

July 2021



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WICASA NAGPUR

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WICASA Chairman's Message



Dear CA Student Friends,

***"No matter what happens, how bad it seems today,
life does go on & it will be a better tomorrow."***

Friends, it is rightly said life goes on and there is always a better day to come. No matter what we go through, Indians are known to bounce back. And we being a part of a profession that has such a rich and vibrant history definitely live up to it.

It gives me immense pleasure to communicate with you all through this magazine 'Speak up' which is a platform for students to express their creative pursuit which develops the originality of thoughts and perception in them.

Most of you have recently appeared for the exams and we do wish you all come up with flying colours but since you have abundant time, we urge you all to not waste it and utilise it in the best possible manner. We are continuously striving to come up with the best for you all through our webinars on intriguing topics and many more interesting activities to stay connected.

Further looking forward to your zealous participation in all our events to come.

Remember,

"Strength doesn't come from what you can do, it comes from overcoming the things you once thought you couldn't".

Best Regards,

**CA Jiten Saglani
Chairman,
WICASA Nagpur**



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Message from WICASA Desk



Miss. Ravina Tayade
Joint Editor,
WICASA Nagpur

“Life is all about meeting new people, making friends and creating memories.”

All my new dear friends,

Hope you all are doing well in your life and health!

This newsletter has turned a beautiful way to reach all you people out there and to connect with you. WICASA Nagpur, an association of CA students, since years has made it possible to connect students of similar and diversified views, potential talents and capabilities. This association is of the students, by the students and for the students.

Although, this pandemic has made us to keep physical distance, but socially connect didn't keep a distance instead virtually has it has grown more. The virus has become a part and parcel of life, along with which we need to live. Keeping this in mind, WICASA Nagpur has come up with various activities for you, wherein you can identify your hidden capabilities and showcase your talent. We are for you and the activities/ events we carry out, are for you. Also keeping in mind about our friends giving exams, give your best because your best will itself determine your success. Be calm and stay cool while attempting the paper.

We would encourage our readers to contact us and share their talent, in the form of articles or their creativity for amazing corner, which would get published in the monthly newsletter. Team WICASA is always there whenever you are in any trouble or need some help.

“Arise, Awake and Stop not until the Goal is achieved”

- Swami Vivekanandaji

Stay safe, stay tuned and stay connected.

Best Regards,

Miss. Ravina Tayade
Joint Editor,
WICASA Nagpur



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Message from WICASA Desk



Mr. Karan tajne
Joint Editor,
WICASA Nagpur

Dear Friends,

Change is taking place so fast that if we want to survive and succeed then we have to change with change or before change but if we don't change then change will change us. Changes in form of amendments are such now a days that it requires not only to learn new things but also to unlearn and relearn old things. We would like to express our gratitude to my friends who have worked extensively in contributing their write-ups.

I am thankful to each and every student who helped us whenever we needed them. With this I would like to conclude and extend my gratitude for your boundlessness support to the Nagpur Team of WICASA.

Warm Regards,

Mr. Karan Tajne,
Joint Editor
WICASA Nagpur



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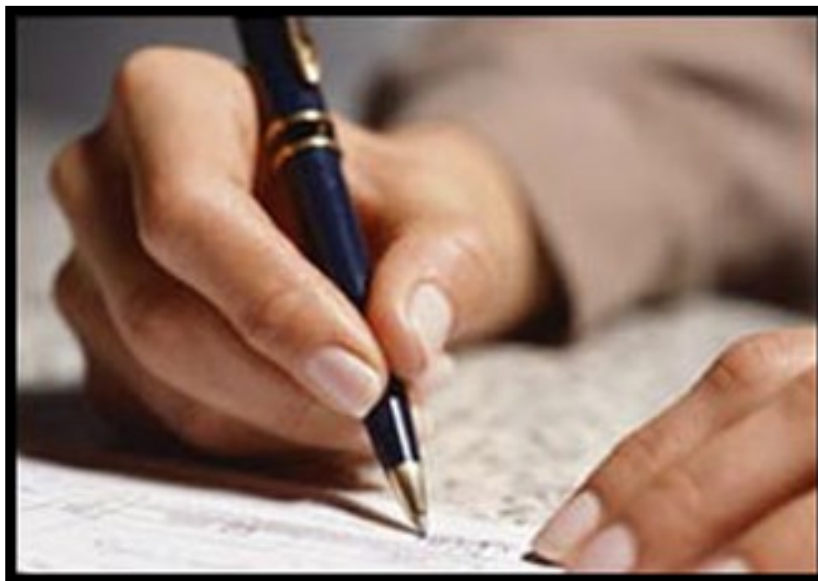
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Articles Section



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Real Estate (Regulation and Development) Act, 2016



Mr. Debasish
Goswami
CRO0588716

Introduction

Real estate, as a general term, describes the built environment, which plays a vital role in every aspect of an economy, society and environment. Businesses and society can't function without the services of commercial property, including the provision of offices, shops, factories, malls and many other forms of real estate.

The commercial property sector delivers and manages the infrastructure needed for entrepreneurship to thrive. It is

therefore a fundamental source of employment and economic growth, and a major contributor in addressing two critical challenges of our time: providing liveable and functioning cities for a growing urban population and reducing the environmental footprint of the built environment.

The real estate has a catalytic role in fulfilling the demand for housing for the various socio-economic classes. Equally important is need to provide the back-up infrastructure covering utility services such as water supply, sewerage, drainage, roads and transport requirements as well as social infrastructure like schools, health and recreation facilities, commercial infrastructure like markets/malls, office complexes, technology parks etc.



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Salient Features of the Real Estate (Regulation and Development) Act, 2016

- Establish the Real Estate Regulatory Authority for regulation and promotion of the real estate sector
- Ensure sale of plot, apartment of building, as the case may be, or sale of real estate project, in an efficient and transparent manner
- Ensure protect the interest of consumers in the real estate sector
- Establish an adjudicating mechanism for speedy dispute redressal and also to establish the Appellate Tribunal to hear appeals from the decisions, directions or orders of the Real Estate Regulatory Authority (RERA)
- Regulates transactions between buyers and promoters of residential real estate projects
- Establishes state level regulatory authorities called Real Estate Regulatory Authorities (RERAs)
- Residential real estate projects, with some exceptions, need to be registered with RERAs

Important Definitions

"Carpet area" means the net usable floor area of an apartment, excluding the area covered by the external walls, areas under services shafts, exclusive balcony or veranda area and exclusive open terrace area, but includes the area covered by the internal partition walls of the apartment.

