



**CICASA OF JAIPUR BRANCH OF CIRC OF ICAI**

**STUDENT E-NEWSLETTER**



# संचल

**JULY 2025**



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

[Set up by an Act of Parliament]



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## *From the desk of Chairman, BOS-ICAI*

Warm greetings to all aspiring Chartered Accountants.

The journey of a Chartered Accountant is one of continuous evolution. Beyond examinations and training, it is a process of developing analytical depth, ethical strength, and professional maturity. Every challenge you face today is shaping your ability to respond responsibly to the complex demands of tomorrow's financial world.



As students, it is essential to build strong conceptual clarity while also cultivating adaptability and resilience. The profession you have chosen requires not only technical expertise but also judgment, integrity, and leadership. Embrace learning as a lifelong commitment rather than a temporary phase.

ICAI remains dedicated to strengthening student capabilities through structured education, innovation, and academic support. Make the most of these opportunities, stay disciplined in your preparation, and remain grounded in professional values. Your journey today lays the foundation for trust and credibility tomorrow.

With best wishes for your academic journey,



**CA. (Dr.) Rohit Ruwatia**  
**Chairman, Board of Studies (Operations)**



## *From the desk of Central Council Member*

**Dear Students,**

The strength of the Chartered Accountancy profession lies in its ability to uphold public trust through competence and ethics. As students, you are entering a profession that plays a vital role in economic stability, governance, and accountability.

Success in this journey requires perseverance, intellectual curiosity, and moral clarity. While examinations test knowledge, real professional growth comes from understanding responsibility and decision-making. Develop the habit of questioning, learning, and refining your skills continuously.

ICAI encourages students to broaden their outlook beyond academics by engaging in professional interactions, forums, and learning platforms. These experiences will help you build confidence and prepare you for leadership roles in the future.

With warm regards,



**CA. Satish Kumar Gupta**  
Central Council Member



## *From the desk of Chairman-CIRC*

Dear Students,

Warm greetings.

Student life under ICAI is a crucial phase that transforms aspirants into professionals of substance. The discipline you develop now will define your work ethic and professional identity in the years to come.



It is important to strike a balance between academic rigor and holistic development. Exposure to practical insights, peer learning, and professional discussions strengthens your perspective and enhances clarity. Remember, excellence is achieved through consistency rather than intensity alone.

CIRC continues to focus on initiatives that empower students with knowledge, confidence, and direction. Stay engaged, stay committed, and approach every responsibility with sincerity and professionalism.

Best regards,

**CA. Ankur Kr. Gupta**  
Chairman-CIRC





## *From the desk of Chairman, Jaipur*

**Dear Students,**

Warm greetings from ICAI Jaipur Branch.

The Chartered Accountancy course is a journey of self-discovery, discipline, and dedication. Each milestone achieved is a reflection of your perseverance and commitment to excellence.



This phase of preparation demands patience and focus. While results may take time, the learning process itself strengthens your analytical ability and professional temperament. Develop the habit of structured thinking and ethical reasoning—these are the true assets of a successful CA.

Jaipur Branch remains committed to supporting students through academic initiatives and professional engagement. I encourage you to actively participate and make the most of these learning platforms.

With best wishes,



**CA. Vikas Yadav**  
**Chairman, Jaipur Branch**



## *From the desk of Secretary*

Dear Students,

Growth in the CA profession is built on consistency, clarity of purpose, and continuous learning. As students, your daily efforts—however small—are shaping your future professional identity.

Challenges are inevitable, but they serve as opportunities to build resilience and character. Stay disciplined, manage your time effectively, and never compromise on ethical standards. These qualities will differentiate you as a professional.

Remain connected with ICAI activities and learning initiatives, as they provide valuable exposure beyond textbooks. Your commitment today will define your professional stature tomorrow.

Warm regards,



**CA. Yash Gupta**  
**Secretary, Jaipur Branch**



## *From the desk of Chairman-CICASA*

**Dear Students,**

Warm greetings to the vibrant student fraternity of Jaipur.

CICASA stands as a platform that nurtures talent, leadership, and professional confidence among CA students. The enthusiasm and dedication shown by students continue to inspire our efforts.

Student initiatives, academic discussions, and collaborative activities play a vital role in shaping well-rounded professionals. Participation in such platforms enhances communication skills, confidence, and professional awareness.

I encourage students to stay proactive, contribute meaningfully, and uphold the values of the profession. Together, we can continue building a strong and vibrant student community.

With best wishes,



**CA. Shiv Kumar Sharma**  
**Chairman-CICASA, Jaipur Branch**



## *From the desk of Member-CICASA*

Dear Students,

Professional growth begins with awareness, discipline, and a willingness to learn. The student phase is the most formative period where habits, values, and mindset are shaped.

Exposure to practical insights and professional forums complements academic learning and prepares students for real-world responsibilities. Active involvement helps in building confidence and leadership capabilities.

CICASA remains committed to creating opportunities that enrich student learning. I urge you to utilize these platforms and strive for excellence with integrity and dedication.

Warm regards,



**CA. Kamal Jain**  
**Executive Member-CICASA, Jaipur Branch**



## *From the desk of Chief Editors*



**CA. Arpit Vijay**  
Chief Editor



**CA. Animesh Mangal**  
Chief Editor

Dear Readers,

A newsletter serves as a medium of knowledge sharing, reflection, and professional dialogue. Each edition is curated with the objective of delivering value-driven content to students and members alike.

Our aim is to present insights that not only inform but also encourage critical thinking and professional awareness. Such initiatives help bridge the gap between academic learning and practical understanding.

I sincerely appreciate the efforts of contributors and the editorial team for maintaining quality and relevance. I invite readers to engage thoughtfully with the content and continue their pursuit of excellence.

Happy reading.

Warm regards,





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## How Festive Seasons Influence the Economy

**Ankit Bhargav**

CRO0798635

As we know, India is a country of festivals. Because there are many people living in India, those who come from different religions, and we can say that is also a beauty of our country.

But, have you ever noticed how the market situation changes at festival seasons?

