

SILIGURI BRANCH OF EICASA



THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA
(SETUP BY AN ACT OF PARLIAMENT)

STUDENTS' E-NEWSLETTER

JULY 2021



NATIONAL CHARTERED ACCOUNTANT DAY

— 1 JULY —

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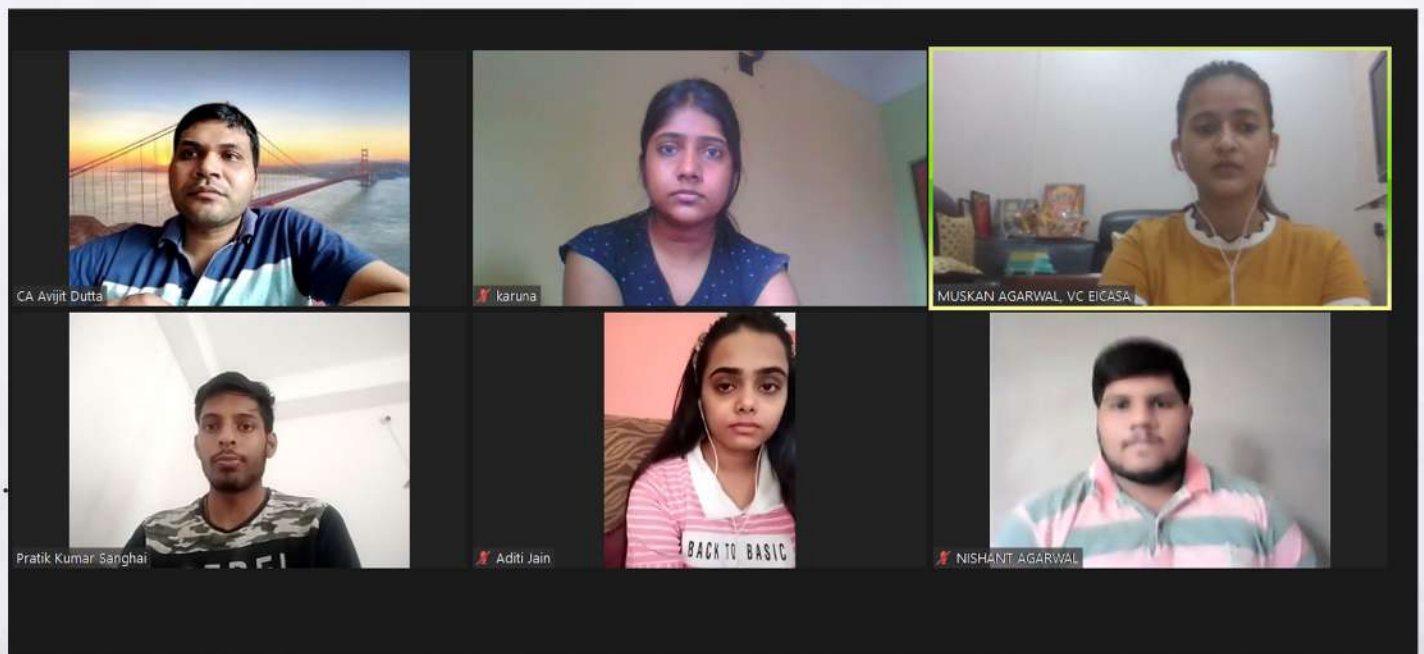
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EICASA MEETING

The Managing Committee of EICASA had a virtual meeting on 04.07.2021 at around 10:30 a.m. which was headed by our Chairman of EICASA, CA Avijit Dutta.

The meeting was organised to discuss about the upcoming programmes and webinars to be conducted during the month of July and we also discussed about the AGM that was going to be held in the month.



CHAIRMAN (SILIGURI BRANCH) COMMUNICATION



Dear Students

Greetings on the occasion of 73rd foundation day of the ICAI. The Chartered Accountancy profession grown over the years from a few members and students to over 3,00,000 members and more than 10,00,000 students. The profession is gaining recognition socially and economically and with this recognition comes increasing responsibility and accountability. The students are the future of the profession and it has been the endeavor of the ICAI to ensure overall development of the students so that they can shoulder the responsibility of the profession in a better manner.