"Occupancy certificate" means the occupancy certificate, or such other certificate by whatever name called, issued by the competent authority

permitting occupation of any building, as provided under local laws, which has provision for civic infrastructure such as water, sanitation and electricity;

Application for Registration of real estate projects



Step 1 Applicant has to file an application for registration with RERA in prescribed form along with prescribed fees and documents.

Step 2 Application for registration must be either approved or rejected within a period of 30 days from the date of application by the RERA.

Step 3 On successful registration, the promoter of the project will be provided with a registration number, a login id and password for the applicant.



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The promoter shall enclose the following documents along with the application, namely:

- (A) a brief detail of his enterprise including its name, registered address, type of enterprise (proprietorship, societies, partnership, companies, competent authority), and the particulars of registration, and the names and photographs of the promoter;
- (B) a brief detail of the projects launched by him, in the past five years, whether already completed or being developed, as the case may be, including the current status of the said projects, any delay in its completion, details of cases pending, details of type of land and payments pending;
- (C) an authenticated copy of the approvals and commencement certificate from the competent authority obtained in accordance with the laws as may be applicable for the real estate project mentioned in the application, and where the project is proposed to be developed in phases, an authenticated copy of the approvals and commencement certificate from the competent authority for each of such phases;
- (D) the sanctioned plan, layout plan and specifications of the proposed project or the phase thereof, and the whole project as sanctioned by the competent authority;
- (E) the plan of development works to be executed in the proposed project and the proposed facilities to be provided thereof including fire-fighting facilities, drinking water facilities, emergency evacuation services, use of renewable energy;
- (F) the location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the latitude and longitude of the end points of the project;
- (G) proforma of the allotment letter, agreement for sale, and the conveyance deed proposed to be signed with the allottees;



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- (H) the number, type and the carpet area of apartments for sale in the project along with the area of the exclusive balcony or veranda areas and the exclusive open terrace areas apartment with the apartment, if any;
- (I) the number and areas of garage for sale in the project;
- (J) the names and addresses of his real estate agents, if any, for the proposed project;
- (K) the names and addresses of the contractors, architect, structural engineer, if any and other persons concerned with the development of the proposed project;
- (L) a declaration, supported by an affidavit, which shall be signed by the promoter or any person authorised by the promoter, stating:
 - a. that he has a legal title to the land on which the development is proposed along with legally valid documents with authentication of such title, if such land is owned by another person;
 - b. that the land is free from all encumbrances, or as the case may be details of the encumbrances on such land including any rights, title, interest or name of any party in or over such land along with details;
 - c. the time period within which he undertakes to complete the project or phase thereof, as the case may be;
 - d. that seventy per cent. of the amounts realised for the real estate project from the allottees, from time to time, shall be deposited in a separate account to be maintained in a scheduled bank to cover the cost of construction and the land cost and shall be used only for that purpose



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Granting of Registration by the Authority:

On receipt of the application, the Authority shall within a period of thirty days-

- a) grant registration subject to the provisions of the Act and the rules and regulations made thereunder. A registration number, including a Login Id and password to the applicant for accessing the website of the Authority and to create his web page and to fill therein the details of the proposed project; or
- b) reject the application for reasons to be recorded in writing, if such application does not conform to the provisions of this Act or the rules or regulations made thereunder.

Application shall not be rejected unless the applicant has been given an opportunity of being heard in the matter. If the Authority fails to grant the registration or reject the application, as the case may be, the project shall be deemed to have been registered, and the Authority shall within a period of seven days of the expiry of the said period of thirty days specified.

Extension of registration

Delay in handing over of projects by the developer within the stipulated time frame has been a major woe of the buyers and hence has been a major trigger for promulgation of this act. Hence, at the time of registration, a developer has to specify a time line during which he will complete and handover the project to the buyer.

The timeline is very sacrosanct because if he fails to do so within the stated time, then there are rigorous provisions in the Act as prescribed in section 7 & 8 whereby his registration would be revoked and his project would be usurped by the Regulator. Though as per section 6, an extension of registration may be granted at the sole discretion of the regulator due to Force Majeure conditions or if there are reasonable circumstances which merit extension.

The registration granted may be extended by the Authority on an application made by the promoter due to force majeure, in such form and on payment of such fee as may be specified by regulations made by the Authority.

"Force majeure" shall mean a case of war, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature affecting the regular development of the real estate project

Revocation of registration

The Authority may, on receipt of a complaint or *Suo motu* in this behalf or on the recommendation of the competent authority, revoke the registration granted, after being satisfied that -

- a. the promoter makes default in doing anything required by or under this Act or the rules or the regulations made there under;
- b. the promoter violates any of the terms or conditions of the approval given by the competent authority;
- c. the promoter is involved in any kind of unfair practice or irregularities.



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The term **"unfair practice means"** a practice which, for the purpose of promoting the sale or development of any real estate project adopts any unfair method or unfair or deceptive practice including any of the following practices, namely:

1. the practice of making any statement, whether in writing or by visible representation which,
 - falsely represents that the services are of a particular standard or grade;

- represents that the promoter has approval or affiliation which such promoter does not have;
 - makes a false or misleading representation concerning the services;
2. the promoter permits the publication of any advertisement or prospectus whether in any newspaper or otherwise of services that are not intended to be offered;
 - d. the promoter indulges in any fraudulent practices.

About Jigyasa

The above content was delivered by the writer in the form of a presentation in a session of "Jigyasa - The Study Circle Meet".

"Jigyasa - The Study Circle Meet" is a platform of the students, by the students and for the students. The session contains various topics of relevance for students conducted under the guidance of an expert Chartered Accountant.

Readers are encouraged to come up with their presentations for the upcoming Jigyasa sessions on any topic of their choice.



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Do People Treat You as an Underdog?



