



KOTA BRANCH OF CICASA of ICAI



Edition-4

April 2020

Editorial...



Dear Students,

Trust you are all well amidst Covid-19 and following the norms of social distancing and sanitation!

It is a matter of proud for us to be part of a body, the ICAI, which has made total direct financial contribution of Rs 21 crore including contributions from students. The contribution of the Kota Branch, including contributions from students, as of now amounted to Rs.324877. The contributions from the students of Kota Branch is thankworthy.

We are with you with this fourth issue of Forum and are delighted with the overwhelming participation of the students in the online contests and programmes held by the Kota Branch in the month of April 2020, the glimpses of which are covered in this issue.

The Board of Studies of the ICAI has also started conducting Live Virtual Classes and Live Revision Classes so that students can attend them from the comfort of their homes and gain knowledge. These revision classes will provide strong impetus to the learning efforts of students and enable them to revise the entire course content thoroughly. You may take the benefit of these classes, the detail is being shared in the "Announcements" section. In the same line of e-learning the members and students can take benefit of Digital Learning Hub <https://learning.icai.org> providing online training courses that can be accessed anywhere, anytime using SSP credentials. This Digital Learning Hub comprises E-books, video lectures and other material covering the domain through which members and students can learn and enhance their knowledge.

The ICAI has also analysed accounting and auditing aspects of these challenging times and released an advisory 'Covid-19 Disruptions - ICAI Advisory on Accounting and Assurance related issues for the Financial Year 2019-20' to guide preparers and auditors, which is available on <https://resource.cdn.icai.org/58829icai47941.pdf>.

In present scenario when the e-learning has taken-over because of the pandemic I hope the above efforts of the ICAI and the Kota CICASA would pave way for you all to be followed in your aspiration to be the best.

The Kota Branch of the CIRC of ICAI solicits your participation in its efforts to work for the profession and its image building in connection with which online meetings with the Honourable Speaker - Lok Sabha Shri Om Birla Ji, ICAI President CA Atul Kumar Gupta, Vice- President CA Nikhar Niranjan Jambusaria, Chairman-CIRC CA Devendra Somani, Chairman CICASA of CIRC CA Atul Agrawal were held alongwith members and students. With reference to this, the Kota Branch of the CIRC of ICAI comes forward to provide you with a platform to showcase your knowledge, skills and capabilities in the form of write-ups for the forthcoming student newsletters. Please email to us at kotacicasa@gmail.com. Kindly provide your photo and the ICAI registration number for being published in the newsletter and contact details for faster communication in case it is needed at the time of finalisation.

Stay home, keep learning!

CA Priyank Kabra

Managing Committee of Kota Branch of CIRC of ICAI 2020-21

Team Student Empowerment:



CA Rajnee Mittal
Chairperson



CA Devendra Kataria
Secretary



CA Lokesh Maheshwari
Vice Chairman



CA Tushar Dhingra
Treasurer



CA Nitu Natani
CPE Chairperson



CA Nikhil Jain
CICASA Chairman



CA Deepak Singhal
Executive Member

Convener:

CA Akhilesh Rathi

CA Anish Maheshwari

Members:

CA Jambu Agarwal

CA Pramod Lahoty

CA Poonam Jain

Chairperson's Message...



Dear students,

Greetings of the day.

I hope the message finds you all in good health.

Further it gives immense joy and pleasure to write again in this communique through newsletter of CICASA Kota Branch.

What change it is. All our fast lives got a break. Most of us never imagined of sitting home for such a long time.

In this period we experienced a threat of moving from Green Zone to Red Zone. So many areas in Contagious Zone.

I congratulate students of Kota branch that in so much negativity you all stood positive, indulged yourselves in learning process.

It gives me immense pleasure in sharing that Kota Branch members and students have contributed ₹324877 and ₹3951 respectively to ICAI COVID 19 Relief Fund and PM Cares. Great gesture of branch members.

In the process of learning Kota Branch organised a Three days refresher course on Bank Audit , article writing, slogan writing and painting competition along with two online competition of debate and singing . I hope students must have enjoyed to the maximum.

Apart from this ample of activities were conducted by Kota Branch for members It is matter of pride for all of us that Kota Branch organised a Talk Show with **Honourable Speaker Lok Sabha Shri Om Birla ji** along with special invitees President ICAI **CA Atul Kumar Gupta**, Vice President **CA Nikhar Niranjn Jambusaria** and CIRC Chairman **CA Devendra Kumar Somani**.

My sincere thanks to our **Vice Chairman CA Lokesh Maheshwari** for moderating the sessions Treasurer **CA Tushar Dhingra** for his technical assistance. Congratulations to editor student magazine **CA Priyank Kabra** for successful issues.

I also recognise **CA Mahesh Gupta**, **CA Kumar Vikas Jain**, **CA M D Soni** and **CIT Appeals, Kota Ran Singh Ji**, **CA Antima Jain**, **CA Sanjiv Bazari**, **CA B.V Maheshwari** , **Tapesh ji** from Artisan academy for acting as judges in various students activities.

