



The Institute of Chartered Accountants of India

Siliguri Branch of EIRC



ONE VOICE

OWNERSHIP • NEW HORIZONS • EMPOWERMENT

2026-2027



MEMBERS NEWSLETTER

THIRD EDITION - APRIL 2026

“

*In the world of business, the people who
are most successful are those who are
doing what they love.*

— Warren Buffett

”

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BIG ANNOUNCEMENT:

The ICAI Siliguri Branch is bringing something massive to the city...

🔥 NATIONAL CONFERENCE 2026 🔥

📅 26th & 27th June 2026

📍 Siliguri – The Gateway of the North East

- ⚡ The first of it's kind
- ⚡ The biggest minds.
- ⚡ The sharpest discussions.
- ⚡ One electrifying platform.

🔒 Lock your calendar NOW

🔊 Detailed lineup dropping soon

🔥 Siliguri , Are you ready?



Branch Chairman Communiqué

“ONE VOICE” – April Edition

April sets the tone for a year driven by purpose, participation, and progress at the Siliguri Branch.

The month featured focused technical sessions, where eminent speakers from across the country, along with our own accomplished speakers from Siliguri, enriched us with their insights.

The Branch, along with EICASA, successfully hosted the EICASA Premier League, a two-day cricketing event for students of EIRC. We sincerely thank EIRC and our Regional Council for their continued trust and confidence in entrusting us with such opportunities.

Going forward we are committed to bringing more high-impact technical sessions across emerging areas, ensuring our members stay ahead in a rapidly evolving professional landscape.

We are also pleased to invite members from all over the country to the National Conference on MSME on 26th–27th June 2026 at ITC Fortune Select, Siliguri. This is not just an event, but a platform to collectively shape perspectives on MSME growth and transformation.

Together, let us move forward as ONE which is ownership, new horizons, and empowerment.



CA Sarabjit Singh Hora
Chairman
Siliguri Branch of EIRC of ICAI



CA Nirupama DB
Editor – Branch Newsletter
Siliguri Branch of EIRC of ICAI

Editorial Note

Dear Esteemed Members,

It is a pleasure to present the April 2026 edition of the ICAI Siliguri Branch Newsletter. Building on our previous edition, we continue our journey of fostering knowledge sharing, professional dialogue, and collective growth under the theme “One Voice.”

The enthusiasm of our students is reflected through the EICASA Premier League, showcasing teamwork and camaraderie beyond academics.



PROFESSIONAL UPDATE HUB

Simplifying GST Registration: Notification No. 18/2025 – Central Tax (31st October 2025)

The Government has notified the Fourth Amendment to the CGST Rules, 2017, introducing Rule 9A and Rule 14A — both aimed at simplifying registration and reducing compliance burdens through data-driven automation.



By CA Bhawana Singhal

The said Rules are effective from 01st Nov, 2025 and primarily introduces two key changes to registration under GST.

1. Introduction of Rule 9A — Grant of Registration Electronically

A new Rule 9A is inserted to allow electronic grant of registration on the common portal.

If an applicant's details match certain data analysis and risk parameters, registration will be granted automatically within 3 working days — without manual officer intervention. This is a technology-driven, data-based risk model, ensuring faster processing for low-risk taxpayers.

Impact:

- Simplifies and speeds up the registration process for genuine taxpayers.
- Reduces departmental discretion and delays.

2. Introduction of Rule 14A — Option for Taxpayers Having Low Output Tax Liability

This is a new special registration category for small taxpayers with low output tax liability.

Key features:

1. Eligibility:

- Applicable to Taxpayer's whose total monthly output tax liability (on supplies to registered persons) $\leq$ ₹2.5 lakh.
- They can opt for registration under Rule 14A electronically.

2. Conditions:

- Aadhaar authentication is mandatory.
- Such taxpayers cannot take multiple registrations under this rule in the same State or UT with the same PAN.
- Grant of Registration: Granted electronically within 3 working days after Aadhaar authentication.

3. Withdrawal Option:

- If the taxpayer's output tax exceeds ₹2.5 lakh/month, they can withdraw from this option by filing Form GST REG-32.
- They must have filed returns for at least 3 months (if withdrawal application is filed before 1st April 2026) or 1 month (after that) before withdrawal.

