

## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Setup by an Act of Parliament)









## **ICAI-GURUGRAM BRANCH (NICASA)**



# Table of **Contents**

- 4 ICAI-MOTTO
- CHAIRPERSON'S MESSAGE
- CHAIRPERSON'S NICASA MESSAGE
- SECRETARY'S MESSAGE
- **?** VICE-CHAIRPERSON'S NICASA MESSAGE
- SECRETARY'S NICASA MESSAGE
- TREASURER'S NICASA MESSAGE
- **11** ADDITIONAL SECRETARY'S MESSAGE
- POTENTIAL OF DATA ANALYTICS: IN FINANCIAL AUDITING
- WHAT IS FINTECH COMPANY?
- BRSR: USHERING IN A NEW ERA OF RESPONSIBLE CORPORATE GOVERNANCE
- POEM: TO ALL THE YOUNGER SELFS OUT THERE
- POEM: "EQUATIONS OF AMBITION: THE CA STUDENT'S SYMPHONY"
- POEM: "TALES OF TAXONIA: NAVIGATING THE INCOMETAX ACT"
- 23 ONE LINERS
- GLIMPSES



Managing Committee 2024-25 Office Bearers of the ICAI Gurugram Branch (NIRC) for the year 2024-2025



CA. Amit Kithania Chairperson ICAI Gurugram Branch



CA. Jitender Sharma Chairperson, NICASA ICAI Gurugram Branch



CA. Pooja Aggarwal Vice-Chairperson



**CA. Jitender Yadav** Secretary



**CA. Vipin Agrawal** Treasurer



CA. Amit Gupta **IPC** 



**CA. Mohit Singhal** Past Chairperson (2022-23)



**CA. Nishant Kumar Executive Member** 



**CA. Himmat Yadav Executive Member** 

### ICAI-Gurugram Branch (NICASA)



Vice-Chairperson NICASA



Ms Rashmi Baghel Mr. Tarun Choudhary Secretary, NICASA



Mr. Raghvendra **Pratap Singh** Treasurer, NICASA



Mr. Jitender Sharma Additional Secretary **NICASA** 



# ICAI MOTTO

य एष सुप्तेषु जागर्ति कामं कामं पुरुषो निर्मिमाणः । तदेव शुक्रं तद् ब्रह्म तदेवामृतमुच्यते । तस्मिल्लोकाः श्रिताः सर्वे तदु नात्येति कश्चन । एतद् वै तत् ॥

Ya eşa supteşu jāgarti kāmam kāmam purūşo nirmimāṇah I Tadeva śukram tad brahma tadevāmṛtamucyate I Tasminlokāh ṣritāh sarve tadu nātyeti kaścan I Etad vai tat II

That person who is awake in those that sleep, shaping desire after desire, that, indeed, is the pure. That is Brahman that, indeed is called the immortal. In it all the worlds rest and no one ever goes beyond it. This, verily, is that, kamam kamam: desire after desire, really objects of desire. Even dream objects like objects of waking consciousness are due to the Supreme Person. Even dream consciousness is a proof of the existence of the self.

No one ever goes beyond it: of Eckhart: 'On reaching God all progress ends'.

Source: Kathopanishad











## **CA Amit Kithania**

Chairperson ICAI Gurugram Branch

### MESSAGE FROM THE CHAIRPERSON



I hope this message finds you and your families in the best of health and spirits.

I am filled with a deep sense of gratitude and pride for the continued dedication and hard work displayed by our esteemed members and enthusiastic students of the ICAI-Gurugram Branch (NIRC).

The past few months have been a testament to our collective resilience and adaptability. We have successfully organized numerous professional development programs, workshops, and seminars, both in-person and virtually, ensuring that our members stay updated with the latest developments in the field of accounting and auditing. I am pleased to note the active participation and positive feedback we have received for these initiatives.

In the month of May, we have lined up several significant events and activities aimed at further enhancing our professional capabilities and knowledge base. I encourage all students to attend this seminar and gain valuable knowledge that can be applied in your respective professional domains.

