

# SILIGURI BRANCH OF EICASA



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

## STUDENTS' E-NEWSLETTER

### SEPTEMBER 2021



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## EICASA MEETING

On 03.09.2021, the EICASA had its monthly meeting at the Chairman's office at around 10:00 a.m.

The meeting was called to discuss about the programmes to be scheduled during the month. The month was an eventful one.



## CHAIRMAN (SILIGURI BRANCH) COMMUNICATION



### Dear Students

I would like to take this opportunity to express my warm greetings for the festive season of Navratri, Dusshera, Durga Puja and Laksmi Puja in the month ahead. While we all are going to be in the festive mode, I would also request all of you to be a little cautious and careful because we are still fighting the pandemic and it is not over yet.

Teachers are one of the most important persons in all our lives. They make us what we are all today. The EICASA of the Siliguri Branch of EIRC celebrated Teachers' Day on 5<sup>th</sup> September, 2021 paying their respect and honoring the teachers for their contributions to the students. A cultural program was organized where students performed dance, skits and songs for the teachers.

A panel discussion was organized by the Board of Studies on this occasion and one of the Past Chairman from the branch CA Aditya Kumar Maheshwari was a speaker in the discussion. Students from the branch also participated in the virtual panel discussion.

An Industrial visit was undertaken for CA students to a plastic pipe manufacturing unit in the outskirts of the city. Many students participated in this visit and got an insight into the manufacturing process of the unit.

Audits are an important area of work which the students are allocated during their article ship training. In the upcoming months, the students are going to handle many such audit works assigned to them. Keeping this in view, two seminars were undertaken on Practical Approach to Audit and Tax Audit Report under section 44AB of the Income-tax Act, 1961 in this month.

The results of the CA Exams held on July, 2021 were announced. I express heartiest congratulations for the students who have cleared the exams. I also wish you all success in your future endeavors.

The Batch of AICITSS (Advanced ITT) course has been started for the students who are undergoing the last two years of their article ship training. This is a physical batch which has been undertaken after a long gap in the branch.

Looking forward to a very eventful month ahead

I would like to end with this beautiful quote by John C Maxwell

**“Motivation gets you going but discipline keeps you growing”**

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 Eighth Edition of the E-Newsletter for the year 2021.

The Managing Committee of EICASA had a monthly meeting in the first week of the month regarding the events, workshops and seminar that could be conducted in the month of September.

On the eve of Teacher's Day on 5<sup>th</sup> September the EICASA organized a Teachers' Day Program at Cindrella for the loving teachers of us to make them feel special, they are the ones because of whom we are able to reach here. Someone correctly said that teachers are like candle they burn themselves to make our future bright. I would like to thank all the volunteers of the program it is just because of them that we were able to make the program successful.

We also organized an Industrial Visit to Falcon Tubes Pvt Ltd on 11<sup>th</sup> September to give the students insights of how the work is actually done inside the factory. We had received a lot of names for the industrial visit but due to Covid restriction were able to include only few of them. The EICASA is looking forward for more Industrial visit in the upcoming months so that all the students can get the opportunity.

As we all know that Audit due date is coming and we as CA students must be well versed with all the provisions of Tax Audit so in order to brush up the knowledge of our students, we organized a WEBINAR ON TAX AUDIT on 20<sup>th</sup> September. Our honourable speaker, CA GANESH JINDAL enlightened us on all the provisions of Tax Audit..

Just knowing the provisions are not enough to in order to work effectively we must know the real-life issues that comes while doing audit. We organized a webinar on PRACTICAL APPROACH TOWARDS AUDIT on 27<sup>th</sup> September. The speaker was CA Sachin Agarwal he made us aware of different points that we need to keep in mind while doing audit and how to tackle with few of them.

The EICASA have many more exiting events in its stock for the upcoming months. We are able to conduct the events successfully just because of the cooperation and enthusiasm of the students of our Siliguri Branch. I'm glad to see how you all take part in everything and I would like to request all my readers to keep supporting us the way you do always.

This time the EICASA has got an opportunity to conduct a National Level Event in our Siliguri. It will be a great opportunity for all the students to exhibit their Presentation and Debating skills. The details for the same will be provided soon.

