

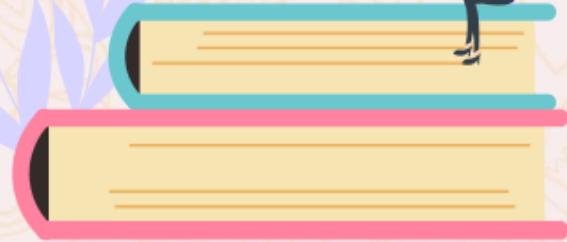
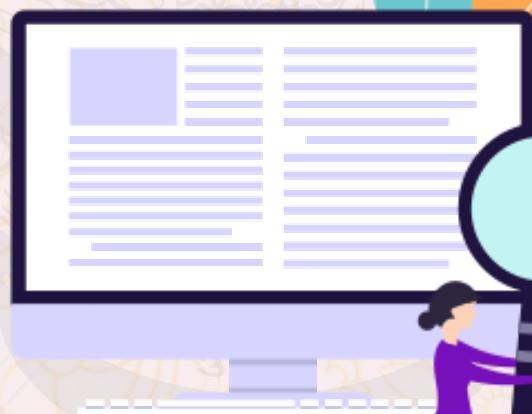


CICASA OF JAIPUR BRANCH OF CIRC OF ICAI

STUDENT E-NEWSLETTER

संकेत

JUNE 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

Dear Students,

Warm greetings to all aspiring Chartered Accountants.

The Chartered Accountancy course is designed not merely to test academic capability, but to prepare professionals who are intellectually sound, ethically strong, and practically equipped to meet the evolving demands of the economy. As students, you are presently laying the foundation of a career that will require continuous learning, adaptability, and professional judgment.



In today's rapidly changing environment, the role of a Chartered Accountant is expanding beyond traditional domains. Technology, data analytics, regulatory complexity, and global business integration are reshaping the profession. It is therefore imperative for students to focus not only on conceptual clarity but also on developing analytical skills, digital awareness, and practical insight alongside academic preparation.

The Board of Studies remains committed to strengthening the academic framework through continuous curriculum updates, student support initiatives, and skill-oriented learning modules. I encourage you to make effective use of study resources, e-learning platforms, and revision tools provided by ICAI to enhance your learning experience.

Stay disciplined in your efforts, remain curious in your approach, and never compromise on ethical values. The profession awaits leaders who are competent, confident, and conscientious.

With best wishes for your academic journey,



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

From the desk of Central Council Member

Dear Future Chartered Accountants,

It is a pleasure to address you through this edition of the students' newsletter.

As future members of a globally respected profession, you must recognize that the true strength of a Chartered Accountant lies not only in technical expertise but in unwavering ethical conduct. Public trust is the cornerstone of our profession, and it is earned through integrity, independence, and responsibility in every professional assignment.



The journey you are undertaking is demanding, but it is this very rigor that instills discipline, resilience, and accountability. While examinations assess your knowledge, your conduct during articleship and professional interactions will shape your reputation and character.

I urge you to develop a balanced outlook—focus on academic excellence while nurturing professional values, communication skills, and a sense of social responsibility. Engage actively in ICAI programs, student forums, and professional discussions, as these platforms broaden perspective and instill confidence.

May your journey be guided by ethics, diligence, and commitment to excellence.

With warm regards,



CA. Satish Kumar Gupta
Central Council Member

From the desk of Chairman-CIRC

Dear Students,

Warm greetings.

The Central India Regional Council continues to work with a clear vision—to nurture competent professionals and future leaders of the Chartered Accountancy profession. Students form the backbone of this vision, and your enthusiasm, discipline, and participation are crucial to its realization.

This phase of your journey is a period of transformation. Beyond textbooks and examinations, it is a time to develop leadership qualities, professional confidence, and clarity of purpose. I strongly encourage you to participate in regional conferences, seminars, workshops, and student activities organized under CIRC, as these experiences add immense value to your professional development.

At CIRC, we remain committed to providing meaningful exposure and platforms that promote holistic growth. Your active involvement strengthens not only your own capabilities but also the collective progress of the profession.

Stay focused, stay inspired, and continue striving for excellence.

Best regards,



CA. Ankur Kr. Gupta
Chairman-CIRC

From the desk of Chairman, Jaipur

Dear Students,

Warm greetings from ICAI Jaipur Branch.