We continue to offer robust support through our regular coaching classes, mentorship programs, and career counseling sessions. Our aim is to equip you with the necessary skills and knowledge to excel in your examinations and future careers. I urge all students to take full advantage of these resources and strive for excellence.

I would like to take this opportunity to express my heartfelt thanks to the managing committee, our members, and the students for their unwavering support and commitment. Together, we have achieved significant milestones, and I am confident that we will continue to work towards our shared goal of excellence in the profession.

#### Warm regards,

CA Amit Kithania Chairperson ICAI Gurugram Branch (NIRC)







## **CA Jitender Sharma**

Chairperson, NICASA, ICAI Gurugram Branch



#### MESSAGE FROM THE CHAIRPERSON

#### **Dear Members and Esteemed Students,**

As we delve into the latest edition of our E-newsletter, "Fiscal Focus," I am overwhelmed with gratitude and inspiration. Witnessing the enthusiastic response from our students in the form of articles, poems, and pictures has truly been a heartening experience for me.

It brings me immense joy to see the creative talents and insightful perspectives showcased by our budding CAs. Your contributions not only enrich our newsletter but also serve as a testament to the dedication and passion within our community.

I would be remiss if I did not mention the recent industrial visit to Bhiwadi, where I had the pleasure of interacting with many of you. The opportunity to engage firsthand with our future financial leaders was both enlightening and invigorating. Your enthusiasm and eagerness to learn were truly commendable.

As we navigate through the exam season, I want to assure you that your welfare and success remain our top priorities. I am committed to supporting you every step of the way, whether it be through motivation sessions, academic guidance, or simply lending a listening ear.

I am deeply passionate about fostering meaningful connections with each and every one of you. Your feedback, ideas, and aspirations are invaluable to us, and I am eager to continue our journey of learning and growth together. In closing, I extend my heartfelt gratitude to all of you for your unwavering dedication and enthusiasm. Let us continue to inspire and uplift one another as we strive for excellence in our endeavours.

With warm regards,

CA Jitender Sharma Chairperson, NICASA Gurugram





# **CA Jitender Yadav**

Secretary, ICAI Gurugram Branch



#### MESSAGE FROM THE SECRETARY

#### **Dear Members and Esteemed Students,**

As we embark on the journey through the month of May, I extend my heartfelt wishes for your continued well-being and success in all your endeavors.

May is a month of renewal and growth, and it brings with it a plethora of opportunities for learning and professional development. At the Gurugram Branch, we are committed to facilitating your growth by providing a conducive environment for knowledge sharing, networking, and skill enhancement.

In line with our commitment to fostering continuous learning, we have curated an array of events and activities for the month ahead. From technical workshops and webinars to interactive panel discussions and career guidance sessions, there is something for everyone to benefit from.

I would also like to take this opportunity to express my gratitude to our dedicated team of volunteers, whose tireless efforts make all our activities possible. Their passion and commitment to serving the profession are truly commendable, and I am proud to be associated with such an exceptional group of individuals.

I look forward to seeing you all at our upcoming events and engaging in fruitful discussions that will contribute to our collective growth and success.

Best wishes for a productive and fulfilling month ahead!

#### Warm regards,

CA Jitender Yadav Secretary ICAI Gurugram Branch (NIRC)

#### MESSAGE FROM THE VICE-CHAIRPERSON

**Ms Rashmi Baghel**Vice-Chairperson, NICASA
ICAI Gurugram Branch



#### Dear Colleagues,

I hope this message finds you all in good health and high spirits. As the Vice Chairperson of the Student Committee of NICASA Gurugram, I am honoured to address each and every one of you.

Our CA journey goes beyond academics, embodying excellence, continuous learning, and meaningful contribution to finance. Together, we uphold values of knowledge, integrity, and innovation.

Our goal is to empower every student through seminars, workshops, and networking events, aiding success in academia and profession. You're never alone; NICASA Gurugram offers unwavering support.

From enriching seminars to social gatherings, our calendar brims with growth opportunities. Engage actively, share insights, and participate in community activities for collective success.