CA day was celebrated at the Branch Premises on 1st July, 2021. The day was also marked with various other activities like tree plantation program, distribution of PPE kits to health workers and distribution of fruits in old age home. CA Gaurav Sharma, Commissioner of Police, Siliguri Metropolitan Police was felicitated on the occasion of CA day.

Career counseling program was organized in virtual mode with students of Mahbert High School. Around 100 students from the school participated in this program. Apart from the students teachers of the school were present during the session.

A seminar on recent changes in TDS provisions was undertaken for CA students. The recent

changes which have come into effect from 01st July, 2021 were explained along with practical applications and FAQs issued on this issue.

The students also participated in seminar on Growth Opportunity in Indian Stock Market on 21st July, 2021 which was organized by the Siliguri Branch of EIRC of ICAI. Renowned speaker Mr Chandan Taparia, Head Technical and Derivatives Equity, Motilal Oswal deliberated on the opportunities for investors in the Indian Stock Market.

A workshop on the new Income Tax portal and TDS portal was undertaken. The objective behind this workshop was to provide the students with practical insights into the various functions in the new Income Tax portal and TDS portal and practical demonstration on the portals.

Another session was undertaken by the EICASA on "Time Management for Better Results". The speaker engaged with the students on the ways to manage their time so as to perform in a more efficient manner.

The Institute in its pursuit for excellence had come out with the CA Students' Talent Search, 2021 which comprises of elocution and quiz contest for the students. The winners of these competition will represent the Branch at the Regional Level. The winners from the Regional Level will then compete at the National Level competitions.

As a part of this prestigious profession, you should always strive for improving & enhancing your knowledge and skills and only then will you be able to reach the level of excellence in your acts.

I conclude with this quote from Pat Riley

"Excellence is the gradual result of always striving to do better"

Regards

CA. Avijit Dutta
Chairman, EICASA
Siliguri Branch of EIRC of ICAI

VICE-CHAIRMAN (EICASA) COMMUNICATION



My Dear Friends

With great pleasure, the new Eastern India Chartered Accountants Students Association (EICASA) team along with the Newsletter Committee presents to you the Seventh Edition of the E-Newsletter for the year 2021.

At the beginning of the month, the Managing Committee of EICASA had an online meeting on 4th July which was headed by CA Avijit Dutta, Chairman EICASA Siliguri Branch. The meeting was held in order to discuss the possibilities of any online competition and seminars that could be held during the month itself and the Annual General Meeting.

As we all know 1st July is celebrated as the CA Day and all the branch all over India perform some CSR activities. As a part of our CSR activities, we carried tree plantation program, visited an old age home Apna Ghar to distribute fruits for the elders of our society, distributed PPE kits in North Bengal Medical College and also distributed Sanitizers. The CA Day was begin with Flag hosting and our moto.

We all know that amendments are very frequent and being the future Chartered Accountants we must have the habit of updating ourself with the amendments. In order to update the students with the amendments the branch organised seminar and workshop.

On 14th July we had a seminar on Recent changes in TDS the speaker for the same was CA Anand Golyan. We had a good number of participants and the seminar was fruitful for all the attendees. We also had a workshop on Income tax and TDS portal, the workshop was conducted by CA Saurav Jain.

Time Management is an important aspect in which all the person should get mastered to achieve success. Time management is not only about scheduling things for the day it also means to do the work faster than other people. To make the students aware of the real facts behind time management the branch conducted a session on Time Management for better results on 25th July. The session was conducted by a renowned personality CA Sanjib Sanghi. The session was appreciated by all the attendees. On the same day followed by the session we had the Annual General Meeting.

At the end of the month after the exams are over to bring some relaxation, we conducted a Ludo competition for the students of the branch on 31st July. We received a huge number of participants and with the support and coordination of such wonderful participants the competition was conducted smoothly. I would also like to congratulate to the winners of the competition.

Life always throws challenges towards us and to achieve what we want in life we need fight with those challenges. Dear friends whenever you are tired of the struggles you are going through always remember we came so far not to quit but to win. Good things take time.

Someone rightly said:

“Winners are not people who never fails but people who never quit”.

I wish success and happiness to everyone who is reading this.