The Jaipur Branch takes pride in supporting students throughout their academic and professional journey. Your dedication, perseverance, and willingness to learn reflect the strength of our student community.

In addition to academic preparation, professional grooming plays a vital role in shaping successful Chartered Accountants. Skills such as effective communication, time management, teamwork, and ethical decision-making are essential attributes that must be cultivated early.

The branch continues to organize educational programs, workshops, and interactive sessions aimed at bridging the gap between theoretical learning and professional practice. I encourage you to actively engage in branch initiatives and make the most of the opportunities provided.

Remain committed to your goals and uphold the values that define our profession.

With best wishes,



CA. Vikas Yadav
Chairman, Jaipur Branch



From the desk of Secretary

Dear CA Students,

Success in the Chartered Accountancy course is the result of consistent effort, disciplined preparation, and a clear long-term vision. Each stage of this journey tests not only your knowledge but also your patience and perseverance.

There may be moments of uncertainty or fatigue, but remember that every challenge faced today contributes to professional maturity tomorrow. Consistency in efforts, openness to learning, and the courage to improve continuously are the keys to sustained success.

The Jaipur Branch remains committed to creating a supportive academic and professional environment for students. I encourage you to stay connected, seek guidance when required, and actively participate in branch activities.

May your efforts be rewarded with success and professional fulfillment.

Warm regards,



CA. Yash Gupta
Secretary, Jaipur Branch

From the desk of Chairman-CICASA

Dear Readers,

Warm greetings to the vibrant student fraternity of Jaipur.

CICASA Jaipur Branch continues to function as a dynamic platform dedicated to student development, engagement, and empowerment. The enthusiasm and participation of students remain the driving force behind our initiatives.

Student life is not only about academic preparation but also about building confidence, exploring interests, and developing leadership qualities. Through various academic, cultural, and professional activities, CICASA aims to create a balanced learning environment that nurtures both intellect and personality.

I encourage each one of you to step forward, contribute, and take ownership of your growth. Together, we can build a strong, united, and progressive student community.

With best wishes,



CA. Shiv Kumar Sharma
Chairman-CICASA, Jaipur Branch

From the desk of Member-CICASA

Dear Future Torchbearers of the Profession,

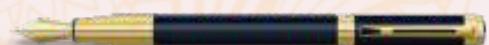
The transition from student to professional begins during your learning years. Practical exposure, awareness of current developments, and an inquisitive mindset are essential elements of professional readiness.

CICASA Jaipur Branch continuously strives to provide students with platforms that enhance practical understanding through workshops, interactions, and student-led initiatives. Such exposure not only complements academic learning but also prepares you for real-world professional challenges.

I appreciate the efforts of students who actively participate and contribute to CICASA activities. Your involvement reflects commitment toward personal and professional growth.

Stay motivated, stay informed, and keep learning.

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,

It gives me great pleasure to present this edition of the newsletter, which reflects the collective effort, creativity, and dedication of our contributors and editorial team.

The objective of this newsletter is to serve as a platform for knowledge sharing, professional awareness, and student expression. Each article is curated to provide insight, encourage critical thinking, and enhance understanding of the profession's evolving dimensions.

I extend my sincere appreciation to all contributors who have shared their perspectives and expertise. Such initiatives foster a culture of learning and dialogue within the student community.

We hope this edition adds value to your academic and professional journey.

Happy reading.

Warm regards, informed, and keep learning.

Warm regards,



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GST: The “One Nation, One Tax” That Keeps Evolving

Gaurav Jain

CRO0757575

When GST was launched in July 2017, many breathed a sigh of relief. Gone (in principle) were the bewildering layers of VAT, excise, octroi, entry tax, and whatnot. The promise: a uniform, transparent, destination-based tax system that would simplify compliance.

But if you thought “one tax, done and dusted” — surprise! Like any self-respecting tax regime, GST must evolve. Enter **GST 2.0** in 2025 — the sequel, the remix, or the “Director’s Cut” version.

