

JAIPUR BRANCH OF CIRC OF ICAI

# JAIPUR REFLECTION

E-NEWSLETTER



SEPTEMBER 2022

## Key Highlights:

- *CBDT Guideline on Section 194 R : Bird Eye View*
- *Taxation of Long Term Capital Gain*
- *RULE YOUR MIND TO RULE*



The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)

# From the desk of Chairman



Dear Esteemed Professional Colleagues!!!

***Happy Teachers Day!!***

All the members are in practice are teachers for their articles. I salute all the principals who are training their articles in a best possible manner, it is a great contribution to the profession and Institute as a whole. Articles are the brand ambassadors of our profession; we need to make them equip with requisite skill set to face the challenges of the world.

This month being the hectic month for those members who are practicing in Direct Taxes, reason being the Tax Audit season. The month-long race will end on 30th September. Each year is a new year to members because there will be a lot of changes in Tax Audit report every year, members are need to abreast with latest changes, accept the challenge and complete the season with a smiling face. Hope members are geared up for the season.

I thank all the Expert members those who actively participated in 6 Days Virtual Audit Helpdesk in the month of September. In this helpdesk queries of CA Members were addressed by experts on Income Tax, GST, and Corporate Audit.

On Teachers' Day, we had a program on "Role of my Guru in my Life" for the students. Also, we organized CA Students' Talent Search (II), 2022. Quiz Contest and Best Presenter (PPT) were organized during the program.

Your appreciation and valuable feedback are the biggest gift to Chairman and committee members for their efforts, if you have any suggestions and comments, I'm always a phone call or an e-mail away!

Always Best Regards,

**CA. Kuldeep Gupta**

**Chariman**

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# From the desk of Secretary



My Dear Professional Colleagues,

***"A DREAM DOESN'T BECOME REALITY THROUGH MAGIC; IT TAKES SWEAT, DETERMINATION AND HARD WORK."***

During the month of September, we all were busy in finalizing the audits and were working hard to fulfil our prime duty as an auditor. We are working towards excellence, and I am sure that we have been determined to give our best to all the stake holders. We are committed to work for the country, and we are contributing extensively towards nation building. During the month of September, we all have worked extensively and for long office hours to complete our audit assignments, this attitude displayed by us reflects our dedication, discipline, and commitments for the work during the audit season which is a festival of learning for us.

This year ICAI is hosting The World Congress of Accountants (WCOA) for the first time in past 118 years, this is organised from 18th November to 21st November 2022. This is a historic event for all of us and it will be a golden opportunity for us to participate in the same.

On Teachers' Day as a mark of paying our respects to our faculties and teachers at the branch we celebrated Teachers' Day and hosted Presentation Programme on "Role of my Guru in my Life" for the students. We also organized CA Students' Talent Search and Elocution Competition for Members in Industry & Business. The objective behind such program is to provide students i.e., our future members with a plethora of knowledge-enhancing opportunities.

**"Hard work beats talent when talent doesn't work hard."**

My best wishes to all of you, for the coming Festive Season and I hope that the almighty gives us the strength to do the HARD WORK to achieve success.

In service of the Profession,

**CA. Ruchi Gupta**

**Secretary**

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## OFFICE BEARERS - TERM 2022-23



CA KULDEEP GUPTA  
CHAIRMAN



CA AKHIL BHALA  
VICE CHAIRMAN



CA RUCHI GUPTA  
SECRETARY



CA ANKUR KR. GUPTA  
TREASURER



CA YASH GUPTA  
CHAIRMAN CICASA



CA VISHNU AGRAWAL  
CHAIRMAN YMEG &  
MEMBER CICASA



CA VIKAS YADAV  
CHAIRMAN - COMMITTEE FOR  
MEMBERS IN INDUSTRY



CA VIJAY KR. AGRAWAL  
EXECUTIVE MEMBER



CA NAVEEN SHARMA  
EXECUTIVE MEMBER

### EX-OFFICIO MEMBERS



CA PRAKASH SHARMA  
CENTRAL COUNCIL MEMBER, ICAI



CA. ROHIT RUWATIA AGARWAL  
CENTRAL COUNCIL MEMBER, ICAI



CA. ANIL KUMAR YADAV  
CHAIRMAN CICASA, CIRC  
REGIONAL COUNCIL MEMBER, CIRC



CA AKASH BARGOTI  
REGIONAL COUNCIL MEMBER, CIRC



# CBDT Guideline on Section 194 R : Bird Eye View



**CA Rahul Sharma**

Finance Act 2022 inserted the section 194R. This section mandates a person (who provides any benefit or perquisite to resident) to deduct tax at source @10% of the value /aggregate value of such benefit. These benefits must arise in the course carrying any Business or Profession. However no deduction is to be made if value of benefit/perquisite is less than 20,000/-. Individuals and HUFs also not required to deduct tax if sale/receipts not exceed 1 Crores in case of business and 50 Lacs in case of profession.