Thanking You

Muskan Agarwal
Vice-Chairman, EICASA
Siliguri Branch

EDITORIAL TEAM

Advisors

1. CA Naresh Agarwal
Chairman, Siliguri Branch
2. CA Avijit Dutta
Vice-Chairman, Siliguri Branch

Members

1. Karuna Anchalia (EICASA)
2. Shubham Maheswari
3. Debatanu Sarkar
4. Prachi Anand
5. Sirish Agarwal
6. Sonya Agarwal
7. Vishakha Agarwal
8. Ayush Singhal
9. Sejal Singhania
10. Hansa Sethia

Announcement

Articles, poems, quotes, short stories or artistic works are invited from Students for the upcoming Students' Newsletter.

The articles, poems, etc. should be received latest by the 30th of this month. The article should comprise of 500 to 2000 words.

The authors are advised to :

Mail a Softcopy of the article with complete communication along with e-mail address and Student Registration number to newsletter.icaislg@gmail.com .

A Softcopy of latest passport size colour photograph should also be mailed.

Siliguri Branch of EICASA of ICAI

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EICASA SILIGURI ACTIVITIES

"CELEBRATIONS OF THE 73RD CA DAY"

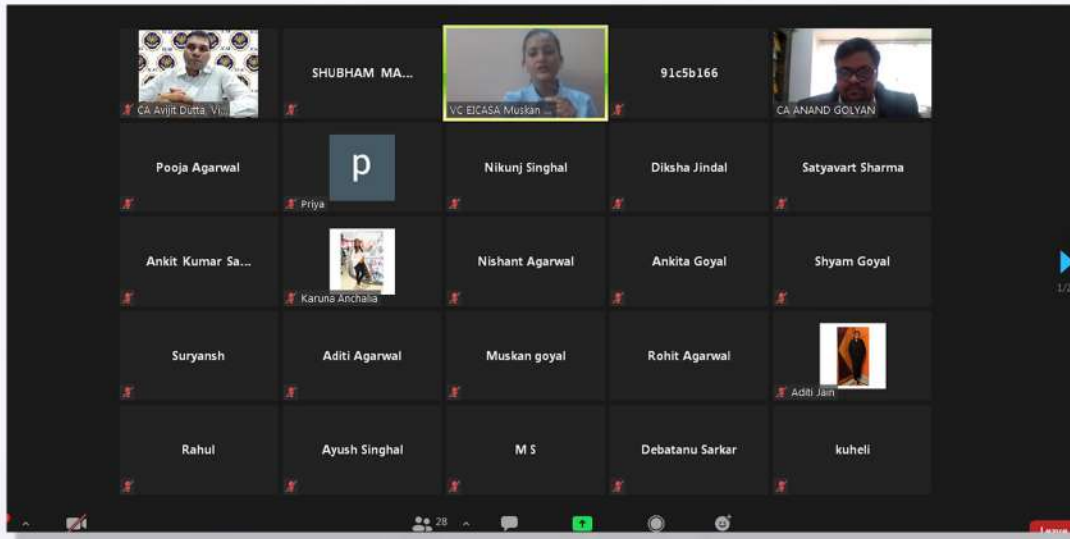


Like every year, on 1st July, we celebrate the foundation day of this respectful profession as "CA Day". The celebrations for this day started with Flag hoisting at the branch premises followed by tree plantation activity and then distributing some essentials at the old age home "Apna Ghar" and North Bengal Medical College. Keeping in view of the ongoing pandemic only the Maganing committee members of EIRC of Siliguri Branch and the members of EICASA were present during such celebrations.

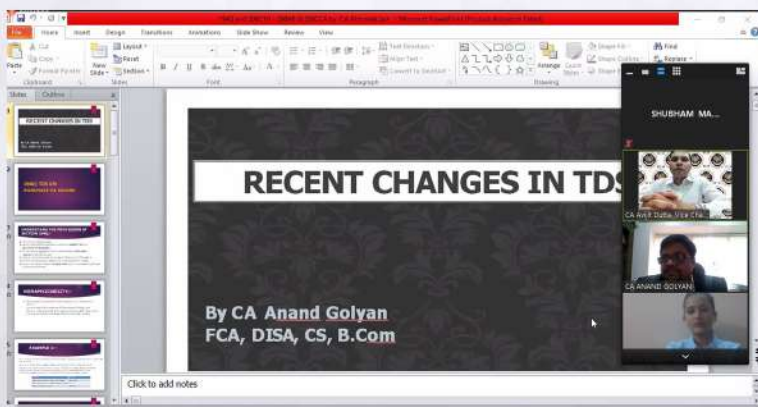


EICASA SILIGURI ACTIVITIES

"SEMINAR ON RECENT CHANGES IN TDS"



On 14th July, the EICASA of Siliguri organised a webinar on the recent changes/ additions in the provisions of TDS. The speaker CA Anand Golyan explicitly communicated the amendmnets to the students which would futher help them in their articleship days. It was an interactive session for the students.