I would like to end my communication with a message for everyone

**TRY AND TRY UNTIL YOU SUCCEED.**

Thank you

With loads of love and best wishes

**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

## INSIDE

EICASA Meeting	02
Chairman (SILIGURI BRANCH) Communication	03
Vice-Chairman (EICASA) Communication	04
EICASA Siliguri Activities	06
The Heartfelt Bliss	10
What is the wisdom of the crowds?	11
Announcements	13
Sudoku (August 2021)	17
Upcoming Programs	18
Managing Committee of Siliguri Branch of EICASA	19
Sudoku	20

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# EICASA SILIGURI ACTIVITIES

## "TEACHERS' DAY CELEBRATIONS"



The whole nation together celebrates the birth anniversary of Dr. Sarvepalli Radhakrishnan as Teachers' Day. On the occasion of teachers' day, the students of Siliguri Branch organised a memorable day for its mentors. The event was fun and a successful one..



# EICASA SILIGURI ACTIVITIES

## "INDUSTRIAL VISIT"

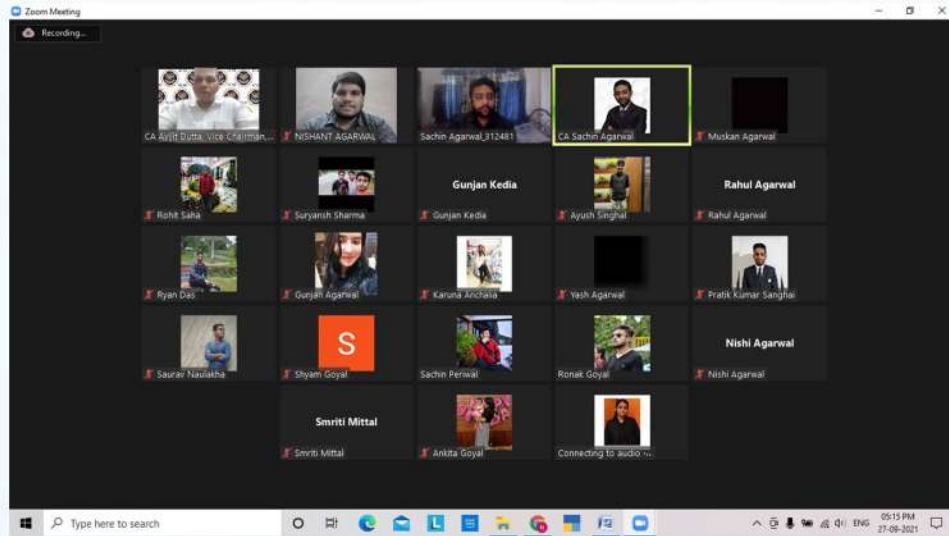


On 11<sup>th</sup> September, the Siliguri Branch of EIRC & Siliguri Branch of EICASA organised an industrial visit for its students to Falcon Tubes Pvt. Ltd. The students got insights of making of PVC pipes and how work at factory scale is managed. Such visit into an industry was made after a long time due to this pandemic.

