guwahati@icai

E-Newsletter of the Guwahati Branch of EIRC of ICAI

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Contents

Write to Editor

'Information is Power' and our ever-evolving profession needs more and more of that today than ever before. Do you have any relevant points to make, experiences to share, and views to spread among the CA fraternity? If yes, e-mail us at newsguwahati.icai@gmail.com.

Chairman's Message ...

Dear Colleagues and Student Friends,

hello!

Two more months have passed since we last communicated through these columns and we have crossed a few more milestones. At every step, we were aided by the support and motivation provided by the confident office-bearers, dedicated members and committed students. The needs of our profession are like an ocean and the services we render are mere droplets. So we are now determined to add as many drops as we can and say to ourselves with contentment, we tried our best.

In Guwahati Branch of ICAI, strong fellowship and great service go hand in hand. When we enjoy our work, we are motivated to do it. We want to work harder, and we strive to work better. We wait in anticipation for various Branch events. Even in our busy lives, we make ICAI a priority – because we want to see our fellow members, and we want to serve.

We all know that every event on our calendar – from fellowship to professional development– is important. All of them are part of what makes our Branch what it is, and what makes all of us proud members of it.

On 13th & 14th November, a two-day National Conference "Jigyasa – Exploring the Future" was successfully hosted by us under the aegis of CPE Committee, ICAI at Guwahati, the City of Eastern Light, known for its heritage & hospitality. We have heard nothing but praises from all who attended this conference. The presenters were well prepared and all the knowledge sessions were well attended. Everyone felt that "Team Jigyasa" did a superlative job organizing this conference and selecting relevant & thought provoking topics. Congratulations to all the participants and stakeholders for both a successful and a memorable conference.

In addition to the memorable academic discourses, the conference also featured a cultural evening known as "Jhankar" where the renowned Bollywood Celebrity Singer Meiyang Chang performed, along with our in-house talents, in front of a large and appreciative audience.

While celebrating and strengthening the traditional role of our Institute in nurturing intrinsic values of its members, we also tried to grab the opportunities to apply knowledge in the service of society. Volunteer services were offered by the members and students of our Branch in a free multi-specialty medical camp organised by Marwari Hospital & Research Centre, Guwahati in association with Max Hospitals of Saket, Delhi. Volunteerism means freedom, as slaves do not volunteer; only free people do. Such engagement with the society is seen as a natural extension of education and inquiry, what we call "learning to make a difference".

The last month of the calendar and the beginning of New Year will witness a spurt in sporting activities for the members of our Branch. Our Branch Administration is committed in encouraging all members to remain physically fit and active.

Wishing you a Merry Christmas and a Happy New Year! May you be blessed with Peace, Love and Joy!!

"Leaders must be tough enough to fight, tender enough to cry, human enough to make mistakes, humble enough to admit them, strong enough to the pain, and resilient enough to bounce back and keep on moving" – Jesse Jackson.

Happy Reading!

– CA. K P Sarda

मौनेन कलहं नास्ति - Hold back your tongue and avoid confrontation

Editor's Desk...

Dear Friends,

A big THANK YOU to all of you for making the National Conference "Jigyasa" a grand success.

Anyone who stops learning is old, whether at twenty or eighty. Anyone who keeps learning stays young. The greatest thing in life is to keep your mind young - Henry Ford.

As they say *Jigyasa*or the quest for knowledge never ends. We Chartered Accountants are shining examples of that unending quest and that might well be the secret, if you would believe Mr. Ford, of our eternal youth!

Woollens are out and the nights are longer,
Tasks are more but the days shorter,
Festivities are over (sigh!) but
Commitments are forever.....

Deadlines are part of our lives; we keep working to meet deadlines. However for coping with these continuous pressuresall we needis to fall in love with our work. Things are always beautiful if you love them.We are all masters and technical experts in our fields and skilled and trained enough to accomplish our tasks. As John Ruskinthe leading English art critic of the Victorian Era hadsaid "*When love and skill work together, expect a masterpiece.*"

We are in the last month of the year and Ijust felt I owe my gratitude to everyone who made me smile this year. You my readers, certainly are one. So here's a big personal THANK YOU again for adding cheer to my life and making it more meaningful.

Expecting your feedbacks and wishing all in advance a "Happy New Year."

– CA. Sharad Agarwalla

TAXABILITY OF DISCOUNTS & INCENTIVES

Under Service Tax, Income Tax & Assam Vat Law

By: CA. Manoj Nahata*

Discounts and incentives are a common feature of all business houses. Since the beginning of trade and commerce, discounts and incentives have been a powerful tool to attract buyers and boost one's sales. In any trading or service sector the seller offer discount to the buyer either on bulk purchases or on making cash payment or on achieving specified targets. These discounts are variously known as Trade discount, Cash discount, Quantitative discount, Target incentives etc. etc.