UNDERSTAND THE PROVISIONS OF SECTION 206C(1H):-

- ▶ Every person, being a seller...
- ▶ who **receives any amount as consideration** for sale of any goods
- ▶ of the value or aggregate of such value exceeding **fifty lakh rupee** previous year,
- ▶ at the time of receipt of such amount
- ▶ collect from the buyer
- ▶ a sum equal to **0.1 per cent** of the sale consideration exceeding fifty lakh rupees as income-tax

EICASA SILIGURI ACTIVITIES

"GROWTH AND OPPORTUNITY IN THE INDIAN STOCK MARKET"

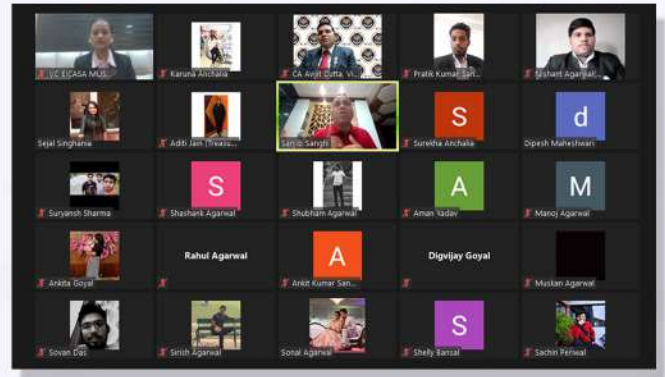


The Siliguri Branch of EICASA together with the Siliguri Branch of EIRC conducted a webinar in association with the Marwari Yuva Manch on the "INDIAN STOCK MARKET". The renowned speaker for the day was Mr. Chandan Taparia, Head- Researcher- Motilal Oswal. The session was a fruitful one and the students got some exciting insights into the stock market.

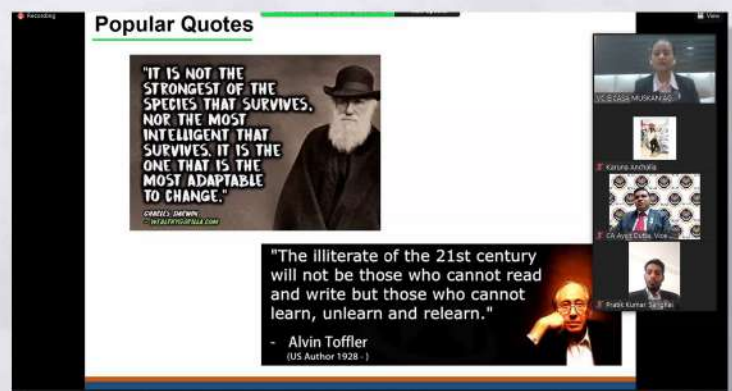


EICASA SILIGURI ACTIVITIES

"SESSION ON TIME MANAGEMENT FOR BETTER RESULTS"



Sundays are considered as lazy days and on this note the Siliguri Branch of EICASA came up with a session on time management on a regular sunday. The speaker CA Sanjib Sanghi inspired the students to bring out the best in them by using tools and technology for time management. The students got to know about topics such as Power Query, Robotic Process Automation and tools such as Clockify.