Yes, because during the period of festivals, the demand for particular goods and services increases due to the festivals and higher demand of the customers, which may lead producers to increase their production capacity, which is higher than the normal demand of the market.

Like, in the festival month of Diwali, generally automobiles, electronic items (televisions, washing machines, furniture, etc.), lighting, garments, packed sweets, etc. increase in production, which is generally higher than the normal demand of the market, and it is a period for producers & businessmen to earn & profit by maximizing their sales as per the demand of the market

Example-During the Diwali season, automobile demand in India increases generally, with sales often rising by 30-35% compared to the non-Diwali season.

During the Eid season, market demand in India sees a significant increase across major retail sectors, including apparel, food, jewelry, and travel. A 2025 report noted that Eid-ul-Fitr fueled a 30-50% rise in the product in India.

The economic reaction to the festival seasons is deeply conditioned by the financial health and psychological state of the customer base, resulting in the divergent spending pattern and intense focus on value

At the period of festivals, consumer expenditure and spending increases, which leads to a rise in demand in the market, which leads to a rise in employment for excess production, and due to festivals, the flow of goods and services increases in the economy, which gives a boost to Gross Domestic Product (GDP) growth in an economy. Ultimately, the influence of festival seasons on the economy is a complex interplay of culture and commerce. The festive periods are not nearly about sales figures, etc.; they also reflect the collective moment where social culture traditions directly drive microeconomic activities.





## Festive Season and Economy

**Bhumika Vaishnav**

CRO0825365

**India is a land of festivals** — a country where celebrations are not just moments of joy but also powerful economic stimulators. From Diwali to Eid, from Durga Puja to Christmas, every festival brings with it a wave of consumption, production, and employment that drives multiple sectors of the Indian economy. The festive season, therefore, is not merely a cultural celebration — it's a vital pulse of India's economic heartbeat.

### The Economic Multiplier Effect of Festivals

The festive season, typically between August and January, witnesses a surge in consumer spending. People purchase clothes, electronics, automobiles, gold, home décor items, and even houses. According to various industry reports, retail sales during this period can rise by 20–30% compared to non-festive months. This massive demand acts as a multiplier for sectors such as manufacturing, logistics, advertising, and e-commerce.

When demand increases, businesses ramp up production and hire temporary workers to meet the festive rush. This boosts employment, income, and subsequently, consumption — creating a cycle of economic activity that benefits almost every layer of society.

### Retail and E-Commerce

The retail and e-commerce sectors are among the biggest beneficiaries. E-commerce giants like Amazon and Flipkart schedule their flagship sales — "Great Indian Festival" and "Big Billion Days" — during this time. Traditional brick-and-mortar stores also see a revival, especially in Tier-II and Tier-III cities. The festive discounts and new product launches encourage even price-conscious consumers to spend, reflecting the optimism and emotional connect that festivals bring.

Interestingly, digital payments and fintech platforms also witness record transactions during these months. UPI transactions often cross new highs, symbolizing India's transition to a digital economy even in the heart of its traditional celebrations.

### Automobiles, Real Estate, and Gold – The Big Ticket Segments

For big-ticket items, festivals act as a psychological trigger. Many Indians prefer buying cars, two-wheelers, and even homes during auspicious periods. Auto manufacturers time their launches around Dussehra and Diwali, and real estate developers roll out special festive offers.

Gold, too, plays a unique cultural and economic role. India's demand for gold surges during festivals like Dhanteras and Akshaya Tritiya, making it both a sentimentally and economically significant asset.

**MSMEs and the Informal Sector:** The Real Heroes While large corporations enjoy high visibility, the real festive momentum is often sustained by India's Micro, Small, and Medium Enterprises (MSMEs). From sweet shops to local artisans, from textile weavers to decoration suppliers — countless small units experience their peak business during this time.

For many of them, the festive quarter determines their annual profitability. Increased sales mean more cash flow, which supports wages and small-scale employment. In this way, festivals help circulate money at the grassroots level, promoting inclusive growth.

### Government Revenue and Policy Implications

Higher consumption translates into increased GST collections and indirect tax revenues for the government. The festive season thus contributes significantly to fiscal inflows. At the same time, policymakers monitor inflation trends, as sudden spikes in demand may push up prices of essential goods and fuels.

Balancing growth and price stability during this high-demand period becomes a key macroeconomic challenge for authorities such as the Reserve Bank of India (RBI).

### Changing Trends: From Local to Global Celebrations

In recent years, globalization and social media have reshaped the way Indians celebrate festivals. Urban consumers increasingly combine traditional customs with modern lifestyles. Sustainability is also gaining attention — eco-friendly décor, electric lights, recycled gifts, and digital greetings are becoming part of the festive culture.



## Festive Season and Economy

Additionally, the festive season has become a global marketing opportunity, with Indian diaspora communities contributing to export demand for traditional goods like sweets, garments, and handicrafts. This global connection further strengthens India's soft power and trade potential.

**Conclusion:** Celebration Beyond Lights and Colors Festivals in India are more than rituals — they're

economic events that ignite growth, create jobs, and spread prosperity. They remind us that economics is not just about numbers, but also about emotions, confidence, and community spirit. As the lights of Diwali illuminate homes and hearts, they also illuminate factories, shops, and financial markets. The festive season truly embodies the spirit of "Vikas mein Vishwas" — faith in development through collective celebration.





# How AI and Automation Are Transforming GST Compliance

**Hemant Khandelwal**

CRO0666522

## How AI and Automation Are Transforming GST Compliance

In today's fast-changing business world, GST compliance has become a routine yet challenging task for almost every organization. From filing returns to reconciling invoices, accuracy and timeliness are always expected. As someone who has seen how much time manual GST work takes, I genuinely believe that Artificial Intelligence (AI) and automation are changing the game in taxation. What earlier required long hours of data entry and checking can now be done quickly and more accurately with the help of technology.

### #1 – From Manual Work to Smart Compliance

Before automation became popular, GST compliance was mostly about manual entries, matching purchase and sales registers, and uploading returns on the portal. Even small errors could cause major mismatches or penalties. Now, several GST platforms use automation to do these tasks in just a few clicks. AI-based tools can import invoices, reconcile data with GSTR-2A/2B, and point out mismatches automatically.