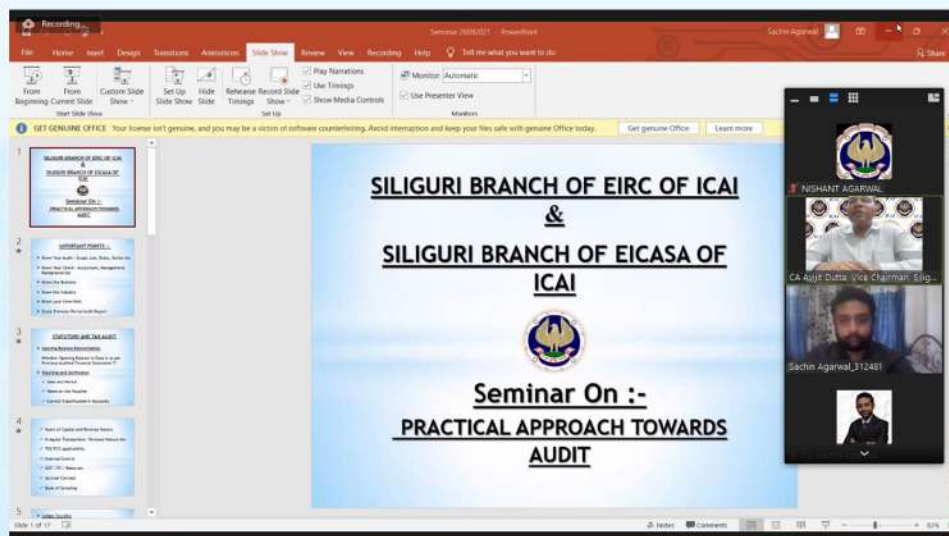


# EICASA SILIGURI ACTIVITIES

## "PRACTICAL APPROACH TOWARDS AUDIT"



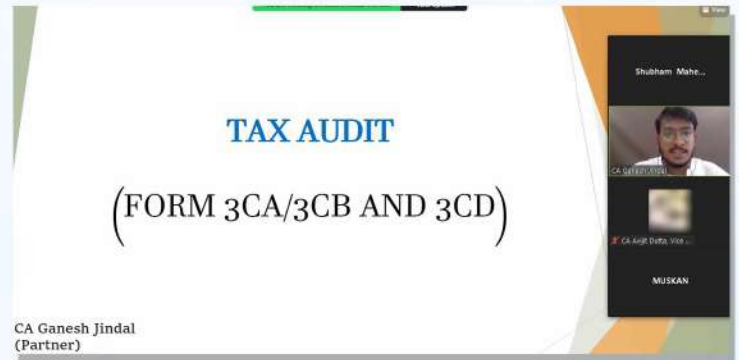
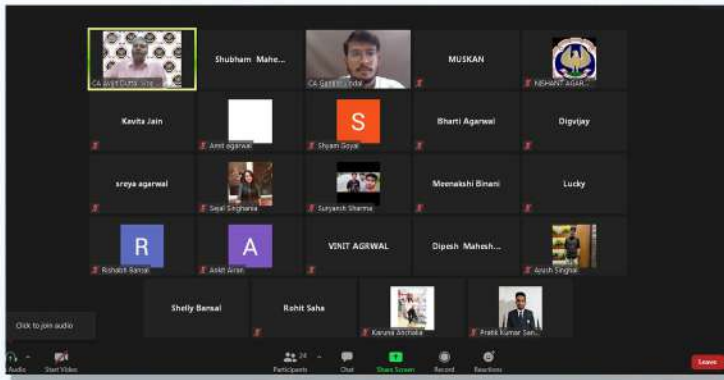
Currently every CA firm is focused at audit, of every kind maybe it is a tax audit, stock audit or of any other kind. So the Siliguri Branch came up with a webinar on the topic " Practical Approach Towards Audit". The speaker for the session was CA Sachin Agarwal. It was an interactive session for the students.





# EICASA SILIGURI ACTIVITIES

## "WEBINAR ON TAX AUDIT"



September month is known for due dates in CA Profession, so the Branch decided to organise a webinar helping its students to polish their knowledge about "Audit". The speaker for the webinar was CA Ganesh Jindal, who very smoothly explained the students about the provisions of audit and the respective forms to be filed by a CA in audit. It was a fruitful session for the students.

### APPLICABILITY (SECTION 44AB)

#### For person carrying Business:

Category of person	Threshold	Clause Applicable
Carrying on business (not opting for presumptive taxation scheme)	Total sales, turnover or gross receipts exceed Rs.1 crore in the FY.  (*Limit shall be 10 cr if certain condition met)	44AB(a)
Carrying on business eligible for presumptive taxation under Section 44AE, 44BB or 44BBB	Claims profits or gains lower than the prescribed limit under presumptive taxation scheme	44AB(c)
Carrying on the business and is not eligible to claim presumptive taxation under Section 44AD due to opting out for presumptive taxation in any one financial year of the lock-in period i.e. 5	If income exceeds the maximum amount not chargeable to tax in the subsequent 5 consecutive tax years from the financial year when the	44AB(e)

### APPLICABILITY (SECTION 44AB)

#### For person carrying Profession:

Category of person	Threshold	Clause Applicable
Carrying on profession	Total gross receipts exceed Rs 50 lakh in the FY	44AB(b)
Carrying on the profession eligible for presumptive taxation under <u>Section 44ADA</u>	1. Claims profits or gains lower than the prescribed limit under the presumptive taxation scheme 2. Income exceeds the maximum amount not chargeable to income tax	44AB(d)

## The Heartfelt Bliss

“OH! How can I forget my Old Little Penguin,” I exclaimed, as I rummaged through the cupboard to find it. The Penguin was gifted to me by my father on my first birthday. I was so attached to it that we soon became inseparable companions.