As Vice Chairperson, I'm here to serve and support. My door is always open for guidance and assistance. Let's unite for growth, learning, and triumph on this journey together. With warm regards,

Rashmi Baghel Vice-Chairperson, NICASA Gurugram





#### MESSAGE FROM THE SECRETARY

Mr Tarun Choudhary Secretary, NICASA ICAI Gurugram Branch



#### **Dear Esteemed Members.**

I trust this message finds you well, in the pursuit of your aspirations and with a spirit eager for growth. As the Secretary of the Gurugram Branch, it is both a privilege and a pleasure to extend my greetings to each and every one of you. In our journey towards becoming competent Chartered Accountants, we transcend mere academic pursuits. Our path is illuminated by the guiding principles of excellence, perpetual learning, and a steadfast commitment to contribute meaningfully to the realm of finance. At the heart of our endeavors lie the cherished values of knowledge, integrity, and innovation. These values not only define us but also serve as beacons guiding our actions and decisions.

Our primary objective is to empower every member of our community. Through meticulously curated seminars, interactive workshops, and vibrant networking events, we aim to equip you with the tools necessary to thrive both in academia and in your professional pursuits. Remember, within the folds of NICASA Gurugram, you are never alone; we stand united in our commitment to support and uplift one another. Our calendar brims with a plethora of enriching opportunities – from thought-provoking seminars to convivial social gatherings. I urge each of you to actively engage, to share your insights, and to participate wholeheartedly in our community activities. It is through collective effort and collaboration that we shall achieve unparalleled success. As your Secretary, I am here to serve as your ally and advocate. My door is always open to provide guidance, support, and assistance whenever you may require it. Together, let us forge ahead on this journey, united in our pursuit of growth, learning, and triumph.

#### With warm regards,

Tarun Choudhary
Secretary, NICASA Gurugram



#### MESSAGE FROM THE TREASURER

## Mr Raghvendra Pratap Singh

Treasurer, NICASA ICAI Gurugram Branch



#### Greetings to the readers of the magazine!

Artificial Intelligence (AI) is revolutionizing the field of chartered accountancy (CA) in numerous ways:

- **1. Automation of Routine Tasks:** All can automate repetitive tasks such as data entry, invoice processing, and reconciliation, freeing up accountants' time to focus on higher-value activities like analysis and decision making.
- 2. Data Analysis and Insights: All algorithms can analyze vast amounts of financial data quickly and accurately, providing insights into patterns, trends, and anomalies that might not be immediately apparent to human accountants. This helps CAs offer more informed financial advice and strategic guidance to their clients.
- **3. Enhanced Compliance:** All can assist CAs in staying up-to-date with ever-changing regulatory requirements by automatically monitoring changes in tax laws, accounting standards, and reporting regulations, ensuring compliance and minimizing the risk of penalties.
- **4. Personalized Financial Advice:** Al-driven algorithms can analyze individual financial data to provide personalized recommendations for investments, tax optimization, and wealth management, tailored to each client's unique circumstances and goals.
- **5. Client Engagement and Communication:** Al-powered chatbots and virtual assistants can handle routine client queries, schedule appointments, and provide basic financial advice, improving client engagement and satisfaction while freeing up CAs to focus on more complex tasks.
- **6. Continuous Learning and Development:** Al-driven platforms can provide CAs with access to online courses, training modules, and knowledge resources tailored to their specific areas of interest and expertise, enabling continuous learning and professional development.



#### MESSAGE FROM THE ADDITIONAL SECRETARY

## Mr Jitender Sharma Additional Secretary, NICASA ICAI Gurugram Branch



#### **Dear Esteemed Members.**

I trust this message finds you well and filled with enthusiasm for the opportunities that lie ahead.

First and foremost, I would like to extend my heartfelt gratitude to each member of our esteemed Gurugram Branch for your unwavering dedication and commitment to excellence.

As we embark on a journey filled with exciting events and initiatives, I urge you to seize this moment and become active participants in shaping the future of our association. Your unique perspectives, talents, and ideas are invaluable assets that have the power to drive meaningful change and propel us towards greatness.

Whether it's attending our workshops and seminars, volunteering for our organizing committees, or simply sharing your insights and experiences with fellow members, there are countless ways for you to get involved and make a difference.