The Ripple Effects (or: What Keeps a CA Up at Night)

Okay, so rates changed. But what does it *really* mean — especially for CAs, businesses, and the common consumer? Here are some juicy consequences (and comedic asides) worth pondering:

1. Winners vs Losers

- **Winner:** households, consumers — many everyday goods are cheaper now.
- **Loser:** some manufacturers or intermediaries who have “input costs taxed higher than output” issues (i.e., inverted duty structures).
- **Winner (or at least hopeful):** sectors like dairy, handicrafts, textiles, medical supplies, which got rate cuts.
- **Caution:** Some items, especially “luxury goods,” now may attract 18 % or even 40 % — putting pressure on pricing.

2. Cash Flow / Working Capital Stress

When inputs are taxed at the old (or higher) slab, but outputs move to a lower slab, the mismatch might squeeze margins or create refund burdens.

This is especially significant in **pharma**: APIs (active pharmaceutical ingredients) often still at higher rate, but finished drugs moved down.

3. Insurance / Agent Commission Drama

GST on life and health insurance has been made **exempt / nil**. But commissions to agents used to flow with full GST credits etc. Now, with this tweak, commissions might shrink due to GST inclusion. Some agents may grumble: “Hey I got 0% on the premium, but my take-home cut got taxed?” Indeed, that scenario is flagged in commentary.

4. Revenue Loss vs Growth Push

Yes, the government is likely to lose some revenue in the short run. Estimates suggest a net revenue loss of ~₹48,000 crore (after accounting extra from the new 40% slab) from the overhaul.

But that sacrifice is being pitched as an investment to stimulate **consumption** (which in turn generates growth, jobs, and eventually more tax base).

5. “Passing on the Benefit” Enforcement

One old bone of contention: when tax is cut, do businesses pass it to consumers or just pocket the extra margin? The government has warned against profiteering and indicated action if the benefit is not passed on.

6. Compliance / System Adjustments

Every CA and tax department now has to mess (er, *adjust*) with new classification, GST codes, return formats, transitional provisions, stock on hand valuations, etc. The devil is in the details (as always).

7. Inflationary / Deflationary Effects

Some analysts expect inflation moderation, because so many goods have cheaper tax components. Others warn of possible “snapping back” upward pressures in other sectors.

Advice (For Businesses) in This New Era

1. **Re-map your supply chain** — check whether your inputs / purchases now fall in mismatched slabs.
2. **Review contracts / pricing** — some customers may demand renegotiations.
3. **Watch ITC restrictions** — be extra cautious where ITC is disallowed or limited.
4. **Maintain detailed records / documentation** — for audits or anti-profiteering checks.
5. **Communicate with clients** — many will think “tax cut = price cut,” so be ready to explain which products benefit, which don’t, and why.
6. **Transition rules are key** — handle stock on hand, old invoices, etc., carefully under transitional provisions.

GST: The “One Nation, One Tax” That Keeps Evolving

7. **Keep an eye on refunds / cash flow** — sectors with inverted duty issues will particularly need attention to refunds or cash blockages.

In a Nutshell (Before You Flip the Page)

- The new phase of GST (GST 2.0) has simplified slabs, cut taxes on many household / essential goods, and introduced a steeper 40 % slab for luxury / sin goods.

- Consumers will welcome lower tax burdens on many items; businesses must brace for mismatches, refund stress, and compliance changes.
- The government is waving the “growth via consumption” flag while hoping the revenue loss is temporary and will be offset by a broader tax base later.

Revised GST Rates on Key Categories (2025)

Category / Item Type	Earlier GST Rate	New GST Rate (2025)	Remarks / Impact
Basic food & essentials (milk, chapati, paneer, vegetables, etc.)	5%	0 % / Nil	Essential items fully exempted — lower grocery bills!
Medicines & medical devices (life-saving drugs, insulin, etc.)	5 % / 12 % / 18 %	0 % / 5 %	Healthcare made more affordable; pharma sector adjusting input credits.
Stationery & packaging materials (books, notebooks, paper, cartons)	12%	5%	Relief for education, publishing & packaging sectors.
Household consumables (toothpaste, soaps, shampoos, detergents)	12 % / 18 %	5%	Cheaper FMCG products — a boon for consumers.
Electronics & appliances (TVs, washing machines, fridges, small gadgets)	28 % / 18 %	18 % (standard rate)	Simplified — most items now at standard rate.
Automobiles – small cars & two-wheelers	28%	18%	Big cut; automobile industry to gain momentum.
Luxury & “sin” goods (high-end cars, cigarettes, alcohol, yachts, etc.)	28 % + cess	40 % (new slab)	Heavy tax for luxury; “if you can afford it, you can share it.” ?
Insurance (life & health premiums)	18%	Exempt / Nil	Personal insurance now tax-free; agents adjusting commissions.
Hotels & hospitality, rent per day not exceeding Rs 7500 .	12 % (with ITC)	5 % (without ITC)	More affordable stays, especially for domestic tourism.
Construction materials (cement, rods, paints)	28%	18 %	Industry now continues under new regime.
Textiles & garments (below ₹2,500)	12%	5%	Affordable apparel.



