



KOTA BRANCH OF CICASA of ICAI

Students News Letter



Edition-2

Feb 2020

Editorial...



Dear Students,

Warm Greetings to all of you! This is the second issue of the student newsletter by the Kota Branch of CICASA of the ICAI. We are at very initial stages of the publication of 'FORUM' working on the newsletter and to communicate with you all in the best of your interest as learners.

We wish to convey heartiest congratulations to all the students who have come out with flying colours in the November 2019 and December 2019 CPT examinations. In CA Final, around 107 students and 46 students passed in old syllabus and new syllabus respectively including 1st, 2nd and Both Groups from Kota Branch. Similarly in the CA-IPCC/Inter 3 students and 9 students cleared both groups in old syllabus and new syllabus respectively from Kota Branch. We also extend congratulations to all the rank holders of the final examinations. We sincerely believe that your constant and dedicated efforts have rewarded you in a greater way and helped you all to bring glory and add one more feather in your cap.

For those who have not achieved success, it is the right time for self introspection. "Don't look where you fell, Look where you slipped". Never let the small things in life trip you up and keep you from overcoming the huge mountains in life. Be great by continuing to stand in the midst of adversity. And remember to keep moving forward once you gather yourself from falling. Never quit!

"Crave for a thing, you will get it. Renounce the craving, the object will follow you by itself"

- Swami Sivananda.



To be successful in the examinations, the students should study based on a well-defined plan. Prepare continuously, work hard on your weak areas and hone your strong points then you will be able to write success story in bold letters. You all should take not only your examinations seriously, but also the articulated training, which makes the CA course distinct from any other courses. This training not only helps build the core strength, but is also crucial for maintaining high standards of our profession.

The focus of the Managing Committee of the Kota Branch of CIRC of ICAI in publishing the newsletter is to bring forth various matters before you all which include diverse subjects in the field of Accounting, Finance, Taxation, Audit, Corporate and other laws, Information Technology, etc in the technical sections and other non-technical but pertinent matters of relevance in the current socio-economic framework. We at our level are trying our best to connect with you all and communicate in the form of articles, information, announcements and other sections which include health, quizzes, etc. We would be happy to receive communications from you too as students in the form of write-ups in any of these fields at our email – kotacicasa@gmail.com. Once your submission is approved by the committee, it becomes eligible to be published at the appropriate place in one of the forthcoming newsletters. Thus, the newsletter brings before you an opportunity to expand your horizon and present yourself before the world by way of your knowledge and thoughts. We hope that you all will try to make the most of the option available.

CA Anjali Jain
CA Priyank Kabra

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

Student Committee



CA Rajnee Mittal
Chairperson



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Secretary



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CA Priyank Kabra

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CA Jambu Agarwal
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Chairperson's Message...



Dear Students

Warm Greetings

It is a great feeling to communicate with you as the Chairperson of Kota Branch of CIRC of ICAI. At the outset I would like to express my heartfelt gratitude to the members of Kota Branch for entrusting me with the profound Responsibility of Serving my alma mater in the best interest of our students, members & the profession. With your active support we shall together add a new chapter in the growth story of our beloved Branch.

We, as managing committee Kota Branch assure you to continue the good work initiated by my predecessors & to make further efforts for achieving greater heights. We have formed a students committee for smooth functioning of students activities headed by CICASA chairman CA Nikhil Jain. Claps for this committee for working so dynamically & issuing students newsletter.

Our ICAI council is committed to develop and nurture the best talent in the profession by inculcating strong work ethics through facilitating best learning resources, infrastructure, services and opportunities to enable our students to realise their dream and leverage professional opportunities globally. Technology is at the core of everything we do and you can see digitisation everywhere. ICAI like to harness the power of technology for all knowledge delivery and service efforts.

Considering outbreak of this CORONA virus we will plan our activities accordingly & I request students to take care and follow government instructions.