In closing, I would like to express my sincere appreciation to our dedicated team of volunteers and committee members for their tireless efforts in organizing and coordinating our initiatives.

Thank you once again for your continued support and participation. I look forward to seeing you all at our upcoming events and witnessing the magic that unfolds when we come together as one.

#### With warm regards,

Jitender Sharma Additional Secretary, NICASA







## Potential of Data Analytics: In Financial Auditing

The landscape of financial auditing is rapidly evolving, driven by technological advancements and the growing importance of data analytics. The use of data analytics in financial statement audits offers a myriad of benefits, enhancing the quality and effectiveness of audits in unprecedented ways. This article delves into the potential of data analytics in financial auditing, drawing insights from a comprehensive publication by the International Auditing and Assurance Standards Board (IAASB).

#### **Enhancing Audit Quality Through Data Analytics**

Data analytics, as defined by the IAASB, is the science and art of discovering patterns, deviations, and inconsistencies in data to extract valuable information for audit purposes. By leveraging data analytics, auditors can obtain a more robust understanding of the entity and its environment, leading to improved risk assessment and response. The application of technology and data analytics enables auditors to gather evidence from larger datasets, enhancing the selection of risk-based samples for further testing.



#### **Overcoming Challenges and Limitations**

While the benefits of data analytics in auditing are evident, auditors must navigate certain challenges. Understanding the relevance and reliability of data is crucial, as analyzing irrelevant or unreliable data can compromise audit quality. Additionally, fitting audit evidence derived from data analytics into existing audit models poses challenges, necessitating a balance between leveraging technology and upholding audit standards.





#### The Role of Professional Skepticism and Judgment

Professional skepticism remains paramount in the audit process, even with the integration of data analytics. Auditors must exercise judgment and skepticism when interpreting data analytics results, avoiding confirmation bias and ensuring thorough analysis of inconsistencies or contradictory evidence. The IAASB emphasizes the importance of auditors maintaining a deep understanding of the entity and its environment to facilitate high-quality audits.

#### **Future Implications and Standardization Efforts**

As data analytics continues to shape the audit landscape, standard-setting bodies like the IAASB are actively exploring revisions to standards to accommodate technological advancements. Projects related to risk assessment, quality control, and auditing accounting estimates are underway to modernize standards and address the evolving audit environment. Education and ethics considerations are also crucial, highlighting the need for reskilling auditors and ensuring compliance with ethical standards in handling sensitive client data.

#### Conclusion

The potential of data analytics in financial auditing is vast, offering auditors unprecedented insights and capabilities to enhance audit quality and efficiency. As the audit profession embraces technological advancements, the integration of data analytics is poised to revolutionize traditional audit practices, paving the way for a more effective and insightful audit process. By leveraging data analytics, auditors can obtain a more robust understanding of the entity and its environment, leading to improved risk assessment and response.











## What is Fintech Company?

- A fintech company is a company that uses technology to offer financial services or applications. In India, the fintech sector operates in crucial sectors such as digital lending, digital payment, wealth management, Insurtech, and the Virtual Digital Assets (VDA) industry.
- Digital lending is a key area of fintech in India, with several companies offering loans via online platforms. Digital payment is another area where fintech has made significant inroads in India.
- The adoption of digital payment methods has increased significantly in recent years, with consumers and businesses alike embracing digital payment platforms. Wealth management is yet another area where fintech has made strides in India.
- The industry has witnessed the emergence of several digital wealth management platforms that use algorithms and technology to offer investment advice and portfolio management services.
- Insurtech is another area of fintech that has gained traction in India. Insurance companies use technology to offer innovative insurance products and services to consumers.
- Finally, the VDA industry is a relatively new sector in fintech that has the potential to revolutionize the financial services industry. The VDA industry encompasses digital currencies, blockchain technology, and other digital assets.
  - With over 7,000 fintech startups, India's fintech market is one of the largest globally. In the previous year, India experienced a fintech adoption rate of 87%, surpassing the worldwide average of 84%. By 2030, the fintech market is anticipated to exceed a valuation of 1 trillion US dollars.