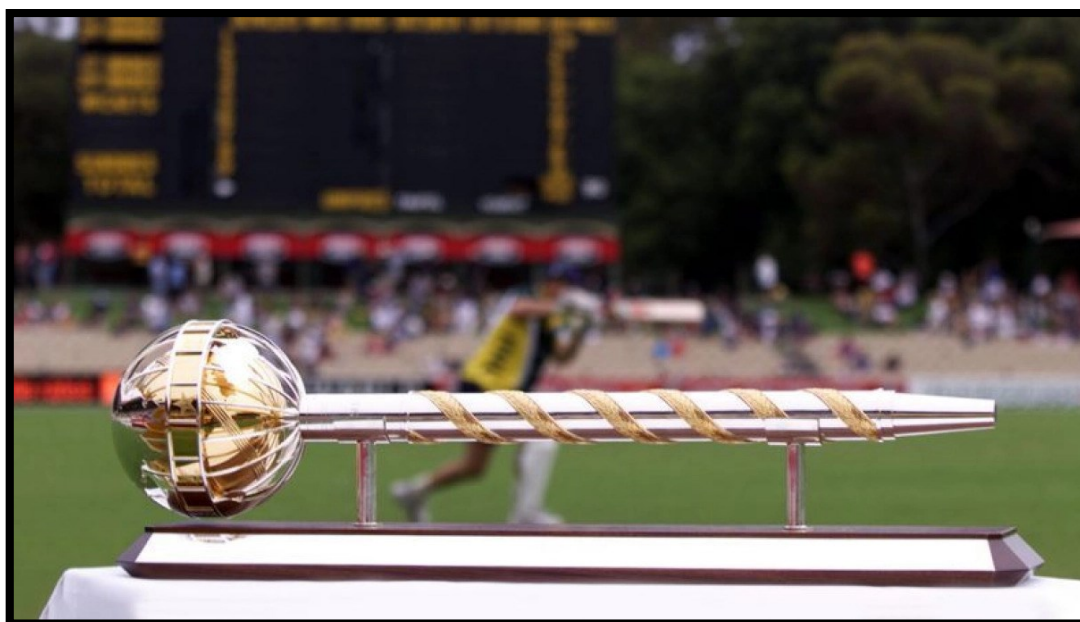
Mr. Karan Nankani
WRO0679691

After being postponed for umpteen times, finally it was in October 2017, that the World Test Championship was given a green signal. By the International Council of Cricket. The Tournament was designed in such a way that would involve the top nine teams playing series over two years with the top two teams qualifying for a World Test League Championship Final.



The first ICC World Test Championship started with the 2019 Ashes series, and finished with New Zealand lifting the trophy after defeating India in the final in June 2021. Doesn't it sound funny that a country with a population of mere 5 million defeated a country with a population of 130 million people, who treat cricket as their religion, where people worship their cricket heroes as their God, where almost every child dreams of becoming a cricketer, and winning games for the country? HOW? A tournament where in other teams like Australia, England, and India were considered as the

Favourites to lift the title, how did the Underdogs: New Zealand managed to successfully lift their First Ever Major ICC



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Title? And for us as a CA Student, is clearing the exams less than a World Cup for us? **DEFINITELY NOT!** So let us decode the top learning which we all as learners can learn from the WTC Cycle 2019-2021 and incorporate this into our life.

Being treated as an underdog is not a bad thing!

Yes, you've read that right. After a rough start to life in the ICC World Test Championship, New Zealand were the first team to qualify for the inaugural final. We look back at their road to the title.

Their journey started in the subcontinents, where the KIWIs got off to a Rocky start in Sri Lanka. Somehow, they managed to level the series 1-1, that saw the Kiwis returning home with some confidence at their back. The next hurdle was the MIGHTY Australians. And the Kiwis had a pretty tough time out there. New Zealand's hopes of making the WTC final were damaged badly during a horror tour of Australia.

They crossed the Tasman with mounting expectations but were soundly defeated 3-0 in the end. New Zealand did not have to wait too much longer for more points though, beating Virat Kohli's India 2-0 at home. That is two of the three losses India have suffered so far in the WTC.

It was another 10 months before New Zealand played another match in the WTC, with the COVID-19 pandemic impacting the cricket calendar.

With several series needing to be postponed throughout 2020, the ICC announced in November 2020 that the

WTC finalists would be determined through the percentage of points earned rather than total points.

At this stage, New Zealand sat fourth on percentage points (50), behind England (60.83), India (75) and Australia (82.22). Having made up ground with their 2-0 win over India in February, New Zealand resumed their march to the final by beating the West Indies 2-0 at home. They restarted their journey with a thumping the Caribbean 2-0. New Zealand continued their winning streak when Pakistan toured, registering yet another 2-0 series win.

It also saw New Zealand rise to the top of the ICC's Test rankings - a spot they would reclaim from India after beating England 1-0 in June. Now all that was left to see was if they can come out on top in the final against India, what they eventually did! This entire journey teaches us to never doubt on our abilities, even when others don't recognise us worthy of that place, position, title, or whatever!

Let's just recall the moment while you as a 10th or 12th class pass-out had chosen to pursue CA as a course. Surely, people around you, may be your friends,

colleagues, relatives, or anyone else, would have treated you as an underdog, back then. So, is there any problem in this? Nope.

We'll reply back them by clearing the CA



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Finals just as New Zealand did, by winning the WTC 2019-21. Let's just back ourselves, trust the process and make things happen! Let me just share my story on this. Back in 2017, during the school days, once, a teacher was asking the students on what they aspire to become in their future? While she did ask me this, I replied by saying, **"I'll become a Chartered Accountant."** And guess how did she reacted to this... she made a fun of me in front of the whole class (i.e., she treated me as an underdog and I didn't have any problem with it). And here I am today, cleared CA Foundation and CA Intermediate Exams in one single go (not boasting myself). The only thing that matters is how you treat yourself, not others. There is no problem in others treating you as an underdog.

Problem arises when you treat yourself as an underdog. If you do so, you then start to become an under-performer. And please, never let that happen.

I'll repeat again:

Let's just back ourselves, trust the process and make things happen!

A wise gentleman once rightly said,

"The more you believed in yourself, the more you could trust yourself. The more you trust yourself, the less you compare yourself to others."

"If you can't believe in miracles, then believe in yourself. When you want something bad enough, let that drive push you to make it happen."