In the end I would like to thank whole managing committee members for their whole hearted support in my working methodology. I am quite hopeful that our continual endeavors & initiatives will bring laurels.

"Work hard to get whatever you like else you will have to like whatever you get".

Best wishes to you and your family for a cheerful Holi, Womens' day and Navratra.

Regards.

CA Rajnee Mittal
Chairperson,
Kota Branch of CIRC of ICAI

CICASA Chairman Message...



My Dear FCA's (Future Chartered Accountants)

Greetings for the Better Future as Professionals of our esteemed Institute.

On behalf of **Kota Branch of CICASA of ICAI**, I extend my warm greetings to all the students registered under Kota Branch. From a small Branch, we have now grown to Medium Branch consisting of more than 3500 students.

As a CICASA Chairman, I had always felt that it is our duty to provide regular updates about the profession, ever changing new rules, regulations and at the same time inculcate the reading habit amongst students which is the pre-requisite to survive in this noble profession.

The monthly **E-newsletter FORUM** is an initiative taken by KOTA BRANCH OF CICASA OF ICAI in this direction and we hope that with the support, suggestion and active participation of all the students we will be able to achieve our target of maximising the knowledge by sharing. Through this newsletter we would also be disseminating the various activities/events that we intend to plan for our students in the coming months.

In this Newsletter we have tried to incorporate the recent technical issues/amendments as well as some motivating articles. To make it interesting we have further included the crosswords/quiz and I would request all of you to give some time in reading the newsletter and acknowledge the efforts of members as well as students who have devoted their time in preparing this e-Newsletter.

I would like to congratulate our students who have cleared various levels in the recently declared results and to those who could not I would like to quote these words –

"You Learn More From Failure Than From Success. Don't Let It Stop You. Failure Builds Character."

I would also like to thank our Editors of this e-newsletter CA Anjali Jain and CA Priyank Kabra who have taken all the hard work in compiling all the necessary information to make this E-newsletter informative and interesting.

I also take opportunity to Congratulate CA DevendraSomaniji – Chairman, CIRC, CA Dinesh Kumar Jain Ji – Secretary, CIRC, and CA AtulAgarwalji for being elected as CICASA Chairman of CIRC of ICAI. We are sure that under your able guidance, we will be able to serve the students in most effective and optimistic manner.

I would end my message with these words of Winston Churchill –

"The Pessimist Sees Difficulty In Every Opportunity. The Optimist Sees Opportunity In Every Difficulty."

Regards

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

Aspects:

This asan is called Bhujangasan as the posture resembles a Cobra. This asan makes our body quite flexible. The most important point to be kept in mind here is that while attaining the final position the breath should be inhaled completely. While raising the frontal part of the body, do it in two stages (a) Bending the neck backward (b) Raising the trunk. Similarly the return movement also should be in two stages (c) First lowering of the trunk and (d) Then bending the head and forehead towards the ground. While doing this asan, there should be minimum weight on the palms but maximum pressure on the pelvic region. This way the asan gives the maximum benefit. And this is also a good indication of perfection. While practicing this asan, there should be no gap between the heels and that the toes should also remain stretched. Aspects: This asan is called Bhujangasan as the posture resembles a Cobra. This asan makes our body quite flexible. The most important point to be kept in mind here is that while attaining the final position the breath should be inhaled completely. While raising the frontal part of the body, do it in two stages (a) Bending the neck backward (b) Raising the trunk. Similarly the return movement also should be in two stages (c) First lowering of the trunk and (d) Then bending the head and forehead towards the ground. While doing this asan, there should be minimum weight on the palms but maximum pressure on the pelvic region. This way the asan gives the maximum benefit. And this is also a good indication of perfection. While practicing this asan, there should be no gap between the heels and that the toes should also remain stretched.