May 2024

## What is Fintech Company?

#### Fintech influencers of India -

Fintech influencers are people who share financial advice and information on investment, personal finance and insurance.

Here are few players who boosted the Fintech industry in India.

#### 1. Paytm:-

Paytm was launched in 2010 by its founder Vijay Shekhar Sharma. Initially, Paytm started as a Prepaid mobile and DTH recharge platform and later added Debit cards, postpaid mobile and landline bill payments.

In 2017, Paytm became India's First payment app to cross over 10 crore downloads. This achievement of Paytm gave new momentum to the digital payment revolution in India, solidifying its frontrunner in the Fintech market. One of the biggest achievements has been distributing small digital loans to consumers and merchants using the Paytm platform regularly, which develops a relationship with Paytm. Adding to it, Paytm is investing in AI with an eye on building an Artificial General Intelligence software stack that will eventually provide Paytm with an opportunity to become a net exporter of payment technology, software and hardware. Paytm Labs is constantly building various AI and big data features that enhance payment trust when consumers or merchants use the platform.

#### 2. Razorpay:-

Razorpay was founded in 2013 by its founders Harshil Mathur and Shashank Kumar. Razorpay is a fintech company which primarily focuses on providing payment solutions and services to businesses in India. Razorpay is a leading provider of customized payment solutions, with a strong focus on supporting startups and small and medium-sized enterprises (SMEs). The company has gained a notable presence in the Indian fintech market, successfully competing with other payment service providers. Razorpay's commitment to providing accessible and tailored payment solutions has made it a popular choice for businesses seeking efficient and reliable payment processing services. Like many fintech players, Razorpay has been involved in continuous innovation. It has introduced new features and expanded its product offerings to meet the evolving needs of businesses in the digital payments space. It has an innovative product called RazorpayX which provides services to businesses like instant payout, multiuser experience, collaboration with CA, Premium support, etc. Which helped Razorpay to scale up its business.









BRSR: Ushering in a New Era of Responsible Corporate Governance

The concept of corporate governance is undergoing a significant transformation, with a great shift towards greater accountability and transparency. At the forefront of this change is the Business Responsibility and Sustainability Report (BRSR), a breathtaking initiative in India.

#### **BRSR: A Catalyst to Sustainability**

The BRSR goes beyond the preparation of traditional financial statements by mandating disclosures on environmental, social, and governance (ESG) aspects of a company's operations. This comprehensive approach compels businesses to consider their impact on the environment, their social responsibility towards stakeholders, and their commitment to ethical practices. This emphasis on ESG factors paves the way for a new model of sustainable development, where businesses contribute positively to society and the environment alongside economic growth.

#### Age of Better Corporate Ecosystem

The BRSR fosters a new kind of corporate lifestyle, one that is not solely profit-driven but prioritizes responsible practices. This shift fosters a more ethical and sustainable business environment, attracting investors and consumers who prioritize companies with a strong ESG commitment.

#### Gender Equality: A Pillar of Good Governance

The BRSR's emphasis on social responsibility extends to promoting gender equality within organizations. By mandating disclosures on diversity and inclusion initiatives, the BSRR encourages companies to create a level playing field for talent, regardless of gender. This fosters innovation, strengthens corporate decision-making, and promotes a more inclusive work environment.

#### A New Era for Corporate Governance

The BRSR marks a paradigm shift in corporate governance. It compels businesses to move beyond short-term gains and embrace a long-term vision that prioritizes sustainability, social responsibility, and ethical conduct. This holistic approach to business paves the way for a new era of corporate governance, one that is responsible, transparent, and committed to building a better future for all.



# BRSR: Ushering in a New Era of Responsible Corporate Governance

Business Responsibility and Sustainability Report (BRSR) is a landmark initiative by the Securities and Exchange Board of India (SEBI) that signifies a turning point for Indian corporations. The major takeaways of BRSR are as follows:-

Transparency and Accountability: The BRSR mandates comprehensive reporting on Environmental, Social, and Governance (ESG) factors. This sheds light on a company's impact beyond just its bottom line. Investors, consumers, and other stakeholders can now make informed decisions based on a company's commitment to sustainability and ethical practices. This transparency fosters accountability, pushing businesses to continuously improve their ESG performance.