Instead of spending time fixing errors, professionals can now focus on reviewing and interpreting results.

This shift shows how technology is making compliance smarter, not just faster.

### #2 – How AI Is Helping in GST

AI is not just about robots or big machines—it's about making systems think and learn from data. In GST, it plays many roles:

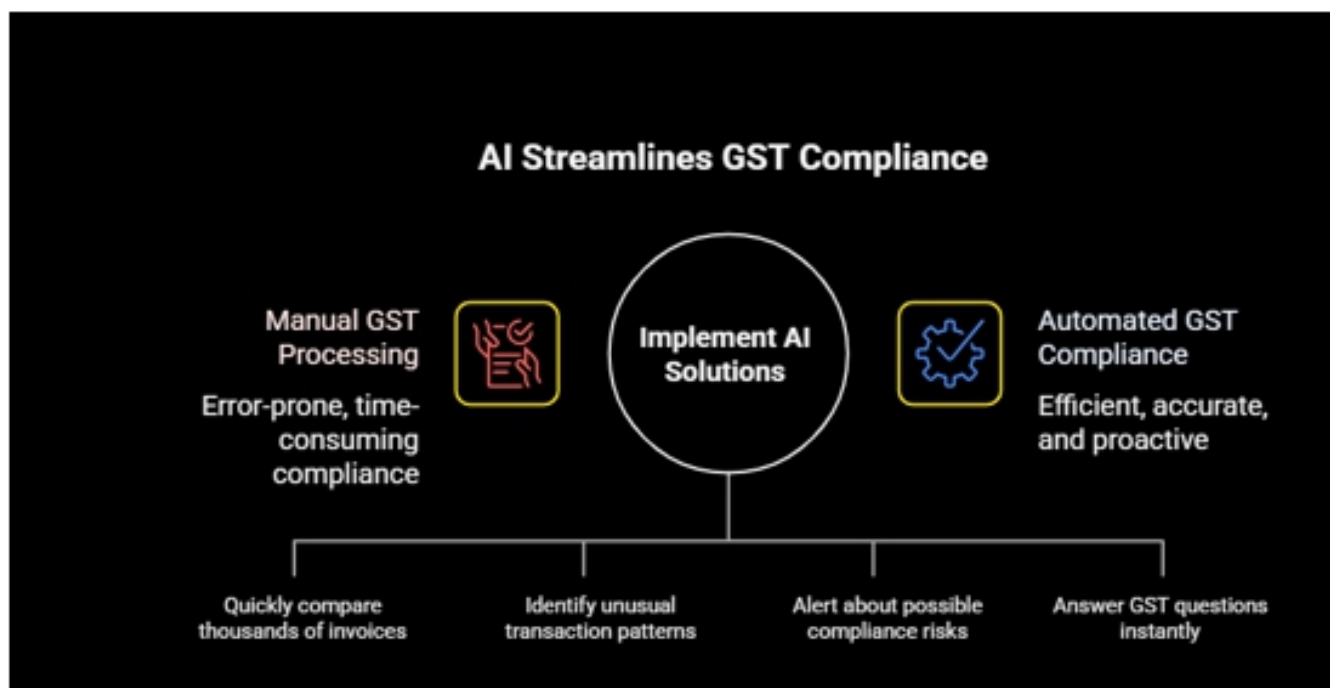
**Smart Matching:** AI tools can quickly compare thousands of invoices and find mismatches that a human might easily miss.

**Fraud Detection:** AI can identify unusual patterns in transactions and highlight possible fake invoices or misuse of input tax credit.

**Predictive Analysis:** It can even alert businesses about possible delays or compliance risks based on past trends.

**Chatbots for Queries:** Some platforms have AI chatbots that answer GST questions instantly and guide users step-by-step.

In short, AI is acting like a digital assistant for tax professionals.



### #3 – Why it's a Big Deal for CA's and Students

For chartered accountants and CA students, this transformation is an opportunity to grow.

Automation reduces repetitive work, but it also demands that we learn new tools and technologies. When data gets processed automatically, our focus shifts from doing the work to understanding and analyzing the results.

As future professionals, it's important that we don't see AI as competition but as support — something that helps us give better advice to clients and handle work efficiently.

### #4 - The Future of AI in GST

Looking ahead, AI is expected to become an integral part of India's tax infrastructure. Government systems may integrate AI-driven analytics for faster refunds, fraud detection, and risk-based audits.



# How AI and Automation Are Transforming GST Compliance

For professionals, embracing this technological shift is not optional — it's essential. Future-ready Chartered Accountants will need to combine financial expertise with digital literacy. Understanding automation tools, data analytics, and AI ethics will define the next generation of finance leaders.

In essence, AI is not replacing accountants; it's redefining their role. The Chartered Accountant of tomorrow will be a *tech-enabled strategist* — someone who interprets data, guides businesses, and ensures compliance in an intelligent, ethical, and efficient way.

## #5 – Some Challenges Too

Of course, not everything about AI is perfect. It works only if the data is entered correctly. Wrong or incomplete data will still lead to wrong results.

There are also concerns about privacy and data security since tax data is sensitive. And small businesses sometimes find it difficult to adapt to these technologies due to cost or lack of awareness. That's why human judgment will always remain important. AI can assist — but not replace — the professional expertise of a CA.

## #6 – The Road Ahead

In the coming years, AI is likely to become a part of every step in GST — from return filing to audit and analytics. Even the government is slowly integrating AI into its systems for faster refunds and better

fraud detection.

For us as students, this means learning about technology, data analysis, and automation early in our careers. The more we adapt the more value we can bring to our clients and the profession.

## #7 – Conclusion

AI and automation have brought a fresh wave of efficiency in GST compliance. They are not here to replace chartered accountants, but to make our work more accurate and meaningful. As CA students, embracing this change is important. The future of compliance is not just about knowing the law — it's about combining knowledge with technology.

