but by helping him see beyond his immediate emotions. Instead of addressing just the situation, Krishna addresses the root of Arjuna's confusion—his understanding of life, identity, and duty.

Krishna first introduces a fundamental truth: the difference between the body and the self.



Shloka 2.20

न जायते म्रियते वा कदाचिन्
नायं भूत्वा भविता वा न भूयः ।
अजो नित्यः शाश्वतोऽयं पुराणो
न हन्यते हन्यमाने शरीरे ॥

Meaning:

The soul is never born, nor does it ever die. It is eternal, unchanging, and cannot be destroyed even when the body is destroyed.

This teaching shifts everything. Much of our fear comes from attachment—to results, relationships, identity, and outcomes. We define ourselves by external things, and when they are threatened, we feel lost. But Krishna reminds us that our true identity lies beyond all of this. The आत्मा (Atman) is constant, untouched by success or failure, gain or loss.

When we understand this, a subtle shift happens. We stop reacting impulsively to every situation. We begin to see challenges as temporary, not defining. This doesn't remove emotions—but it gives us stability beneath them.

Krishna then moves to one of the most practical and transformative teachings of the Gita—how we should act in the world.

Shloka 2.47

कर्मण्येवाधिकारस्ते मा फलेषु कदाचन ।
मा कर्मफलहेतुर्भूर्मा ते सङ्गोऽस्त्वकर्मणि ॥

Meaning:

You have a right to perform your duty, but not to the results. Do not let the results be your motive, and do not fall into inaction.

Krishna then describes the mindset we should aim to develop—a state of inner balance and stability.

Shloka 2.56

दुःखेष्वनुद्विगमनाः सुखेषु विगतस्पृहः ।
वीतरागभयक्रोधः स्थितधीर्मुनिरुच्यते ॥

Meaning:

A person who remains undisturbed in sorrow, free from attachment in happiness, and free from fear, anger, and desire is called a person of steady wisdom (स्थितप्रज्ञ).

This is the essence of कर्मयोग (Karma Yoga)—a principle that directly applies to our daily lives. We often hesitate to act because we are too focused on outcomes—What if I fail? What will others think? Will this work out? This constant attachment to results creates pressure, anxiety, and self-doubt.

Krishna's teaching is simple yet powerful: focus on your effort, not the outcome.

When we shift our focus:

- we stop overthinking
- we act with greater clarity
- we perform better without fear

It also protects us from two extremes—overconfidence in success and disappointment in failure. Instead, we remain consistent, disciplined, and focused on what we can control.

We often become either overly excited by success or deeply discouraged by failure. But the Gita invites us to rise above both. This balance is called स्थितप्रज्ञता (steady wisdom).

In practical terms, this means:

- not letting success inflate your ego
- not letting failure shake your confidence
- not reacting impulsively to every situation

Instead, you respond with awareness, patience, and clarity. This is what true strength looks like—not external power, but inner control.

Chapter 3, as a whole, lays the foundation of the entire Gita. It teaches us how to understand our true nature, perform our duties with the right mindset, and remain balanced in all situations. It shifts our focus from fear to understanding, from results to effort, and from reaction to awareness. It does not just solve Arjuna's confusion—it changes the way we approach life itself.

Before you can control your outcomes, you must first learn to control your perspective. Because the real battlefield isn't out there—it's within us. ✂

YOUR WORK-OUR PLATFORM

“

Ideas grow better when shared, not stored.

”

OPPORTUNITIES FOR CONTRIBUTION



Articles & Insights

In-depth professional perspectives



Arts & Photography

Visual arts & photography



Poems & Creative Work

Showcasing student talent



CA Student Life

Showcasing student talent

Gyan Yagna: A Platform for Innovation and Growth

Gyan Yagna showcases your ideas, insights, and creativity, contributing to a culture of continuous professional learning.

We encourage all aspirants to participate with originality and professionalism, making a meaningful impact through their contributions.



SUBMISSION DETAILS

Deadline: June 25, 2026



Where to Send Your Work: Submit to both emails

✉ wicasanewsletter@gmail.com | ✉ wicasa@icai.in





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