Some discounts are allowed on the face of the invoice and some are allowed by way of credit notes etc. So far as discount allowed on the face of the invoice - either in the name of Trade discount or in any other name -is concerned it is a settled position in accounting as well as in law that the purchase price gets reduced by the same. So, generally, there is no dispute in such cases. But when discounts are allowed subsequently by way of credit notes etc. then there arises a dispute about the taxability of such discount. Different tax departments interpret the matter in their own different ways. The Service Tax department starts demanding Service Tax, the Income Tax Department raises question of deduction of TDS u/s 194H and the State Taxation Department requires the buyer to reverse proportionate input tax credit claimed earlier on the full purchase value. The main litigation point is therefore the *after-sales* discount & incentive. Recently, the author has come across certain fresh developments on this subject which prompted him to share the same with the readers.

TAXABILITY UNDER SERVICE TAX LAW:

Recently, the Mumbai CESTAT had an occasion to deal with one such issue in the case of **Group M Media India Pvt. Ltd and Others Vs. Commissioner of Central Excise/ Service Tax ThaneI/ MumbaiII and Others** [2014 (11) TMI 545CESTAT Mumbai] wherein the questions before the Tribunal were:

- Whether Service tax levy is sustainable in respect of discounts/incentives received by the Advertising agency from the print/ broadcast media in respect of advertisements placed by the said agencies on behalf of customers;
- Whether Service tax is leviable on amounts, which are outstanding and the Advertising agencies write back these amounts after a lapse of time as per the accounting procedure.

The appellant rendered the services of advertising agency and discharged service tax on the commission received by them from their advertiser client. The transaction involves three parties, the advertiser, the advertising agency and the media which puts out the advertisement. Print media has been exempted from service tax while the broadcasting media is not and they have discharged service tax under the broadcasting services on the consideration received. In certain cases, the media (broadcaster) gave a volume discount to the advertising agency based on the volume of business given by the advertising agency, at the end of the year which was shown as income in the books of accounts of the advertising agency.

The revenue was of the view that the volume discount received by the advertising agency is for the services rendered by the agency to the media, for promotion of the business of the latter, which falls under the category of "business auxiliary service" and the advertising agency is liable to pay service tax on this amount received.

The Hon'ble CESTAT held that Service Tax is not leviable on discounts received by advertising agency from media**.** *A discount is reduction in price given to buyer of goods or services. A receiver of services cannot be considered as agent of service provider so as to be charged to Tax under Business Auxiliary Service.* The issues involved have been examined at length and applying the ratio of the earlier case of **M/s Grey World Wide India Pvt. Ltd.** [2014-TIOL-1650-CESTAT-MUM]the Tribunal came to the conclusion that service tax is not leviable on these amounts inasmuch as these are either incentives or accounting adjustments and not consideration for any services rendered.

<u>Comment:</u>

Though the above case relates to pre-negative list era i.e. prior to 01.07.2012 the author believes that the principle of law will equally apply to the present era of negative list too. There is never an element of service in case of discount etc. offered in the normal course of trade. Further the said judgment was rendered in the context of advertising services but presently it is seen that department is demanding service tax even in case of a trading concern getting discount and incentives. We believe the above position will hold good in that situation also because discount earned from the manufacturer or the supplier cannot be considered as sales commission and buyer cannot be held as commission agent. *As long as the relationship between buyer and seller is on principal to principal basis and the ownership of goods gets transferred to the buyer once the purchases is made and further the buyer is making sales tax payment at their own on sales of such goods there is no question of any commission earned from seller.* **Tata Motors Insurance Service Ltd. Vs. Commissioner of Service Tax, Bangalore** [2009 (9) STR 176 (Tri.-Bang.)]

TAXABILITY UNDER INCOME TAX LAW:

Presently, under the Income Tax law there is section 194H which prescribes for deduction of tax at source in case of payment of 'Commission' or 'Brokerage'. In some cases the department took the view that the after sales discounts or incentives offered by the seller to the buyer is nothing but 'Commission' income in the hands of the buyers. Hence it attracts the rigor of section 194H whereby the seller is required to deduct tax at source on such discounts or incentives. On the other hand, the assessees contest the demands on the ground that the relationship between the buyer and the seller is on the Principal to Principal basis and thus section 194H is not attracted.

Let us understand the matter in the light of a few judicial decisions:

Ahmedabad Stamp Vendors Association vs. Union of India (2002) 257 ITR 202 (Guj.) **[See also Kerala State Stamp Vendors**

Association vs. Office of the Accountant General (2005) 150 Taxman 30 (Ker.)]