Bhujangasan



Technique:

Lie down on the abdomen. Bring the heels and toes together and stretch them to the maximum. Now bend the elbows and place the palms on either side of the chin. The gap between the palms may be equal to the gap between the shoulders. Pull back the elbows as much as possible, touching the body, and resting on the ground, the position of arms should not change, the forehead should touch the ground. Inhaling, bring the chin forward & start raising the head as far back as possible, so much so that it may touch the spine. Now inhaling raise the chest and abdomen up to the naval. Breathe normally and stay in this posture. While exhaling lower the trunk very slowly but not the head. When trunk comes down completely, rest the forehead on the ground.

Benefits

- Strengthens the spine
- Stretches chest and lungs, shoulders, and abdomen
- Stimulates abdominal organs
- Helps relieve stress and fatigue
- Traditional texts say that Bhujangasana increases body heat, destroys disease, and awakens kundalini.

Source :

Bhartiya Yog Sansthan



Eating Hygiene

We all know that at study time the brain and energy have to be 100% so that you can perform with all your ability; and eating habits are a fundamental pillar, so your diet should be balanced and healthy having fruits, cereals, vegetables, Few Tips for healthy eating habits that you should follow:

Have breakfast every day: Breakfast is the most important meal of the day and that will give you energy to face classes, homework and other activities. During breakfast you break your overnight fast, which is very important to reduce fatigue, stress and feelings of hunger.

Add fruits to your diet: The fresh fruit will allow easier digestion and lot of nutrients for better health

Keep yourself hydrated: Preferably with water or juices; cold teas are good choices but they contain too many processed sugars. The best thing to do is to squeeze a few oranges early in the morning to prepare a natural juice full of vitamins, and drink water regularly: Water is essential for your well being. You need to make sure that you intake at least 2litress of water a day or even more when needed. This will help you study, be healthy, avoid headaches and dehydration.

Eat food rich in calcium Calcium is essential for young people because they need to store enough of it in order to be healthy in their old age. Drink milk, yogurt, eat cheese and green leafy vegetables to make sure you have taken enough of calcium.

Practice Early Dinner : Digestion takes an average of 24-72 hours and if you want to keep it running in smooth fashion, make sure you have your dinner at least two hours before you go to bed. Health experts believe that waiting to eat dinner can make one eat more and when the calories aren't burned off, the body turns them into triglycerides to increase the risk of cardiovascular conditions. The best window for eating meals is between 6 a.m. and 7 p.m., and by wrapping up your dinner early, you are more likely to consume fewer calories. This happens because you reach the point of satiety earlier, and your body is able to utilize the food more efficiently. When you eat late, the calories you consume are not required by your body for energy, therefore they end up getting stored as fat. Eating late regularly ignites a cycle of calories being stored as fat, which could lead to weight gain and even obesity. Eating dinner early gives your body more time to stabilize blood sugar levels, which plays a role in making you feel less fatigued and irritable.

Compiled by :
CA Anjali Jain

Save Capital Gains Tax by investing in House (Section 54 v/s Section 54F)



Earning income automatically adds a responsibility to pay income tax and so is the case with income from sale of capital asset too. Though, the income tax law permits taxpayers to claim special exemptions against long term capital gains, which reduces their tax cost. Two such important exemptions one can claim are provided under Sections 54 and 54F. Although both these sections provide for investing in new house to claim exemption, however there are certain things which need to be properly examined before claiming them. An effort is herewith made to enlighten the important aspects as under:

Dissimilar provisions:

Particulars	Under section 54	Under section 54F
Type of long term capital-asset sold	Residential house	Other than residential house.
The amount to be invested in new residential house	Long-term capital gains.	Net sales consideration.
What if lesser amount invested	Exemption of amount invested is available.	Exemption of proportionate capital gain in the proportion of amount invested to net sales consideration.
Condition to claim exemption	There is no such requirement under Section 54.	Please see note below in the box.
Where amount of Capital Gain does not exceed two crore rupees (Inserted by Finance Act, 2019)	Once in lifetime option to purchase or construct two residential houses in India.	There is no such option under this section.