Under sub section 2 of 194 R CBDT has been authorized to issue guideline for removal of difficulty with approval of Central Government. Pursuing the same CBDT issued guideline vide F.No. 370142/27/2022 – TPL dated 16.06.202.

Whether only incomes taxable U/s 28 (iv) are covered under 194R? No, There is no such pre condition. There may be case where amount can be taxable under other sections like 41(1). There is no requirement for the deductor to verify whether the amount is taxable in the hands of the recipient or section under which it is taxable. Chargeability of amount is must in the case of payments to non residents (TDS on which has to be made under Sec 195).

Whether Benefits/Perquisites must necessarily be in kind? No, it is not necessary that benefit or perquisite must be in Kind. It can be in cash or partly in cash & partly in kind. The intent of legislature is more so confirmed by the first proviso, which reads as follows :  
Provided that in a case where the benefit or perquisite, as the case may be, is wholly in kind or partly in cash and partly in kind but such part in cash is not sufficient to meet the liability of deduction of tax in respect of whole of such benefit or perquisite, the person responsible for providing such benefit or perquisite shall, before releasing the benefit or perquisite, ensure that tax required to be deducted has been paid in respect of the benefit or perquisite:

Whether Section 194 R is applicable on benefits / perquisites in the form of Capital Assets? It is clarified by the CBDT guideline that courts have held many benefits/Perquisites to be taxable even though their capital nature was arguable.

- Compensation received in consent decree for breach of agreement of purchase of plot is taxable as business income U/s 28 (iv). [Ramesh Babulal Shah Vs. CIT (2015) 53 taxmann.com 277 (Bom)]
- The amount of principal loan waived by bank under One Time Settlement Scheme (OTS) would constitute income U/s 28(iv). [CIT Vs. Ramaniyam Homes (p) Ltd. (2016) 68 taxmann.com 289 (Mad)]
- Value of rent free accommodation, furniture & fixtures given to director was held as taxable U/s 28 (iv) CIT Vs. Subrata Roy (2016) 385 ITR 547 (All)
- Car given as gift to assessee by his disciple who had been benefitted by preaching was held taxable as value of benefit arising in the course of vocation [ CIT (Addl.) Vs. Ram Kripal Tripathi (1980) 125 ITR 408 (All)
- Share Allotment to director free of cost in pursuance of agreement. Is taxable. [ D.M.Neterwala Vs. CIT (1986) 122 ITR 880 (Bom)]
- Value of gift of land was held as a receipt by assessee in carrying on his vocation and was held as taxable. Amarendra Nath Chakraborty Vs. CIT (1971) 79 ITR 342 (Cal).

In any case as stated earlier, the deductor is not required to check if the benefit or perquisite is taxable in the hands of recipient.

Whether sales discounts, cash discounts and rebates are benefit or perquisite? It is clarified that no tax is required to be deducted under 194R on sales discount, cash discount and rebates allowed to customer. Further, no tax is required to be deducted under section 194R if sale promotion scheme provide free units in

# CBDT Guideline on Section 194 R : Bird Eye View

addition to purchased quantity. However following are some of the examples of benefits /perquisites on which tax is required to be deducted U/s 194R :

incentives (other than discount, rebate) in the form of cash or kind such as car, TV, computer, Gold Coin, mobile phone etc.

- Sponsored trip for the recipient and his/her relative on achieving targets
  - Free tickets provided for an event
  - Free medical samples given to medical practitioners
- Benefits/perquisites may be used by owner/director/employee of the recipient entity or their relatives who in their individual capacity may not be carrying business or exercising profession. However, the tax is required
- to be deducted by the person in the name of recipient entity since the usage by owner /director/employee/relative is by virtue of their relation with the recipient entity and in substance the benefit/perquisite has been provided to the recipient entity.