Later, I realised that my younger brother had developed a fascination for my toy. The next thing that happened was very much expected. My penguin was not there in its usual place. I searched for it high and low and rushed to my brother’s room, frustrated, just to find him playing with it. I jumped at him and tried to grab the penguin. In the event of snatching and grabbing, the foot of the penguin was detached. This was unbearable and I burst into tears. I rushed to my Mom. She consoled me & ensured that she would try her best to repair it.

When the foot of the penguin was attached to its body, my mom presented it to me. The stitches were still visible. As days passed, my adoration for the toy ceased. A day came when I didn’t look at it anymore.

Several years later, while strolling in the park, I noticed a poor boy, playing with a soft toy. It was a penguin. Memories hit my head like lightning as I remembered my toy. I rushed home, searched throughout, but could find it nowhere. When I asked mom about the toy, she said that she had disposed of the toy a few days ago.

I rushed back to the park, only to discover that the penguin which the boy had was mine. It had the same stitches. However, I left the park, with the satisfaction that my toy could provide much delight to a poor child. I let it go with a heavy heart but felt pure bliss.

“They say you don’t know what you have until it’s gone. Truth is, you knew what you had, you just thought you would never lose it.” We, as human beings, must learn to appreciate what we have now, before time makes us appreciate what we had. Tell your friends today, how much you appreciate having them in your life. Accept people, despite their blemishes.

Tell your parents, today, that you love them, no matter what. Also remember, every individual in your life, is here for a reason. Learn to let go, when it’s time, and embrace what awaits you.



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

## What is the wisdom of the crowds?

### What is the wisdom of the crowds? The Plymouth experiment by Francis Galton

In the year 1906, Sir Francis Galton, a polymath, once visited a farmers' fair in Plymouth, south of Boston. Much like the present-day fair, there was a lottery contest held. Around 800 people had visited the fair that day. Galton was intrigued by this lottery contest.

The task was to guess the correct weight of the big ox being butchered. Anybody who guessed the closest weight would be rewarded. All and found something astonishing.

Let us talk about the most popular TV show 'Who wants to be a millionaire'. To be a millionaire, you have to answer 15 multiple-choice questions correctly. One of the lifelines offered to the candidate involves asking the audience for the correct answer through a poll. Out of the four options allotted to the question, the one with the maximum votes is selected as the final answer.

There was another experiment conducted in 1987 by an American Economist, Jack Treynor. This time there was no ox but 850 jelly beans in a jar and 56 participants. You are right.

The participants had to guess the number of jelly beans. The result was remarkable.



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### What was the result?

The Plymouth experiment concluded that the mob of 800 people as a whole guessed the closest weight. The crowd guessed even better than a group of cattle experts or farmers! In the millionaire show, 95 percent of the time, the audience is correct. Jack Treynor concluded that the error in estimate by the 56 participants was not more than 2.5 percent.

Would you conclude that a crowd is wiser than a group of experts? Or would you conclude that a crowd as a whole is always correct in guesses and predictions?

You might have already guessed how the crowd wisdom works. A bunch of overestimates, when they come together with underestimates, the biases seem to cancel out each other. I would opine that it is a statistical result, not a universal law.

The wisdom of the crowds can also be a possible explanation of how an English mentalist Derren Brown win lotteries and make correct guesses.

### When will the wisdom of the crowds work?

The people involved in the crowd must be diverse. Diversity is better than similarity here. An individual answer must not be biased. It must come out independently.

Let us talk about diversity first. By diversity, I do not mean people from a different religion or cultural background. Diversity is rewarding when opinions are diverse. This is to say that a group of diverse opinions will prove to be more accurate than similar opinions. The Plymouth experiment is evidence of this. If you bring in too many overestimates or underestimates, the performance of the group will surely deteriorate.

All great achievements require time.

Independence is a must. If I pay too much heed to what you think about my friend, I may start behaving differently towards him. This is called bias. If you predict more heads than tails in a series of coin tosses, you are biased. If your opinions can influence mine, ironically, we can't make a good team for Plymouth! Should I even mention the mad holocaust caused due to a common belief that Jews are horrible people?