Contributions for the Monthly e-Newsletter

Readers can also contribute original articles written by them for the monthly e-Newsletter of WICASA Nagpur. Entries should be sent to wicasa@nagpuricai.org

Points to be noted:

- Articles should be written / researched by you own.
- Articles should be of topics relevant to academics, current affairs, sports.
- Entries should be sent as word files with length of at least two pages with font Arial and font size 12.
- Email should mention your Name, Student Registration Number, City, and Contact Number and a passport sized photograph should be attached

Readers can also contribute entries for amazing corner. Entries should be mailed to wicasa@nagpuricai.org. Don't forget to mention your Name, Student Registration Number, City, and Contact Number and also attach a passport sized photograph.



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Taxability of Stipend



Mr. Hardik Manoj
Gujarathi
WRO0551228

The word 'stipend' is not defined in the Income Tax Act, 1961 ('the Act'), and hence, the common meaning of stipend needs to be looked upon at. dictionary defines stipend as a periodic payment, especially a scholarship or fellowship allowance granted to a student.

While another dictionary defines stipend as a fixed, regular payment, usually meant to pay for something specific. A few dictionaries also define stipend to be a form of salary paid to temporary employees. Classification of 'stipend' into the heads of income and the taxability of income becomes a point of debate.



There could be only three possible views regarding taxability and classification of stipend as stated below:

1. Taxability of Stipend as Scholarship, i.e., Exempt u/s 10(6) of the Act
2. Taxability of Stipend as Salary u/s 17 of the Act
3. Taxability of Stipend under the head 'Income from Other Sources'

Let us analyse the aforesaid options one by one:

1. As Scholarship

Scholarship, as ordinarily understood, means anything which makes education free of charge or at a concessional rate of fees. Under Section 10(16) of the Act, scholarship received for the purpose of education is exempt under the Act.

Section 10(16) of the Act is reproduced hereunder: 'scholarships granted to meet the cost of education'

As seen above, in Section 10(16) of the Act, scholarship is not used in the general sense. It is stretched generously to include the positive payment made to a scholar for pursuing the education.

Central Board of Direct Taxes (CBDT) has suitably clarified the non-taxability of

amount granted under different schemes to research fellows. If the amount proposed to be offered to as stipend is towards support & furtherance of education and not as an employee

then considering the broader meaning & interpretation extracted by CBDT from time to time, amount would be exempt u/s 10(16). However, the stipend paid to CA article trainee has not been explicitly classified by the CBDT within the meaning of scholarship, hence further analysis is necessitated.



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in case of CA Article trainees, the main question that arises is, 'whether stipend is paid to CA students to meet the cost of their education?'.

This question was answered in affirmative by the Hon'ble Jaipur ITAT in the case of Sudhir Kumar Sharma Vs. ITO (1983) 15 Taxman 100, wherein it was held that the stipend received by an Articled Clerk from a Chartered Accountant is exempt under Section 10(16) as the same was paid to meet the cost of books, coaching fees, examination fees, and so on. Hence, a view may be taken that the stipend paid to CA Article trainees is in the form of a scholarship and hence, is exempt u/s 10(16).

2. As Salary

As per Section 17(1) of the Act, "salary" includes—

- (i) wages;
- (ii) any annuity or pension;
- (iii) any gratuity;
- (iv) any fees, commissions, perquisites or profits in lieu of or in addition to any salary or wages;
- (v) any advance of salary;
- (va) any payment received by an employee in respect of any period of leave not availed of by him;

As seen from above, 'stipend' is not explicitly covered under the definition of 'Salary' u/s 17(1). Further, it is well established that for the taxability of a certain amount under the head 'Income

from Salary', there needs to be an employer-employee relationship between the payer and the payee and for the existence of this relationship, an essential element is whether there is a 'contract of service'.

When we analyse this relationship from the viewpoint of the recipient of stipend (i.e., CA Article trainee for the purposes of this article), this element of 'contract of service' is absent in the relationship between the payer and the payee of stipend since stipend is usually paid not as a consideration for the services of such payee but more as an incentive to learn.

Accordingly, it could be reasonably concluded that 'stipend' should not be taxed under the head 'Income from Salary'.

3. Under the head 'Income from Other Sources

In case a safer view is to be adopted, and in other cases, when stipend is not in the nature of meeting the cost of education (say, in case of Industrial Training), the stipend may be taxed under the head 'Income from Other Sources' in absence of 'employer employee' relationship.

Conclusion

To conclude, Stipend received by CA Students can be treated as 'scholarship' and consequently can be considered as exempt u/s 10(16) pursuant to judicial precedent mentioned above. However, the possibility of different inference could not be ruled out and in case a conservative view is to be adopted, the stipend may be treated as 'Income from Other Sources'.



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Amazing Corner



Pooja Khatrani
WRO0710188



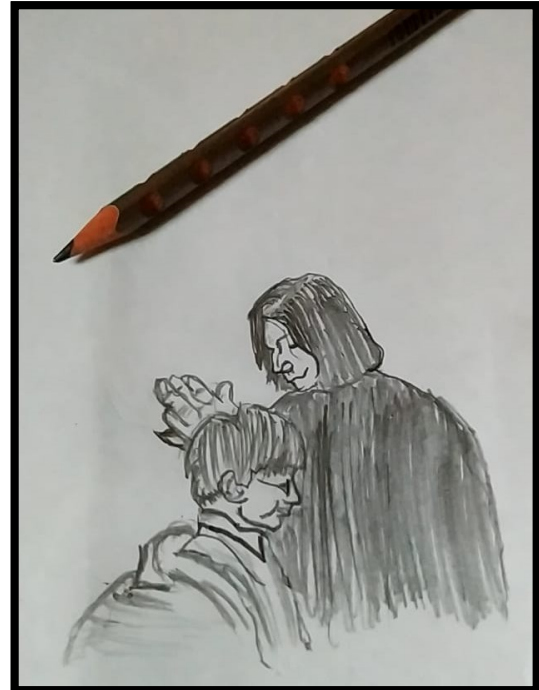
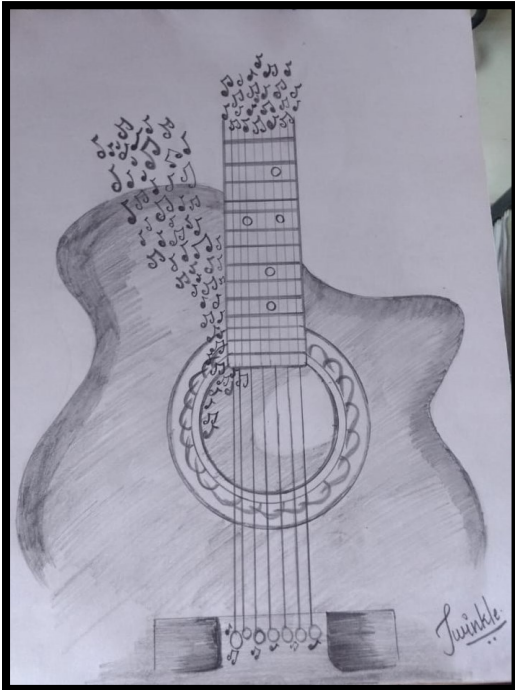
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Amazing Corner