Note:

- Not be owning more than one house on the date of transfer, in addition to the one which is purchased or constructed.
- Not purchase any other residential house within one year after the date of transfer, other than the new asset.
- Not construct any other residential house within three years after the date of transfer, other than the new asset.

Similar provisions:

Particulars	Points of similarities
Assessee to whom applicable	Individuals and HUFs
Investment-where to be made	In residential house in India
Time period for purchase/construction	Purchase - one year before or two years after the date of sale Construction - within three years from the date of the sale
Capital Gain Account Scheme	Applicable to both. Amount to be deposited before the due date of filing of return.

I hope the above write-up in comparative form brings clarity on the subject.

Bank Audit -

An Assignment where Articles are the eyes of the Auditors

The definition of success varies for different individuals, in regards to that, gaining maximum practical and theoretical knowledge during articleship training serves as a long term benefit for any article. It is the finest opportunities of one's life and thus should be encashed thoroughly. The journey of article ship has its priorities—firstly, working hard, studying and passing exams; secondly, doing right things at the right time; thirdly managing time to relax and rejoice with friends and family and last but not the least, concentrating and devoting time for personal growth AND the Bank Branch Statutory Audit brings all of it for you in a short span of time.

You are the backbone of an audit, as the primary verification is always done by you and findings of such verification play a vital role in framing audit report. Bank branch audit is an opportunity where articles are allowed to have a glance at the inside working of the bank which otherwise one would not be able to see while doing normal banking operations. Irregularities can be pointed out during audit only when you have a thorough understanding of the provisions related to it and you are aware of the expectations from you. So, before leaving for audit, you should be aware of all the latest amendments and guidance notes issued by our Institute. As the millennial generation is more handy with technology comparatively, you are expected to come with various reports generated through CBS Software to minimize the manual working and for that, you should gain knowledge about the operational aspects of various software being used by banks in CBS environment.

You may prepare your own audit program for examining the areas other than those assigned to you. Long Form Audit Report format is one of the best tools for preparing that audit program. Apart from checking of advances portfolio, there are many areas which have to be covered during the audit such as deposits, vouching, fixed assets capitalization and depreciation, exception reports, insurance and registration of the assets mortgaged/ hypothecated to the bank, revenue leakages, CERSAI Asset ID creation, KYCs, AML etc. These are the areas, where you can give major contribution in audit report.

Instead of going with individual files, you may ask for the various reports (CBS – Excel format) from the branch carrying relevant information. Vouchers are the basic documents of accounting in any organization. Size of the samples can be decided on the basis of business size of the branch, but never forget to check the vouchers of opening and closing period of all the quarters of the financial year under audit. You may ask for the fixed assets register for the physical verification of the assets. Exception Reports and Audit trails are the



Compiled by :
CA Mahesh Gupta

reports which carry the exceptional transactions of the branch and are helpful to gather the adverse observations. Sometimes, in absence of invoices, necessary approvals from the higher authorities etc., capitalization of assets are not done at branch. For entering into this and getting some fruits for your basket, you have to be vigilant while you are in bank branch premise.

As you are aware about the increasing number of bad loans, it is mandatory to check that interest of bank is secured in all advances. Insurance details of the assets mortgaged or hypothecated, registration of the assets with the appropriate authority, hypothecation of the bank on the registration documents, creation of Asset ID with CERSAI etc. are the areas where you can get materiality to highlight the issues in the report.

Various returns and annexures are prepared by branch, which have to be certified by CA. Cross checking of the figures and information of those papers with the supporting documents and the final account statements carry equal importance. Collection of papers/documents, management representation letter, certificates etc. has vital role in audit. Sometimes documentation is skipped due to over involvement in audit and scarcity of time. Being article, you may play a heroic role in this act.