Is democracy of thought always correct?

### **Where does the wisdom of the crowds fail?**

Of course, a crowd is not extraordinary. To make extraordinary decisions, you need an extraordinary person. For instance, you are planning to go on a tour with your family. Alas! You are not able to come into agreement with their opinions. Your mom wants to travel to a hill station, your dad to the south pole, your brother to a coastal area, whereas you want to tour in the middle of nowhere!

This results in you choosing a place that is least hated by you and your family. The same thing applies to having something special for dinner tonight. Keep in mind that a crowd votes for an individual, which it hates the least.

When it comes to having a creative outlook, a crowd's wisdom is always the worst. A bunch of creative people will always think of extremities. Normalcy is boring. You cannot rely on the wisdom of the crowds when creativity is needed.

Crowd selection is vital. If you select a team of cricketers to guess a patient's problem, the wisdom is as useless as your appendix! However, if you mix several health experts to make guesses, we will probably make dead Galton smile.

Indeed, it is all a question of how you select your team and use the wisdom of the crowds. A crowd is smarter, but not all the time.



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



# 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**

**15<sup>th</sup> September, 2021**

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### ANNOUNCEMENT

**Sub: Exemption of CA Course fee for students who have lost their any parent during Covid-19 pandemic**

The Competent Authority has decided that the registration fee of CA Course at all levels including ICITSS [consisting of Information Technology (IT) and Orientation Course (OC)] and AICITSS [consisting Advanced Information Technology (Advanced IT) and Management and Communication Skills (MCS) Course] would be exempted for such students who have lost their any parent during Covid-19 pandemic after submission of requisite documents while registering in the CA Course.

This scheme is applicable for the period 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2023.

Students have to fill the Registration Form in SSP Portal at [www.icai.org](http://www.icai.org) of their respective course and upload the following documents:-

- (a) Requisite documents as stated in the prospectus / Registration Form for registering in the particular course.
- (b) In addition to above, Death Certificate and Identity Proof of Mother / Father, as the case may be, duly attested by any of the following authorized persons:
  1. DCOs Heads/Regional Heads/Officer-in-charge of the Branch.
  2. Principal under whom such student is registered for Articleship
  3. Central Council Member / Regional Council Member / Managing Committee Member of the Branch.

No fees would be paid by such students at the time of provisional registration in the course in which they are applying. Further, while scrutinizing the application form, if it is found that student was not eligible for exemption of registration fee, the forms so submitted by the student will be rejected.

As regards waiving of the ICITSS and AICITSS fees, if falls under the period as specified above, the student has to separately submit the Death Certificate and Identity Proof of Mother / Father duly attested by any of the following while applying for registration in such courses.

1. DCOs Heads/Regional Heads/Officer-in-charge of the Branch.
2. Principal under whom such student is registered for Articleship.
3. Central Council Member / Regional Council Member / Managing Committee Member of the Branch.

**For more details, FAQs hosted at <https://www.icai.org/post/frequently-asked-questions> may be referred.**

**Director  
Board of Studies, ICAI**



# ANNOUNCEMENTS

Board of Studies (Academic)  
The Institute of Chartered Accountants of India  
8th September, 2021

## ANNOUNCEMENT

### **Students converted from earlier scheme to revised scheme from July 21, 2021 to August 20, 2021 allowed to appear in Old/ New scheme in November, 2021 examination**

The Examination Department vide its announcement dated June 21, 2021 had given an "Opt out option" for examinees in case examinee himself/ herself or his/ her grandparents, parents, spouse, children and siblings (residing in the same premises) were infected with COVID-19 (with carryover of fee paid and exemptions granted) to the November, 2021 examination cycle.

Thereafter, the last attempt to appear in CA Final and Intermediate Old Course examination was extended to November, 2021 examination irrespective of opting out of May, 2021 examination cycle, vide announcement dated August 20, 2021.

In view of the above announcements, the students who have converted from earlier scheme to revised scheme from July 21, 2021 to August 20, 2021 are hereby allowed to appear in Old/ New scheme (Intermediate (Integrated Professional Competence)/ Intermediate and Final (Old)/ Final (New)) in November, 2021 examination.

Accordingly, such students while filling the examination form for November, 2021 examination cycle, are required to specify the scheme they intend to appear.