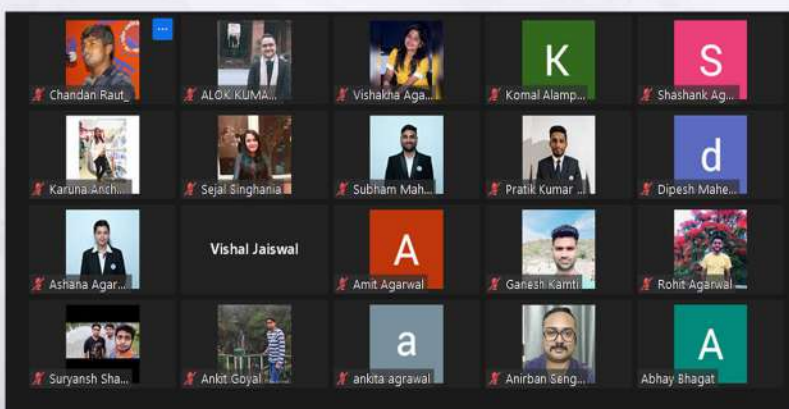


EICASA SILIGURI ACTIVITIES

"WORKSHOP ON INCOME TAX & TDS PORTAL"

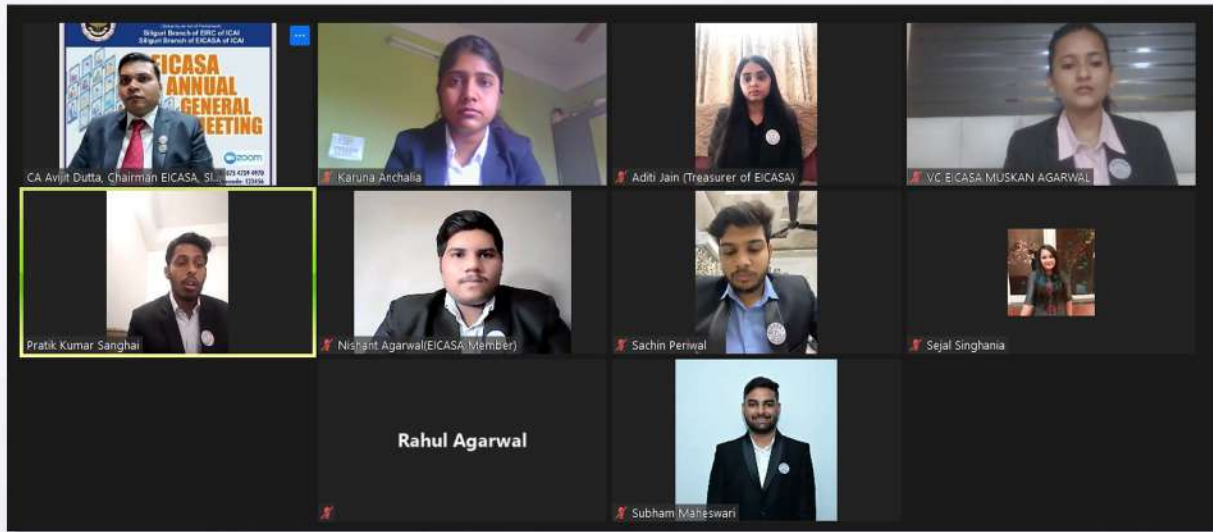


On 22nd July'21, the Siliguri Branch of EICASA, organised a workshop on the new Income Tax Portal and the TDS Portal. Especially oriented towards the students going through their articleship period. The facilitator for the event was CA Sourav Jain.



EICASA SILIGURI ACTIVITIES

"ANNUAL GENERAL MEETING"



On 25th July'21, the Siliguri Branch of EICASA conducted its Annual General Meeting. The meeting was headed by the Chairman of EICASA, CA Avijit Dutta. The meeting had discussions on the secretarial report and on the accounts maintained. The students were also given the opportunity to raise any queries on the respective reports during the AGM itself.



EICASA SILIGURI ACTIVITIES

"LUDO COMPETITION"

To rejuvenate the students after the tiring exam season, the Siliguri Branch of EICASA organised an online Ludo Competition on 31st July'21. The students actively participated and showed enthusiasm in the competition. There were a total of 72 participants and students gave an outstanding performance. The winners were:-

Anju Agarwal - 1st, Muskan Mittal - 2nd, Soniya Agarwal - 3rd

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LUDO COMPETITION RESULTS:

🥇 ANUJ AGARWAL

🥈 MUSKAN MITTAL

🥉 SONIYA AGARWAL

Siliguri Branch of EIRC of ICAI
Siliguri Branch of EICASA of ICAI

Taxability of Stipend

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



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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.

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 is 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;

All men who have achieved great things have been great dreamers.

- (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' & 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'.