Every year, month of April brings bank branch audit assignments like season of spring offers blooming of flowers. But remember along with the flower petals, comes prickly thorns. Hence you have to be more aware and responsible towards the profession. Aforesaid working areas are just an insight for you to think out of the box while you are carrying out this risky assignment.



Announcement

Final (New) Paper 7: Direct Tax Laws and International Taxation & Final (Old) Paper 7: Direct Tax Laws

The October, 2019 Edition of the Study Material comprising of 4 modules, Modules 1 to 3 on Part I: Direct Tax Laws and Module 4 on Part II: International Taxation is based on the provisions of direct tax laws, as amended by the Finance Act, 2019 and Finance (No.2) Act, 2019, and hence, the same is relevant for May, 2020 and November, 2020 examinations. The said Study Material also includes circulars, notifications and press releases issued upto 30.9.2019. It may be noted that for May, 2020 examination, the cut-off date for applicability of notifications and circulars is 31.10.2019 and the relevant assessment year is A.Y.2020-21.

The above Study Material also incorporates the amendments made by the Taxation Laws (Amendment) Ordinance, 2019, promulgated by the President of India on 20.9.2019. The Ordinance has been subsequently approved by the Cabinet, consequent to which, the Taxation Laws (Amendment) Bill, 2019, with certain further changes, was introduced in the Parliament. The same has been passed by both Houses of the Parliament and has received the assent of the President of India. This Act, i.e., the Taxation Laws (Amendment) Act, 2019, shall be deemed to have come into force on 20.9.2019, and hence, the same is relevant for May, 2020 examination.

On account of the subsequent amendments brought in through the Taxation Laws (Amendment) Act, 2019, students are advised to ignore Annexures 1, 2 and 3 of Chapter 12 in the printed copy of Module 2 of the October 2019 edition and instead, read the Annexures given in the webhosted Statutory Update. The webhosted Statutory Update available at <https://resource.cdn.icai.org/58083bos47388.pdf> contains the amendments made by the Taxation Laws (Amendment) Act, 2019 and the notifications/press release issued upto 31.10.2019. The webhosted Judicial Update available at <https://resource.cdn.icai.org/58082bos47380.pdf> contains the recent significant select case laws reported upto 31.10.2019. These are in addition to the significant select cases reported at the end of each Chapter in Modules 1 to 3 of the Study Material. Thus, the webhosted Statutory Update and Judicial Update are relevant and important for May, 2020 examination and have to be read along with the October, 2019 edition of the Study Material.

It may be noted that the October, 2019 edition of the Study Material of Final (New) Paper 7 is also applicable for Final (Old) Paper 7: Direct Tax Laws, with the exception of Chapters 6, 7 and 8 of Module 4 of the Study Material. Thus, all chapters in Modules 1, 2 and 3 and chapters 1 to 5 of Module 4 of Study Material of Final (New) Paper 7: Direct Tax Laws and International Taxation are relevant for Final (Old) Paper 7: Direct Tax Laws also. The webhosted Statutory Update available at <https://resource.cdn.icai.org/57751bos201219finalold-p7.pdf> and Judicial Update available at <https://resource.cdn.icai.org/58082bos47380.pdf> are relevant and important for May, 2020 examination for Final (Old) Paper 7 also and accordingly, have to be read along with the October, 2019 edition of the Study Material.

It may be noted that the Statutory Update referred to above also forms Part I of the RTP of the said paper for May, 2020 examinations.