The definition of "commission or brokerage" in the Explanation (i) to section 194H is not so wide as to cover any payment receivable, directly or indirectly, for services in the course of buying or selling of goods. The element of agency is essential to attract Explanation (i) to section 194H. Hence discount given by the Government to licensed stamp vendors on sale of stamp paper to them, is not "commission" or "brokerage" u/s 194H.

2. National Panasonic India (P.) Ltd. vs. DCIT, TDS Circle-50(1) [2005] 3 SOT 16 (Delhi) / 94 TTJ 899

Commission payment, in order to attract the provisions of s. 194H, must have been received by a person who is acting on behalf of another, that is, in other words, he must be acting as an agent of another person. Thus, where it was found on facts that the arrangement between the assessee manufacturer and the distributors/dealers was on a principal to principal basis several incentives and discounts paid to distributors/dealers was held not liable to TDS u/s. 194H.

3. Asst. CIT vs. Bharti Cellular Ltd. (2007) 294 ITR (AT) 283 (Kol.)

The assessee company sold SIM and Prepaid cards to its distributors/ franchisees at a fixed rate below market price for onward sale to its ultimate customers. The difference was held as commission and not discounts as contended by the assessee and liable to TDS u/s. 194H since:

(i) all rights, title, ownership and property rights in such cards would always rest with the assessee; and

(ii) the agreement between the assessee and the franchisee revealed that they were commission agents acting on their behalf for margins.

<u>Comment:</u>

Recently, a similar issue arose before the Hon'ble Karnataka High Court in case of **Bharti Airtel Ltd. v. DY.CIT (2014)** 52 taxmann.com 31 (Karnataka)wherein the question was whether discount given (by Telecom Companies) to distributors on sale of SIM cards and recharge coupons was liable for deduction of tax at source under Section 194H?

The High Court held in favour of assessee as under:

- Sale of SIM card involves sale of right to services. Therefore, the relationship between the assessee and the distributors would be that of principal and principal and not that of principal and agent.
- Where SIM cards or recharge coupons were sold at discounted price to distributors, there was no payment of commission or brokerage to them.
- Hence, TDS under section 194H was not applicable on sale of SIM cards and prepaid recharge coupons at discounted MRP by Telecom Company to distributors.

TAXABILITY UNDER ASSAM VAT LAW:

The position under the Assam VAT law prior to 19.09.2014 was that the sellers used to reverse output tax involved in the after sales discounts /incentives etc. and these was reflected in the credit notes raised by them thereby paying VAT on the actual transaction value /net sales consideration finally receivable. Buyers on the other hand were also required to reverse input claimed proportionately. This position now stands altered.

The State Govt. vide Gazette notification no:LGL.6/2003/93 dated: 19.09.2014 has amended/inserted a few new provisions in the Act. As a result, the present position is that if any cash discount, trade discount or commission is allowed at the time of sales of goods and shown on the face of the original invoice then it will not form part of sales price u/s 2(44) and the seller will charge VAT only on the net sales price. It also means that if after-sales discount or incentive is allowed, it will not reduce the previously agreed sales price as mentioned in the original invoice.

Further, in Section 10(Levy of Tax on Sales), a new sub-section (4) was inserted whereby a bar is put on the reversal of output tax in case of subsequent issue of credit notes on account of discount or incentive. As a result thereof the tax component fixed/charged in the original invoice is not going to alter now even on subsequent issue of credit notes on account of discounts or incentives. In the similar line a new sub-section (3) was inserted in section 13(Adjustment in Output Tax) debarring the selling dealer to reduce the output VAT on account of after sales discounts/ incentives etc.

Thus under the amended provisions of Assam VAT it is now clear that Govt. is not allowing to alter the sales price once fixed at the time of original sales. Whatever discounts /incentives etc. is proposed to be allowed should have been shown in the invoice itself and any further discount etc. by way of credit note or otherwise is not going to reduce the output VAT liability of the seller.

<u>Comments:</u>

Under the earlier law of Assam VAT (i.e. prior to 19.09.2014) the selling dealer was reversing output VAT and the purchasing dealer was also required to reverse the input VAT accordingly. But in the light of the amended law it seems that none of them is required to reduce their output or input VAT as the case may be. However it is interesting to note that there is no consequential amendments has been made to section 11 (Taxable Turnover) &rule 9 (Deduction from taxable turnover).

<u>Disclaimer:</u>

The taxability of discount and incentive as discussed above should not be considered as the final word on the matter and there may be other valid view-points. The reader is requested to judge the facts and circumstances of each case individually then apply the above judicial views/cases to a particular situation as applicable.