And the sooner we do that, the stronger and smarter our profession will become. The GST era began with challenges, but technology is turning those challenges into opportunities. AI and automation are making compliance faster, smarter, and more reliable. For CA students and professionals, this transformation presents a powerful message: adapt, learn, and lead. As the world moves towards intelligent taxation, it's time to celebrate not just the numbers we calculate — but the innovation we embrace.





## Celebrating the CA Within

**Kartik Bairathi**

CRO0822222

Every Chartered Accountant — or aspiring one — carries a story of perseverance, sleepless nights, and unshakable determination. Yet beyond the exams, deadlines, and numbers lies something deeper — a spirit that defines us. Celebrating the CA within is not merely about the designation we aim for, but about acknowledging that inner discipline, integrity, and resilience that already live within us.

### The Journey Within

When we begin our CA journey, we often see it as a path toward professional success. But gradually, it becomes much more — a journey of self-discovery. Every mock test that doesn't go well, every balance sheet that doesn't tally, and every concept that finally clicks — these moments teach us patience, humility, and consistency.

We start realizing that being a CA student isn't just about studying accounts, audit, or law — it's about learning to stay composed amid chaos. It's about showing up even on days when motivation fades. In those quiet moments, when we choose effort over excuses, we are, in fact, celebrating the CA within.

### Integrity — The Soul of a Chartered Accountant

Integrity is not something we gain after becoming Chartered Accountants; it's something we cultivate during the journey. Whether it's preparing an assignment honestly, presenting facts accurately, or standing up for what's right, integrity forms the foundation of our profession.

Celebrating the CA within means valuing truth even when no one is watching. It means understanding that numbers tell stories, and our

duty is to ensure those stories are told with honesty.

### Balance Beyond Balance Sheets

As students of commerce, we learn to balance accounts — but as future CAs, we must also learn to balance life. Between studies, articleship, and personal commitments, it's easy to lose track of ourselves. Yet, it's in finding that equilibrium — between hard work and peace of mind — that we discover maturity.

Celebrating the CA within also means taking pride in our ability to stay grounded, to find calm in complexity, and to support others in their journey. After all, the best auditors are those who not only verify figures but also understand people.

### Resilience — The Hidden Asset

Failure is a word every CA student is familiar with — whether it's an exam, a deadline, or an unexpected challenge during articleship. But our response to failure defines us.

Resilience — that quiet courage to start again — is the true hallmark of a CA. The spirit that says, “This time, I'll do better” is what turns an ordinary student into an extraordinary professional. Every attempt, every revision, and every improvement is a celebration of the CA within us — the one who never gives up.

### Beyond the Degree

Becoming a Chartered Accountant is not the end of the journey — it's a continuation of who we already are. The prefix “CA” before our name will one day symbolize the values we've been nurturing all along — honesty, perseverance, precision, and purpose.

We celebrate the CA within every time we learn



## Celebrating the CA Within

something new, help a peer understand a concept, or take feedback gracefully. Even in our smallest acts of diligence and discipline, the CA within shines quietly, reminding us of our higher purpose — to contribute ethically and meaningfully to society.

### **Conclusion: The Celebration That Never Ends**

To celebrate the CA within is to celebrate growth — not just academic, but emotional and ethical. It's to recognize that success is not a destination but a reflection of the person we've become on the way there.

As we move through this challenging yet beautiful journey, let's remember — the CA within us is not waiting for a result or a certificate. It's already alive in our hard work, our discipline, our integrity, and our dreams.

So today, let's take a moment — not to count our marks or pending chapters — but to smile at how far we've come. Because before we earn the title “Chartered Accountant”, we must first honor the Chartered Attitude within.





## Income-tax Scrutiny Assessments – Procedure, Rights and Practical Insights

**Mithil Garg**

CRO0775352

### Introduction

Income-tax scrutiny assessments constitute a vital mechanism for ensuring tax compliance and safeguarding revenue under the Income-tax Act, 1961. In recent years, the assessment process has undergone a significant transformation with the introduction of technology-driven risk selection, data analytics and the faceless assessment framework. As a result, scrutiny proceedings have become more structured, transparent MV and time-bound.

For taxpayers as well as professionals, a clear understanding of the scrutiny process is essential to ensure effective representation, timely compliance and minimisation of litigation. This article presents a comprehensive overview of the procedure for income-tax scrutiny cases, along with key rights of taxpayers and practical insights for professionals.

### Meaning and Objective of Scrutiny Assessment

A scrutiny assessment is undertaken to verify the correctness of income declared, the validity of deductions and exemptions claimed, and overall compliance with the provisions of the Income-tax Act. The primary objective is to ensure that the returned income reflects the true and correct tax liability of the taxpayer.

Cases are selected for scrutiny based on risk parameters identified through automated systems, information received from third-party sources, or specific issues flagged by the tax authorities.

### Procedure for Scrutiny Assessment

#### 1. Selection of Case for Scrutiny

Selection of cases for scrutiny is largely system-driven and carried out through the Computer Aided Scrutiny Selection (CASS) mechanism. Scrutiny may be categorised as:

- Limited Scrutiny, restricted to specific

issues identified at the time of selection, or

- Complete Scrutiny, covering all aspects of the return of income.

#### 2. Issue of Notice under Section 143(2)

The scrutiny process formally commences with the issuance of a notice under Section 143(2) within the prescribed statutory time limit. This notice conveys the intention of the Assessing Officer to examine the return filed by the taxpayer.

#### 3. Issue of Notice under Section 142(1)

To obtain further details, the Assessing Officer may issue a notice under Section 142(1) calling for specific information, explanations, documents or books of accounts. Timely, accurate and complete compliance with such notices is critical for smooth conduct of assessment proceedings.

#### 4. Faceless Assessment Framework

Under the faceless assessment regime, scrutiny assessments are conducted electronically through the income-tax portal, without any physical interaction between the taxpayer and the department. This framework aims to bring greater transparency, eliminate discretion and ensure uniformity in assessment procedures.

#### 5. Draft Assessment Order and Opportunity of Being Heard

Before passing the final assessment order, a draft order is issued setting out the proposed variations. The taxpayer is provided an opportunity to submit a response and, in eligible cases, may also request a personal hearing through video conferencing.