I congratulate student coordinators **Divyanshu Patni** and **Aditi Bagherwal** for wonderful events.

Also loads of good wishes to all the winners.

There are many upcoming events in May 2020. Looking forward for maximum participation.

Looking at current scenario I would like to quote few lines..

कठिनाई के जो बादल हैं, पल भर में छूट जाएंगे।
तू चलता चल तेरी राहों में , जो पत्थर हैं हट जाएंगे।
आएगा फिर वक्त सुनहरा , राही पथ पर चलता चल।
हम होंगे कामयाब, हम होंगे कामयाब एक दिन।

CA Rajnee Mittal
Chairperson,
Kota Branch of CIRC of ICAI

CICASA Chairman Message...



My dear Students

'Life is not about waiting for the storm to pass , but learning to dance in the Rain'.

I trust each one of us are staying at home and is in the best of health. The Covid-19 which has taken whole world in its stride has stopped everything from outings, visiting offices, travelling and what not. But as they say that **"Every situation brings opportunity, whether it is good or bad is decided by our attitude"**. This situation will be bad for those who doesn't apply their mind and body in making use of their time productively. But it will be good for those who continue to starve for knowledge , use this time to develop their mind, attitude and aptitude.

Kota CICASA Branch is continuously organising various activities to enable you to utilise this time by engaging in productive activities. 3 day webinar on **Bank Audit** for students, **UNLOCK YOURSELF**, 4 activity competition comprising debate, singing, painting and slogan writing were organised to show case your talents. I am heartily thankful to **CA Mahesh Gupta**, **CA Kumar Vikas Jain**, **Hon'bl CIT Appeals Rann Singh Ji**, **CA MD Soni** , **CA Antima Jain**, **Mr Tapesh from Artans Academy** , **CA Badri Vishal Maheshwari** and **CA Sanjeev Bazari** for devoting their time in judging the various competitions during UNLOCK YOURSELF event. I also acknowledge the efforts of our student coordinators **Divyanshu Patni** and **Aditi Bagherwal** for this event.

I request students to actively participate in activities organised by Branch for your own good and at the same time make utmost utilisation of this time in studying for upcoming exams as well as doing things that make you happy and enrich your knowledge.

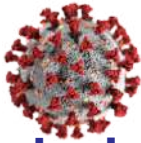
I would like to congratulate the winners of all the competitions and for all others who participated just remember that , Winning is important but equally important is to have the winning attitude. So never lose it.

For us you all are winners.

Stay Home ,Stay Safe.

Regards
CA Nikhil Jain
CICASA Chairman
Kota Branch of CICASA of ICAI.

Staying Active During the Coronavirus Pandemic



CA Vishnu Garg

The coronavirus (COVID-19) pandemic can make it challenging to maintain a physically active lifestyle. It is uncertain how long we will be staying inside during the COVID-19 pandemic

Doing some form of exercise is an easy and free way to boost both your mental and physical health, and now is the ideal time to try a new activity.

Benefits of Exercise

Aerobic exercise:

- improves muscle strength in the lungs, heart, and whole body
- lowers blood pressure
- improves circulation and blood flow in the muscles
- increases the red blood cell count to enhance oxygen transportation
- reduces the risk of diabetes, stroke, and cardiovascular disease (CVD)
- improves sleep hygiene

Anaerobic exercise

Anaerobic exercise does not use oxygen for energy. People use this type of exercise to build power, strength, and muscle mass.

These exercises are high-intensity activities that should last no longer than around 2 minutes. Anaerobic exercises include:

- weightlifting
- sprinting
- intensive and fast skipping with a rope
- interval training
- isometrics
- any rapid burst of intense activity

Here are the equipment-free Exercises to Do At Home.

1. Skipping a Rope - 3 sets of 100.
2. Jumping Jacks - 3 sets of 20.
3. Push up - 3 sets of 10 reps.
4. Squats – 3 sets of 10 reps.
5. Tucks – 3 sets of 10 reps.
6. Plank Hold (as your capacity)
7. Lunges - 3 sets of 10 reps.

After a few weeks of regularity, an exercise routine starts to become a habit, even if you find it difficult or boring at first.

"How I see CA as a profession"



CA Anjali Tuli

Chartered Accountancy is one of the most sought-after professions all over the world and what my stance at KPMG taught me was that there is no reason to limit my knowledge to only a few fields. The theoretical knowledge mixed with the articleship experience work as a base for the upcoming dynamic environment that any CA faces after qualification. The ability to bank upon any opportunity makes this an exceptional and exciting job.

Since the technology has brought every continent together and shrink it into ways beyond imagination, Indian CAs have been urged to come outside their comfort zone to not only think about a city or country as the only place where they can make an impact. Today companies in India are getting funds irrespective of geographic boundaries, therefore, one should be keen to learn beyond their existing skills. Indian tax laws, auditing and accounting standards are just an elementary step and learning about the global standards and laws can give an edge in the current scenario. For instance, SEC in the USA works similarly to SEBI in India but being versant about its regulations and filing requirements helps the client in a multi-national environment to operate better. Hence, having a curious mind and keeping an open mindset usually come handy in this profession.