Example : If a doctor employed by the hospital receives the free sample then TDS has to be deducted in the hand of hospital. Hospital will deduct TDS u/s 192 treating this sample perquisite U/s 17. Hospital will get deduction of that perquisite as expenditure and will get credit of TDS in assessment.

In case of consultant doctors either above mentioned process may be followed or Tax can be directly deducted from consultant.

How benefit/perquisites are to be valued?  
Benefits/Perquisites are to be valued at fair market value except:

- When benefit/perquisite has been purchased by the provider then its purchase price has to be considered.
- If benefits /perquisites are manufactured then price of that benefit/perquisite charged from the normal buyer shall be considered

Free products provided to the social media influencer:  
If products are returned then these are not taxable, if products are not returnable then tax has to be deducted.

Reimbursement of out of pocket expenses : Any expenditure which is liability of a person carrying out business or profession, if met by the other person is in fact benefit or perquisite provided by the second person to the first person in the course of business/profession.

Example : If the expenses (incurred exclusively for 'X' business) paid by the 'X' business and invoice of the same is raised in the name of 'X' business then it will not be considered benefit/perquisite for the purpose of Sec 194R.

Dealer Conferences : Following Dealer/Business conferences would not be considered as benefit/perquisite (Except conference in the nature of incentive/benefits to selected dealers on achieving targets) :

- New product launch
- Discussion as to how product is better
- Obtain orders from dealers/customers
- Teaching sales techniques to dealers/customers
- Addressing queries of dealers/customers
- Reconciliation of accounts with dealers/customers
- Following case are to be considered benefit and perquisite for the purpose of Sec 194R :
- Expenses attributable to leisure trip or leisure component, even if incidental to conference
- Expenses for family members
- Expenses for prior stay or over stay (Beyond the dates of conference)

If perquisite is in kind or partly in kind then person providing benefit/perquisite has to ensure that tax required to be deducted has been paid: The recipient may pay tax in the form of advance tax. The tax deductor may rely on a declaration and copy of advance tax challan provided by recipient. This would be required to be reported in TDS return along with challan number. This year Form 26 Q has included provision for reporting such transactions.

Alternatively benefit/perquisite provider may deduct and pay tax as TDS.

# Taxation of Long Term Capital Gain



CA Pradeep Kumawat

Taxability of Capital Gain is depend on the basis of Holding Period. Below are the Holding Period for Long Term Capital Assets

## Long Term Capital Assets

- Movable Assets : Held for a period of More Than 36 Months
- Immovable Assets : Held for a period of More Than 24 Months
- Specified Assets : Held for a period of More Than 12 Months

## Specified Assets

- Listed Equity or Preference
- Listed Securities (like debentures, bonds, govt securities etc.)
- Units of equity oriented mutual fund
- Units of UTI
- Zero Coupon Bonds

## Taxability of Long Term Capital Gains

- Long-term capital gains are subject to tax at 20% with Indexation
- Long-term capital gains arising from transfer of Listed Securities, Units Or A Zero Coupon [other than as referred to in point d) below] bonds shall be taxable at lower of following:
  - 20% after taking benefit of indexation; or
  - 10% without taking benefit of indexation.
- Long-term capital gains arising to a non-residents or foreign company from transfer of unlisted securities shall be taxed at without giving benefit for indexation
- Long-term capital gains arising from transfer of Listed Equity Share, Or A Unit Of An Equity Oriented Fund Or A Unit Of A Business Trust as referred to in Section 112A shall be chargeable to tax at the rate of 10% in excess of Rs. 1 Lakh

S.No.	Types Of Assets	Taxability
1	Listed Equity Share, Or A Unit Of An Equity Oriented Fund Or A Unit Of A Business Trust on which STT paid [U/s 112A]	10% in excess of Rs. 1 Lakh
2	Listed Securities, Units Or A Zero Coupon [other than as referred to in Section 112A]	Lower of following <ul style="list-style-type: none"><li>✓ 20% With indexation; or</li><li>✓ 10% without indexation.</li></ul>
3	Debt Mutual Funds	20% With Indexation
3	Other Long Term Capital Assets	20% With Indexation