CA GPT: A Smarter Way to Learn and Work

Harshit Kumar Rattawa

CRO0710367

In a profession as dynamic and detail-driven as Chartered Accountancy, staying updated and efficient is not just an advantage it's a necessity. As students, we often find ourselves juggling between complex concepts, amendments, and practical applications. That's where technology steps in and makes life a bit easier. One such helpful tool introduced by ICAI is **CA GPT** an AI-based assistant made especially for the C A community.

Yes, you read that right! We now have our own version of ChatGPT tailored just for **ICAI members, and students** and it's a game changer.

What is CA GPT?

CA GPT is an artificial intelligence chatbot developed by ICAI, specifically designed to cater to the needs of Chartered Accountants and students of the profession. Unlike general AI tools, CA GPT is trained on ICAI's publications, laws, standards, guidance notes, and other relevant content.

It's like having a personalized assistant that understands the world of Chartered Accountancy is something we've all needed at some point!

Key Features for ICAI Members:

For qualified professionals and ICAI members, CA GPT offers:

- Access to ICAI Publications:** Quick insights from standards on auditing, accounting, and ethics.
- Drafting Assistance:** Helps in drafting reports, formal emails, or documentation.
- Updated Information:** AI trained on ICAI's official content ensures reliability and relevance.
- Time Efficiency:** Speeds up research and content understanding during client handling or compliance work.



Special Features for CA Students:

As a CA student myself, I found CA GPT especially useful in the following ways:

- Concept Clarity:** Simplifies complex topics like AS, Income Tax provisions, or auditing standards.
- Study Support:** Gives summaries and explanations

when I'm short on time before class or revision.

- **Doubt Solving:** You can ask it even the "silly" questions without feeling judged.

Exam Prep: Quick revision of topics, and concept-based Q&A to make preparation smoother.

Benefits of Using CA GPT:

- **Saves Time** – No more endless browsing for one concept or provision.
- **Learning Support** – Acts as a 24/7 learning buddy.
- **Reliable Source** – Since it's based on ICAI's own material, the risk of wrong answers is reduced.
- **Convenience** – Accessible anytime, anywhere.
- **Practical Edge** – Especially during articleship or client work, it becomes a companion.

How to Access CA GPT:

Using CA GPT is super simple:

1. Visit the official [ICAI Digital Learning Hub](#).
2. Log in using your SSP credentials (for both students and members).
3. Navigate to the **CA GPT** section or directly visit the AI chatbot tool.
4. Start asking your queries!



Conclusion

The journey to become a Chartered Accountant is challenging, and smart tools like CA GPT can make it easier. While it doesn't replace books or teachers, it helps us understand topics faster, find information quickly, and manage our time better.

Using CA GPT as a study buddy helps us not just with exams, but also to get ready for a future where technology is a big part of accounting.

"Technology won't replace Chartered Accountants, but Chartered Accountants who use technology will replace those who don't."



Celebrating the CA Within

Janvi Gupta

CRO0666522

The Other Side of the Journey

Everyone knows that the CA journey isn't easy — the syllabus is vast, the exams are tough, and the success rate even tougher.

But today, let's talk about the *other side* — the **joy, pride, and meaning** that only this journey can give.

No disrespect to any other profession — every career deserves respect — but there's something about the CA journey that makes it **more than a course; it's a lifetime experience.**

Why CA?

For me, becoming a CA wasn't just a career move; it became a **passion**.

Money could have come from any job, and respect from many professions — but *why CA?*

Simple — because I love challenges.

I was someone who used to sleep 10 hours a day, and now I can study 12 hours straight.

Someone who couldn't remember phone numbers now remembers revenues worth crores.

"CA doesn't just make you capable — it transforms who you are."

A Course That Changes You

CA transformed me — inside out.

