E-NEWSLETTER OF THE GUWAHATI BRANCH OF EIRC OF ICAI

guwahati@icai

May-June 2012

VOLUME VI, ISSUE 5

The news and views expressed here are the personal views of the authors / editorial board and do not necessarily reflect the views of the Institute of Chartered Accountants of India.

This newsletter has been sent to you as a member/ well-wisher of the Institute of Chartered Accountants of India. In case you do not wish to receive the same, please reply with "unsubscribe" in the subject line.

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CHAIRMAN'S PAGE

Dear Valued Reader,

The ICAI is a great institution to which we all belong. Established in 1949 by an Act of Parliament, our institution has grown to strength of around 190,000 members. The Profession has grown by leaps and bounds in the 62 years of its glorious existence. However, with mounting pressures, regular changes and high expectations, much more is desired from a Chartered Accountant. It is time to take stock of current situation and gear up for it, even as we celebrate the glorious past on CA Day.

This year, we at branch, are celebrating CA day on Sunday 1st July by organizing various programs for the members and family. In the morning, flag hoisting will be held at branch premises, followed by help to the needy & poor students. In the evening a family get together will be held at Hotel Prag Continental. I, on behalf of the branch invite all members and their family at the celebrations.

Ministry of Corporate Affairs is providing regular support for the education of the investors; the branch is hosting an Investor Awareness Meet on 6th July 2012 at Hotel Viswaratna. Registrar of Companies, N E Region, Sri G C Yadav will chair the meet.

The theme of the National Conference scheduled to be held on 10-th & 11th August 2012 at Guwahati under the aegis of Direct Taxes Committee of ICAI will be "***Manthan- Churning Opportunities***". We will mail the complete details of all technical sessions in due course.

Detailed program of the Student's National Convention is also published in this E-newsletter. I request students of the branch to write & present papers at the convention.

In the branch activity front, we hosted a workshop on Capacity Building Measures on 25th May 2012 at Hotel Rajmahal under the aegis of *Committee for Capacity Build-*

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READERS' COLUMN

Thanks very much for the April-May issue of your Newsletter. I found the content and quality to be very good. I am sure members will find it very useful.

Best wishes and regards
Sincerely

Santanu Ghosh,

It was a pleasure to go through the newsletter. It was informative and hope to keep receiving it in future.

My best wishes for all your endeavours.

Cordially,

Veena Hingarh, Kolkata

Thanks for sending E-News letter giving lot of educative information for both students and members.

Please keep it up. My good wishes to you and your branch members. Hope your branch will be adjudged as the BEST BRANCH of EIRC for 2012.

With kind regards.

CA. K C Sethia

Ex-Chairman, Cuttack Branch

*Please see Announcement on **CA DAY** celebrations at branch at page 8*

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BRANCH ACTIVITIES

CPE PROGRAMMES

- A Full day 6 CPE hr. Workshop on Capacity Building Measures for small & medium practitioners & CA Firms was organised at Hotel Rajmahal under the aegis of Committee for Capacity Building of CA Firms and Small & Medium Practitioners on 25th May 2012. 1st technical session was chaired by the Central Council member & Chairman CCBCAF & SMP CA. Pankaj Tyagee, CA. Tyagee also addressed the members on the **Initiatives of the ICAI for Capacity Building of CA firms**. The speaker CA. Ravi Kumar Patwa, Past Branch Chairman spoke on the topic **"Merger and Networking among CA firms".** The second Technical Session was chaired by CA. Sumantra Guha, Central Council Member from Eastern Region and the speaker of the session was CA. Debashis Mitra, Past EIRC Chairman, who covered the topic **"Preparation of Financial Statements under Revised Schedule VI".** The Workshop was attended by more than 160 members and students.

- **Teleconferences**: Arrangements were made at the Branch for viewing the Two -CPE hour Teleconferences held on

  –23rd May 2012 on the topic ***Valuation of Internal Control Framework & Internal Audit in emerging Scenario.***

  –8th June 2012 on the topic ***Definition of Service covering Negative List***

EXCEL WORKSHOP

Three-Hour CPE Credit

On Saturday, 30th June 2012 –4.00pm to 7.00pm

at

ICAI Bhawan, Guwahati.

Faculty:

CA. Anil Kumar Agarwala

Past Branch Chairman

FORTHCOMING PROGRAMMES

TELECONFERENCE

Friday, 22.06.2012

SERVICE TAX:

Exemptions, Abatements, Reverse and Joint charge & Place of Supply Rules.