#### 6. Passing of Final Assessment Order

After considering the submissions and available records, the final assessment order is passed electronically along with the demand notice or refund order, as the case may be.



## Income-tax Scrutiny Assessments – Procedure, Rights and Practical Insights

### Rights and Responsibilities of the Taxpayer

During scrutiny proceedings, taxpayers are entitled to:

- A reasonable opportunity of being heard
- Clear communication of the issues under examination

· A reasoned and speaking assessment order  
Correspondingly, taxpayers are responsible for maintaining proper records, ensuring timely compliance with statutory notices and furnishing accurate and complete information.

### Practical Insights for Professionals

- Adopt an issue-wise and structured approach while filing submissions, particularly in limited scrutiny cases

- Ensure reconciliation between financial statements, tax audit reports and return of income

- Maintain robust documentation for high-risk areas such as cash transactions, related-party transactions and major deductions claimed

### Conclusion

Income-tax scrutiny assessments, when approached with preparedness and professional diligence, need not be adversarial in nature. A clear understanding of procedural requirements, coupled with timely and accurate compliance, can significantly reduce disputes and contribute to a more efficient and fair tax administration system.





## Articleship Journey: A Tough Road with a Bright End

**Nishant Rattawa**

CRO0793353

Ask any CA student what the toughest part of the journey is, and most will say just one word — “articleship.” It's that middle phase where we're neither fully students nor professionals, but expected to act like both. From managing office deadlines to preparing for exams, it often feels like being pulled in two different directions. It's a mix of learning, struggle, and real-world experience. But the big question that many students have is — is articleship a problem or an opportunity?

Well, the answer isn't so simple. Because while the road is full of hurdles, it also hides some of the most valuable lessons and unexpected rewards — if you're willing to go through the grind.

### Problems Faced During Articleship

Let's be real — articleship isn't a smooth ride for most of us. Here are some common struggles students go through:

- **Long Working Hours:** Many articles work 8–10 hours daily, and even more during audits. It leaves barely any time for studies or personal life.
- **Low Stipend:** The pay is quite low compared to the amount of work and responsibility, which can feel unfair at times.
- **High Stress:** Balancing office work with CA studies is tough. Deadlines, client pressure, and exams all come at once.
- **Limited Learning (Sometimes):** Some firms give very basic or repetitive tasks, like only vouching or data entry, which limits actual learning.



### Gains and Opportunities During Articleship

Despite the challenges, articleship offers many valuable benefits:

- **Practical Experience:** You get to work on real audits, taxes, and accounts, which helps you understand what you've learned in class.
- **Skill Development:** It's not just about technical knowledge you also learn communication, teamwork, and time management.
- **Networking:** Working with clients and seniors helps you build connections that can open doors in the future.
- **Boosts Confidence:** Facing real work situations helps you become more confident and job-ready.

### Smart Ways to Get Through Articleship

Articleship can be tough, but it's also a big chance to grow. A few smart moves can make the journey smoother and more rewarding.

- **Stay organized:** Whether it's audit files or your own study schedule, a little planning goes a long way.
- **Be curious:** Don't just do the work blindly. Ask questions, understand why you're doing what you're doing — that's where real learning happens.
- **Speak up (politely):** If you're overwhelmed or not learning enough, communicate with your seniors. Silence solves nothing.

### Conclusion

To sum it up, articleship does come with its share of problems. The work pressure, low stipend, and time management issues are real. But if taken in the right spirit, it is also a great opportunity to learn, grow, and become ready for the professional world. Like most things in life, it depends on your attitude. If you treat articleship as a stepping stone rather than a burden, it can truly become the most valuable part of your CA journey.

In the end, I would say, “You don't grow when things are easy. You grow when you face challenges.”



**Khushi Agarwal**  
CRO0688330

यह मेहनत का सफर जो इतना तय कर  
लिया है मैंने अबतक  
यह मंज़िल को पाने की लगन जो कब से  
लगी हुई है मेरे अंदर  
जीत तो पानी ही है जब तक ज़िंदा हूँ  
क्योंकि जीवन का तो सार ही यही है कि  
लगे रहें हम खुद को बनाने में बेहतर

यह जो सफर है न, बहुत कुछ सिखाता है,  
अपने साथ-साथ यह ढेरों चुनौतियाँ लेकर  
आता है।

अंत में बस इतना समझ आता है,  
कि जो बना रहता है इसमें, वही आगे बढ़  
पाता है।

मैंने खुद को उस कामयाबी की मंज़िल तक  
पहुँचा हुआ पा लिया है,  
वहाँ पहुँचकर भी मैंने इस सफर के एक-  
एक दिन को याद किया है।  
आज भी जब-जब किसी और के परिणाम  
की घड़ी होती है,  
मैंने तब-तब अपने ही परिणामों वाली  
बेचैनियों को महसूस किया है।

मेरे इस सफर में मेरा परिवार पूरा शामिल  
रहा है,  
जीत हुई भले ही मेरी है, लेकिन उन्होंने भी  
खुद को जीता हुआ मान लिया है।  
वो जो संघर्ष के दिन थे मेरे,  
मेरे माँ-बाप ने भी अपनी कोशिशों को  
कभी कम नहीं होने दिया है।

इस उपलब्धि ने मुझे इतना निखार दिया है,  
सिर्फ बाहर से नहीं, इसने मुझे अंदर से भी  
सम्मान दिया है।

आज जब मैं खुद को आईने के सामने  
देखती हूँ,  
तो एहसास होता है कि मैंने इस जीवन में  
कुछ तो मुकाम हासिल किया है,

अंत में मैं बस इतना कहना चाहूंगी,  
कि डरने और घबराने का मन होगा, लेकिन  
डरना नहीं है।  
हालातों से लड़ना है, रुकना नहीं है।  
अपने सपनों के लिए जाग कर तो देखो,  
सोने के लिए तो उम्र पड़ी है।



# "The Taxman's New Recipe"



**Pratul Dubey**

CRO0781247

Oh dear taxpayer, come take a seat, Budget's served — both bitter and sweet. With Section here and clause over there, Amendments dance with reformist flair.