In a company, there come different phases, whether it is a boom in a market, a slowdown, its cash-rich or needs more capital, companies all over the world go into a merger, divestiture, spin-offs, IPOs and many other financing arrangements. In turn they have to deal with a large amount of financial rebuilding, compliances, announcements. As a person proficient in multiple areas, a CA can surely lead their clients to go through any such change smoothly. As the entire globe is going through a challenging phase of fighting with COVID-19, it is bound to have some lasting effects on businesses. Soon cost-cutting, layoffs, and bankruptcies could be a common scenario. But as a professional, a CA should bank upon the trust and goodwill of its client to help them rebuild and provide services most sought after. Whether they are filing bankruptcy, selling off their assets, or finding ways to finance, a CA can capitalize on each scenario and guide them through such tough times.

Students activities in April-2020

Dear Students,
AMIDST CORONA LOCKDOWN
Kota CICASA Branch of CIRC of ICAI
 is pleased to bring for students
"UNLOCK YOURSELF" competition.
 It will include the following competitions



Debate Competition
 (medium of language shall be Hindi)
 Topic : Life during Articeship
 Time duration : 2 minutes

Singing Competition
 Time duration - 2minutes

Painting Competition
 Topic : My Dream Work Place
 Last date for entry shall be 25th April

**Message/Slogan
 Writing Competition**
 With Selfie
 Topic :
 Positive Attitude During Covid-19
 (Medium - English)
 Last date to give entry shall be
 25th April

- Debate competition shall be conducted on 26th April and Singing competition on 30th April through Zoom app.
- Time : 3pm - 4:30 pm
- Last date to give the names for debate and singing competition shall be 25th April.

Kindly send all entries name at
kotacicasa@gmail.com

Student Coordinators
 Divyanshu Patni - 8504894545
 Aditi Bagherwal - 7726058363

Team Student Empowerment
 Convener : CA Akhilesh Rathi, CA Anish Maheshwari
 Members : CA Jambu Agarwal, CA Pramod Lahoty, CA Priyank Kabra, CA Poonam Jain

CA Rajnee Mittal Chairperson	CA Nikhil Jain CICASA Chairman	CA Devendra Kataria Secretary
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Kota CICASA Branch of CIRC of ICAI

Debate Competition

(medium of language shall be Hindi)
 Topic : Life during Articeship
 Time duration : 2 minutes



- Zoom ID for Students Activity is 89396363097
- Password 123456
- Debate Competition 26th April at 3pm.

Student Coordinators - Divyanshu Patni - 8504894545 | Aditi Bagherwal - 7726058363

Team Student Empowerment
 Convener : CA Akhilesh Rathi, CA Anish Maheshwari
 Members : CA Jambu Agarwal, CA Pramod Lahoty, CA Priyank Kabra, CA Poonam Jain

CA Rajnee Mittal Chairperson	CA Nikhil Jain CICASA Chairman	CA Devendra Kataria Secretary
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KOTA BRANCH OF CICASA OF ICAI

WEBINAR

facebook live on page of kota branch of CIRC of ICAI

Common mistakes in Bank Audit for Students

April 9th, 2020

Zoom ID: 259 530 4743
 Password: 123456
 Seats available: 100



Speaker
 CA Hitesh Pomal, Ahemdabad

11.00 AM to 12.30 PM

CA Rajnee Mittal Chairperson	CA Devendra Kataria Secretary	CA Nikhil Jain CICASA chairman
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Kota CICASA Branch of ICAI

UNLOCK YOURSELF

Kota CICASA Branch Proudly Presents
 A Singing Competition for Students
CA STUDENTS KOTA IDOL



- Zoom ID for Students Activity is 89396363097
- Password 123456
- Singing Competition 30th April at 3 pm. onwards

Student Coordinators
 Divyanshu Patni - 8504894545
 Aditi Bagherwal - 7726058363

Team Student Empowerment
 Convener : CA Akhilesh Rathi, CA Anish Maheshwari
 Members : CA Jambu Agarwal, CA Pramod Lahoty, CA Priyank Kabra, CA Poonam Jain

CA Rajnee Mittal Chairperson	CA Nikhil Jain CICASA Chairman	CA Devendra Kataria Secretary
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Winners of Contest - "Unlock Yourself" in April 2020

Winners of Debate Competition

Judged by: CA Mahesh Gupta and CA Kumar Vikas Jain



Arya Grover
CRO0596222



Simranpreet Kaur
CRO0609604



Dimple Jain
CRO0624728

Winners of Singing Competition

Judged by: Commissioner of Income Tax Appeals Kota
Rann Singh Ji and CA MD Soni Ji



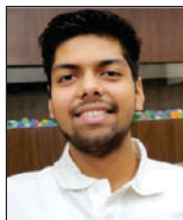
Somya Panwar
CRO0603276



Harshal Gochar
CRO0575270



Arushi Saxena
CRO0568580



Devang Goyal
CRO0640958

*There are two 3rd positions

Winners of Painting Competition

Judged by:
CA Antima Jain and Tapesh Mathur of Artans Art Academy



Dimple Jain,
CRO0624728



Diksha Sharma
CRO0603265



Mradu Goyal
CRO0633432

Winners of Slogan Writing Competition

Judged by: : CA Badri Vishal Maheshwari and CA Sanjeev Kumar Bazari



Preeti Agarwal
CRO0617285



Tripti Joshi
CRO0615627



Aditi Bagherwal
CRO0596358

F.A.I.L. - First Attempt in Learning



All of us strive to be successful and happy but seldom do all we achieve it! Why it is so? Is the success meant only for the talented ones, the born champions? The answer is a Big NO. Then what is THE SECRET OF SUCCESS?