Time:

11am to 1pm

Venue:

ICAI Bhawan, 2nd By Lane, Manik Nagar, R G Baruah Road, Guwahati

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Three-Hour CPE Credit

INVESTOR AWARENESS MEET

On 6th July 2012 at

Hotel Vishwaratna, Guwahati.

Chief Guest:

Sri G C Yadav

ROC, NE Region

Speakers:

Sri Arun Sundaresan

Deputy Head, PMG, Reliance Capital Asset Management Limited

Equity Market Outlook

Sri Navin Tewari

Head-Sales and Marketing, Birla Sun Life Asset Management Company Limited

Asset Allocation and Mutual Fund

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FOR INFORMATION OF MEMBERS'

Ministry of Corporate Affairs

Amendment to **DIN rules** vide notification dated 28/05/2012-

In exercise of the powers conferred by clause (a) and clause (b) of sub-section (1) of section 642 read with sections 266 A, 266B and 266E of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following rules, further to amend the Companies (Director Identification Number) Rules, 2006 namely:-

1.Short title and commencement

(1) These rules may be called the Companies (Director Identification Number) Amendment Rules, 2012.

(2) They shall come into force with effect from 29th May, 2012.

2. In the Companies (Director Identification Number) Rules, 2006,-

(a) after FORM NO. DIN 1, in Annexure 1, for item (i) and entries relating thereto, the following shall be substituted, namely:-

"(i) The photograph and document attached to the Form DIN-1 belongs to me. I further confirm that all required documents have been duly attested by me or duly attested by either Public Notary or a Gazetted Officer of a Government and are attached to the Form DIN-1 and".

(b) in FORM NO. DIN-4,-

(i) in serial number 2, after the box and words "❑ Present Residential address", the following shall be inserted, namely:-

❑Photograph of Director/designated Partner.

❑Residential Status

❑Verification as per Annexure- 1 of DIN rules

❑Verification as per Annexure- 2 of DIN rules

(ii) After serial number 6 and entry relating thereto, the following shall be inserted, namely:-

" 6A. Whether resident in India 0 Yes 0 No"

(iii) in Attachments, against serial number 1, in the entry, the asterisk mark '*' shall be omitted.

(c) after FORM NO. DIN 4, in Annexure 2, -

(i) in item (i) after sub-item (l) and entry relating thereto, the following shall be inserted, namely:-

"(m) Photograph of Director/designated partner (

n) Residential Status

(o) Verification as per Annexure- 1 of DIN rules

(p) Verification as per Annexure- 2 of DIN rules";

(ii) for item (ii) and entry relating thereto, the following shall be substituted, namely:-

"(ii) The photograph and document attached to the Form DIN-4 belongs to me. I further confirm that all required documents have been duly attested by me or duly attested by either Public Notary or a Gazetted Officer of a Government and are attached to the Form DIN-4 and".

[F. No. 2/1/2011-CL V]

INCOME-TAX ACT, 1961

Section 143 - Assessment - General—Processing Of Returns Of A.Y. 2011-12 - Steps To Clear Backlog—Instruction No. 4/2012 [F. No. 225/34/2011-ITA II], Dated 25-5-2012

The Board has decided to withdraw Instruction no. 01/2012 issued on 2nd February, 2012 on the subject above with immediate effect. The following decisions have been taken in this regard:

(*i*) In all returns (ITR-1 to ITR-6), where the difference between the TDS claim and matching TDS amount reported in AS-26 data does not exceed Rs. Five thousands, the TDS claim may be accepted without verification.

(*ii*) Where there is zero TDS matching, TDS credit shall be allowed only after due verification.

(*iii*) Where there are TDS claims with invalid TAN, the TDS credit for such claims is not to be allowed.

(*iv*) In all other cases TDS credit shall be allowed after due verification.

SERVICE TAX

Negative list of services and other related amendments made by the Finance Act, 2012 to be effective from July 1, 2012

The Finance Act, 2012 seeks to insert provisos in sections 65, 65A, 66 and 66A of the Finance Act, 1994 from a date to be notified by the Central Government. *Notification No. 18/2012 ST dated 01.06.2012* has notified **June 1, 2012** as the date when the provisos would be inserted in the sections mentioned above. The provisos lay down that the provisions of the said sections will cease to apply with effect from a date to be notified by the Central Government.

Subsequently, *Notifications 20-23/2012 ST dated 05.06.2012* have been issued to notify **July 1, 2012** as the date when the provisions of sections 65 (definitions), 65A (classification of services), 66 (charging section) and 66A (import of services) will cease to apply.