They've raised the slabs, they've carved exemptions, Shuffled deductions, trimmed pretensions.

One hand gives you a rebate's kiss, The other, ah — not quite so bliss.

GST now sways to a brand-new rate, A waltz for goods, for services — fate! ITR portals hum their tune,

Crashing of course, by afternoon.

TDS rules with a curious twist,

"Collect or deduct?" — depends who you list. And capital gains in their shiny attire,

Tax you higher if wealth climbs higher.

Yet in this game of give and take,

It's math that wins — make no mistake. For numbers bow to laws so clever, That loopholes dance... but not forever.

So raise a toast to the 'finance art', Where the nation's growth plays its part.

And remember, dear, when it's Budget Day — Your pocket's the stage for this cabaret.

# "The Stairway Called Attempts"



**Siddhi Gupta**  
CRO0757643

They call them *failures*—  
but a CA student knows better.  
Each attempt is not a fall,  
but a step—steady, deliberate, essential—  
on the climb toward excellence.

Every result that didn't meet the mark  
taught resilience beyond measure.  
Every sleepless night,  
every dawn greeted with open books and quiet  
hope,  
became a silent testament  
to persistence over perfection.

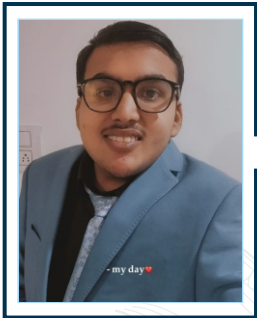
Attempts are not roadblocks;  
they are revisions of strength.  
They test not just your mind,  
but your patience, your belief, your will.  
And through them,  
you discover that success is never sudden—

it is sculpted slowly,  
with discipline as the chisel,  
and courage as the hand that holds it.

One day, those three letters—**C.A.**—  
will rest beside your name.  
Not as a title earned easily,  
but as proof of endurance,  
of the grace to begin again,  
and again,  
until excellence bowed its head to your effort.  
So let the world see your attempts—  
not as stories of failure,  
but as the architecture of triumph.  
For every attempt was never a fall—  
it was a *step*—  
on the stairway called *Success*



# Poster



**Lalak Jitendrakumar Bagdiya**  
WRO0744085





# ACTIVITIES BY CICASA JAIPUR BRANCH

## PLACEMENT DRIVE FOR ARTICLE ASSISTANT



Date : 11-7-2025



# ACTIVITIES BY CICASA JAIPUR BRANCH

## PLACEMENT DRIVE FOR ARTICLE ASSISTANT



Date : 11-7-2025



# ACTIVITIES BY CICASA JAIPUR BRANCH

## SEMINAR ON UNLOCKING OPPORTUNITIES: INSIGHTS & GUIDANCE FOR ARTICLESHIP FOR CA STUDENTS



Date : 18-7-2025



# ACTIVITIES BY CICASA JAIPUR BRANCH

## CA STUDENT NATIONAL TALENT SEARCH



Date : 18-7-2025 & 19-7-2025

CICASA OF JAIPUR BRANCH OF CIRC OF ICAI





## काउंसलिंग में दी कैरिअर की जानकारी



बेधड़िक, जयपुर। दी इंस्टिट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया की जयपुर ब्रांच की ओर से कैरिअर काउंसलिंग कार्यक्रम का आयोजन किया गया, जिसमें आई.आई.एस. स्कूल के स्टूडेंट्स ने भाग लिया। कार्यक्रम में चेयरमैन, बोर्ड ऑफ स्टडीज (ऑपरेशन्स), आईसीआईसी सीए (डी.) रोहित रुवाटिया अग्रवाल ने सीए पाठ्यक्रम की संरचना, परीक्षा प्रणाली, आर्टिकलशिप के अवसरों तथा इस क्षेत्र में उपलब्ध विविध कैरिअर विकल्पों पर विस्तार से जानकारी दी। आईसीआईसी के सेंट्रल काउंसिलिंग मैनेजर सीए सीतरी कुमार गुप्ता ने कहा कि काउंसलिंग के माध्यम से छात्रों को चार्टर्ड एकाउंटेंटसी कोर्स की गहन जानकारी उपलब्ध कराई गई। जयपुर शाखा के सीकासा अध्यक्ष सीए शिव शर्मा ने बताया कि 150 छात्र-छात्राओं ने आईसीआईसी जयपुर शाखा का शैक्षणिक दौरा किया। इस अवसर पर काउंसलर सीए प्रज्वल शर्मा ने विद्यार्थियों को चार्टर्ड एकाउंटेंटसी कोर्स से संबंधित मार्गदर्शन दिया। काउंसलिंग सत्र के दौरान छात्रों ने सवाल पूछे और इस पेशे में आगे बढ़ने के अवसरों, संभावनाओं तथा परीक्षा प्रणाली को लेकर विस्तृत जानकारी प्राप्त की।