# Taxation of Long Term Capital Gain

## Points To Be Considered

- In case of Long Term Capital Gain if Total Income excluding Long Term Capital Gain is less than Basic Slab then Benefits of Basic Slab will be available against such Long Term Capital Gain

**Case :** Mr A Has LTCG from Sale of Building Rs 400000

Tax On Total Income = Rs 150000 (Rs 400000 – Rs 250000) \* 0.20 = Rs 30000

- In case of Long Term Capital Gain Assessee is eligible for Rebate U/s 87A (**Subject to other conditions**)

**Exception :** Long-term capital gains arising from

transfer of Listed Equity

Share, Or A Unit Of An Equity Oriented Fund Or A Unit Of A Business Trust as referred to in Section 112A  
87A Rebate is not available against Section 112A

- In case of Long Term Capital Gain Assessee is NOT eligible for Deduction Under Chapter VI-A
- Long Term Capital Loss can be set off only against Long Term Capital Gain



# RULE YOUR MIND TO RULE YOUR LIFE



CA EKTA JAIN

According to psychology the term mind refers to “the part of a person that thinks, reasons, feels, understands, and remembers”. It is majorly responsible for the intellect and conscious and unconscious cognitive functions of brain. It governs our thoughts, emotions, decision making, goals and ambitions in life. So, basically what a person say, Act or React in a certain situation, perceive as true or not true is dominated by the combination of past experiences and the present state of a person's mind.

With the tech advancements we are living under continuous stimuli of thoughts and emotions which are both good and bad. There is practically “NO SILENCE or SNOOZE” mode for human brain. But, is everything that we see, read, register is positive, happy and nurturing? The simple answer is “NO”. The amount of tensions and stressors modern men and women are exposed to is startling. And it all contaminates our psyche; we experience emotions which aren't ours. Human mind is a brilliant creation of creator; it captures images like no other camera, record experiences like no other computer. We remember, register, capture everything we see, hear, read, taste & touch and there is no discrimination to the negative impulses present all around us. Thus, we start to misunderstand our self and other people around us. We misjudge the situations based on others experiences rather than deducing our own conclusions based upon intelligent evaluation. We are living in a constant state of stress, anxiety, fear, dismay and disharmony. All that creates fatigue, irrational thinking, depression, addictions to smoking and alcohol, insomnia and what not.

We are not living in present or rather forgotten the power of “NOW”. Most of us either live in past or in future. But, in reality the concept of past and future is illusionary. Everything is momentary. We breathe in,

this very moment which, the next moment becomes past and now exhaling in the moment which was future. So, rather than focusing on that what is already gone, and something which cannot be predicted, we should embarrass the power of now, as Echart tolle rightly says “It's not what you think it is! You can't think about presence, and the mind can't understand it. Understanding presence is being present.” So, now the question arises how we can be present in this very moment rather than dwelling in past and future. Rather than being in a self-created state of misery, unnecessary validations from others, approvals, anxiety and fear how we can fly in our inner world, and change our inner environment to empower our mind, body and soul, So, that, we can rule our mind and our life.

The first and foremost thing with which we should start with is observing our breath. Rhythmic breathing practices are a proven way to calm down mind at once. There are many ways to do that in different yoga's and schools. Gradually start with focusing on your breath and slowly move inwards. This practice will help you decontaminate your mind from the emotions which we pick in our day to day life. Once you get better at it, practice deep breathing at the time of crisis which will in turn help you logically see the situation and find a way to get out it, without making it more miserable.

Secondly, practice awareness towards your thoughts. Do you remember when you were small kid, nothing seemed unachievable? Doubts and worries were less or to put it rightly it had less power on us. But as we grew up we start to question our self and our inner potentials. But, simply by unlearning these self-doubts, and by re wiring our brain with the very thought, that “we have changed externally we have to acknowledge again our inner potential and recognize we still have all



# RULE YOUR MIND TO RULE YOUR LIFE

that, that we had when we were young". And we can achieve all we have desired for, now and be limitless & fearless. All we need to do is Do Not

Question or Reject What Is Happening Inside And Out But Just WITNESS it. Be mindful of the negative inner dialogues that deprive us from achieving our goals. Witness what is going inside, try not to control it and generate more negative thoughts of anger, anxiety and resentment rather be mindful and observe what is happening inside/ out than give it some time to exhaust and gradually reach to a viable solution. By practicing careful observation of thoughts and inner dialogue you can tame your mind and take back the control of your life for creating a healthy state of being, become successful & rich and reach whatever level you want to go.