Twinkle Sangtani
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Amazing Corner



Twinkle Sangtani
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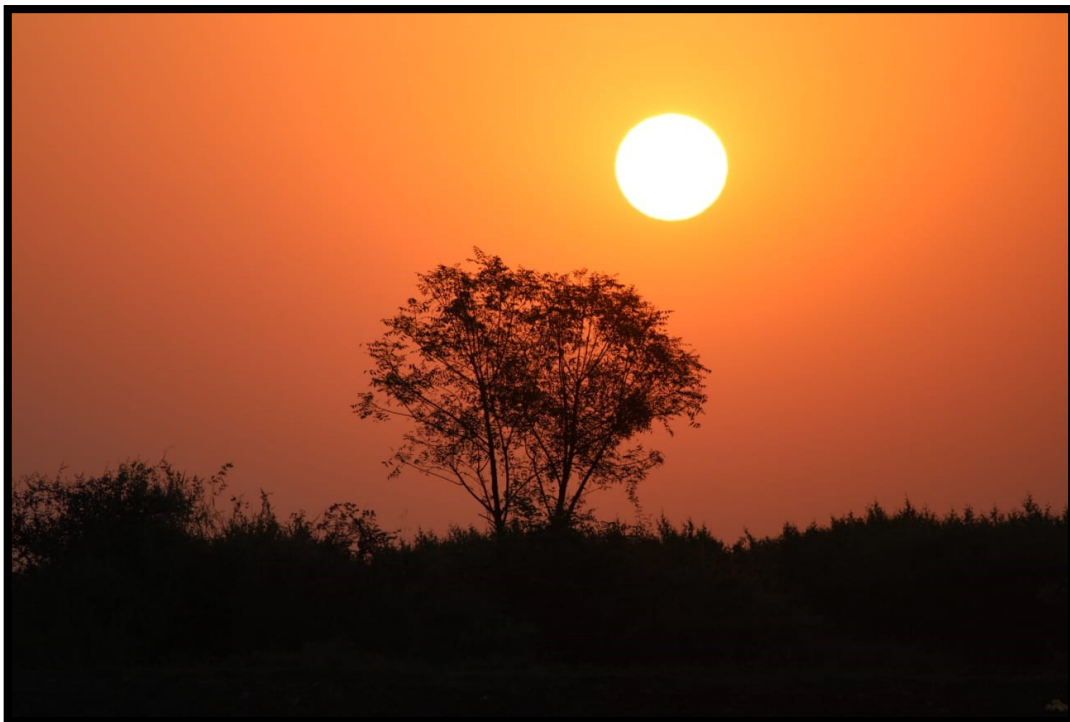
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Amazing Corner



Prasad Askok Bakale
WRO0666813



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Amazing Corner

POEM - THE INFINITE POWER OF WOMAN.

The power of woman is infinite which can't be measured.
It even lies in their beautiful eyes which is full of motherhood in the form of *Devi Gauri* and full of rage in the form of *Devi Kaali*.
But slowly the male-dominated society created an illusion of power of woman.
It was limited to her facial beauty and was set to the boundaries of the kitchen.
They were not given the kind of respect they deserved.
But now the scenarios are thankfully changing.
As the Orthodox rituals and gender discrimination is fading.
The women are becoming more fearless and creating drastic change.
The power house of energy is now being freed from the cage.
They showed the world the strength of will-power and hope.
And the subtle art of work life balance and different ideas of how to cope.
They are expert in handling criticism and hence became more mentally strong.
They are so used to the judgmental society and therefore they never respond.
They are also being blamed for ignoring the family and being more ambitious about their career.
But still, they are rocking by balancing them like a warrior.
They were evolving fantastically but the world now drastically changed.
It now became the male versus the female.
The females with the silver spoon declared that they don't need a man...
And says that behind every successful man there is a woman.
But we need to realize that behind every successful woman there is also constant support of a man.
It was never the men versus the women but is always the men with the women.
They are stronger together both mentally and emotionally.
As the power of woman also lies in her heart which is tough for the dominantes but is soft for the ones they love.



Riya Rajesh Jumariya
CRO0615117



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Recent Events

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NAGPUR BRANCH OF WICASA

Nagpur Branch of WICASA has come up with a webinar much needed in this hour, where work is done from home. Working remotely from office requires accessing data and servers.

"Work from Home & Data Security"

Coverage in the session:

- Concept of IP, MAC, Gateway Configuring Router
- Guest Network to secure office data
- White/Black listing device access
- Blocking of Websites
- Limiting speed of browsing
- Remote Unattended Access
- Virtual Private Network (VPN)