## दो दिवसीय नेशनल सीए स्टूडेंट टैलेंट हंट 'समर्थ 2025'

### सीए स्टूडेंट्स ने आर्टिफिशियल इंटेलीजेंस और सस्टेनेबिलिटी पर रखे विचार



जयपुर। पत्रिका एन्स. झालाना स्थित राजस्थान इंटरनेशनल सेंटर में शुक्रवार से दो दिवसीय नेशनल सीए स्टूडेंट टैलेंट हंट 'समर्थ 2025' शुरू हुआ। कार्यक्रम भारतीय सीए संस्थान (आईसीआईसी) के बोर्ड ऑफ स्टडीज (ऑपरेशन्स) की ओर से आयोजित किया जा रहा है। इसमें आईसीआईसी की विभिन्न शाखाओं से चयनित देशभर के 82 प्रतिभाशाली सीए स्टूडेंट्स हिस्सा ले रहे हैं। इस मौके पर एक राउट-एक चुनाव पर चर्चा-विवाद सत्र आयोजित किया गया। स्टूडेंट्स ने इस मुद्दे के आर्थिक, प्रशासनिक और संवैधानिक पहलुओं को समझते हुए विभिन्न पक्षों को प्रस्तुत किया। साथ ही निबंध लेखन, विजय, केस स्टडी प्रेजेंटेशन समेत कई एंक्टिविटीज हुईं, जिनमें आर्टिफिशियल इंटेलीजेंस और सस्टेनेबिलिटी समेत कई विषयों पर स्टूडेंट्स ने विचार प्रस्तुत किए। मुख्य अतिथि विधानसभा अध्यक्ष वासुदेव देवनानी ने इस मौके पर कहा कि देश के युवाओं में राष्ट्रीय मूल्यों को समझने और उस पर तार्किक दृष्टिकोण रखने की क्षमता देखना उत्साहजनक रहा। आईसीआईसी का यह प्रयास छात्र जीवन को राउट सेवा की ओर प्रेरित करता है। बोर्ड ऑफ स्टडीज (ऑपरेशन्स) के चेयरमैन सीए रोहित रुवाटिया अग्रवाल ने कहा कि 'समर्थ' शैक्षणिक उत्कृष्टता का मंच है। इसमें भाविक के प्रोफेशनलिटी से जुड़ने, उन्हें समझने और समाधान खोजने की दिशा में प्रेरित करता है।

## खबरों की दुनिया

### खबरों की दुनिया एक नजर

#### नेशनल सीए स्टूडेंट टैलेंट हंट-समर्थ 2025 का भव्य आयोजन जयपुर में समापन



जयपुर। भारतीय चार्टर्ड एकाउंटेंट्स संस्थान के बोर्ड ऑफ स्टडीज (ऑपरेशन्स) द्वारा आयोजित दो दिवसीय राष्ट्रीय प्रतियोगिता नेशनल सीए स्टूडेंट टैलेंट हंट - समर्थ 2025 का भव्य समापन राजस्थान इंटरनेशनल सेंटर, जयपुर में संपन्न हुआ। इस प्रतियोगिता में आईसीआईसी की देशभर की विभिन्न शाखाओं से चयनित 82 प्रतिभाशाली सीए छात्र-छात्राओं ने भाग लिया। कार्यक्रम का उद्देश्य विद्यार्थियों के बौद्धिक, प्रस्तुतिकरण और विश्लेषणात्मक कौशल को मंच प्रदान कर उन्हें प्रोत्साहित करना था।

## CA STUDENT TALENT SEARCH GRAND FINALE

### CAs backbone of our economy: Devnani



जयपुर। भारतीय चार्टर्ड एकाउंटेंट्स संस्थान (ICAI) के बोर्ड ऑफ स्टडीज (ऑपरेशन्स) द्वारा आयोजित दो दिवसीय राष्ट्रीय प्रतियोगिता 'नेशनल सीए स्टूडेंट टैलेंट हंट - समर्थ 2025' का भव्य समापन आज राजस्थान इंटरनेशनल सेंटर, जयपुर में संपन्न हुआ। इस प्रतियोगिता में ICAI की देशभर की विभिन्न शाखाओं से चयनित 82 प्रतिभाशाली सीए छात्र-छात्राओं ने भाग लिया। कार्यक्रम का उद्देश्य विद्यार्थियों के बौद्धिक, प्रस्तुतिकरण और विश्लेषणात्मक कौशल को मंच प्रदान कर उन्हें प्रोत्साहित करना था।

## हुवमनामा समाचार

### नेशनल सीए स्टूडेंट टैलेंट हंट - समर्थ 2025 का भव्य आयोजन जयपुर में समापन



जयपुर। भारतीय चार्टर्ड एकाउंटेंट्स संस्थान के बोर्ड ऑफ स्टडीज (ऑपरेशन्स) द्वारा आयोजित दो दिवसीय राष्ट्रीय प्रतियोगिता 'नेशनल सीए स्टूडेंट टैलेंट हंट - समर्थ 2025' का भव्य समापन आज राजस्थान इंटरनेशनल सेंटर, जयपुर में संपन्न हुआ। इस प्रतियोगिता में ICAI की देशभर की विभिन्न शाखाओं से चयनित 82 प्रतिभाशाली सीए छात्र-छात्राओं ने भाग लिया। कार्यक्रम का उद्देश्य विद्यार्थियों के बौद्धिक, प्रस्तुतिकरण और विश्लेषणात्मक कौशल को मंच प्रदान कर उन्हें प्रोत्साहित करना था।

## नेशनल सीए स्टूडेंट टैलेंट का समापन

### विजेता को मिले पुरस्कार



जयपुर, समाचार जयपुर न्यूज़, भारतीय चार्टर्ड एकाउंटेंट्स संस्थान (ICAI) के बोर्ड ऑफ स्टडीज (ऑपरेशन्स) द्वारा आयोजित दो दिवसीय राष्ट्रीय प्रतियोगिता 'नेशनल सीए स्टूडेंट टैलेंट हंट - समर्थ 2025' का भव्य समापन आज राजस्थान इंटरनेशनल सेंटर, जयपुर में संपन्न हुआ। इस प्रतियोगिता में ICAI की देशभर की विभिन्न शाखाओं से चयनित 82 प्रतिभाशाली सीए छात्र-छात्राओं ने भाग लिया। कार्यक्रम का उद्देश्य विद्यार्थियों के बौद्धिक, प्रस्तुतिकरण और विश्लेषणात्मक कौशल को मंच प्रदान कर उन्हें प्रोत्साहित करना था।

## राष्ट्रीय प्रतियोगिता के विजेताओं को किया सम्मानित

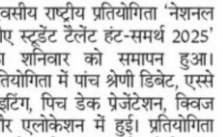
### जयपुर@पत्रिका एन्स. राजस्थान इंटरनेशनल सेंटर में आयोजित दो दिवसीय राष्ट्रीय प्रतियोगिता 'नेशनल सीए स्टूडेंट टैलेंट हंट-समर्थ 2025' का शुभिनवार को समापन हुआ।