**The author is a practicing chartered accountant at Guwahati and can be reached at: manoj_nahata2003@yahoo.co.in*

Congratulations !!

Hearty Congratulations to Ms. Saloni Bansal for winning the Best Paper Presenter Award on the topic "Excelling in Excel" at the National Convention for CA Students at Ahmedabad on 22nd & 23rd November 2014.

CSR and NGOs-The Strategic Partnership

By: Tarak Nath Shaw: B. Com (Hons.), LLB, FCA

Phone # +91 9830887365

The Companies Act-2013 has made CSR mandatory for companies with net worth of Rs. 500 crore or more, turnover of at least Rs.1,000 crore and net profit of at least Rs. 5 crore. The Stipulation is of spending at least 2 percent of their profits on CSR and constituting a separate CS committee on the board.

As per MCA approximately 8000 new companies will be hit by this new legislation. The annual CSR funding by them is expected to be between Rs 15,000 crore and Rs 20,000 crore.

CSR has not been a regular activity for these companies. So how would they fulfil the obligation? Here comes in the Catalyst, the NGOs and most of them are cash starved.

As per Associated Chambers of Commerce and Industry of India **(Assocham)** 67% of domestic companies have chosen non-government organisations (NGOs) as partners to undertake their CSR projects. The trend is expected to remain the same and chances are that this percentage will increase significantly to various reasons.

It has been estimated that 20 lakh NGOs are operating across the country. Which means for a population exceeding 1.2 billion, we have one NGO per 600 people.

So it's a win-win situation for both the corporate and the NGOs because execution of their CSR obligations can be easily implemented by funding these cash starved NGOs, Right? **Wrong.**

The reality is that despite having this large number of NGOs, multilateral & bilateral agencies, UN and International NGOs do not find enough eligible partners to work with. There is a "trust deficit" between the two on the aspect of transparency and in programme implementation. The common perception is that NGOs lack accountability and are incompetent. Yes, there are sham NGOs but there are still a large number of grassroots organization's doing commendable work across the country.

Professionals working in the NGOs feel that corporate sector see those working in the social sector as unprofessional and inefficient and corporate houses find it difficult to trust them with their money. The general feeling among them is that the corporate sector looks down on them.

Professionals in NPO sector admit that while it is true that not all NGOs are 'clean'. However they also point out while many trusts or corporate giants are doing genuine work – like Wipro's Azim Premji Foundation, or those run by the Tatas and Infosys, among others – this does not hold true for all companies, many foundations and trusts set up by private groups are not all about CSR either. They say while many private companies transfer a large chunk of their revenues to own trusts or foundations, often a large part of those funds goes back to the parent organisation in some form or the other.

NGOs feel corporate houses calculate results in quantitative terms and look everything from business point of view, which cannot be the case while implementing social projects and that the understanding of output needs to change."

A study on emerging philanthropy in India, undertaken by National Foundation of India most corporate houses do not do philanthropic activities, including CSR, in a strategic manner and do not put serious research behind it. It also said that corporate entities have a tendency to support very tangible outcomes. "They would prefer to invest in school building, for instance, rather than in building inclusive curriculum or teacher training programme. Visibility is important for them," explains Behar of NFI.

Also, while certain sectors like education, health, and livelihood trigger greater interest, there are sectors like governance, its accountability and human rights which are completely unattended. There is a total lack of transparency and inadequate data in the public domain regarding CSR, the study reports.

Experts believe that for smaller amounts, companies can take up CSR projects on their own but must depend on NGOs' expertise in particular fields for big-ticket projects.

Behar of NFI says companies cannot perform extraordinarily through in-house trusts as they have limited reach and CSR is not their core business activity. "Culturally we have believed that the idea of philanthropy is feeding the poor. That needs to change. Also, corporate (people) seek quicker results. There are a lot of good NGOs working in sectors like democratic rights, RTI and electoral reforms. Such initiatives bring results in the long run," he says.

The major challenge is to bring the two sectors on one platform

There is no dearth of good NGOs in the country. The corporate sector has to make effort in finding them. To bring in change in keeping with the spirit of the new law both sectors – corporate and social – will have to understand each other better and work for the right cause. NGOs will have to understand how the corporate world functions, how their life cycle works and why it is important for them to do regular monitoring. Most NGOs are not aware of these aspects. The corporate world, on the other hand, will have to understand that social impact does not really come about with money, and that social impact of a programme should be measured quantitatively as well.