It is the Failures that are the stepping stone to success. Heard many a times; but ever experienced, ever seen the beauty of failure? Yes; everyone experiences failure at some point of their lives. If the writer is not mistaken; sometimes it feels like all the doors of this world are shut. No hope exists anymore. Sudden blow of silence enters in life. Nothing seems to be beautiful. It seems like All the darkness got engulfed in our peaceful lives...and to live with that failure is the most self-destructing phase.

What if you have undergone failure after failure? Every failure is but a blessing in disguise - a blessing that has tempered your mind and prepared you for the next test! If you have never undergone failure, you are pitied for you have missed a great learning. FAILURE-It is indeed an inspiring part of one's life. This phase is depressing and difficult to handle but if due care taken; then it can lead you to everlasting success. It requires sitting back and questioning ourselves about what this phase is trying to teach us rather than playing blame games..We cannot escape Failure but we can surely get rid of the pain and grudges we hold. Just see the other side of the coin and realise that if it would have not been here, how could I appreciate the importance of success. How would the best in me be revealed, for this has taught me a lesson that life is a struggle worth fighting for....

I read very beautiful line – **“Failure should never go to heart and success should never go to head.”**

In every normal being ; a sleeping genius lies; waiting for a gentle touch of strong desire to arouse it and put them into action... And that very work is done when you experience failures because in that process only you generate your self-awareness and truly understand the importance of success and one would understand that just by mere thinking; success would not knock our door .Only and only one's hard work, sincerity, devotion , faith and belief in one's own capabilities can make it possible for us to savour its sweet and true flavour.

So, Always Remember:

"It is not the man who merely "starts" a thing who succeeds! It is the fellow who starts and who finishes in spite of hell."

Compiled by:
KRATIKA ROHIRA
CRO0621861

What Crisis Teaches Us?



With almost entire world coming to a shutdown situation, everyone is awarded with the enormous amount of time, it lay on a person whether they utilize it or blow it away. For students under articleship it is the once in a lifetime opportunity of not going to the offices and minimal work from home and thus providing a lot of time to focus more on

studies, to try new methods of learning which they delayed or refused due to packed schedules. And for other students, the postponement of the examinations came as a cold breeze in heating day, but the caution needed now is to ensure that this relief should not do more damage than good. Sticking to the schedules, longing for better and deeper knowledge of the subject, going for full course instead of selective studies and reaping the most benefits of this should remain priority.

Soon after its end, offices having increased work burden would demand more time dedication towards work and thus lesser time availability for the studies, so preparing beforehand is always a better option.

It is said that it takes “21 days” to build a habit, so exploiting this opportunity by making small changes in routines and habits might not show instant results but they will help long way in life and career ahead.

As said earlier when the lockdown is lifted offices will be overburdened with the piled-up works and running deadlines required to be met at earliest, the need of the hour then would be get the team to work more productively and efficiently than ever before. Also ensuring that quality of audit is not compromised would be a task for both, the auditor and the articles. This is important since the industries would be facing a crippling crisis situation of operational disruptions, working capital issues, non-compliances of contractual obligation resulting in additional security requirements leading to a vicious liquidity crunch. In such a phase assessing the risk of the entity and issuing reports accordingly would be vital.

A possible solution to the above said issue of over burdening might exist in the crossover of “commerce” problems and “IT (Information Technology)” solutions. Now, we can utilize this time to educate the clients on how incorporating technology in areas as remote as maintenance of financial records can help both the client and the auditor. It provides the ease of access at any place and time. For say, on the availability of entire data over a digital platform or creating a digital data repository may prove a great help in such unforeseen conditions, as it would not have adversely affected the working so much and then the trending 'Work from Home' would be a possibility for even a CA Office.

Compiled by:
Ashima Singhal
CRO - CRO0531427

Announcements and information for Students:

Waiving off Condonation Fee for Students

Due to ongoing period of lock down amid Covid-19, it has been observed that students are facing problems in online filing of various application forms related to practical training within prescribed time and such delay is causing levy of condonation fee upon them.

Considering hardship faced by the students, it has been decided to waive off condonation fee on delay filing of all articulated/industrial training related application forms till 30th June 2020 if transaction date in such application forms falls between 1st March 2020 to 30th May 2020. This period includes one-month prescribed time limit given in general.

https://icai.org/new_post.html?post_id=16454&c_id=219

Live Revision Classes - Beginning from 22nd April, 2020 - For Students appearing in Intermediate and Final examinations in June, 2020

The Board of Studies has adopted different methodologies to reach out to students for providing quality education. It has been conducting Live Virtual Classes and Live Revision Classes so that students can attend them from the comfort of their homes and gain knowledge.