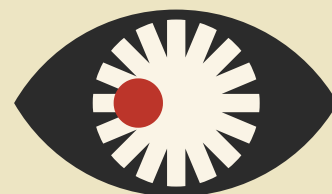
4. Proper Officer's Role: Officer may approve or reject withdrawal via Form GST REG-33.

5. Safeguards:

- If cancellation proceedings (u/s 29) are ongoing, withdrawal cannot be filed.
- Once withdrawal form is filed, no amendment or cancellation can be done until it's disposed.

Impact:

- Aimed to simplify compliance for small suppliers with low tax liability.
- Reduces registration complexity for micro and small businesses.
- May particularly benefit small service providers or local traders.



Encourages Voluntary Registration

- Earlier, many small suppliers avoided registration due to perceived complexity.
- Now, with easy registration and flexibility to withdraw, voluntary registration becomes attractive — especially for those wanting to claim ITC or deal with B2B clients.

To understand its real-world impact, let's analyze how this reform resonates across different walks of business activity:

Type of Taxpayer	Monthly Output Tax	Advantage
Local boutique owner supplying to registered stores	₹40,000	Easy registration, minimal documentation
Small repair service provider	₹1.2 lakh	Fast approval, less compliance
Freelance consultant	₹70,000	Aadhaar-based registration, no visits
New small manufacturer	₹2.4 lakh	flexibility to opt-out when business expands

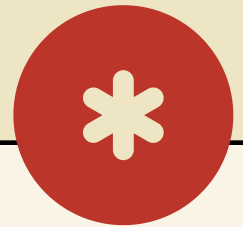
3. Related Changes in Forms: Several GST registration forms have been amended or newly introduced to operationalize these rules:

- REG-01: Option to apply under Rule 14A.
- REG-02: Updated references.
- REG-03 / REG-04 / REG-05: Revised for registration, amendment, cancellation, and withdrawal communications.
- New Forms Introduced:
 - REG-32: Application for Withdrawal under Rule 14A.
 - REG-33: Order of Withdrawal from option availed under Rule 14A.

Conclusion: In Essence, this notification aligns with the government's intent to simplify onboarding and compliance for MSMEs, while using technology to safeguard revenue. Rule 14A emerges as a thoughtful initiative aimed at tapping more voluntary registrations by simplifying the entry process for small taxpayers and genuine entrepreneurs. With a digital, data-driven, and Aadhaar-authenticated framework, it aspires to make GST compliance smoother, faster, and more accessible than ever before. However, its success will depend not only on system efficiency but also on a mindset shift among field officers — moving away from preconceived notions towards a more facilitative and trust-based approach. As with every reform, its true test lies in execution — and how seamless and effortless this new window of compliance will prove to be, only time will unfold.

Regulatory & Compliance Tracker

Key statutory deadlines and compliance calendar for the month



MAY 2026

SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	01	02
03	04	05	06	07 TCS Payment (Apr) TDS Payment (Apr)	08	09
10 GSTR-7 (Apr) GSTR-8 (Apr)	11 GSTR-1 (Monthly >5Cr)	12	13 GSTR-6 (Apr) GSTR-1/IFF (QRMP Opt.) GSTR-5 (NRTP)	14	15 ESI (Apr) PF Payment (Apr) TCS Return (27EQ Q4)	16
17	18	19	20 GSTR-3B (Apr) GSTR-5A (Apr)	21 PT Payment (WB)	22	23
24	25 PMT-06 (QRMP Apr)	26	27	28 GSTR-11 (UIN)	29	30 LLP Form 11 FC-4 (Foreign Co.) PAS-6 (Share Recon)
31	01	02	03	04	05	06

Message from the Secretary



April 2026 at the Siliguri Branch of ICAI featured impactful technical sessions, knowledge-sharing, and strong member engagement. Key sessions included automation of financial statements (4th April), value-driven practice (17th April), GST litigation (18th April), and Income-tax Act updates (25th April). The Branch also welcomed Hon'ble MLA Shri Shankar Ghosh and actively promoted the ONE MARK 2026 campaign, reinforcing professional responsibility and member participation.

The Branch remains committed to delivering quality learning opportunities and fostering professional excellence among its members.

CA Lav Agarwal,
Secretary, ICAI, Siliguri Branch

MEMBER SPOTLIGHT

CA MANISH GOYAL

Finding the Possible Within the Impossible

A Journey of Discipline, Destiny, and Balance in the CA Profession



Looking back, my journey into Chartered Accountancy was never planned—yet, every step seemed to guide me exactly where I was meant to be.