**Sustainable Development:** By requiring companies to report on their environmental impact, the BRSR encourages them to adopt practices that minimize pollution, conserve resources, and mitigate climate change. This shift towards sustainable operations not only benefits the environment but also reduces long-term costs for companies.

**Socially Responsible Practices:** The BRSR emphasizes a company's social responsibility towards its employees, community, and society at large. This translates to fair labor practices, promoting diversity and inclusion in the workplace, and contributing to social development initiatives. As a result, companies can build stronger relationships with stakeholders, enhance their reputation, and attract top talent.

**Ethical Conduct:** The BRSR's focus on good governance promotes ethical business practices. Companies are now incentivized to implement robust anti-corruption measures, ensure responsible supply chains, and prioritize ethical decision-making throughout their operations. This fosters trust with stakeholders and contributes to a more transparent and fair business environment.

#### A Ripple Effect for Positive Change

As more and more Indian companies embrace the BRSR philosophy, a positive ripple effect will be felt across the economy. Here's what we can expect:

Increased Investor Confidence: Investors increasingly prioritize ESG factors when making investment decisions. Companies with strong BRSR reports will become more attractive, leading to increased capital inflows and potentially lower financing costs.



## BRSR: Ushering in a New Era of Responsible Corporate Governance

**Enhanced Brand Reputation:** Consumers are becoming more environmentally and socially conscious. Companies with a demonstrably positive ESG impact will enjoy a stronger brand reputation, leading to increased customer loyalty and market share.

Innovation for Sustainability: The BRSR will incentivize companies to invest in innovative solutions that address environmental challenges and promote social good. This can lead to the development of new technologies and business models that contribute to a more sustainable future.

Collaboration to a Collective Impact: By encouraging transparency and sharing best practices, the BRSR can foster collaboration between companies on sustainability initiatives. This collaborative approach can accelerate progress toward achieving environmental and social goals.

The BRSR is a powerful tool that has the potential to redefine the role of corporations in India. By promoting responsible business practices and prioritizing long-term sustainability, the BRSR is paving the way for a new era of ethical and sustainable corporate governance in India. This, in turn, will contribute to a more just, equitable, and environmentally conscious future for all.





Ms. Chavi Chouhan

# **POEMS**

#### ■ TO ALL THE YOUNGER SELFS OUT THERE

There you are having your whole life ahead you,
There you are learning new things in everything you do,
Remember not everything is going to be sweet as chocolate,
Remember not everything is going to be as smooth as butter,
Despite of the bitterness, despite of the bumpy ride,
you will become a better person if you choose to fight,
you will have to take decisions, you will have to go through pain,
you will have to smile when you are broken from within,
you will have to struggle to win, you will have to feel to scream,
Things will go haywire, nothing will ever go as planned,
You will feel lonely even around people,

But remember "Everything happens for a reason; everything happens for a season." Go through it, Grow through it,

Cry when you feel like, Laugh when your heart smiles, Live for yourself, make the world a better place at your own pace,

The journey is yours; the choice is yours,

You come back stronger after the downfall, remember your roots, because that's the grip you hold onto.

Not all decisions can be taken wisely, be spontaneous to be lively, The world is to scare you, you are to yourself to be there with you. Choose to talk, choose to rock, the choice is yours, so will be the regret.





# **POEMS**

## "Equations of Ambition: The CA Student's Symphony"

In the halls of numbers, where dreams take flight, CA students toil, from morning to night.
With each equation and balance sheet,
They strive for success, never facing defeat.

In the exam room, tension fills the air,
But they remain focused, without a despair.
With every question, they give their best,
Hoping their efforts will pass the test.

When results come, hearts skip a beat,
Whether in victory or in defeat.
Yet they know, whatever the score,
They've given their all and couldn't give more.

For CA students, it's a journey long, Full of challenges, yet they stay strong. With dedication and hard work as their guide, They'll reach their goals, with pride inside.