Corporate houses should have an open mind on CSR spending. There is a need for capacity building, capability enhancement and better connect between the two worlds. NGOs face many challenges while dealing with corporate houses. So long as the project is genuine and has high community impact, there is no problem. Getting visibility is not against the spirit of the Legislation. The emphasis is on the need for India Inc to look beyond philanthropy and undertake initiatives in project mode which have potential to make social and economic impact. Also, the Act aims to promote greater transparency.

Some system has to be built to share the best practices and to build a bridge of trust. Both corporate sector and NGOs should come forward to appreciate each other and their ways of functioning.

Tarak Nath Shaw is a Chartered Accountant and a Law Graduate having over 18 years of experience in UN Organizations, International NGOs, Corporate and Development & Social Sector. He has worked with International NGOs and UN Organizations at key positions and has rich experience of Operations in Development project planning, implementation, both directly and through partnership with Local NGOs. He has knowledge of conducting due diligence of NGOs and hands on experience of managing grants of International Donor Agencies. His key skills include mapping and devising NGO partnership plans, goals, outputs, performance indicators and development of project strategies. He is well conversant with the Statutory Laws and Compliance in NPOs.

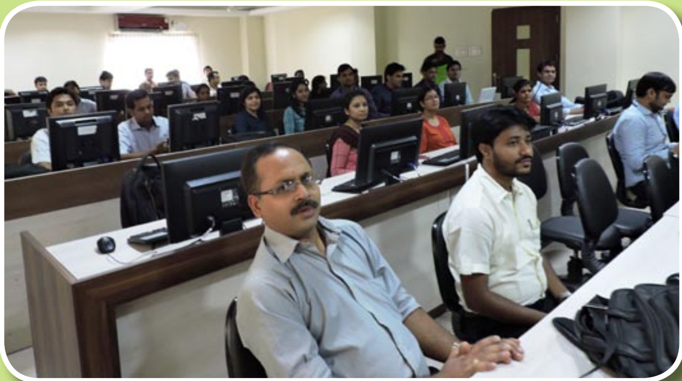
Branch Activities

Workshop on Information Technology

Felicitation of CA. Vivek Jain, Faculty of the day by Branch Vice-Chairman CA. Vikash K Jain

A three CPE hour IT workshop on "Information Technology" was organised at IT Lab, ICAI Bhawan, Guwahati on 10th October, 2014 from 3 pm onwards. Faculty CA. Vivek Jain, an expert in IT from Guwahati presented his deliberation on "Information Technology - An Effective Audit Tool" by sharing some useful tips on Excel & Tally. Around 40 members attended the workshop.

ISA PT Classes



Participants of ISA PT Classes

The Guwahati Branch of ICAI organized ISA –PT Classes batch from Saturday, the 11th of October, 2014 at ICAI Bhawan, Guwahati for the members of Guwahati Branch. The 100 hour long classes were conducted in the weekends of the month of October and November and it was finally concluded on 16th November, 2014. Around 40 members got themselves registered for the said classes and faculties from across the country visited the branch to smoothly conduct the classes.

Workshop on Companies Act, 2013

A three CPE hour workshop on "Companies Act, 2013 – A practical Approach" was organised at Auditorium, ICAI Bhawan, Guwahati on 25th October, 2014 from 2.30 pm onwards. The speaker of the workshop was CA. Nitesh More who flew in all the way from Kolkata to present his deliberation on the practical issues of Companies Act, 2013, especially the form filing aspect under the ROC. The session was chaired by CA. Purushottam Gaggar, senior member of Guwahati Branch. The workshop was

From L to R: CA. Purshottam Gaggar, Chairman of the Technical Session; CA. K P Sarda, Branch Chairman & CA. Nitesh More, Speaker from Kolkata

so designed so as to cover the various practical issues on filing of return under the new Companies Act. Around 80 members attended the workshop.

National Conference – *"Jigyasa – Exploring the Future"*

Chief Guest of the occasion Hon'ble Justice A K Patnaik, Former Supreme Court Judge inaugurating the National Conference by lighting the ceremonial lamp.

The much awaited two days national conference was organized by Guwahati Branch of EIRC under the aegis of Continuing Professional Education Committee of The Institute of Chartered Accountants of India at Pragjyoti ITA Centre for Performing Arts, Machkhowa, Guwahati, Assam on 13th & 14th November, 2014. The theme of the conference was **"Jigyasa – Exploring the Future"**. The conference was initiated by Branch CPE Committee Chairman CA. Rohit Agarwal and welcome address was delivered by the Branch Chairman CA. K P Sarda in the presence of dignitaries from all over the country. The two days knowledge fest witnessed the galaxy of eminent speakers and was inaugurated by the Honorable Mr. Justice A K Patnaik, Former Judge, Supreme Court of India with the lighting of the lamp in the presence of CA. V Murali, Chairman, CPE Committee – ICAI, CA. Sumantra Guha, Central Council Member, CA. Subhash Ch. Saraf, Chairman, EIRC and other invited dignitaries and more than 700 Chartered Accountant delegates and many student delegates in the conference. A video message was also sent by ICAI President CA. K Raghu to address the beginning of the grand occasion. A theme song written, composed and sung by CA. Raj Kumar Jain from Barpeta Road was also being released to mark the auspicious occasion.