Scholarships For Ca Students

Board of Studies, ICAI invites applications for the award of Scholarships to the selected candidates to be paid from April 1, 2020 onwards under following categories :

Sr. No.	Scholarship Category	No. of Scholarships	Amount (p.m.)	Eligibility Criteria
1.	Merit-cum-Need	As per eligibility criteria	Rs.1500/-	Rank holders (other than covered under Merit category) of Intermediate (IPC)/ Intermediate Course November, 2019 Exam whose parents/guardians total annual income does not exceed Rs.2,50,000/-
2.	Need Based and Weaker Sections	300	Rs.1250/-	Students of Intermediate (IPC)/Intermediate Course, whose parents/guardians total annual income does not exceed Rs. 2,00,000/-
		200	Rs.1250/-	Students of Final Course (Both Groups of Intermediate passed only), whose parents/guardians total annual income does not exceed Rs. 2,00,000/-
		As per eligibility criteria	Rs.1250/-	The children undergoing Intermediate (IPC)/Intermediate or Final Course of the deceased members of ICAI where financial assistance is provided to spouses of the deceased members from the Chartered Accountants Benevolent Fund (CABF) shall also be eligible for scholarship.
3.	Sri Dhanraj Kanhaiyalal Dudheria Scholarships	4	Rs.1250/-	Students of Intermediate (IPC)/Intermediate/Final from Karnataka State under Need Based & Weaker Sections criteria
4.	R.K. Khanna Memorial Scholarships	2	Rs.1250/-	Students of Intermediate (IPC)/Intermediate/Final under Need Based & Weaker Sections criteria
5.	J.S. Lodha Memorial Scholarships	2	Rs.1250/-	Students of Intermediate (IPC)/Intermediate/Final under Need Based & Weaker Sections criteria
6.	J.M. Sethia Charitable Trust Scholarships	2	Rs.1250/-	Students of Intermediate (IPC)/Intermediate/Final under Need Based & Weaker Sections criteria
7.	BCCO Foundation Scholarships	2	Rs.1250/-	Students of Intermediate (IPC)/Intermediate/Final under Need Based & Weaker Sections criteria
8.	R. P. Dalal Memorial Scholarship	2	Rs.1250/-	Students of Intermediate (IPC)/Intermediate/Final under Need Based & Weaker Sections criteria
9.	Out of Joint Corpus formed by Donors	5	Rs.1250/-	Students of Intermediate (IPC)/Intermediate/Final under Need Based & Weaker Sections criteria

Board of Studies, ICAI also awards **Merit Scholarships** to the Meritorious Students as a token of appreciation. Students whose names are appearing at Sl. No. 1-10 of Merit lists of Intermediate (IPC)/ Intermediate of November, 2019 Exam, in case the Rank at Sl. No.10 continues to Sl. No. 11 or 12 or so on, then all such rank holders shall be granted @ Rs. 2000/- p.m. Such students are not required to apply.

The detailed guidelines along with the requisite application forms (Form no. 3 & 4) are available on the Institute's Website (www.icai.org) (link: http://www.icai.org/post.html?post_id=6486).

Terms for awarding Scholarship:

- Applicants shall be the registered students of Intermediate (IPC)/ Intermediate or Final Course.
- In the case of Intermediate (IPC)/Intermediate Students, Scholarship shall be paid for a maximum period of 18 months.
- In the case of Final students, Scholarship shall be paid for a maximum period of 30 months or balance period of their articleship, whichever is less.
- An additional amount of Rs. 100/- p.m. shall be paid to SC/ ST/ OBC students, under Need-based and Weaker Section Category on submission of certificate/ documentary proof duly attested by a gazetted officer or a member of the Institute.
- One scholarship under the Need-Based and Weaker Section Category is reserved for a Physically Challenged student.
- Income Certificate (Form No. 4) is to be submitted on the letter head of the Principal under whom the Student is undergoing Articleship (Practical Training) (Part I) / letter head of any member of ICAI in case the Student is not undergoing Articleship (Part-II). The applications without Form No. 4 will not be processed.