Lastly, once you master breathing and mindfulness then you get to experience silence. Have you ever tried

sitting in complete silence? If not then you are depriving yourself from the most valuable source of information which is actually the sound of our own higher self. Which has all the answers of our unanswered questions? That is the voice of power and belongs only to you. It is nurturing, and fills us with peace and stillness. So, I highly recommend practicing silence for at least 10 minutes in a day and having that me time.

The combined practice of effective rhythmic breathing, careful observation of thoughts & emotions and practicing silence can help heal us internally and physically. It can tremendously help in re wiring our brain, to unlearn that is not so useful and develop potential to learn that is required. Buddha said, "What we think we become." So, let's think positively and create beautiful inner environment thus slowly and gradually making it a reality of our life.

## NEW TIE-UPS FOR MEMBERS BY JAIPUR BRANCH SEPTEMBER 2022

### Restaurants

**Daniels Oriental Kitchen**  
Amrapali Circle

### Co-working Space

**Codeskk**  
Nirman Nagar

CLICK HERE FOR MORE : <https://jaipur-icai.org/>

# ACTIVITIES BY JAIPUR BRANCH

## 6 DAYS VIRTUAL AUDIT HELPDESK



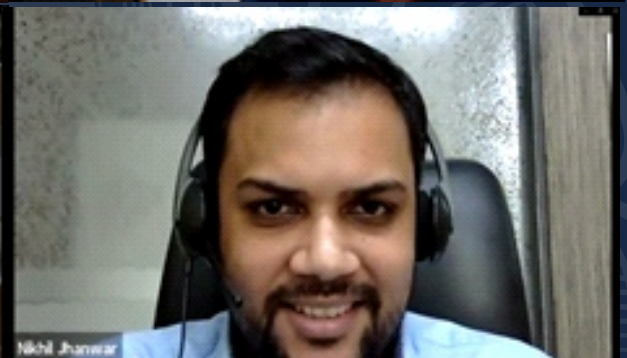
CA Ruchi Gupta Secretary Jaipur Branch



Nikhilesh Kataria



CA VISHAL GUPTA

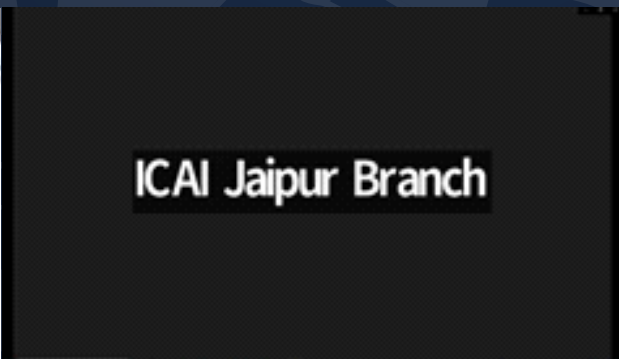


Nikhil Jhanwar

**Date :** 2-9-2022 **DAY 1 Experts:** CA Nikhilesh Kataria, CA Vishal Gupta, CA Nikhil Jhanwar



CA RN Maharwal



Mudit Jain



Sachin Kumar Jain

**Date :** 5-9-2022 **DAY 2 Experts:** CA RN Maharwal, CA Sachin Kr. Jain, CA Mudit Jain

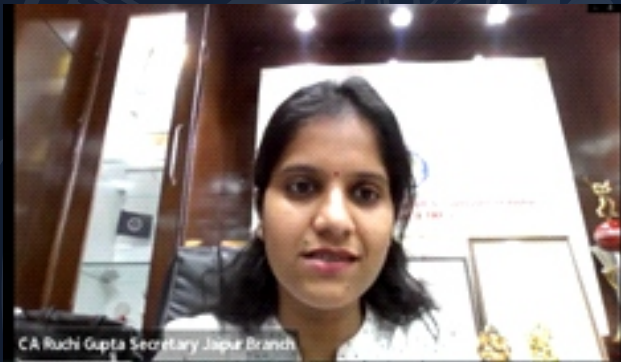