Simultaneously, *Notification No. 19/2012 ST dated 05.06.2012* has also been issued to specify that following would be effective from **July 1, 2012:**

Further, the following amendments will also be effective from July 1, 2012:

Section	Description
65B	Interpretations
66B	Charge of service tax on and after Finance Act, 2012
66C	Determination of place of provision of service
66D	Negative list of services
66E	Declared services
66F	Principles of interpretation of specified descriptions of services or bundled services

(i) Omission of definition of money from the explanation to section 67;

(ii) Amendment in section 68 seeking to put onus of payment of service tax on reverse charge basis partly on service provider and partly on service receiver.

[Notification No. 18/2012 ST dated 01.06.2012 & 19-22/2012 ST dated 05.06.2012]

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FOR INFORMATION OF MEMBERS'

A COMPARATIVE ANALYSIS BETWEEN LLP, PARTNERSHIP FIRM AND COMPANY

Features	Company	Partnership firm	LLP
Registration	Compulsory registration with the ROC. Certificate of Incorporation is conclusive evidence.	Not compulsory. Unregistered Partnership Firm will not have the ability to sue.	Compulsory registration required with the ROC
Name	Name should be end with "Limited" & Private company with "Private Limited"	No guidelines.	Name to end with "LLP" (Limited Liability Partnership)
Capital Contribution	Min. paid up capital Pvt. Co. Rs. 1 lakh & Rs. 5 lakhs for public company	Not specified	Not specified
Legal entity status	Is a separate legal entity	Not a separate legal entity	Is a separate legal entity
Liability	Limited to the extent of unpaid capital.	Unlimited, can extend to the personal assets of the partners	Limited to the extent of the contribution to the LLP.
No. of shareholders / Partners	2 - 50 Private Company, 7 – No Limit Public Company,	2- 20 partners Banking 2 – 10 Partners	Minimum of 2. No maximum.
Foreign Nationals as shareholder / Partner	Foreign nationals can be shareholders.	Foreign nationals cannot form partnership firm.	Foreign nationals can be partners.
Taxability	The income is taxed at 30% + Surcharge + Cess	The income is taxed at 30% + Surcharge + Cess	The income is taxed at 30% + Surcharge + Cess
Annual Return	Annual Accounts and Annual Return to be filed with ROC	No returns to be filed with the Registrar of Firms	Annual statement of accounts and solvency & Annual Return has to be filed with ROC
Audit	Statutory Audit – Compulsory (Irrespective SC & TO Tax Audit – Turnover of 1 Crore	Statutory Audit – Not Prescribed Tax Audit – 1 Crore	Statutory Audit – Not Prescribed Tax Audit - If the contribution is above Rs. 25 lakhs or If annual turnover is above Rs. 1 Crore.
Meetings	Quarterly Board of Directors meeting, Annual shareholding meeting is mandatory	Not required	Not required
How do the bankers view	High creditworthiness, due to stringent compliances and disclosures required	Creditworthiness depends on goodwill and credit worthiness of the partners	Perception is higher compared to that of a partnership but lesser than a company.
Dissolution	Very procedural. Voluntary or by Order of National Company Law Tribunal	By agreement of the partners, insolvency or by Court Order	Less procedural compared to company. Voluntary or by Order of National Company Law Tribunal

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FOR INFORMATION OF MEMBERS & STUDENTS

NATIONAL CONVENTION OF STUDENTS

Dates: 29th & 30th Aug 2012

Venue:

Hotel Viswaratana, A T Road, Guwahati

Organized by: Board of Studies, ICAI

Hosted by: Guwahati Branch of EIRC of ICAI Jointly with Guwahati Branch of EICASA

Theme:

CA PROFESSION

TURNING VISION INTO ACTION

29th Aug 2012

Inaugural Session: -9.30 am to 10.30 am

Inauguration by Hon'ble President of ICAI CA. J N Shah, in presence of Vice President of ICAI CA. Subodh Kumar Agarwala, CA. Nilesh S Vikamsey ,

Chairman Board of Studies, CA. Prasun Kumar Bhattacharya, EIRC Chairman.