जयपुर। पत्रिका एन्स. राजस्थान इंटरनेशनल सेंटर में आयोजित दो दिवसीय राष्ट्रीय प्रतियोगिता 'नेशनल सीए स्टूडेंट टैलेंट हंट-समर्थ 2025' का शुभिनवार को समापन हुआ। कार्यक्रम में विजेताओं को पंच श्रेणी डिबेट, एंसे राइटिंग, पिच डेक प्रेजेंटेशन, विजय और एल्कोरेशन में हुई। प्रतियोगिता भारतीय सीए संस्थान के बोर्ड ऑफ स्टडीज (ऑपरेशन्स) की ओर से आयोजित हुई। बोर्ड के चेयरमैन रोहित रुवाटिया अग्रवाल ने बताया कि डिबेट में मानसी सोमानी, रणवीर, खुशी कपूर विजेता रहे। एंसे राइटिंग में बृंद, अकिता जेन, निहार गुप्ता विजेता रहे। पिच डेक प्रेजेंटेशन में हरजोत सिंह सलुजा, श्याम सिंघल, रितिका जुमाना और क्विज में रितिक बजाज और उत्कृष्ट सिंधानिया विजेता रहे। विजेताओं को सम्मानित किया गया।

## नेशनल सीए स्टूडेंट टैलेंट हंट-समर्थ 2025 का समापन

### समर्थ 2025 CELEBRATES STUDENT EXCELLENCE



जयपुर। भारतीय चार्टर्ड एकाउंटेंट्स संस्थान के बोर्ड ऑफ स्टडीज (ऑपरेशन्स) द्वारा आयोजित दो दिवसीय राष्ट्रीय प्रतियोगिता 'नेशनल सीए स्टूडेंट टैलेंट हंट - समर्थ 2025' का भव्य समापन आज राजस्थान इंटरनेशनल सेंटर, जयपुर में संपन्न हुआ। इस प्रतियोगिता में ICAI की देशभर की विभिन्न शाखाओं से चयनित 82 प्रतिभाशाली सीए छात्र-छात्राओं ने भाग लिया। कार्यक्रम का उद्देश्य विद्यार्थियों के बौद्धिक, प्रस्तुतिकरण और विश्लेषणात्मक कौशल को मंच प्रदान कर उन्हें प्रोत्साहित करना था।

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## नेशनल सीए स्टूडेंट टैलेंट हंट-समर्थ-2025

### क्रिस्मि बुद्धिमत्ता और सतत विकास जैसे राष्ट्रीय मूल्यों पर छात्रों ने विचारों को दिखाने का प्रयास



जयपुर। भारतीय चार्टर्ड एकाउंटेंट्स संस्थान के बोर्ड ऑफ स्टडीज (ऑपरेशन्स) द्वारा आयोजित दो दिवसीय राष्ट्रीय प्रतियोगिता 'नेशनल सीए स्टूडेंट टैलेंट हंट - समर्थ 2025' का भव्य समापन आज राजस्थान इंटरनेशनल सेंटर, जयपुर में संपन्न हुआ। इस प्रतियोगिता में ICAI की देशभर की विभिन्न शाखाओं से चयनित 82 प्रतिभाशाली सीए छात्र-छात्राओं ने भाग लिया। कार्यक्रम का उद्देश्य विद्यार्थियों के बौद्धिक, प्रस्तुतिकरण और विश्लेषणात्मक कौशल को मंच प्रदान कर उन्हें प्रोत्साहित करना था।

## मॉर्निंग न्यूज @ जयपुर।

### दी इंस्टिट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया (आईसीआईसी) की जयपुर शाखा द्वारा एक दिवसीय करियर काउंसलिंग कार्यक्रम का आयोजन किया गया, जिसमें आई.आई.एस. स्कूल के छात्र-छात्राओं ने भाग लिया।

कार्यक्रम में चेयरमैन, बोर्ड ऑफ स्टडीज (ऑपरेशन्स), आईसीआईसी सीए (डी.) रोहित रुवाटिया अग्रवाल को उपस्थित रही। उन्होंने अपने उद्घोष में कहा कि इस करियर काउंसलिंग के

## मुख्य उद्देश्य छात्रों को सीए कोर्स के विभिन्न पहलुओं से परिचित कराना है, ताकि वे इस करियर को संरचना, महत्व और संभावनाओं को भली-भांति समझ सकें।

सीए.डी. रुवाटिया ने बताया कि काउंसलिंग के दौरान प्रमुख रूप से सीए पाठ्यक्रम की संरचना, परीक्षा प्रणाली, आर्टिकलशिप के अवसरों एवं इस क्षेत्र में उपलब्ध विविध करियर विकल्पों पर विस्तार से चर्चा की गई। कार्यक्रम में आईसीआईसी के

## दौरान प्रमुख रूप से सीए पाठ्यक्रम की संरचना, परीक्षा प्रणाली, आर्टिकलशिप के अवसरों एवं इस क्षेत्र में उपलब्ध विविध करियर विकल्पों पर विस्तार से चर्चा की गई।

कार्यक्रम में आईसीआईसी के सेंट्रल काउंसिलिंग मैनेजर सीए सीतरी कुमार गुप्ता ने भी छात्रों को मार्गदर्शन प्रदान किया। यह कोर्स केवल एकाउंटेंटिंग और टैक्सेशन तक सीमित नहीं है, बल्कि फाइनेंस, ऑडिटिंग, और मैनेजमेंट जैसे अनेक क्षेत्रों

## में भी यह करियर के विस्तृत अवसर प्रदान करता है। उन्होंने आगे कहा कि 'चार्टर्ड एकाउंटेंटसी' न केवल एक सम्मानजनक और निम्नमोदारी भरा पेशा है, बल्कि इसके माध्यम से छात्रों को राष्ट्रीय ही नहीं, बल्कि अंतरराष्ट्रीय स्तर पर भी उत्कृष्ट करियर अवसर प्राप्त हो सकते हैं।

जयपुर शाखा के सीकासा अध्यक्ष सीए शिव शर्मा ने बताया कि आज आईआईएस स्कूल के लगभग 150 छात्र-छात्राओं ने आईसीआईसी जयपुर शाखा का शैक्षणिक दौरा किया।



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