# ACTIVITIES BY JAIPUR BRANCH

## 6 DAYS VIRTUAL AUDIT HELPDESK

Rohan Sogani

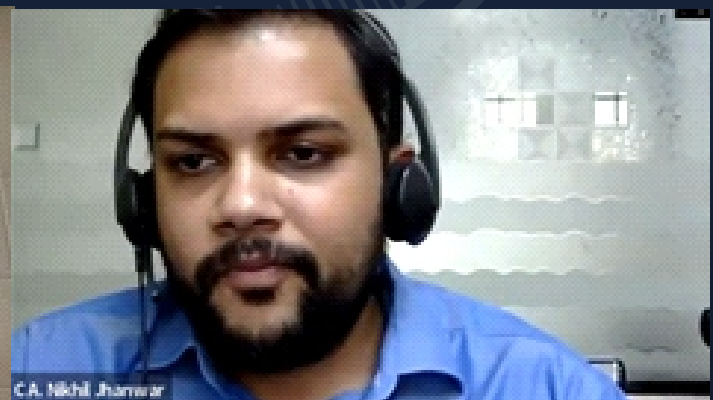
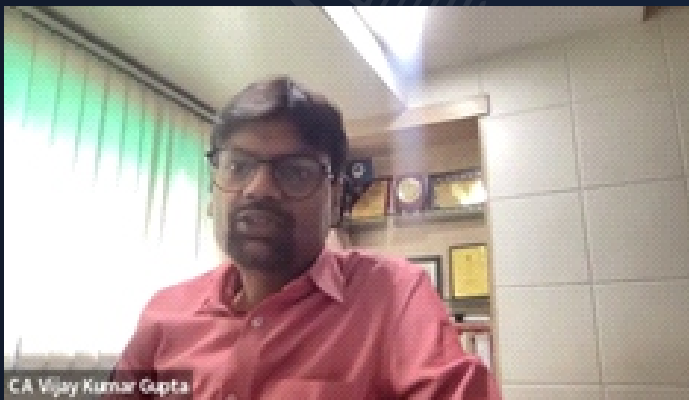
CA Keshav Gupta

Date : 9-9-2022 DAY 3 Experts: CA Rohan Sogani, CA Keshav Gupta



CA Gopichand Saraswat

Date : 12-9-2022 DAY 4 Experts: CA Anil Mathur, CA Gopi Chand Saraswat



Date : 16-9-2022 DAY 5 Experts: CA Nikhil Jhanwar, CA Vijay Kumar Gupta



# ACTIVITIES BY JAIPUR BRANCH

## 6 DAYS VIRTUAL AUDIT HELPDESK



Date : 19-9-2022 DAY 6 Experts: CA Vikas Golchha, CA Sunil Kr. Gogra

## TEACHERS' DAY CELEBRATION



Date : 5-9-2022 Judges: CA. Aashish Sachdev, CA Gaurav Tiwari & CA Chhavi Bengani  
Best 5 students': Mr. Sourabh Singh Shekhawat, Ms. Khushi Chaumal,  
Ms. Revati Mudgal, Ms. Kajal Agarwal, Ms. Khushi Singhal

# ACTIVITIES BY JAIPUR BRANCH

## CA STUDENTS' TALENT SEARCH (II), 2022 - QUIZ CONTEST AND BEST PRESENTER (PPT)



**Date :** 9-9-2022 **Quiz Master:** CA. Preeti Gupta **Quiz Scorer:** CA Rajveer Singh  
**Quiz Contest Winners:** Mr. Raghav Khandelwal, Ms. Oshin Goyal  
**Judges:** Shri Rajesh Sharma, CA. Amit Sethi & CA. Avinash Maheshwari  
**Best Presenter (PPT) Winners:** Mr. Shubh Machiwal, Ms. Shruti Agarwal

## CAREER COUNSELLING PROGRAMME



**Date :** 16-9-2022 **Counsellor:** CA. Aashish Sachdev **School:** Malviya Convent School





### प्रकाश एआरएफ की ऑडिट कमेटी में नोमिनेट

जयपुर @ पत्रिका. सीए प्रकाश शर्मा को हाल ही में आइसीएआइ



एआरएफ की ऑडिट कमेटी में नोमिनेट किया है। वे 17 महीनों से आइसीएआइ, एकाउंटिंग रिसर्च फाउंडेशन में निदेशक के रूप में कार्यरत हैं। आइसीएआइ भारतीय रेलवे के लेखा सुधारों में सहायता और दो विदेशी अध्ययन परियोजनाओं को क्रियान्वित कर रहा है।