Ms. Devanshi Singhal

# **POEMS**

"Tales of Taxonia: Navigating the IncomeTax Act"

In the realm of income tax, a tale I shall weave,
Of computations and deductions, oh, how they interweave.
Within the Income Tax Act, the ties that bind,
Sections running amok, so many to find.

Let's start with 80C, a deduction so fine, Investments and savings, for a future that shines. 80CCCjoins in, the pension scheme's delight, Contributions for security, even in twilight.

80CCDsteps forth, the NPS benevolence, A pension for the future, a prudent presence. Next, we have 80CCF, infra bonds' embrace, Investing in infrastructure, building our nation's base.

80CCG enters, equity savings scheme in view, For the brave investors, a deduction they pursue. Health takes center stage, with 80D in its grace, Medical expenses reduced, a saving in this space.

Disabilities find solace in 80DD's aid, Deducting expenses incurred,a kind charade. Serious ailments addressed by 80DDB's decree, Relief for medical expenses, bringing solace to thee.



## "Tales of Taxonia: Navigating the IncomeTax Act"

Higher education beckons, with 80E's embrace, Interest on student loans, shaping knowledge's pace. First-timehomebuyers, rejoice in 80EE's light, Reducing the burden, making dreams take flight.

Donations find favor in 80G's sweet reward, Supporting charities, hearts in accord. Tenants find solace in 80GG's grace, Rent deductions beckoning, easing the space.

Agriculture steps in with 80GGA's domain, Scientific research finds its financial gain. Companies, too, find a place in this act, 80GGB working wonders, bringing balance to the stack.

Political parties come forth, with 80GGC's allure, Donations in support, their visions to secure. Industrial development finds a haven in 80IA's abode, Promoting growth and progress, along the road.

80IB joins the chorus, the power of industries, Incentives for development, bringing opportunities. Special economic zones find their song, 80IC's provisions, a melody strong.

Investments in infrastructure, 80ID's treasure, Boosting growth and development, beyond measure. Entrepreneurship finds favor, with 80IE's decree, Supporting innovative minds, setting spirits free.

Profitable businesses come forth, with 80JJA's charm, Employment for the youth, protecting them from harm. Making way for startups, 80JJAA's gleam, Encouraging new ventures, fulfilling a dream.

Conserving nature's wonders, then, and now. Cooperative societies, 80P's sweet melody, Supporting rural economies, ensuring prosperity.

Forests stand tall, with 80LA'svow,

Literary works find their breath, with 80QQB's might, Authors and writers, sharing stories, day and night. Pension funds take shape, with 80RRB's embrace, Ensuring security, in retirement's warm space.

Savings find a haven, with 80TTA's caress, Bank interest deductions, a financial finesse. Persons with disabilities, find solace anew, 80U comes to their aid, a compassionate, caring view.







Ms. Geeta

## **One Liners**

बरसों से हम सोए नहीं, आखों में नींदों के धागे पिरोए नही, CA ने उन्हे भी रोना सीखा दिया जो कहते थे हम कभी रोए नहीं।



## **Sports Tournament for CA Students**

Sunday, 17th March 2024

Tulipclub House, Sector-70, Gurugram



#### CA Students Industrial Visit 2024

Friday, 19th April 2024 Jay Fe Cylinders Limited , Bhiwadi Unit, Rajasthan

Glimpses















# Glimpses

































## CA Students Industrial Visit cum Residential Refresher Course

Wednesday, 22nd May 2024 | Hotel Radisson, Gurgaon









### The Institute of Chartered Accountants of India

(Setup by an Act of Parliament) **GURUGRAM BRANCH (NICASA)** 

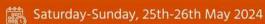
## CA Students Industrial Visit

cum Residential Refresher Course



**Chargeup Experience: Diving** deep into Battery Manufacturing

Jay Ace Technologies Limited , Roorkee



Hotel Royale Hills, 3/1, Badrinath Highway, Tapovan, Rishikesh, Uttarakhand - 249192





#### CA STUDENTS' NATIONAL TALENT SEARCH-2024

Glimpses

**ESSAY & PITCH DECK COMPETITION** Tuesday, 28th May 2024 | Hotel Radisson, Gurgaon