1st Technical Session - 10.45 am to 12.45 pm

"DIRECT TAXES"

- TDS under Income Tax Act, 1961
- Taxation of Capital Gains

Special Session : 1.00 pm to 2.00 PM

Interaction with Board of Studies

CA. Nilesh S Vikamsey , Chairman Board of Studies, Sri Vijay Kapoor, Director BOS

2nd Technical Session: 3.00 pm to 5.00 pm

CORPORATE LAWS & ACCOUNTING

- Schedule VI of the Companies act 1956- Accounting Compliances
- Transition from AAs to SA

"Cultural Evening" - 7.00 PM TO 9.00 PM

30th Aug 2012

3rd Technical Session:9.30 AM to 11.30 AM

INDIRECT TAX

- Goods & Service Tax- Concept & Impact
- Impact of introduction of point of taxation rules, 2011

4th Technical Session:11.45 AM to 1.45 PM

ECONOMY AND A CA

- Financial & Economic policies- If I were the FM of India
- CA as a complete business solution provider

5th Technical Session:2.45 PM to 4.45 AM

INFORMATION TECHNOLOGY

- Excelling in Excel
- Technology in CA Education- E- Learning, Satellite Learning , Social Networking Sites

Valedictory Session :4.45 Pm to 5.30 Pm

Students are hereby requested to register for the convention at the earliest. The details for registration are as follows:-

Registration fees – 500/- Cheque/DD to be drawn in favour of "Guwahati Branch of EIRC of ICAI", payable at Guwahati.

Students are invited to contribute papers for presentation (1500 to 2000 words) for topics in Technical -Sessions and submit for approval a soft copy of the Paper at icai.guwahati@gmail.com by 31st July 2012. A hard copy of the same along with Student's Photograph (with his/her name on the back of the photograph), Registration Number, Course pursuing, complete postal address, Mobile, Landline numbers and e-mail ID be also sent to the Guwahati Branch of ICAI at **ICAI Bhawan, 2nd By Lane, Manik Nagar, R G Baruah Road, Guwahati-781005, Assam.**

Students who are interested to participate in the cultural program are requested to register before 15th August 2012 at icai.guwahati@gmail.com

JUNE 2012

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21 Last date for AVAT returns	22	23 Macropoly
24	25	26	27	28	29	30 Excel Workshop

ISA REGISTRATION FEES

As per the decision taken by Committee on Information Technology of The Institute of Chartered Accountants of India, the fee for the Post Qualification Course on Information Systems Audit has been revised to Rs. 17500/- per candidate with effect from 1st July 2012.

CAMPUS PLACEMENT

Announcement related to Campus Placement Programme for Newly Qualified Chartered Accountants-August-September,2012 is hosted at **http://www.cmii.icai.org/imgs/Announcement%20_CampusAS12_web.htm**

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AN INSIGHT INTO THE NEGATIVE LIST - CA. Priyanka Maheswari

"I shall now turn to indirect taxes. In a slight departure from the previous years, I shall begin with Service Tax." Mr. Pranab Mukherjee's opening lines for indirect taxation sent ripples around that change was due. Our Finance Minister continued, ***"At the end of June this year, this tax will attain adulthood by completing 18 years. It is therefore time to shift gears and accelerate ahead."*** And no doubt we have accelerated, rather taken an about turn from specified list of taxable services to specified list of services not taxable.

In the existing system, only the services specified in clause (105) of section 65 of the Finance Act, 1994 are taxed under the charging section 66. In the new system, all services, other than services specified in the negative list, provided or agreed to be provided in the taxable territory by a person to another would be taxed under section 66B.

Service's has been defined in clause (44) of the new section 65B and means –

- any activity
- for consideration
- carried out by a person for another
- and includes a declared service.

The said definition further provides that 'Service' does not include –

- any activity that constitutes only a transfer in title of (i) goods or (ii) immovable property by way of sale, gift or in any other manner
- a transaction only in (iii) money or (iv) actionable claim
- any service provided by an employee to an employer in the course of the employment.
- fees payable to a court or a tribunal set up under a law for the time being in force.

Thus, service tax is applicable on all services except those specified in the negative list. The services specified in the negative list therefore go out of the ambit of chargeability of service tax.

The following paragraphs attempt to throw some light on the negative list:

1. Services by Government or a local authority excluding the following services to the extent they are not covered elsewhere:

i) services by the Department of Posts by way of speed post, express parcel post, life insurance and agency services provided to a person other than Government;

ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;

iii) transport of goods or passengers; or

iv) Support services, other than services covered under clauses (i) to (iii) above, provided to business entities.