Consequent to the COVID-19 pandemic and resultant lockdown, the Institute has decided to start Live Revision Classes so that students appearing for the forthcoming examinations in June 2020 should not be left in lurch. We are happy to announce that the Institute is starting these classes from **22nd April, 2020** for the benefit of Intermediate and Final level students. They will be held from **7 a.m. to 10 a.m.** in the morning and **7 p.m. to 9 p.m.** in the evening. These revision classes will be free and available to all the students. Students can view these live revision classes on their mobile phones, laptops, etc. Live Revision Classes are complemented with motivational sessions by renowned personalities like Padma Shree CA T N Manoharan and CA Amarjit Chopra, Past Presidents, ICAI. Yet another highlight is the inclusion of special subject-specific sessions by eminent experts like CA Girish Ahuja. The honourable Central Council Members will also be sharing their thoughts at the beginning of each session in their respective area of expertise. Question Answer Sessions will also be conducted for each subject after completion of the Live Revision Classes.

This batch of Live Revision Classes is relevant for Intermediate and Final examinations to be held in June 2020. These revision classes will provide strong impetus to the learning efforts of students and enable them to revise the entire course content thoroughly. The batches of Intermediate as well as Final Courses will start from April 22nd, 2020. Students would just need to click the link <http://ecpl.live/icai/bos/openclasses/> and attend the class.

For detailed schedule please visit https://www.icai.org/new_post.html?post_id=16451.

Important Announcement for May 2020 CA Examinations

In view of the ongoing spurt of the COVID-19 pandemic and in the interest of the wellbeing of students, the Chartered Accountant Examinations scheduled from 19th June 2020 to 4th July, 2020 stand rescheduled and the said examinations shall now be held from 29th July 2020 to 16th August, 2020. The detailed notification may be accessed at <https://resource.cdn.icai.org/59333examical020520.pdf>.

POSTPONEMENT OF CHARTERED ACCOUNTANT EXAMINATIONS, MAY 2020*

In continuation to the Important Announcement dated 27th March, 2020, it is hereby notified for general information that in view of the ongoing spurt of the COVID-19 pandemic and in the interest of the wellbeing of students, the Chartered Accountant Examinations scheduled from 19th June 2020 to 4th July, 2020* stand rescheduled and the said examinations shall now be held from 29th July 2020 to 16th August, 2020 as per details given below.

FOUNDATION COURSE EXAMINATION – Under NEW SCHEME

[As per syllabus contained in the scheme notified by the Council under Regulation 25 F (3) of the Chartered Accountants Regulations, 1988.]

7th, 9th, 11th & 14th August 2020
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INTERMEDIATE (IPC) COURSE EXAMINATION – Under OLD SCHEME

[As per syllabus contained in the scheme notified by the Council under Regulation 28 E (3) of the Chartered Accountants Regulations, 1988]

Group-I : 30th July 2020, 2nd, 4th & 6th August 2020

Group-II: 8th, 10th & 13th August 2020
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INTERMEDIATE COURSE EXAMINATION – Under NEW SCHEME

[As per syllabus contained in the scheme notified by the Council under Regulation 28 G (4) of the Chartered Accountants Regulations, 1988.]

Group-I :	30th July 2020, 2nd, 4th & 6th August 2020
Group-II:	8th, 10th, 13th & 16th August 2020

FINAL COURSE EXAMINATION - Under OLD SCHEME

[As per syllabus contained in the scheme notified by the Council under Regulation 31 (ii) of the Chartered Accountants Regulations, 1988.]

INTERNATIONAL TRADE LAWS AND WORLD TRADE ORGANISATION (ITL & WTO), Part I EXAMINATION

Group A	30th July 2020 & 2nd August 2020
Group B	4th & 6th August 2020

INTERNATIONAL TAXATION – ASSESSMENT TEST (INTT – AT)

7th & 9th August 2020
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It may be emphasized that there would be no change in the examination schedule in the event of any day of the examination schedule being declared a Public Holiday by the Central Government or any State Government / Local Holiday.

Candidates may note that two of the papers viz. Paper(s) 3 & 4 of Foundation Examination are of 2 hours duration. Similarly, Elective Paper - 6 of Final Examination (under New Scheme) is of 4 hours. However, all other examinations are of 3 hours duration, and the examination wise timing(s) are given below:

Examination	Paper(s)	Exam. Timings (IST)	Duration
Foundation	Paper 1 & 2	2 PM to 5 PM	3 Hours
	Paper 3 & 4*	2 PM to 4 PM	2 Hours
Intermediate (IPC)	All Papers	2 PM to 5 PM	3 Hours
Intermediate (New Scheme)	All Papers	2 PM to 5 PM	3 Hours
Final (Old Scheme)	All Papers	2 PM to 5 PM	3 Hours
Final (New Scheme)	Paper 1 to 5 & Paper 7 & 8.	2 PM to 5 PM	3 Hours
	Paper 6 (Elective)	2 PM to 6 PM	4 Hours
Post Qualification Course Examinations i.e. (ITL & WTO), Part I and (INTT – AT)	ALL	2 PM to 5 PM	3 Hours

*In Paper 3 and 4 of Foundation Examination and all papers of Post Qualification Course Examinations there will not be any advance reading time, whereas in all other papers / exams mentioned above, an advance reading time of 15 minutes will be given from 1.45 PM (IST) to 2 PM (IST).