Branch Activities

Hon'ble Justice A K Patnaik, Former Supreme Court Judge being felicitated by Branch Chairman, CA. K P Sarda.

Viewing video message of ICAI President CA. K Raghu

Release of Souvenir

The inauguration was followed by release of souvenir to commemorate the grand occasion and also the release of Members' Directory of the Branch. The session ended with the vote of thanks by Branch Secretary CA. Rakesh Agarwala.

The Chartered Accountants from all over the country, especially from North eastern Region had an opportunity to hear the experts in different fields of profession which includes CA. (Dr.) Girish Ahuja from Delhi, CA. R Bupathy from Chennai, CA. Atul Kumar Gupta & CA. Ashok Batra from Delhi, CA. Vikamsey Nilesh Shivji from Mumbai, CA. (Dr.) Debashis Mitra from Guwahati, Shri Janardhana Dasa from Guwahati and CA. Bhavna Doshi from Mumbai spread over four different technical sessions on Direct Taxes, Indirect Taxes, Corporate Laws & Empowering CAs. The technical sessions were chaired by renowned and eminent personalities like Mr. Ashok Kumar Sinha, CCIT, Guwahati, Mr. B B Mohapatra, Commissioner, CESC, Guwahati amongst others.

L to R: Mr. Ashok Kumar Sinha, Principal CCIT, NER; CA. Kaberi Bhuyan, Immediate Past Chairperson; CA. R Bupathy, Past President, ICAI; CA. (Dr.) Girish Ahuja, Delhi; CA. P D Rungta, Vice-Chairman, EIRC & CA. Dhiraj Kumar Jain, Chairman, EICASA, Guwahati Br.

L to R: CA. Vikash K Jain, Vice-Chairman; CA. Ashok Batra, Delhi; CA. B B Mahapatra, Commissioner, CESC, Guwahati; CA. Atul Gupta, Council Member; CA. Manish Goyal, Treasurer EIRC& CA. P S Choudhury, Shillong

L to R: CA. Sharad Agarwalla, MC Member; CA. (Dr.) Debashis Mitra, Past EIRC & Guwahati Branch Chairman; CA. Vikamsey Nilesh Shivji, Council Member; CA. Ranjeet Kumar Agarwal, Immediate Past EIRC Chairman & CA. Sunil Jain, Silchar.

L to R: CA. Bhavana Doshi, Mumbai; Mr. Janardana Dasa, President , Akshay Patra Foundation, Assam & CA. Mahabir Agarwala, Branch Treasurer on the screen.

Branch Activities

A musical evening titled "Jhankar" was also organized for the members and their family which was inaugurated by Former Health Minister of Assam and present MLA Sri Himanta Biswa Sarma, wherein presence of Bollywood Singer Meiyang Chang added glamour to the event.

Felicitation of Chief Guest of cultural evening Jhankar Dr. Himanta Biswa Sarma, Hon'ble MLA, Assam by Branch Chairman, CA. K P Sarda.

The Miyang Chang Effect - All Senior Members & Kids dance together on the floor!!

The Bollywood Celebrity Meiyang Chang rocking the floor during Cultural Evening.

Team Jigyasa posing for historic photograph after the successful completion of the mega National Conference 2014.

Free Multi Speciality Health Camp

Marwari Hospital & Research Centre (MHRC), Athgaon, Guwahati in association with Max Hospitals, Saket, Delhi organised a Free Multi Speciality Medical Camp on Sunday, 23rd November 2014 at Marwari Hospital, Athgaon, Guwahati.

As a part of its Social Responsibility, Guwahati Branch of ICAI extended its full support in coordinating this event effectively. A team of specialist doctors from Max Hospital, Saket, Delhi were available for free consultation in the camp. The camp was a hugely successful one.

Branch Chairman CA. K P Sarda & Mr. Ramesh Goenka, President, Shree Marwari Databya Aushadhalaya posing with the team of specialist doctors and members of both the organisations.

CPE Programme at Jorhat Chapter

A CPE program was organisd on 10th November 2014 at Lions Multiple Service Center, Jorhat on the topic "Practice of the Future - A Way Ahead". The Chairman of Eastern India Regional Council CA. Subhash Chandra Saraf was the key note speaker and the program was chaired by CA. Dilip Kumar Somani, senior member of our branch. The programme was attended by a large number of Chartered Accountants and Students.