- 'Government' would include various departments and offices of the Central or State Government or the U.T. Administrations which carry out their functions in the name and by order of the President of India or the Governor of a State.
- Local authority means Panchayat, Municipality, Municipal Committee and a District Board, a Cantonment Board, a Regional Council or a District Council under Sixth Schedule or a Regional Council under article 371 A.
- For the support services provided by the Government to business entities government departments will not have to get registered because service tax will be payable on such services by the service receiver i.e. the business entities receiving the service under reverse charge mechanism in terms of the provisions of section the Act and the notification proposed to be issued under the said section. For services mentioned at (i) to (iii) of the list, tax will be payable by the concerned department.

2. Services by the Reserve Bank of India

Any service provided by RBI is excluded from the tax net. However, services provided to the Reserve Bank of India are not in the negative list and would be taxable unless otherwise covered in any other entry in the negative list.

3. Services by a foreign diplomatic mission located in India

Any services that are provided by a diplomatic mission of any country located in India are in the negative list. This entry does not cover services, if any, provided by any office or establishment of an international organization.

4. Services relating to agriculture by way of -

i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or seed testing;

ii) supply of farm labour;

iii) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter essential characteristics of agricultural produce but make it only marketable for the primary market;

iv) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;

v) loading, unloading, packing, storage or warehousing of agricultural produce;

vi) agricultural extension services;

vii) Services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.

5. Trading of Goods

i) The services provided by commission agent or a clearing and forwarding agent are not in the nature of trading of goods.

ii) Futures contracts would be covered under trading of goods as these are contracts which involve transfer of title in goods on a future date at a pre-determined price.

iii) Commodity Futures are also covered under Trading of Goods.

iv) However, auxiliary services relating to future contracts or commodity futures provided by commodity .

6. Processes amounting to manufacture or production of goods

The phrase 'processes amounting to manufacture or production of goods' has been defined in section 65B of the Act as a process on which duties of excise are leviable under section 3 of the Central Excise Act, 1944 or any process amounting to manufacture of alcoholic liquors for human consumption, opium, Indian hemp and other narcotic drugs and narcotics on which duties of excise are leviable under any State Act. This entry, therefore, covers manufacturing activity carried out on contract or job work basis provided duties of excise are leviable on such processes under the Central Excise Act, 1944 or any of the State Acts.

7. Selling of space or time slots for advertisements other than advertisements broadcast by radio or television

Taxable

- Sale of space or time for advertisement to be broadcast on radio or

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INSIGHT INTO THE NEGATIVE LIST... - CA. Priyanka Maheswari

television
- Sale of time-slot by a broadcasting organization.

Non-taxable

- Sale of space for advertisement in print media
- Sale of space for advertisement in bill boards, public places, buildings, conveyances, cell phones, automated teller machines, internet, Aerial advertising.

8. Access to a road or a bridge on payment of toll charges.

9. Betting, gambling or lottery.

10. Entry to Entertainment Events and Access to Amusement Facilities.

Membership of a club does not qualify as an access to amusement facilities.

11. Transmission or distribution of electricity by an electricity transmission or distribution utility.

Services provided by Gensets or similar equipment by private parties will not be covered under this entry.

12. Services by way of –

i) pre-school education and education up to higher secondary school or equivalent;

ii) education as a part of a curriculum for obtaining a qualification recognized by law;

iii) education as a part of an approved vocational education course.

13. Services by way of renting of residential dwelling for use as residence;

14. Services by way of –

i) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount;

ii) inter-se sale or purchase of foreign currency amongst banks or authorized dealers of foreign exchange or amongst banks and such dealers;

iii) Service or administrative charges are not covered here

15. Service of transportation of passengers, with or without accompanied belongings, by –

i) a stage carriage;

ii) railways in a class other than –(A) first class; or(B) an air conditioned coach;

iii) metro, monorail or tramway;

iv) inland waterways;

v) public transport in a vessel of less than fifteen tonne net, other than predominantly for tourism purpose; and

vi) metered cabs, radio taxis or auto rickshaws;

16. Services by way of transportation of goods

i) by road except the services of –(A) a goods transportation agency; or(B) a courier agency;

ii) by an aircraft or a vessel from a place outside India to the first customs station of landing in India; or

iii) by inland waterways;

⇒ However, there are separate exemptions available to the services provided by the goods transport agency. These are services by way of transportation of –

* Fruits, vegetables, eggs, milk, food grains or pulses in a goods carriage;
* Goods where gross amount charged on a consignment transported in a single goods carriage does not exceed one thousand five hundred rupees; or
* Goods where gross amount charged for transportation of all such goods for a single consignee in the goods carriage does not exceed rupees seven hundred fifty.