Day & Date:
Sunday, 6th June, 2021

Timing:
10.30 am to 12.30 pm

Link to Register:
<https://forms.gle/2n15ad8RcFgKbGT8>

Link to webinar:
<https://bit.ly/3g8sGnG>

Resource Expert:
CA Dhananjay K. Gokhale

Yours in Profession

CA Saket Bagdia
Chairman,
Nagpur Branch of ICAI

CA Jiten Saglani
WICASA Chairman,
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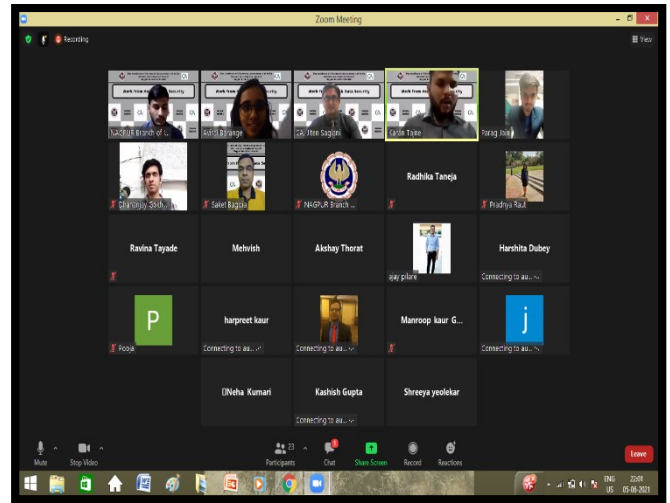
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A Session on Work from Home and Data Security

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NAGPUR BRANCH OF WICASA

"Regional Direct Tax Course for CA Students (Virtual)"

Organised by WICASA of WIRC of ICAI

SESSION	TOPIC	SPEAKER
8 th June, 2021 (4 pm to 7 pm)	TDS/ TCS Compliance	CA Pinki Kedia
	Trust Filings	CA Bosco D'Souza
15 th June, 2021 (4 pm to 7 pm)	Heads of Income & Computation	CA Nimesh Jain
	Filing Return of Income	CA Pooja Jain
22 nd June, 2021 (4 pm to 7 pm)	Tax Audit	CA Hardik Nirmal
	Transfer Pricing Audit	Eminent faculty
29 th June, 2021 (4 pm to 7 pm)	Faceless Assessment	CA Darshana Deshmukh
	Drafting skills for assessment process, Stay, Penalty, Rectification, Adjudgment	CA Manish Padhiar
6 th July, 2021 (2 pm to 5 pm)	Drafting for appellate procedures	CA Kinjal Bhuta
	Process for appeals and appearance	CA Dhaval Salvadia

For Registration & details of the webinars visit:
<https://guest-link/jqt>
 OR
<https://bosactivities.ical.org/>
 OR
<https://attendee.gotowebinar.com/register/3242123755164309260>

Yours in Profession

CA Saket Bagdia
Chairman,
Nagpur Branch of ICAI

CA Jiten Saglani
WICASA Chairman,
Nagpur Branch of ICAI

WICASA Team

Ameya Soman
(Vice-Chairman)
82757 83991

Aviral Barange
(Secretary)
83199 71924

Karan Agarwal
(Joint Secretary)
72769 73327

Radhika Taneja
(Treasurer)
91455 09074

Ravina Tayade
(Joint Editor)
82086 49420

Karan Tajne
(Joint Editor)
85509 68970

Parag Jain
(Executive Member)
95613 00845

Regional Direct Taxes Conclave organized by WICASA of WIRC along with WICASA Nagpur



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Tree Plantation Drive



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Infotech Pathshala: Concept of Block Chain Technology - Crypto Currency & Its Accounting Treatment



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NAGPUR BRANCH OF WICASA OF ICAI



INFOTECH PATHSHALA

CONCEPT OF BLOCK CHAIN TECHNOLOGY – CRYPTO CURRENCY & ITS ACCOUNTING TREATMENT

Block Chain is a system of recording information in a way that makes it difficult or impossible to change, hack or cheat the system. A block chain is essentially a digital ledger of transactions that are duplicated and distributed across the entire network of computer systems on the block chain. The most talked about thing in this concept nowadays is Crypto Currency. A lot of things are being conceived about the crypto currency. It's the most buzz word in today's scenario. Understanding as to the accounting treatment of crypto currency is equally required. To make everyone aware on this, Nagpur branch of WICASA has organised a webinar.

Details are as under :-

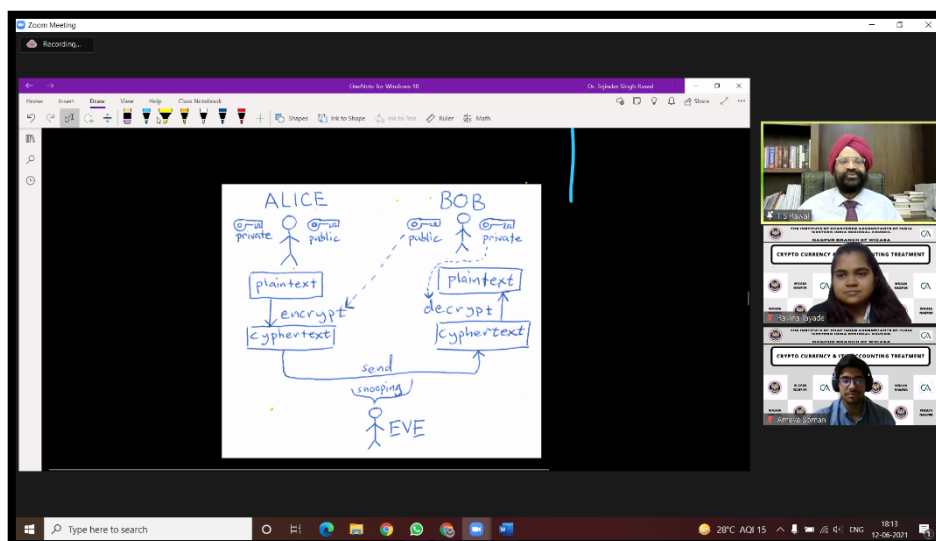
SATURDAY
JUNE 12, 2021
05.30 PM TO 07.00 PM



Registration Fees - Nil **CA. Dr. T. S Rawal, Nagpur**

To attend the webinar, click on link and register here :- <https://forms.gle/SXCKaWwoPGaKnAsn8>

<u>Yours in Profession</u>	
CA. Saket Bagdia Chairman, Nagpur Branch 9823272345	CA. Jiten Saglani Vice Chairman & WICASA Chairman 9970166954
<u>WICASA Team</u>	
Ameys Soman (Vice-Chairman) 82757 83991	Aviral Barange (Secretary) 83199 71924
Radhika Taneja (Treasurer) 91455 09074	Karan Aganwal (Joint Secretary) 72769 73327
Ravina Tayade (Joint Editor) 82086 49420	Karan Tajne (Joint Editor) 85509 68970
	Parag Jain (Executive Member) 95613 00845



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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NAGPUR BRANCH OF WIRC & NAGPUR BRANCH OF WICASA

INTERNATIONAL DAY OF YOGA SPECIAL

7 Days

Yoga & Fitness Sessions

Session Details:

- Monday (21st June) Breathing
- Tuesday (22nd June) Lower Body
- Wednesday (23rd June) Upper Body
- Thursday (24th June) Core & Laughter
- Friday (25th June) Flexibility
- Saturday (26th June) Stamina
- Sunday (27th June) Diet Session

Batch Time:
7:30 am - 8:15 am

How to join?