FORTHCOMING PROGRAMMES

- A 3 hour I T workshop will be held at I T Lab, ICAIBhawan, Guwahati on Saturday, December 20, 2014 from 3.00 pm to 6.00 pm. CA. Ankit Jallan will act as faculty on the topic "Data Analysis and Reporting with M S Excel"

- A 3 hour I T workshop will be held at I T Lab, ICAIBhawan, Guwahati on Saturday, December 23, 2014 from 3.00 pm to 6.00 pm. CA. Vivek Jain will act as faculty on the topic "Effectively using Tally as Audit Tool"
- A Sub-Regional Conference will be organized on "Service Tax" on Saturday, December 27, 2014. Mr. B BMahapatra, Commissioner, CESC will be the Chief Guest and CA. BikashAgarwala, Past Chairman, Guwahati Branch, CA. RagineeGoyal , Senior Member and Mr. A K Sengupta from service Tax Department will act as speakers on various topics.

Family Picnic

A family picnic is being organized for the members of the branch to welcome the coming season of the Year 2015. A feast with a lot of activities for the members & their families through a day out will be held at Spring Valley Resort, Sonapur, Guwahati on 21st December. All the members are requested to join in numbers to enjoy the fun filled activities at the picnic.

Take a Break !!

APPS & UTILITIES

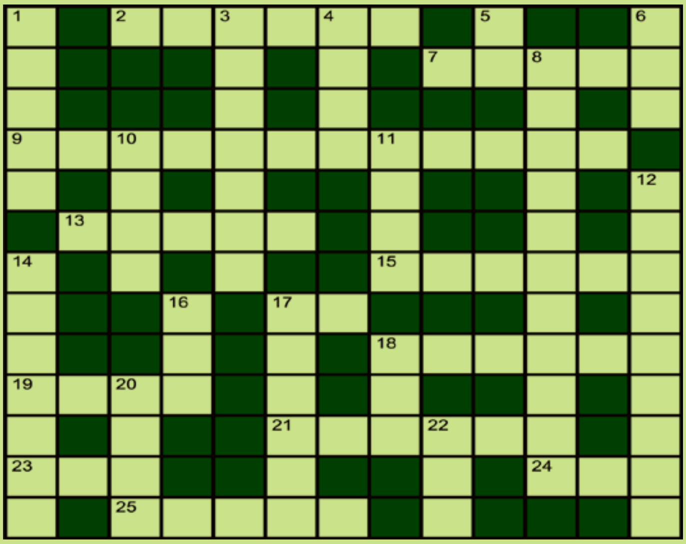
- Compiled by CA. Amit Patwari

APP LOGO	APP NAME	SEARCH KEYWORD	USAGE
	ICAI APP	ICAI	An easily assessable app available in all OS with all new notifications from ICAI.
	TAX CALCULATOR	TAX CALULATOR INDIA 2015 2014	With "My Tax India" you can instantly calculate your tax, tax splits, and can decide how much more investment is needed to save tax on your income. "My Tax India" also comes with added features like Export your details, Multiple user entries etc.
	NEWS HUNT: INDIA NEWS |EBOOKS	NEWS HUNT	Read News from National & Regional Newspaper, Website & other News sources. Support Indian languages, even if the phone does not support the language & font. Hindi, Malayalam, Tamil, Telegu, Kannada, Bengali, Marathi, Gujarati, Punjabi, Oriya and Urdu. Get local news from over Indian districts & towns, plus finance, stock updates, & lot more.
	ANY DO TASK LIST	ANY.DO TASK LIST & TO-DO LIST	Any do is an all-in-one life manager. Saves time organizing your family tasks, work projects and personal to do in one place, while collaborating with others to be more productive. Named as "Top must have app" by the New York times.
	TEAM VIEWER FOR MOBILE	TEAM VIEWER	Remotely control your computer while you are away.
	CAMSCANNER	CAMSCANNER	An app that can convert any images taken from your mobile phone to various formats including .pdf and further you can mail the converted file directly from your mobile phone through Data network on your phone.
	CCLEANER	CCLEANER	A handy app with facility that cleans caches, cookies and other memory items which is of hardly any use and increase the performance of your mobile.
	EVERNOTE	EVERNOTE	An account based application wherein apart from creating new notes, you can also access your old notes created in your account in your older android handsets and create picture and voice notes as well.
	DROP BOX	DROPBOX	Dropbox is a free service that lets you bring all your photos, docs, and videos anywhere. After you install Dropbox on your computer, any file you save to your Dropbox automatically save to all your computer, your android device and even drop box website.
	MOBILE PASSPORT SEVA	PASSPORT SEVA	An initiative taken by Govt. of India and widely appreciated by the public an app that allows you to book an appointment in Passport Seva Kendra (PSK) and also track the status of your application.