Nothing in life happens by accident. Every person we meet becomes a part of our journey—some teach us, some guide us, and some quietly shape who we become.

From the very beginning, I have been fortunate to receive unwavering support—from my parents and family to friends, colleagues, students, and society at large. Each of them has left an imprint on my life. I have also been deeply influenced by the book *Sun Signs* by Linda Goodman, which helped me better understand both myself and others.

I began as a science student, aspiring to become a doctor. Life, however, had different plans. Transitioning into commerce was not easy—I faced uncertainty, self-doubt, and the fear of starting over. But my parents believed in me even when I didn't believe in myself—and that belief became my strongest foundation.

With their support, relentless effort, and God's grace, I qualified as a Chartered Accountant in my first attempt.

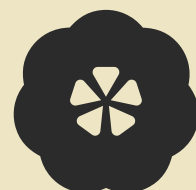
Clearing both groups of CA Final with just three months of preparation was not luck—it was discipline. Those months demanded nearly 14 hours of focused study each day. Today, the real challenge is not just working hard—but staying consistently focused in a world full of distractions.

“Success in CA is not about brilliance—it is about discipline sustained over time.”

Joining my father's firm shaped my professional values early. He taught me that professionalism is not just about knowledge—it is about punctuality, integrity, and consistency in every small action.

Alongside practice, I began teaching Income Tax to CA students. Teaching, I discovered, is one of the most powerful ways to learn—it sharpened my conceptual clarity and deepened my understanding far beyond textbooks.

Our profession offers more than a livelihood—it offers the privilege of making a difference. I still remember the satisfaction of helping a client with limited financial means secure a housing loan. It was not just a professional assignment—it was a moment of contributing to someone's dream.



Over the years, I have been fortunate to assist clients in setting up businesses, arranging finances, obtaining licenses, and navigating complex financial landscapes. Whatever success I have achieved, I owe it to the trust and faith of my clients.

“Our greatest achievement is not what we earn—but the difference we make.”

My association with ICAI began during my student days at the Siliguri Branch and gradually evolved into leadership roles.

I was inducted into the Branch Managing Committee, and in 2009–10, I had the honor of becoming the youngest Chairman of the Siliguri Branch. With the support of a committed team and the guidance of seniors, we achieved several milestones—formation of EICASA, organizing the first international tour, and initiating cultural engagements like Saraswati Puja, along with numerous seminars and conferences.

In 2013, I was elected to the Regional Council, and later had the privilege of serving as Chairman of EIRC in 2017–18. It was a proud moment—not just personally, but for Siliguri—marking the first time the city held this position and only the second instance of a Chairman being elected from outside Kolkata till then.

The election journey itself was a profound learning experience. It strengthened my belief in teamwork, unity, and the idea that within every “impossible,” there lies a “possible”—waiting to be discovered.

Amidst all professional milestones, one lesson stands above all—the importance of balance. In the pursuit of success, family often takes a back seat. But time, once lost, never returns. I urge young professionals: build your career with passion—but not at the cost of your life. Success becomes meaningful only when it is shared with those who matter most.

Life, after all, is an ongoing journey of learning. There is always something to gain—from mentors, colleagues, students, and even those younger than us. In fact, learning from younger minds keeps us relevant, grounded, and evolving.

Inspired by the timeless works of William Shakespeare, I would like to conclude with a reflection:

**“Life is not a Tempest, nor it’s a Midnight Summer Dream,
It’s a Comedy of Errors, live it As You like it.”**

BRANCH EVENTS @ A GLANCE – APRIL 2026

**Session on End to End
Automation of Financial
Statements by
CA Abhishek Pawan —
04/04/2026**



EICASA PREMIER LEAGUE - HIGHLIGHTS

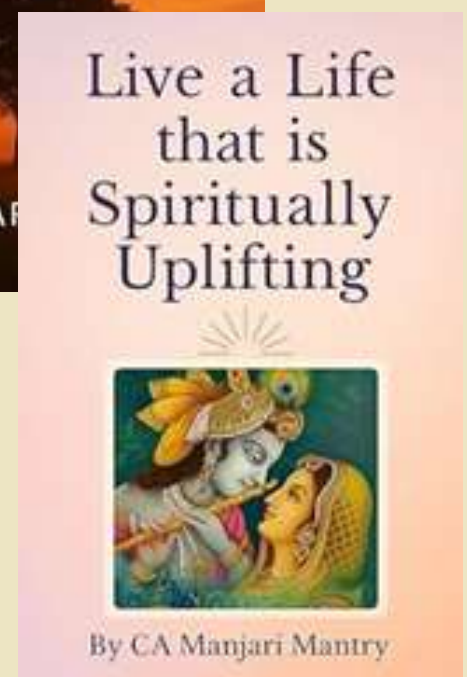
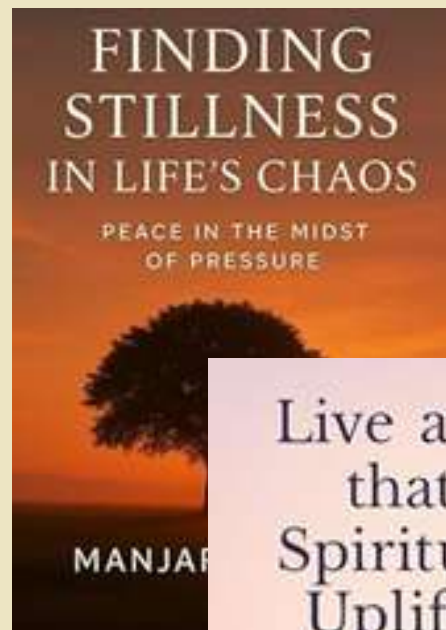


MEMBER MILESTONE

 **A Journey into Spiritual Reflection**
We are delighted to share that
CA Manjari Mantry has authored two
insightful books:

- Live a Life that is Spiritually Uplifting
- Finding Stillness in Life's Chaos

These books serve as a thoughtful guide for anyone seeking balance, clarity, and a deeper sense of purpose.



 Available on leading platforms

BRANCH EVENTS @ A GLANCE – APRIL 2026



Session on from Show cause to GSTAT by Adv. Ankit Kanodia –
18/04/2026 (Also graced by MLA, Siliguri - Shri Shankar Ghosh)

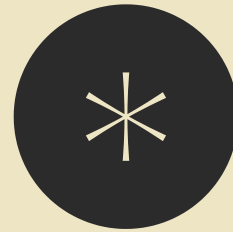


Session on From Busy to Valuable
by Mr. Anand Mehta – 17/04/2026



Session on Income Tax Act, 2025
by CA Manoj Mittal, Delhi –
25/04/2026

BRAIN TEASER FOR PROFESSIONALS



LAST MONTH'S ANSWER

Question:

If the nominal rate of interest is 10% p.a. with quarterly compounding, the effective rate will be:

Correct Answer: ☒ D. 10.38%

March 2026 Winner:
CA Ankit Agarwal



Congratulations

QUIZ OF THE MONTH

Think you've got strong money smarts? Test yourself!

Under annuity due, payment is due at the _____.

- A. Beginning of the time.
- B. End of the time.
- C. At the middle of the time.
- D. Each.



Send your answer to:
nirupamadb1992@gmail.com

Get featured in the next issue!

YOUR VOICE IN ONE VOICE NEWSLETTER

The ICAI Siliguri Branch invites members to contribute and be part of a platform celebrating professional knowledge, achievements, and ideas.

We welcome:

- Technical Articles & Professional Insights
- Member Achievements & Milestones
- Thought Leadership & Practical Experiences

Let's make the newsletter a collective voice—insightful, informed, and inspiring!

Why Contribute?

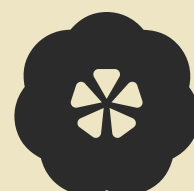
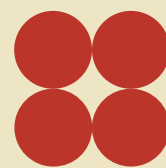
- Showcase your expertise
- Contribute to collective knowledge
- Get featured in the Newsletter
- Opportunity for Best Article / Write-up Recognition

Submit your entries at:

siliguri@icai.org |

nirupamadb1992@gmail.com

Deadline: 25th of every month



Meet the Managing Committee — 2026–27



CA. Sarabjit
Singh Hora
Chairman



CA. Pratik Goyal
Vice Chairman



CA. Lav Agarwal
Secretary



CA. Aditya Mitruka
Treasurer



CA. Aadarsh Chandak
Immediate Past
Member & Chairman



CA. Vishal Jain
Member



CA Aditya Kumar
Maheshwari
Ex Officio Member,
Siliguri Branch

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ICAI Bhawan, Kawakhali, Siliguri

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