Foundation Course Examination is to be held along with Final Group –II Examinations on 7th, 9th, 11th & 14th August 2020 and the Post Qualification Course Examination i.e. INTT - AT is to be held along with Final Group – II Examination on 7th & 9th August 2020, whereas ITL & WTO examination is to be held along with 4 papers, Group – I of Intermediate (IPC) / Intermediate Examinations.

(S. K. Garg)
Additional Secretary (Examinations)

Riddles

1. I speak without a mouth and hear without ears. I have no body but I am alive with winds. What am I?
2. I have cities but no houses. I have mountains but no trees. I have water but no fish. What am I?
3. What is seen in the middle of March and April and not seen at the beginning or end of either month?
4. What is a four letter word that can be written forward, backward or upside down and can still be read from left to right?
5. What flies without wings? (Not a kite)

लॉकडाउन 3rd फ़ेज़ में 3 मई 2020 के बाद कुछ छूट मिलने के संकेत हैं -

- 1- दोनों टाइम बर्तन मांजने के बजाय पति को अब एक टाइम की छूट मिलेगी।
- 2- पति को कपड़े अब सिर्फ़ धोने हैं, सुखाने की ज़िम्मेदारी उसकी नहीं रहेगी।
- 3- ग्रीन ज़ोन एरिया में किचन में ग्रीन टी और रात का खाना पति बनाएगा दिन भर रेस्ट मिलेगा।
- 4- रेड ज़ोन एरिया में शाम को छत पर पड़ोसन से बात करने की 10 मिनट की ढील दी जा सकती है।
- 5- कपड़ों के प्रेस करने से पूरी आज्ञादी, धोबी से प्रेस करवाने की स्वीकृति जारी।
- 6- बचा हुआ बासी खाने के लिए पति को बाध्य नहीं किया जा सकेगा, उसको गर्म करके अथवा उसको सुधार करके देने की कानूनी प्रक्रिया अपनायी होगी।
- 7- फ़्रिज में बोतल भर कर रखने का कार्य दो पारियों में किया जाएगा।

पति की नाइट ड्यूटी नहीं लग सकेगी।

- 8- पति-पत्नी की आपसी लड़ाई में सोशल डिस्टेंसिंग का पालन करना ज़रूरी होगा। अतः लड़ते समय झाड़ू, वायपर का प्रयोग करना अनिवार्य होगा। बेलन वगैरह मारने से पूर्व उसे सेनिटाइज़ करने की ज़िम्मेदारी पत्नी की होगी।





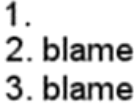


जनहित में जारी

लॉक डाउन के चक्कर में कोई काम नहीं है , तो सोचा कि सारे मित्रों की शादी की सालगिरह और जन्मदिन पूछ कर लिख लूं wish करने काम आएगा , पहले दोस्त को फोन किया और पूछा : तेरी शादी की सालगिरह कब है ?? उसने कहा , दो मिनट रुक , बर्तन ही मांज रहा हूं , लोटे पर तारीख लिखी है , देख कर बताता हूं

Mind Teasers

Each picture illustrates a common phrase. Can you solve them all?

- A  B 
- C  D 
- E 

Solution to March Edition

A) Riddles

Footsteps, Trouble, Palm, Mailbox

B) Mind Teasers

Once Upon a Time

Working Overtime

Growing Economy

Answered correctly by:

Winners:

Riddles: 1st Neha Gupta, 2nd Hariom Toshniwal

Mind Teasers: 1st Kshitij Surana, 2nd Simran Preet Kaur



I Believe in You

Read between Lines

Head over Heels

Compiled by

CA Poonam Jain

ICAI COVID 19 RELIEF FUND

Donations can be made through Demand Draft, Cheque, RTGS and online mode; offline collections in form of cheques/demand draft should be given in the name of "ICAI COVID 19 Relief Fund". All such offline contributions can be made in the ICAI Bank Account having the following details:

Bank: HDFC Bank
Account No.: 50100098409265
IFSC No: HDFC0000590

The collected amount will be given to PRIME MINISTER'S NATIONAL RELIEF FUND/PM CARES FUND. All contributions towards this Fund are eligible for deduction from Income Tax under Section 80G. Further, the date for claiming deduction u/s 80G under IT Act has been extended by the government and now the donation made up to 30.06.2020 shall also be eligible for deduction from income of FY 2019-20. The donors are requested to give their name, membership number /Student /Firm registration number, address, amount and date of contribution, PAN details (if any) so that receipts could be obtained from Prime Minister's National Relief Fund/Pm CARES Fund for onward transmission to the donors. The letter/email can be sent to:

The Additional Secretary

M&C-MSS

The Institute of Chartered Accountants of India

ICAI Bhawan

A-29, Sector-62, Noida-201309

Email: msshead@icai.in

Please share the receipt with CICASA chairman CA Nikhil Jain. Kota CICASA is highly thankful for kind cooperation of students. This is priceless gesture.