It doesn't just teach **accounting**, it teaches **accountability**.

It doesn't just train you for **audit**, it builds **attention to detail**.

It doesn't just balance **sheets**, it helps you balance **life**.

I'm lucky to have friends who never complain when I disappear during May and November they just understand, because they've been there too.

-Outstation audits took me beyond the office and out of my comfort zone,

-while local audits made me meet people whose stories taught me more than textbooks ever could.

You can always explore the world through a luxury tour, but nothing compares to an **road trip** living with locals, eating their food, learning their language, and trying to explain yours.

That's an adventure money can't buy.

"Wealth, fame, and respect can come from anywhere — but purpose and peace, you find them here."

The Unwritten Perks

CA life is full of little moments that make the grind worth it:

- The satisfaction of finding meaning in chaotic Excel sheets.
- The thrill when your trial balance finally tallies.
- That one coffee that turns into an all-night revision marathon.
- And that proud smile when someone says, "Oh, you're a CA?" or "CA Sahab"

A Fraternity That Feels Like Family

Our CA fraternity truly feels like a **joint family**. We may not have big contacts, but we have **connections that matter** — friends who share notes, push you to do better, guide you during articleship, and celebrate even your smallest wins.

And yes, our profession comes with its own funny quirks — like discussing **tax amendments at weddings**, or calculating **depreciation** in your head while shopping for a new laptop!

We're that rare breed who can laugh even between deadlines and audits.

Living the Journey

So, to every CA and CA student reading this — you're already in the **right place**.

Don't just chase the destination — **live the journey**. Because more beautiful than any balance sheet is the **balance this course creates within you**.

"Behind every signature lies a story of resilience, learning, and pride."

Proud to Belong

We're proud of every failure, every sleepless night, every attempt, and every small victory.

We're proud to belong to the **most trusted fraternity of India** — a community that doesn't just produce accountants, but *creators of confidence, trust, and resilience*.

And finally, a heartfelt thank you to **CICASA Jaipur**, for giving us this platform to express what words often can't — that being a CA is not just about becoming one, it's about **celebrating the CA within**.



GST Input Tax Credit (ITC): Practical Challenges and the Way Forward

Mithil Garg

CRO0775352

Introduction

The Goods and Services Tax (GST) regime was introduced in India with the objective of creating a seamless indirect tax system and eliminating the cascading effect of taxes. One of the most significant pillars supporting this objective is Input Tax Credit (ITC). ITC ensures that tax is levied only on value addition and enhances ease of doing business. However, despite being conceptually simple, ITC has emerged as one of the most litigated and compliance-intensive areas under GST.

This article aims to analyse the practical challenges faced by taxpayers in availing ITC and suggests a way forward to strengthen the GST framework.

Concept of Input Tax Credit under GST

Input Tax Credit refers to the credit of GST paid on the purchase of goods or services which can be utilised for payment of output tax. Section 16 of the CGST Act, 2017 lays down the eligibility conditions for availing ITC, which include:

- Possession of a valid tax invoice or debit note
- Receipt of goods or services
- Tax actually paid to the Government
- Furnishing of return under Section 39

While these conditions appear straightforward, their practical implementation poses several challenges.

Major Practical Challenges in Availing ITC

1. Dependency on Supplier Compliance

One of the most debated issues under GST is the restriction of ITC due to supplier non-compliance. If the supplier fails to file returns or deposit tax with the Government, the recipient may lose ITC despite fulfilling all obligations. This shifts the burden of ensuring supplier compliance onto the recipient, which is beyond their direct control.

2. Reconciliation Issues (GSTR-2B vs Books)

Mismatch between ITC as per books of accounts and

GSTR-2B has become a routine compliance concern. Differences may arise due to timing issues, amendments by suppliers, or clerical errors. Frequent reconciliations increase compliance costs and expose taxpayers to notices and interest liabilities.

3. Time Limit for Availment of ITC

The prescribed time limit for availing ITC — up to 30th November following the end of the financial year — often leads to genuine loss of credit due to delayed invoices or disputes. This rigid timeline undermines the principle that ITC is a vested right.

4. Blocked Credits under Section 17(5)

The provisions relating to blocked credits remain an area of ambiguity and litigation. Interpretation issues regarding business use, employee-related expenses, and capital goods often result in disputes with tax authorities.