Director,  
Board of Studies, ICAI



Board of Studies (Academic)  
The Institute of Chartered Accountants of India  
15th September, 2021

## ANNOUNCEMENT

### **Relaxation in Study Period for students appearing in May, 2022 Intermediate Examination after passing July, 2021 Foundation Examination**

In order to remove hardship caused to the students due to postponement of May, 2021 Foundation Examination, the Competent Authority has decided that the students who have cleared July, 2021 Foundation Examination are required to register in Intermediate Course till November 1, 2021 in order to appear in May, 2022 Intermediate Examination. Such students are hereby allowed to appear in the Intermediate Examination to be held in May, 2022 after completion of *six months* Study Period in place of *eight months* Study Period.

Director,  
Board of Studies, ICAI



# ANNOUNCEMENTS



## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

**Board of Studies  
The Institute of Chartered Accountants of India**

**17<sup>th</sup> September 2021**

### ANNOUNCEMENT

#### **Rescheduling of Mock Test Paper Series I for December 2021 CA Examination**

Mock Test Paper Series I is revised **for students appearing in CA Foundation, IIPC & Intermediate; Final Old & New December 2021 examination.** Accordingly, Students are advised to refer the following Revised Schedule of these mock tests:

<b>Final &amp; Intermediate / IIPC Course</b>			
<b>Date</b>	<b>New Course</b>	<b>Old Course</b>	<b>Time</b>
04.10.2021	Final Paper-1: Financial Reporting	Final Paper - 1: Financial Reporting	2 PM - 5 PM
05.10.2021	Intermediate Paper-1: Accounting	IIPC Paper - 1: Accounting	
06.10.2021	Final Paper-2: Strategic Financial Management	Final Paper - 2: Strategic Financial Management	
07.10.2021	Intermediate Paper-2: Corporate and Other Laws	IIPC Paper - 2: Business Laws, Ethics and Communication	
08.10.2021	Final Paper-3: Advanced Auditing and Professional Ethics	Final Paper - 3: Advanced Auditing and Professional Ethics	
09.10.2021	Intermediate Paper-3: Cost and Management Accounting	IIPC Paper - 3: Cost Accounting and Financial Management	
11.10.2021	Final Paper-4: Corporate and Economic Laws	Final Paper - 4: Corporate and Allied Laws	
11.10.2021	Intermediate Paper-4: Taxation	IIPC Paper - 4: Taxation	
18.10.2021	Final Paper-5: Strategic Cost Management and Performance Evaluation	Final Paper - 5: Advanced Management Accounting	
20.10.2021	Intermediate Paper-5: Advanced Accounting	IIPC Paper - 5: Advanced Accounting	
21.10.2021	Intermediate Paper-6: Auditing and Assurance	IIPC Paper - 6: Auditing and Assurance	



## ANNOUNCEMENTS

22.10.2021	Final Paper-7: Direct Tax Laws and International Taxation	Final Paper - 7: Direct Tax Laws	
23.10.2021	Intermediate Paper-7: Enterprise Information Systems & Strategic Management	IIPC Paper - 7: Information Technology and Strategic Management	
25.10.2021	Final Paper-8: Indirect Tax Laws	Final Paper - 8: Indirect Tax Laws	
26.10.2021	Intermediate Paper-8: Financial Management & Economics for Finance	Final Paper - 6: Information Systems Control and Audit	

Foundation Course		
Date	Time	Subject
18.10.2021	2 PM to 5 PM	Paper-1: Principles and Practice of Accounting
20.10.2021		Paper-2: Business Laws and Business Correspondence and Reporting
22.10.2021	2 PM - 4 PM	Paper-3: Business Mathematics and Logical Reasoning & Statistics
25.10.2021		Paper-4: Business Economics and Business and Commercial Knowledge

**Director,  
Board of Studies, ICAI**



# SUDOKU

(August Month)



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

## WINNER OF SUDOKU



**Muskan Agarwal**  
CA Intermediate  
CRO 0668258



**Ayush Agarwal**  
CA Intermediate  
ERO 0252153



**Shelly Bansal**  
CA Intermediate  
ERO 0251977



## UPCOMING PROGRAMS

### Programs

Gandhi Jayanti Celebrations

Cricket Tournament

Workshops/ Webinars



**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



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

Note:-

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