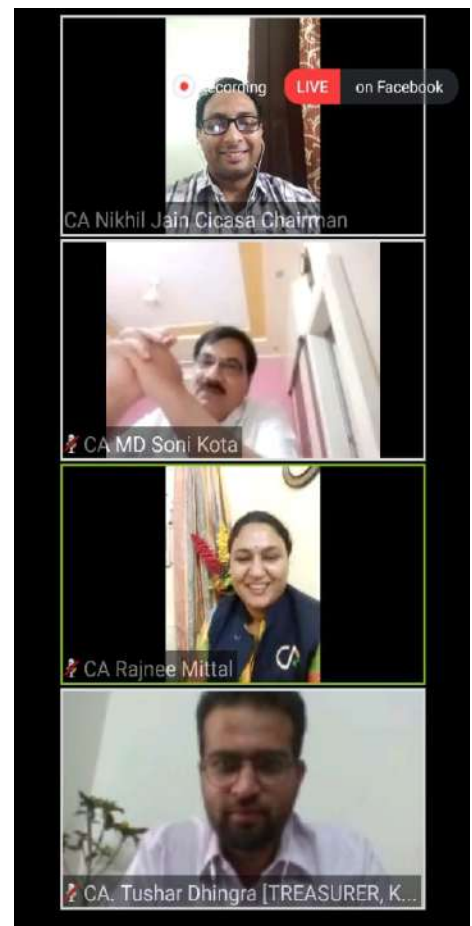
Punit Panjwani 500/-

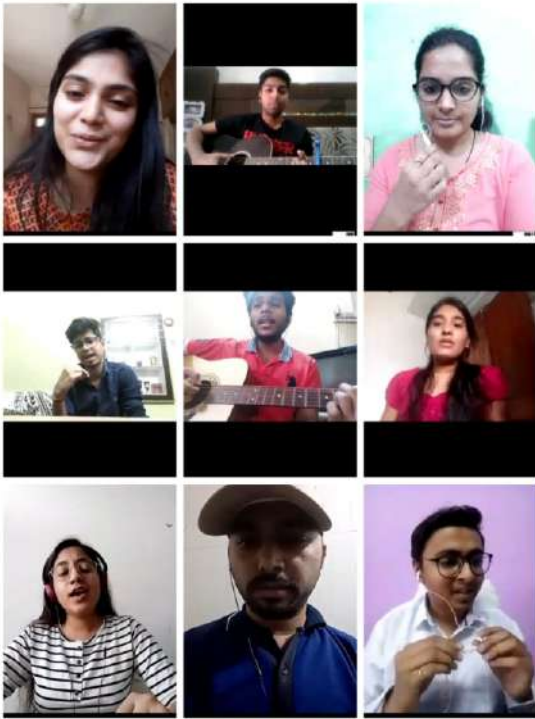
Harshal Gochar 600/-

Sapan Bhatt 751/-

Mayank Jain 1100/-

Photo Gallery And News of Various Activities





कोटा सीए ब्रांच का सात दिवसीय जीएसटी रिफ्रेश कोर्स सम्पन्न

कोटा, 27 अप्रैल। कोटा सीए ऑनलाइन डिबेट का आयोजन किया गया, जिसमें सीए स्टूडेंट्स ने पूरे जोश के साथ भाग लिया। मुख्य अतिथि के तौर पर सीआईआरसी सिकासा चेयरमैन सीए अतुल अग्रवाल कार्यक्रम में उपस्थित रहे।

कार्यक्रम में कोटा सीए ब्रांच के सीए कुमार विकास जैन एवं सीए महेश गुप्ता निर्णायक रहे। इस डिबेट का परिणाम मई के पहले सप्ताह में जारी किया जाएगा। कार्यक्रम का संचालन कोटा सीए ब्रांच के सिकासा चेयरमैन सीए निखिल जैन ने किया। विद्यार्थी कार्यक्रम में स्टूडेंट्स न्यूजलेटर के एडिटर सीए प्रियंक काबरा एवं सीए पूनम जैन उपस्थित रही। कार्यक्रम के अंत में सचिव सीए

सीए ब्रांच के सदस्यों से वीडियो कॉन्फ्रेंसिंग के माध्यम से स्वरूप हुए लोकसभा स्पीकर

कोटा में नए उद्योग स्थापित किए जाए



नव नवींदी चौधरी

लोकसभा स्पीकर मनदीप ओम विरला रॉनिंगर राम को वीडियो कॉन्फ्रेंसिंग के माध्यम से कोटा सीए ब्रांच के सदस्यों से कोरोना वायरस को लेकर कोटा की अर्थव्यवस्था को लेकर सीए सदस्यों से स्वरूप हुए। मुख्य अतिथि अर्द्धसौराई नई दिल्ली के अध्यक्ष सीए अतुल गुप्ता रहे।