5. Increased Litigation and Departmental Scrutiny

With continuous amendments, system-based restrictions, and data analytics-driven scrutiny, ITC claims are closely monitored by the department. This has resulted in a rise in notices, audits, and litigation, especially for genuine taxpayers.

Conclusion

Input Tax Credit is the backbone of the GST system and plays a crucial role in achieving tax neutrality. While the intent of the law is progressive, practical challenges continue to hinder its smooth implementation. Addressing these issues through policy reforms and administrative clarity will go a long way in strengthening taxpayer confidence and achieving the true objectives of GST.

As GST continues to evolve, a balanced approach between revenue protection and ease of compliance is essential to ensure sustainable growth and transparency in the indirect tax regime.



Hindi Diwas: Celebrating the Language of Unity and Culture

Varun Maheshwari

CRO0802124



Introduction

Language is not just a medium of communication — it is the mirror of culture, identity, and heritage. Among the many languages spoken in India, **Hindi** holds a special place in the hearts of millions. To honour and celebrate this beautiful language, **Hindi Diwas** is observed every year on **14th September** across the nation.

This day reminds us of the importance of Hindi in uniting a diverse country like India, where people speak hundreds of languages and dialects but share a common bond through Hindi.

The Origin and Significance of Hindi Diwas

On **14th September 1949**, the Constituent Assembly of India adopted **Hindi written in Devanagari script as the official language of the Republic of India**. Later, in 1953, the first **Hindi Diwas** was celebrated to mark this important decision.

The main objective of Hindi Diwas is to promote the language and spread awareness about its importance as a unifying force. It encourages citizens to take pride in Hindi, not only as a language but as a cultural identity that connects people from Kashmir to Kanyakumari and from Gujarat to Assam.

As the great leader **Mahatma Gandhi** once said:

“The national language is the soul of a nation, and without it, a nation is like a body without a soul.”

Hindi: The Heartbeat of Indian Culture

Hindi is more than a language — it's the **voice of Indian emotions, the rhythm of its poetry, and the melody of its songs**. From the verses of Tulsidas and Kabir to the soulful poetry of Harivansh Rai Bachchan and Mahadevi Verma, Hindi has reflected India's joys, sorrows, hopes, and dreams for centuries.

“मातृभाषा से बढ़कर कोई धरोहर नहीं।”

—Harivansh Rai Bachchan

(“There is no treasure greater than one's mother tongue.”)

Hindi literature and cinema have also played a vital role in shaping India's cultural landscape. Bollywood, which reaches millions across the world, has carried Hindi to the farthest corners of the globe. Even in foreign lands, people hum Hindi songs and use common Hindi words like “Namaste,” “Guru,” and “Mantra.”

The Role of Hindi in Modern India

In today's era of globalization, English often dominates in education, business, and technology. However, Hindi continues to thrive and evolve. It has adapted to new realities — from social media and entertainment to politics and literature.

Government initiatives like **“Hindi Pakhwada”** and the promotion of Hindi in official communication encourage people to use the language proudly.

The youth today are embracing Hindi in innovative ways — writing blogs, producing podcasts, and creating content that blends traditional wisdom with modern

Hindi Diwas: Celebrating the Language of Unity and Culture

thought.

Hindi Across the Globe

The influence of Hindi is no longer limited to Indian borders. It has found admirers and learners across countries like **Mauritius, Fiji, Nepal, Suriname, and Trinidad & Tobago**, where large Indian communities reside. In fact, **Fiji has even recognized Hindi as one of its official languages**.

In recent years, Hindi has become increasingly popular among non-Indians as well. Many universities across the world — from the United States to Japan — now offer **Hindi language courses**, and Hindi films, literature, and music have developed a global fan base. The rise of streaming platforms has taken Hindi storytelling to international audiences, turning it into a **symbol of India's soft power** and cultural richness.

Hindi: A Language that Unites

India is known for its diversity — hundreds of languages, religions, and cultures coexist here. Yet, Hindi acts as a **bridge language**, connecting people from different regions. It brings a sense of unity while allowing every regional language to flourish alongside it.

Dr. Rajendra Prasad, India's first President, beautifully

expressed this sentiment:

“For a country like India, it is essential to have one language which can serve as a link among all citizens, and Hindi fulfils that need.”