- Zoom link will be shared on Whatsapp Group
- Click here to join Whatsapp Group:
<http://tiny.cc/21juneyoga>

Saurabh Bothra
Govt certified Level 3 Yoga Trainer,
IIT Graduate,
TEDx Speaker

Yours in Profession
CA Jiten Saglani
Vice Chairman & WICASA Chairman,
Nagpur Branch

CA Saket Bagdia
Chairman,
Nagpur Branch

CA Sanjay M. Agrawal
Secretary,
Nagpur Branch

Ameya Soman Vice-Chairman 82757 83991
Aviral Barange Secretary 83199 71924
Karan Agarwal Joint Secretary 72769 73327
Radhika Taneja Treasurer 91455 09074
Ravina Tayade Joint Editor 82086 49420
Karan Tajne Joint Editor 85509 68970
Parag Jain Executive Member 95613 00845

International Yoga Day Celebrations – 7 Day Yoga & Fitness Sessions

Covid Vaccination Drive

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NAGPUR BRANCH OF WIRC OF ICAI
In Association With

NEW ERA HOSPITAL & RESEARCH INSTITUTE
Organises

COVID VACCINATION DRIVE
(COVISHIELD)

For CA Students & immediate relatives of Students aged 18 and above

Tuesday, 22 June 2021 | 10.00 am to 05.00 pm
Venue: ICAI Bhavan, Dhantoli, Nagpur

Charges per Vaccine would be Rs. 780/- to be paid at the time of vaccination

Registration for vaccination restricted to first 250 doses.

1) All interested students and their kin should do a prior registration by completing the Google Form - shorturl.at/LDQ77
2) Registered individuals should carry their Aadhar Card.
3) Kindly ensure to take proper Breakfast/ lunch before vaccination.
4) The Covid vaccination is as per the guidelines of Ministry of Health & Family Welfare, Government of India for Indians above the age of 18.
5) The camp is open for eligible people for First dose as well as second dose. For second dose please check whether 84 days have passed since the first dose.
6) In case of members who were Covid Positive earlier, they can take the vaccine after 45 days from the date of their recovery.
7) Vaccination would be done subject to availability of vaccine and on pre-registration basis.
8) The time slot for the vaccination would be communicated one day before.

P.S. Preference will be given to the students appearing for exams

Yours in Profession
CA Saket Bagdia Chairman 98232 72345
CA Jiten Saglani WICASA Chairman 99701 56954

Team Nagpur Branch of WICASA
Ameya Soman Co-ordinator 82757 83991
Aviral Barange Co-ordinator 83199 71924
Karan Agarwal Co-ordinator 72769 73327
Karan Tajne Co-ordinator 85509 68970
Parag Jain Co-ordinator 95613 00845
Radhika Taneja Co-ordinator 91455 09074
Ravina Tayade Co-ordinator 82086 49420

"ICAI Bhavan", 20/1, Dhantoli, Nagpur-42, Ph: 2443968, 2441196, 2454166
E-mail: nagpur@icai.org / Website: www.nagpuricai.org



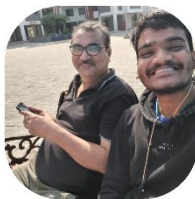
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**“Fathers’ Day”
Celebration – Post
a Picture with
your Father**



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Recent Events

Jigyasa – Study Circle Meet of the Students

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
WESTERN INDIA REGIONAL COUNCIL
NAGPUR BRANCH OF WICASA

Presents
"JIGYASA"

Dear Students,
'Every journey needs a first step'.

"जिज्ञासा" - The study circle meet is a platform of the students, by the students and for the students. The sessions shall contain various topics of relevance for students. It shall be conducted in front of student audience under the mentorship of an expert Chartered Accountant termed as "Guiding Light". The current program details are as under:


CA ROSHAN PODDAR,
GUIDING LIGHT


UMESH ADHAU,
STUDENT SPEAKER

SESSION 1
CARO, 2020

STUDENT SPEAKER : MR. UMESH ADHAU
GUIDING LIGHT : CA ROSHAN PODDAR
DAY & DATE : TUESDAY, 15TH JUNE, 2021
TIME : 4 PM TO 5:30 PM
LINK TO JOIN : [HTTP://BIT.LY/JIGYASA1](http://bit.ly/jigyasa1)

YOURS IN PROFESSION

CA Saket Bagdia Chairman, Nagpur Branch of ICAI	CA Jiten Saglani WICASA Chairman, Nagpur Branch
---	---

Ameya Soman Vice-Chairman 8275783891	Aviral Barange Secretary 8319971924	Karan Agarwal Joint Secretary 7276973327	Radhika Taneja Treasurer 9145509074
Ravina Tayade Joint Editor 8208649420	Karan Tejane Joint Editor 8550968970	Parag Jain Executive Member 9561300845	



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
WESTERN INDIA REGIONAL COUNCIL
NAGPUR BRANCH OF WICASA

Presents
"JIGYASA"

Dear Students,
'If you think you can do a thing or think you can't do a thing, you're right'.