जबकि कार्यक्रम की अध्यक्षता अर्द्धसौराई के वरिष्ठ प्रेसिडेंट निलजंजु सरिया ने की। यही कार्यक्रम के विभिन्न अतिथि सीआईआरसी के चेयरमैन देवेन्द्र सोमानो थे। लोकसभा स्पीकर मनदीप ओम विरला ने वीडियो कॉन्फ्रेंसिंग के माध्यम से कोटा सीए ब्रांच के सदस्यों को संबोधित करते हुए कहा कि सीए सदस्य देश की अर्थव्यवस्था के लिए अधिक रीढ़



वीडियो कॉन्फ्रेंसिंग के जरिये लोकसभा अध्यक्ष के समक्ष सुझाव रखते कोटा के सीए।

को हड्डे की तरह काम करते हैं। विद्युता ने अर्द्धसौराई और सभी सीए सदस्यों से यह अनुरोध किया है कि देश को अधिक संकट से उधारने के लिए जो भी सुझाव आप देना चाहें दे सकते हैं और कैसे प्रधानमंत्री नरेंद्र मोदी का सपना जो कि भारत को 5 ट्रिलियन डॉलर इकोनॉमी बनाने का है उसे कैसे पूरा किया जा सके।

टास्क फोर्स का किया गठन

अर्द्धसौराई के नेशनल प्रेसिडेंट सीए अतुल गुप्ता ने बताया कि कोटा समेत पूरे राष्ट्रीय स्तर पर उन्होंने एक टास्क फोर्स का गठन किया जा चुका है। जिसमें देश के सारे चार्टर्ड अकाउंटेंट्स अपने अपने

सुझाव भेज सकते हैं। मुख्य तौर पर व्यापारियों के लिए कुछ रिवायत पैकेज के लिए अडवाइ किया गया है। जिसमें मुख्य तौर पर बैंकों द्वारा उधार दर में कटौती का खात रखी है। इसके अलावा छोटे एवं मध्यम वृत्तीय व्यापारियों के हित को ध्यान में रखते हुए यह भी सुझाव दिया कि ऑनलाइन सेल को ज्यादा बढ़ावा ना दिया जाए। इससे पूर्व लोकसभा

स्पीकर विद्युता कोटा के चार्टर्ड अकाउंटेंट्स से स्वरूप हुए कथा कोरोना वायरस को वजह से उत्पन्न हुए। अधिक संकट से देश को कैसे उधार जाए। इस विषय पर चर्चा की इसमें अर्द्धसौराई के नेशनल प्रेसिडेंट अतुल गुप्ता, नेशनल व्हाइस प्रेसिडेंट निहार जंजु सरिया, सेंट्रल कार्टेसिल मैबर्स राजनल कार्टेसिल मैबर्स और कोटा के चार्टर्ड अकाउंटेंट्स ने काफी सुझाव दिए।

व्याज की दरों में कटौती हो

चौथ सीए एके विजय ने ओम विद्युता को सुझाव देते हुए कहा कि सरकार ने ब्रांकों के लिए इंएमआई को 3 माह के लिए बढ़ा दिया गया है। लेकिन आगामी दो-तीन माह के लिए व्याज की दरों में कटौती की जाए। सीए संजीव काजरी ने सुझाव देते हुए कहा कि कोटा का इन्फ्रास्ट्रक्चर काफी अच्छे है। इसलिए केन्द्र सरकार द्वारा औद्योगिक विकास पर ध्यान दिया जाए और कोटा में अधिक संख्या में उद्योग

एनबीएफसी बैंकों पर लगाए नियंत्रण

सीए दिनेश जैन ने सुझाव देते हुए कहा कि जिस प्रकार से केन्द्र सरकार ने 3 तीन माह के लिए इंएमआई को बढ़ावा है। लेकिन लेंड इंएमआई देने पर ब्रांकों से व्याज नहीं लिया जाए। इसके अलावा इंएमआई में ब्रांकों को कुछ राहत प्रदान की जाए। उन्होंने कहा कि एनबीएफसी बैंक ब्रांकों से मनवाने दर पर व्याज की यस्तुती कर रहे हैं। जिस कारण इस पर कंट्रोल लगाया जाए। इसके साथ ही सीए आशीष व्यास, सीए विष्णु गर्ग एवं सीए निलेश गुप्ता आदि ने भी विद्युता को मातृवपूर्ण सुझाव दिए। इस दौरान कोटा सीए ब्रांच की चेयरपर्सन सीए रजनी मिश्रा ने सभी अतिथियों का वीडियो कॉन्फ्रेंसिंग के माध्यम से स्वागत किया।

स्वयंभित हो सके। इसके लिए सरकार उसे कदम उठाए जिस पर विरला ने हर संभव मदद करने का आश्वासन दिलाया।

Editorial Board:

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Students are requested to send their articles, suggestions etc. at Mail id: kotacicasa@gmail.com