Only those who attempt the absurd can achieve the impossible.

Precautions to be taken while entering into a Real Estate Transaction



In this article we will be discussing about the precautions to be take care while entering into a real estate transaction.

Let us understand this article in the form of short story;

There are two brothers namely Pushp Kumar Sahu and Uday Kumar Sahu who have entered into a transaction of immovable property worth 48 lakhs INR in cash. (value as per Stamp valuation authority 60 lakhs INR) But being not aware of the Income Tax provisions, they made a transaction violating the various provisions of the Income Tax Act, 1961. Both brothers jointly sold the said property and thereafter received the whole consideration in cash and the same is deposited in the bank account.



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CA Finalist
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The first violation of Income Tax provision which is made by the Sahu brothers is of Section 269ST, as they have received the entire sale consideration in cash which exceeds 2,00,000/- INR. Therefore penalty will be levied on them under section 271DA at the rate of 100% of the amount received in cash.

The second violation made by them was; they have sold the said property at a rate less than the rate as determined by stamp valuation authority [Section 50C], as per this Section; where the consideration received or accruing as a result of the transfer by an assessee of a capital asset, is less than the value adopted or assessed by an authority of a state government (stamp valuation authority) for the purpose of payment of stamp duty in respect of such transfer, the value so adopted for the purposes of Section 48, be deemed to be the full value of consideration received as a result of transfer.

The last mistake made by Sahu brothers was that they have deposited the entire cash received from such sale in bank account. As they have deposited the cash exceeding 10 lakhs INR in a single saving account. Because of such bulk deposit, bank official filed an annual information

There is only one thing that makes a dream impossible to achieve: the fear of failure.

return u/s 285BA to income tax department. Due to such filing of AIR, transaction has been easily tracked by the department and in order to take such transaction under Income Tax assessment , department issues a show cause notice to assessee that why this transaction has not been reflected in their IT returns.

Originally this income has been evaded by the assessee brothers, therefore A.O. has full access to issue income escaping notice to both assessee u/s 148 and complete the assessment as provided u/s 147 . Moreover, A.O. can issue notice under Section 271DA for violating provisions of 269ST for levying 100% penalty or can issue notice under Section 271(1)(c) for concealment of income.



Great achievement is usually born of great sacrifice, and is never the result of selfishness.

Tu Bik Raha Insan

Kyu pero ki uchai me..rahi na koi shaan
 Kyu sannate me so raha ..ye khula aasman
 Kyu dharti ma ki sundarta ki ..kho gayi pehchaan
 Kyu apni andhi lalach me ..tu bik raha insan

Tu dekh apne karmo ka fal ..aaj hatheli me hai jaan
 Tu rok sake ab iska sochan ..kuch karja aisa kaam
 Kyu per podho ko tu kaat raha..lekar adhunikta ka naam
 Kyu apni andhi lalach me tu bik raha insan

Kahi badh to kahi sukha hai..to kahi lene ke liye saans nhi
 Kyu khod raha hai kabr apni..jiska khud tujhe bhi gyaan nhi
 Kyu tinka tinka maar kar..tu le raha hai meri jaan..
 Kyu apni andhi lalach me ..tu bik raha insan

Kyu hawa me ab wo baat nhi ..na nadiyon me hai jaan
 Dekh prakriti humse mang rahi hai ...apna jiwandaan
 Kya ant samay ab aa chuka..pralay jiska naam
 Kyu apni andhi lalach me tu bik raha insan .

Tu jaisa beech aaj boh raha hai..Kal waisa fal tu payega
 Kya corona jaise mahamari ko.. ye adhunikta rok payega?
 Are ab to tu samhal ja manav ...mat bech apna immann
 Kyu apni andhi lalach me ...tu bik raha insan..



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All great achievements require time.

ANNOUNCEMENTS



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

**Board of Studies (Academic)
The Institute of Chartered Accountants of India**

29th July, 2021

ANNOUNCEMENT

Registration for Online Home-Based Practical Training Assessment

The next practical training assessment is being conducted online on August 14, 16 and 17, 2021. The students who have completed their 1st/ 2nd year of practical training during January 1, 2020 – June 30, 2021 are eligible to appear in this test. If a student has completed first year of practical training during January 2020-June,2020 and second year of practical training during January,2021-June,2021 and is eligible for both level tests, then he/she can select the level while registering for the forthcoming test.