Duly completed and signed Application Forms in the prescribed formats as mentioned above should reach the Director, Board of Studies, The Institute of Chartered Accountants of India, ICAI Bhawan, A-29, Sector-62, Noida-201309 latest by **31 st March, 2020**. In case of any clarification, please contact the Board of Studies, Telephone Nos. 0120-3045914; email: ajay.kumar@icai.in

Director, Board of Studies

Mind Teasers

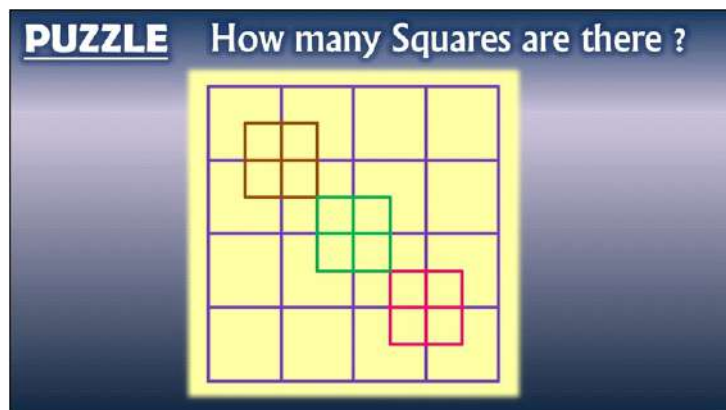
Riddles

What can you break, even if you never pick it up or touch it?

What room do ghosts avoid?

What kind of room has no doors or windows?

Two twins are lying next to a king and a queen in a large room. Yet, there are no adults and there are no children in the room. How is it possible?



Stretch your Brain

The longest word found in a major dictionary is 45 letters long.

The word, pneumonoultramicroscopicsilicovolcanoconiosis, technically refers to a type of lung disease caused by silica dust. But according to Lexico, it was actually coined in the 1930s by Everett M. Smith, the president of the National Puzzlers League, for the express purpose of becoming the longest word in the English language, so it's a bit of a cheat.

The longest English word is nearly 190,000 letters.

That would be the chemical name of Titin, the largest known protein. It begins,

"Methionylthreonylthreonylglutaminylalanylprolylthreonylphenylalanylthreonylglutaminylprolylleucylglutaminylserylvalylvalylvalylleucylglutamylglycylserylthreonylalanylthreonylphenylalanylglutamylalanylhistidylisoleucylserylglycylphenylalanylprolylvalylprolylglutamylvalylseryltryptophylphenylalanylarginylaspartylglycylglutaminylvalylisoleucylserylthreonylserylthreonylleucylpro" and goes on for tens of thousands of letters.

Solution to January Edition

1. The river was frozen.
2. An hourglass, with thousands of grains of sand.
3. Take the first letter of each word and place it at the end. It will spell the same word backwards.
4. It contains each number, zero through nine, in alphabetical order.

Solution: Find the missing number : 12

Logic (Row-wise): (First Element / Second element) * 2 = Third Element.

So, $(108/x) * 2 = 18x = 12$.

Solution: Find The Missing Letter : W

If you observe there is two alphabets difference between ADG similarly, there is four alphabets difference between DIN And, there is 6 alphabets difference between I and P, next alphabet will be the 7th alphabet after P.

Winners : Akshita Vijay (CR00610350), Neha Gupta (CR00615634)

Compiled by :
CA Anjali Jain

You may please take the printout and fill the same, and scanned copy may please be sent at the Mail id: kotacicasa@gmail.com by 10th of April, 2020. Answers along with first two correct entries shall be published in next news letter with names of the members and a surprise gift is also ready for you.

Photo Gallery



Managing Committee 2020-21



Felicitation of CA Ashish Vyas for being co opted as member of professional development committee of central council of ICAI



Newly elected office bearer of CIRC



Students' committee meeting



News Letter Committee Meeting

Editorial Board:

The views and opinions expressed or implied in Kota Branch of CICASA of ICAI Newsletter are those of the authors or contributors and do not necessarily reflect those of Kota Branch. Unsolicited articles and transparencies are sent in at the owner's risk and the publisher accepts no liability for loss or damage. Material in this publication may not be reproduced, whether in part or in whole, without the consent of Kota Branch.

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