### 22 राज्यों से गुजरकर आईसीएआई एमएसएमई सेतु यात्रा जयपुर पहुंची



सिटी रिपोर्टर। भारतीय सीए संस्थान की ओर से बुधवार को एमएसएमई यात्रा कार्यक्रम का आयोजन किया गया। देश के 22 राज्यों और 75 प्रमुख शहरों से होकर गुजरने वाली सेतु यात्रा जयपुर पहुंची। इसमें उद्यम रजिस्ट्रेशन, सब्सिडी स्कीम और ब्याज में छूट के साथ ही खुद का स्टार्टअप शुरू करने के बारे में बताया गया। इसमें एमएसएमई से जुड़े अलग-अलग विषयों पर ज्ञान वृद्धि और बौद्धिक क्षमता के विकास के लिए शहर और बाहर से आए विशेषज्ञों ने शहर के युवा उद्यमियों व व्यापारी वर्गों को लाभान्वित किया।

### सीए स्टूडेंट नेशनल टैलेंट सर्च-2 का आयोजन



जयपुर, समाचार जगत न्यूज। दी इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया की जयपुर शाखा में शुक्रवार को बोर्ड ऑफ स्टडीज ऑपरेशन्स के तत्वाधान में ब्रांच स्तरीय सीए स्टूडेंट्स टैलेंट सर्च-2022 का आयोजन किया गया। जयपुर शाखा के अध्यक्ष सीए कुलदीप गुप्ता और सचिव सीए रुचि गुप्ता ने बताया कि इसके अंतर्गत सीए स्टूडेंट के लिए प्रश्नोत्तरी प्रतियोगिता और सर्वश्रेष्ठ प्रस्तुतकर्ता (पीपीटी) प्रतियोगिता का आयोजन किया गया जिसमें सीए छात्रों ने उत्साहपूर्वक भाग लिया। यह प्रतियोगिता पूरे देश में तीन स्तर पर - शाखा, क्षेत्रीय स्तर और अखिल भारतीय स्तर पर इसका आयोजन किया जा रहा है। प्रश्नोत्तरी प्रतियोगिता में कुल पांच टीमों ने भाग लिया और हर टीम में दो प्रतियोगी थे और सभी टीमों से विभिन्न विषयों पर सात चरणों में प्रश्न पूछे गए जो प्रत्येक चरण में कठिन होते गए। इस प्रतियोगिता में टीम ए के प्रतियोगी रौनक खंडेलवाल और ओशिन गोयल विजयी रहे। इस प्रश्नोत्तरी प्रतियोगिता का संचालन सीए प्रीती गुप्ता और सीए राजवीर सिंह द्वारा किया गया। सर्वश्रेष्ठ प्रस्तुतकर्ता (पीपीटी) इसके अंतर्गत सीए छात्रों ने विभिन्न विषयों पर अपनी पीपीटी के द्वारा अपना प्रेजेंटेशन दिया। इस प्रतियोगिता के सीए अमित सेठी, सीए अविनाश माहेश्वरी और राजेश शर्मा (आईटीओ) जज थे। इन्होंने शुभ माचीवाल और श्रुति अग्रवाल को विजयी घोषित किया। ये विजयी छात्र क्षेत्रीय स्तर पर होने वाली प्रतियोगिता में जयपुर शाखा का प्रतिनिधित्व करेंगे, जो इस बार 23 सितम्बर 2022 जयपुर में ही आयोजित कि जा रही है।

### आइसीएआई की ओर से प्रतियोगिता आयोजित

### सीए स्टूडेंट्स टैलेंट सर्च में रौनक और ओशिन रहे विनर



#### पत्रिका plus रिपोर्टर

जयपुर. दी इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया जयपुर शाखा की ओर से बोर्ड ऑफ स्टडीज ऑपरेशन्स के तत्वाधान में ब्रांच स्तरीय सीए स्टूडेंट्स टैलेंट सर्च-2022 का आयोजन किया गया। जयपुर शाखा के अध्यक्ष सीए कुलदीप गुप्ता और सचिव सीए रुचि गुप्ता ने बताया कि पूरे देश में शाखा स्तर, क्षेत्रीय स्तर और अखिल भारतीय स्तर पर इसका आयोजन किया जा रहा है। इसमें सीए स्टूडेंट के लिए प्रश्नोत्तरी प्रतियोगिता और सर्वश्रेष्ठ प्रस्तुतकर्ता (पीपीटी) प्रतियोगिता का आयोजन किया गया। प्रश्नोत्तरी में कुल पांच टीमों ने भाग लिया। इसमें रौनक खंडेलवाल और ओशिन गोयल विजयी रहे।