The students who have already appeared in the practical training test before (one or two times) and wish to improve their performance/ grade can re-appear in this test by submitting a fee of Rs.200, provided they are eligible for the test as per the eligibility mentioned above. In such case, the best of the grade will be considered for inclusion in the marksheet. Similarly, the students who have registered for the earlier test(s) but could not appear due to some reason, can also register for this test with a fee of Rs.200, provided they are eligible for this test. **The registration for the forthcoming tests will open on August 1, 2021 (Sunday) at 5.00 pm and close on August 8, 2021 (Sunday).**

Students may register for the test during the above mentioned time period through the registration portal <https://pttest.icai.org/>. Student will be assigned any test date and time out of the aforementioned three test dates, depending on the number of candidates. Students will receive their admit card through the portal on 11th August, 2021 wherein they will be informed about their test date, time and link for appearing in the test. They will be notified about the Mock Test via an e-mail to their registered e-mail ID or can be checked on the portal also.

Please note that this is the last attempt for students who have completed their second year of practical training during January-June, 2020. However, if a student has completed first year of training during January-June, 2020, this is the last attempt for Level 1 test and the student can appear for Level 2 test on the next occasion.

For any issues/ queries related to registration and appearance, students may contact the Help Desk mentioned on the portal. Students are advised to register for the tests well in time to avoid last minute hassles. Frequently Asked Questions (FAQs) are also available on the Institute website at the link <https://resource.cdn.icai.org/50659bosfaqapt.pdf>.

Director, Board of Studies (Academic)



The Institute of Chartered Accountants of India
 [Set up by an Act of Parliament]
 Post Box No.7112, 'ICAI BHAWAN', Indraprastha Marg
 New Delhi – 110002

IMPORTANT ANNOUNCEMENT

No. 13-CA (EXAM)/Advanced ICITSS/July 2021

20th July 2021

Advanced Integrated Course on Information Technology and Soft Skills (Advanced ICITSS) -Adv. Information Technology Test – Computer Based Mode (CBT)

It has been decided to conduct Advanced ICITSS - Adv. IT Test – in **Computer Based Mode (CBT)** as per following dates.

Test Dates	21-Aug-2021	19-Sept-2021	23-Oct-2021
Eligibility Criteria i.e., Advanced ICITSS – Advanced IT course to be completed on/before	21-Jul-2021	19-Aug-2021	23-Sept-2021
Commencement of submission of examination application forms	25-Jul-2021	30-Aug-2021	30-Sep-2021
Last date for submission of online examination application forms:	29-July-2021	03-Sep-2021	04-Oct-2021

The test will be conducted both for AICITSS – IT Old and New Course.

The computer-based test will be held at the following cities provided sufficient number of candidates offer themselves to appear in the test, from the said cities. ICAI reserves the right to cancel the centre and allot the candidates to any centre / city other than the one he / she has opted for, in case the number of candidates who opt for appearing in that city / centre is not adequate or the centre cannot be opened due to lockdown restrictions.

The CBT may be conducted at the centers in one or more shifts, depending upon the applications received for the center. Exam department will allot the shift on first come first serve basis as per applications received and seats available at the centre. No change in shift or center requests will be entertained.

EXAMINATION CENTRES (IN INDIA):

1	AGRA	2	AHMEDABAD	3	AHMEDNAGAR
4	AJMER	5	AKOLA	6	ALWAR
7	AMBALA	8	AMRITSAR	9	AURANGABAD
10	BENGALURU	11	BHOPAL	12	BHUBANESWAR
13	BIKANER	14	CHANDIGARH	15	CHENNAI
16	COIMBATORE	21	DEHRADUN	18	DELHI / NEW DELHI
19	ERNAKULAM	20	FARIDABAD	21	GANDHIDHAM
22	GHAZIABAD	23	GORAKHPUR	24	GUNTUR
25	GURGAON	26	GUWAHATI	27	HISAR
28	HYDERABAD	29	INDORE	30	JABALPUR