"जिज्ञासा" - The study circle meet is a platform of the students, by the students and for the students. The sessions shall contain various topics of relevance for students. It shall be conducted in front of student audience under the mentorship of an expert Chartered Accountant termed as "Guiding Light". The current program details are as under:


CA CHAITRA SALANKAR,
GUIDING LIGHT


DEBASISH GOSWAMI,
STUDENT SPEAKER

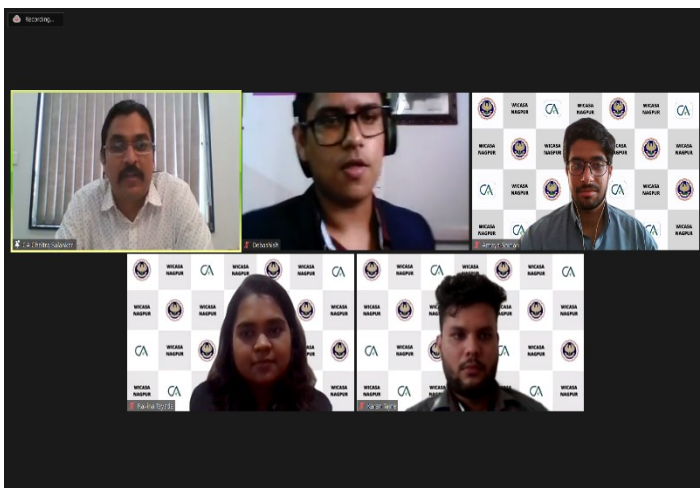
SESSION 2
RERA

STUDENT SPEAKER : MR. DEBASISH GOSWAMI
GUIDING LIGHT : CA CHAITRA SALANKAR
DAY & DATE : TUESDAY, 29TH JUNE, 2021
TIME : 4 PM TO 5:30 PM
LINK TO JOIN : <https://bitly/jigyasa2>

YOURS IN PROFESSION

CA Saket Bagdia Chairman, Nagpur Branch of ICAI	CA Jiten Saglani WICASA Chairman, Nagpur Branch
---	---

Ameya Soman Vice-Chairman 82757 83891	Aviral Barange Secretary 83459 71924	Radhika Taneja Treasurer 91455 09074	Karan Agarwal Joint Secretary 72769 73327
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Revisionary Series

**AHMEDABAD BRANCH OF WICASA**
jointly with
NAGPUR BRANCH OF WICASA

AHMEDNAGAR	BHUJ	JALGAON
AKOLA	DURGAPUR	JAMNAGAR
ANAND	GANDHIDHAM	RAJKOT
AURANGABAD	GUWAHATI	SOLAPUR
BHAVNAGAR		VAPI

QUICK REVISION LECTURE SERIES

- **CA FINAL**
- **CA INTERMEDIATE**



(FROM 05/06/2021 TO 15/06/2021)

FEES: 20/- PER SUBJECT

FOR REGISTRATION: WWW.ICAIAHMEDABAD.COM

ALL THE LECTURES WILL START 11:00 AM ONWARDS

:- CHIEF CO-ORDINATORS :-

CA HARIT DHARIWAL
CHAIRMAN, ICAI AHMEDABAD

CA SAKET BAGDIA
CHAIRMAN, ICAI NAGPUR

CA RAHUL MALIWAL
CHAIRMAN, WICASA AHMEDABAD

CA JITEN SAGLANI
CHAIRMAN, WICASA NAGPUR

:- CO-ORDINATORS :-

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CA Day Celebration



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IT Skills Development Workshop on MS Excel & Power BI


THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NAGPUR BRANCH OF WICASA


IT MONTH

Organizes

IT MONTH

PHYSICAL CUM VIRTUAL IT SKILLS DEVELOPMENT WORKSHOP ON

**MS-EXCEL
POWER BI**


What will you learn:

MS-Excel:

- Mathematical Functions: Sum, Sumif, Sumifs
- Logical Functions: Or, And, If
- Financial Functions: PMT, NPV, PV, Rate, FV, NPV, IRR
- Other: Vlookup, Pivot Table

Power BI:

- Introduction to Power BI
- Grabbing Data from Various Sources like .csv, .json, .xlsx, .pdf
- Shaping Data for Analysis
- Preparing Column/Pie Chart
- Sync & Access of Dashboard from Cloud

- Trainers -




CA Aniruddha Ghude CA Dhananjay Gokhale

DAY & DATE:
SUNDAY, 4TH JULY, 21

TIME:
10:30 AM TO 3:00 PM

VENUE:
IT LAB, ICAI BHAWAN, DHANTOLI, NAGPUR

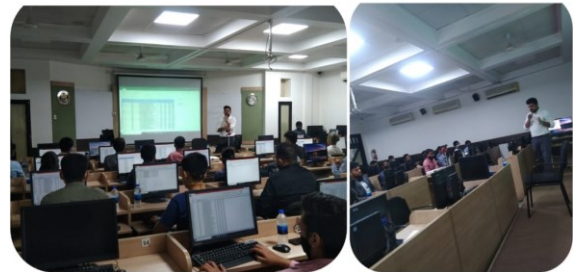
FEES:
 PHYSICAL MODE, WITH HANDS ON EXPERIENCE IN IT LAB (INCLUSIVE LUNCH) : ₹50/-
 VIRTUAL MODE (VIA ZOOM MEETINGS) : NIL

REGISTRATION (PRE REGISTRATION IS MANDATORY):
<https://bit.ly/WICASAITWorkshop>

Yours in Profession

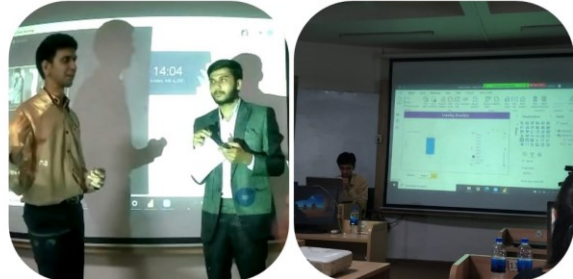
CA Saket Bagdia Chairman, Nagpur Branch of ICAI	CA Jiten Saglani WICASA Chairman, Nagpur Branch
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Ravina Tayade Joint Editor 8208649420	Parag Jain Executive Member 9561300845
Aviral Barange Secretary 8319971924	Radhika Taneja Treasurer 9145509074
Karan Tajne Joint Editor 8550968970	

IT Skills Development workshop



"MS Excel"

IT Skills Development workshop



"Power BI"



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Contact Us



wicasa@nagpuricai.org



@WICASANAGPUR



WICASA Nagpur Updates Telegram Channel



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WICASA Nagpur on Twitter



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WICASA Updates

☞ Tap on the icons to visit our social media handles

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Maharashtra 440012



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