### सीए स्टूडेंट के नेशनल टैलेंट सर्च का जयपुर में ब्रांच लेवल पर क्विज प्रतियोगिता



जयपुर। दी इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया जयपुर शाखा में शुक्रवार 9 सितम्बर 2022 को बोर्ड ऑफ स्टडीज ऑपरेशन्स के तत्वाधान में ब्रांच स्तरीय सीए स्टूडेंट्स टैलेंट सर्च-2022 का आयोजन किया गया। जयपुर शाखा के अध्यक्ष सीए रुचि गुप्ता ने बताया कि इसके अंतर्गत सीए स्टूडेंट के लिए प्रश्नोत्तरी प्रतियोगिता और सर्वश्रेष्ठ प्रस्तुतकर्ता (पीपीटी) प्रतियोगिता का आयोजन किया गया जिसमें सीए छात्रों ने उत्साहपूर्वक भाग लिया। प्रश्नोत्तरी प्रतियोगिता में कुल पांच टीमों ने भाग लिया और हर टीम में दो प्रतियोगी थे और सभी टीमों से विभिन्न विषयों पर सात चरणों में प्रश्न पूछे गए जो प्रत्येक चरण में कठिन होते गए। इस प्रतियोगिता में टीम ए के प्रतियोगी रौनक खंडेलवाल और ओशिन गोयल विजयी रहे। इस प्रश्नोत्तरी प्रतियोगिता का संचालन सीए प्रीती गुप्ता और सीए राजवीर सिंह ने किया। सर्वश्रेष्ठ प्रस्तुतकर्ता (पीपीटी) इसके अंतर्गत सीए छात्रों ने विभिन्न विषयों पर अपनी पीपीटी के द्वारा अपना प्रेजेंटेशन दिया। इस प्रतियोगिता के सीए अमित सेठी, सीए अविनाश माहेश्वरी और राजेश शर्मा (IIO) जज थे। इन्होंने शुभ माचीवाल और श्रुति अग्रवाल को विजयी घोषित किया। ये विजयी छात्र क्षेत्रीय स्तर पर होने वाली प्रतियोगिता में जयपुर का प्रतिनिधित्व करेंगे, जो 23 सितम्बर 2022 जयपुर में ही आयोजित की जा रही है।

### सीए स्टूडेंट्स के लिए प्रश्नोत्तरी प्रतियोगिता

सिटी रिपोर्टर। दी इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया जयपुर शाखा में ब्रांच स्तरीय सीए स्टूडेंट्स टैलेंट सर्च-2022 प्रोग्राम की शुरुआत हुई। बोर्ड ऑफ स्टडीज ऑपरेशन्स के सहयोग से हुए प्रोग्राम में सीए स्टूडेंट्स के लिए प्रश्नोत्तरी प्रतियोगिता और सर्वश्रेष्ठ प्रस्तुतकर्ता (पीपीटी) प्रतियोगिता हुई। ये प्रतियोगिता देशभर में तीन स्तर, जिसमें शाखा, क्षेत्रीय स्तर और अखिल भारतीय स्तर करवाई जा रही हैं।

जयपुर शाखा के अध्यक्ष सीए कुलदीप गुप्ता के अनुसार, प्रश्नोत्तरी प्रतियोगिता में कुल पांच टीमों ने भाग लिया। सर्वश्रेष्ठ प्रस्तुतकर्ता में सीए स्टूडेंट्स ने विभिन्न विषयों पर प्रेजेंटेशन दिया। इसमें शुभ माचीवाल और श्रुति अग्रवाल विजयी रहे। विजयी स्टूडेंट्स क्षेत्रीय स्तर पर होने वाली प्रतियोगिता में जयपुर शाखा का प्रतिनिधित्व करेंगे।