31	JAIPUR	32	JALANDHAR	33	JAMMU
34	JAMNAGAR	35	JAMSHEDPUR	36	JODHPUR
37	KANPUR	38	KOLKATA	39	KOTA
40	KOZHIKODE	41	LUCKNOW	42	LUDHIANA
43	MANGALORE	44	MARGAO (GOA)	45	MEERUT
46	MUMBAI	47	NAGPUR	48	NASHIK
49	NAVI MUMBAI	50	NOIDA	51	PATNA
52	PIMPRI CHINCHWAD	53	PUNE	54	RAIPUR
55	RAJAMAHENDRAVARAM	56	RAJKOT	57	RANCHI
58	SIKAR	59	SILIGURI	60	SURAT
61	THANE	62	THIRUVANANTHAPURAM	63	THRISSUR
64	TINSUKIA	65	TIRUPATI	66	UDAIPUR
67	VADODARA	68	VARANASI	69	VASAI
70	VIJAYAWADA	71	VISAKHAPATNAM		

EXAMINATION CENTRES (ABROAD):

1. DUBAI 2. KATHMANDU

On-line filling up of examination forms:

Candidates who have/would have undergone the Advanced ICITTS-Advanced Information Technology course as per respective exam eligibility and desirous of appearing in the test, will be required to apply online at <http://advit.icaiaexam.icaai.org> and pay the applicable test fee online. No physical applications will be entertained. There is no concept of submission of applications with late fee. No change of center will be permitted once opted.

TEST FEE

The examination fee will be as follows:

A candidate who is applying for the test for the first time will not be required to pay the test fee. However, those who are applying for the test thereafter, i.e. from second time onwards will be required to pay a test fee of ₹ 500/- online through the payment gateway. For Dubai Centre, the test fee will be USD \$ 150 and for Kathmandu, the same will be ₹ 850/-.

All other details and guidance notes will be hosted on <http://advit.icaiaexam.icaai.org>

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



Board of Studies
The Institute of Chartered Accountants of India
24th July, 2021

Important Announcement for IPCC /Intermediate & Final Students

Applicability of CARO 2016 for November 2021 Examinations

This is to bring to the attention of the students that Companies (Auditor's Report) Order, 2016 issued by Ministry of Corporate Affairs would be applicable for the IPCC (**Opted out**), Intermediate, Final (Old - **Opted out**) and Final (New) examinations to be held in November 2021.

Director,
Board of Studies

SUDOKU

(June Month)



9	2	1	3	6	8	4	5	7
4	3	8	2	5	7	9	1	6
6	5	7	1	4	9	3	8	2
1	4	2	5	7	6	8	3	9
8	7	3	4	9	2	1	6	5
5	6	9	8	1	3	2	7	4
2	1	5	7	3	4	6	9	8
3	8	6	9	2	5	7	4	1
7	9	4	6	8	1	5	2	3

WINNER OF SUDOKU



Vishakha Agarwal
CA Final
ERO 0243354



Rajil Kumar Singhal
CA Intermediate
ERO 0264725



Shubham Maheshwari
CA Intermediate
ERO 0235084



UPCOMING PROGRAMS

Programs

CA STUDENTS' TALENT SEARCH CONTEST ON 5th & 6th AUGUST, 2021

INDEPENDENCE DAY CELEBRATIONS

WEBINARS & WORKSHOPS



**EICASA
Connect**

Get yourself connected to EICASA for any updates/
messages by sending "EICASA CONNECT" with
Name & Student Registration number on
Instagram: @eicasa_siliguri and
Whatsapp : 97493 73620 / 98325 08969
E-mail : eicasa.icaislg@gmail.com

**MANAGING COMMITTEE OF
SILIGURI BRANCH OF EICASA
SESSION 2021-22**



**CA AVIJIT DUTTA
CHAIRMAN**



**MUSKAN AGARWAL
VICE-CHAIRMAN**



**PRATIK SANGHAI
SECRETARY**



**ADITI JAIN
TREASURER**



**KARUNA ANCHALIA
MEMBER**



**NISHANT AGARWAL
MEMBER**



**SACHIN PERIWAL
MEMBER**

SUDOKU



2		8			7	3		
	4		8					
	7					9	6	
	6	5						
	3	1				6		5
	2	9	6				7	
6	9						2	1
				5	1			6

Note:-

Please send your answers to E-mail address newsletter.icaisl@gmail.com along with the Student Registration Number and complete contact details latest by the end of this month.