APPS & UTILITIES

	CAR SERVICE TRACK	CAR COMPANY NAME	With all pioneers in automobile industry going with the current trend, some companies like Hyundai , Volkswagen are developing apps wherein you can track the complete history of your car servicing along with the next service due date. You can also book a service and pickup through it.
	MAP AND GPS APPS	G MAPS	Use any phone but when you are in a city less known to you, the only thing you want to be sure of is your location and now this app help you track your location and find the shortest way to your destination.
	TRAVEL / AIRLINES	AIRLINE NAME	Today most airlines are providing a comprehensive connectivity and booking facilities through mobile apps. All leading airliners are providing these facilities that too, with some additional offers to people using these apps.
	CAB SERVICES	CAB SERVICES	Before landing to a new city a cab is already waiting for you and you are cent percent sure to get a cab with all premium cab service providers giving mobile apps to book cabs online.
	HOTEL BOOKING	BOOKING.COM /AGODA	Hotel booking websites like Booking.com or Agoda.com are providing a lot of options to people traveling to other cities with filters related to rate, locations and even star categories through these apps.
	INDIAN RALIWAY TIME TABLE	INDIAN RAILWAY TIME TABLE	It is a offline app for Indian Railway time table. No Internet Required. Information like train timings, PNR status, spot live train, fare chart, find trains from Station A to Station B.
	MOBILE DATA/VOICE USAGE	SERVICE PROVIDER NAME	An app that allows you to keep a track of your DATA and VOICE Call usage with all data related to Bill, Payments, etc. available at your finger tips.
	'SERVICE' BANKS	BANK NAME	Almost all banks are providing app service with some even allowing third party transfers from their mobile app itself. Some even adding instant money transfer service to their kit.
	HEALTHKART +	HEALTHKART PLUS	A handy app that gives composition and alternative medicine options.
	RunKeeper-GPS TRACK RUN WALK	RUNKEEPER	Track your pace, measure workout distance, chart weight loss, crush training goals and more. Run Keeper is the simplest way to improve fitness, whether you're just deciding to get off the couch for a 5k biking every day or even deep into marathon training. Track your runs, walk, bike rides, training workouts and all of the other fitness activities using the GPS in your Android phone.

CROSSWORD # 18



QUICK CLUES

Across:

2 He described TajMahal as “a teardrop on the cheek of time” (6)
7 First Indian State to ban smokeless tobacco (5)
9 EIRC Chairman (7,5)
13 Venue for World CA Women Summit (5)
15 The first cheque was issued here on 22 April 1659 (6)
17 Unit of weight (2)
18 Capital of Canada founded in 1826 as Bytown (6)
19 Organisation founded on 6 June 1844 and also known simply as “Y” (4)
21 India’s first F-1 track is named after him (6)
23 Electronic conversion of images of printed text into machine-encoded text (3)
24 Java Archive file (3)
25 Mobile company named after a river (5)

Down:

1 New Enterprise Email solution by IBM (5)
3 First Indian State to enact law for compulsory voting in local body elections (7)
4 A change of the skin which affects its color, appearance, or texture (4)
5 Indian Accounting Standards (2)
6 International organization initiated in 1944 at the Bretton Woods Conference and formally created in 1945 (3)
8 Present editor of icai@guwahati (6,5)
10 Colour of octopus blood (4)
11 Pedology is the study of this (4)
12 Electronic City (9)
14 Her Autobiography is titled Unbreakable (7)
16 A document of incorporation (3)
17 First Branch of the Bharatiya Mahila Bank (6)
18 It is gold! (3)
20 European Organization for Nuclear Research (4)
22 A filename extension for word processing documents (3)

SOLUTION CROSSWORD # 17

K	C		N	A	G	P	U	R		
	A		O		O			A		A
	D	E	N	M	A	R	K		A	T
S		M			I			F		M
I			K	A	R	Z	A	I		A
K	C	C		P				N		K
K		H		J	I	G	Y	A	S	A
I		I				U		N		T
M	O	N	T	B	L	A	N	C		H
		A				V		E	T	A
S	A	R		X	R	A	Y		A	

Congratulations to **CA. Mohammed Mandlaywala** for submitting correct solution to crossword # 17

Guwahati Branch Managing Committee for the Session 2013-16 and Office Bearers for the year 2013-14

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चलते चलते.....