Hindi's strength lies in its simplicity, inclusiveness, and adaptability. It welcomes words from Persian, Urdu, English, Sanskrit, and many regional tongues — making it truly a **language of the people**.

Conclusion

Hindi Diwas is not just a celebration of a language — it's a celebration of **our identity, unity, and pride**. It reminds us to honour our mother tongue and preserve the cultural heritage it carries.

Let us take a pledge to use Hindi with pride, promote it with love, and pass it on with respect to future generations. Because when we speak in Hindi, we speak in the language of our soul — the language of India.

In the end I just want to say:

“हिन्दी हमारी शान है, देश का अभिमान है, बोलो हिन्दी गर्व से, ये अपनी पहचान है।”

GST – One Nation, One Tax, One Vision



Palak Dosi
CRO0704502

GST – A Tool for Transparency and Economic Reform,
A breezy wave or a silent storm.

Intra or Interstate may be its form,
Depending on Taxable Event you perform.

From morning chai to evening snack,
Flows in the invoices right on track.
From offline store to online cart,
Amendments and clarification plays the vital part.

Section 7 defines the “Supply”,
For the services rendered or goods you buy.
Now comes in Time, Place and Value of Supply,
That specifies GST, when, where & how much to apply.

Section 16 describes “Input Tax Credit”,
The tax chain between the recipient and supplier.
Followed by Section 17(5), “Blocked Credit”,
For which, ITC not eligible to the buyer.



From big businesses to start-ups small,
“E-way Bill” and “E-invoicing” are crucial for all.
Promoting the Digital Economy is the ultimate goal,
Compliance with transparency and integrity in all.

Duty is to pay taxes and returns to be filed,
Get your accounts and records to be compiled.
GST Audit to be conducted and,
Appeals to be raised for getting Demand corrected.

Exports under IGST Act, Zero-rated, that's a fact!
Inverted Duty Structure also create the impact,
Earn in foreign exchange with pride,
In both cases, GST refunds are on your side.

No more VAT, Excise, or Service Tax,
A single system—no more cracks,
CA acts as the catalyst in the process that flow,
Follows the mantra: **“Simplify, Comply, and Grow”**.



Grind over Glory



Riya Soman
CRO0807101



Grind over Glory

Would I be accepted if I don't win?
Would they see the strength that lies within?

Would they applaud the courage I show,
Or just shake their hands and quietly go?

Would hands still clap for the path I chose,
For seeds I planted that may not have rose?

If I don't make it to the top,
Would they still see me as someone who'd never stop?

Would they ever know — in Losing or Winning —
A heart that wrestles is a heart that's spinning?

Would they honour the battles unseen,
Or forget the dreamer I've been?

Though I might trip,
Though I might slip,
Would they cheer the tightening of grip?

Would they still call me brave and bright,
If I lost the race but held on tight?

If dreams collapse, and prizes fall,
Would I be less — or still stand tall?

I gave my days, gave my nights,
I might lose some rounds, but I'll stay in fight.

And if the chapter ends in pain,
I'll rise, I'll write,
I'll try again.

-Riya

Effort matters, not just the 'final result'

POSTER

Celebrate the CA within



Kanika Mittal

NRO0550819



POSTER

"Celebrating India: Culture, Faith, and Festivity
(How Festivals Boost India's Economy)



Khushi Bansal
CRO0812667



The painting describes

- India's cultural unity (with symbols of dance, music, and architecture)
- Festive colours (Tiranga theme) showing patriotism and celebration
- Religious harmony (depicted through multiple faith symbols)

And indirectly, how such cultural celebrations lead to **economic activity** — tourism, handicrafts, food, traditional wear, etc.

ACTIVITIES BY CICASA JAIPUR BRANCH

HALF DAY SEMINAR FOR STUDENTS



Date : 20-6-2025

TREKKING FOR STUDENTS



Date : 27-6-2025

BRANCH HELP DESK

Administrative Work	Mr. Vishal Gupta	9672023888
Members and Students related query	Mr. Gopal Lal Gurjar	9667555211
Students related query	Mr. Shiv Singh	9166355363
Query related to IT / Adv. ITT	Mr. Anil Kumar Sharma	9667555216
Query related to MCS	Ms. Naresh Meena	9672000552
Query related to OC	Ms. Garima Rastogi	9672041119
Query related Members benefits	Ms. Vishal Banjara	7888146666

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