⇒ The provisions relating to reverse charge are applicable even after the introduction of negative list.

17. Funeral, burial, crematorium or mortuary services including transportation of the deceased.

Notes-

◊ *If a particular activity is not excluded by the negative list, then we have to apply the test as to whether it is exempted by the general exemption notification number 12/2012.*

◊ *The exemptions include health care; services provided by charities, religious persons, sportspersons, performing artists in folk and classical arts, individual advocates providing services to non-business entities, independent journalists; and services by way of animal care or car parking. Services of business facilitators and correspondents to banks and insurance companies have also been exempted. Service tax on copyrights; Construction services relating to specified infrastructure, canals, irrigation works, post-harvest infrastructure, residential dwelling, and low-cost mass housing up to an area of 60 sq. meter under the Scheme of Affordable Housing in Partnership are also included in the exemptions.*

◊ *Thus, henceforth all services except those covered by the negative list or specifically exempted shall be taxable at the basic rate of 12%.*

The provisions will be effective w.e.f. 1st July, 2012.

STUDENTS ACTIVTIES

- Guwahati Branch of EICASA organised a seminar on 27th May 2012 on the topic "Revised Schedule VI of Companies Act" at ICAI Bhawan, Guwahati. The Speaker for the seminar was Miss. Kushboo Nawlakha. Meet was attended by good number of students.
- Another meet was organised on 2nd June on the topic "Project report Preparation". The speaker was CA. Vivek Jalan.
- One Day interactive Programme was organised at IT Centre on 16th June 2012. Large No. of student participated in the programme.

- An Industrial Visit cum Education tour for CA students was organised on 13th June 2012 at Reserve Bank of India, Guwahati. Students were guided about the working of RBI and had a interaction with the Local RD, Ombudsman, and other officer of the bank.
- Two batches of the 100 hours Students Training Course were started with a total of 77 students. On 28th May 2012.
- 16th & 17th Batch of IPCC orientation program were completed during the period with 50 students in each batch. 18th Batch with 50 students started on 14th June 2012.

- A batch of GMCS with 49 students began on 12th June 2012.
- Annual Quiz & Elocution Contest were organised at Guwahati on 17th June 2012 at Branch premises. The Judges for Elocution contest were– CA. Kaberi Bhuyan & Sri Swapan Jyoti Sharma. CA. Anil Kr. Agarwala was the quizmaster. The winners who are eligible to participate in Regional Level contest are-

Quiz *(One Team Qualifies)*– Ujjwal Jain & Jatin Jain

Elocution *(Four Qualify)*

Swati Todi (Winner)

Jayant Jalan: 1st Runner-up

Gaurav Nawlakha: 2nd Runner-up

Priyanka Maheswari : 3rd Runner-up

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Ya Esu Suptesu Jagrati

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Chairman's page contd..

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ing of CA Firms & Small and Medium Practitioners, ICAI. We are regularly hosting the teleconferences also.

The month of June has been very eventful for the Students of the branch under the banner of EICASA Guwahati. Two Study Circle meets, 2 batches of Orientation program, one batch of GMCS, Two batches of IT training, one day interactive program, Industrial Visit cum Education Tour to Reserve bank of India and Annual Branch level Quiz & Elocution Contest were organised during the period. This year 1 team of Quiz and 4 students in elocution will participate at the regional level contests, as branch representatives.

Wishing you all a happy month ahead.

With Warm Regards

CA. Naveen Garg
Chairman

NB-Please do send your valuable feedback.

CA DAY CELEBRATION

Sunday 1st July 2012
Programme:

Flag Hoisting at Branch Premises: 9.15 AM
Followed by charity work

Fun Competitions for Members and Family
Musical Quiz & other games for Adults and Children: 4.00 PM onwards
Followed by Dinner
Venue : Hotel Prag Continental

All members are invited to attend the celebrations with their family members

Visit us at
WWW.ICAIGUWAHATI.ORG

GUWAHATI BRANCH MANAGING COMMITTEE FOR THE SESSION 2010-13

POST	NAME	MOBILE	E-MAIL
CHAIRMAN : 2012-2013	CA. Naveen Garg	9864035670	canavgarg@gmail.com
VICE CHAIRMAN :2012-2013	CA. Kaberi Bhuyan	9864095563	kaberibhuyan@sify.com
SECRETARY : 2012-2013	CA. Vikash Kumar Jain	9435043223	vikash196@yahoo.com
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