EICASA@Guwahati

E-Newsletter of the Guwahati Branch of EICASA

Volume-I, Issue-II, April,2015

Chairman's message...

Dear Friends,

First of all I would like to place on record my sincere gratitude for reposing faith in me to lead the EICASA, Guwahati, the young brigade of our profession. It's indeed a great pleasure for all of us that the E-Newsletter of EICASA, Guwahati is going to be published. I anticipate full support from the student fraternity for the success of this newsletter and wish that students will continue to contribute their views in the newsletter.

Student's, nowadays are multi talented and better equipped to become successful professionals. The inbuilt or hidden writing talent of the students needs exposure and this newsletter will be a perfect medium for them which will certainly enhance their capabilities and knowledge. ***"Success is doing ordinary things extraordinarily well"*** and I am sure CA students are more energetic to do so.

Friends', confining the course within the curriculum is an ordinary thing, every student does it. But participating in all activities, in the events organized for your benefit is equally important and informative. The practical knowledge a student learns through these activities has a multiplying effect and brings more laurels to your career. It not only increases your thirst for knowledge, but also enhances your organizing abilities.

We are privileged that we inherited the legacy of best branch and it's our commitment that we will grow further, of course with all your support and hard work. The students' convention is scheduled on 8th and 9th July, 2015 and we would certainly like to make it a grand success. You are all going to make it. You all have more energy and more innovative ideas, don't just let it go, share with us and let's try to make the Guwahati Branch of EICASA, Guwahati as model branch in the ICAI.

Action is the foundation key to all success. So let's all be in action.

-CA Sharad Agarwalla

(EICASA, Guwahati) Chairman 2015-16

In this issue:

Contents

Editorial Board

Write to Editor:

"Change is the only constant" and everyone needs to change with time. Anything you want to suggest, and help us in being better? If yes, e-mail us at — newsguwahati.icai@gmail.com

The Institute of Chartered Accountants of India

ICAI BHAWAN, Maniknagar, Bylane-2 (Right Side), R.G.B. Road, Opp. Nursery Bus Stop, Guwahati-781005, Assam

Editor's Column...

Dear Friends,

Being conferred with the prestigious position of the EICASA, Guwahati Vice Chairperson and the editorship of this students' newsletter, I consider myself honoured and I thank our Branch Managing Committee members for bestowing this responsibility upon me.

Quoting Benjamin Disraeli, *"**Next to the assumption of power, is the responsibility of relinquishing it.**"*

Bringing up a students' e-newsletter for the Guwahati Branch, ICAI is not an easy task, considering the student strength of our Branch, but with all the support laid down on us from all fronts, we hope, we'll be able to do justice to this initiative and live up to the expectations that all the waiting eyes have on us.

This newsletter is equipped with various articles which will help the students from the exam as well as the knowledge point of view. The recent amendments which are mandatory for the Chartered Accountancy May, 2015 Examinations have also been incorporated for students' reference.

I, further, seek the support of all the students of our Branch, to make this e-newsletter a success and contribute their work in the form of articles which are directly/indirectly related to the CA fraternity.

Lastly, I want to thank all the members of the Editorial Board who have toiled hard in crafting this e-newsletter. Together, we wish that this e-newsletter be a success and the "*future Chartered Accountants*" will help it grow. *Happy Reading*!

- Radhika Harlalka

Students' Section

UNION BUDGET 2015 - A QUANTUM LEAP

By: Anushka Jain- ERO 0201058

Finance Minister Arun Jaitley announced the Annual Budget on February 28, 2015. Following are the highlights of the budget for the fiscal year that begins on April 1, 2015:

1. PERSONAL TAX

- There is no change in the slabs / tax rates.
- Enhancement in investment related benefits has been furnished below:

Section	**Case**	**Existing**	**Proposed**
80C	Investment made in Sukanya Samriddhi Account Scheme	Not Applicable	Eligible for deduction henceforth
80CCC	Investment in LIC Annuity Plan or any other Pension Fund	Rs. 1,00,000	Rs. 1,50,000
80CCD	Contribution to New Pension Scheme	Sub-section (1A) limits the deduction to Rs. 1,00,000	Sub-section (1A) proposed to be omitted Additional deduction of upto Rs. 50,000 under sub-section (1B)
80D	Health insurance premium of assessee, spouse and dependent children	Rs. 15,000	Rs. 25,000
	Health insurance premium of senior citizens, including payment for parents	Rs. 20,000	Rs. 30,000
	Medical expenditure incurred for super senior citizens	Not Applicable	Eligible for deduction up to Rs. 30,000; provided no payment has been made towards any existing health insurance policy for such individuals
80DDB	Medical treatment of specified diseases of super senior citizens	Rs. 60,000	Rs. 80,000
80DD & 80U	Medical treatment of dependent/ individual with disability	Rs. 50,000	Rs. 75,000
	Medical treatment of dependent/ individual with severe disability	Rs. 1,00,000	Rs. 1,25,000

- Wealth-tax has been replaced with additional surcharge of 2% on super rich with a taxable income of over Rs. 1 crore annually.

Mysteriously mysterious India —

The Free Kitchen (Langar) at the Golden Temple feeds up to 100,000 people a day for free.

Students' Section

2.CORPORATE TAX

It is proposed to reduce corporate tax rates from 30% to 25% over the next 4 years in a phased manner starting from Financial Year 2016-17.

The threshold to trigger domestic transfer pricing provisions has been increased from Rs. 5 crores to Rs. 20 crores. Restriction under Section 32(1)(iia) of the Act to avail only 50% depreciation benefit for new plants and machineries put to use for less than 180 days has been amended such that even if they are not put to use more than 180 days, balance additional depreciation of 50% shall be allowed in the subsequent year.

- In respect of notified backward areas of Andhra Pradesh and Telangana, Section 32AD is proposed to be inserted to allow adeduction of 15% of cost of specified new asset acquired by the undertaking and additional depreciation at the rate 35% will be available under Section 32(1)(iia) against investment in new plants and machineries, during the period 01.04.2015 to 31.03.2020.
- The benefit of deduction under Section 80JJAA for employment of new regular workmen is proposed to be extended to all assesses having manufacturing units (rather than restricting it to Indian companies). Further, to enable smaller units to claim this deduction, it is proposed to extend the benefit to units employing even 50 regular workmen (instead of 100 regular workmen).
- The DTC enactment has been put to rest as most of its provisions have already been legislated as part of the current income tax law.

3.INTERNATIONAL TAXATION

- It is proposed that a foreign company will be resident in India, if its Place of Effective Management is in India at any time during the year. The term 'PoEM' has been explained to mean a place where key management and commercial decisions that are necessary for the conduct of the business of an entity as a whole are, in substance made.
- It is proposed that Indian branch of foreign banks be treated as a separate and independent person from its head office or offshore branches. Accordingly, the payer branch in India will withhold income-tax on such interest payments.
- It is proposed to reduce the rate of tax on royalty and fees for technical services earned by non-residents, from 25% to 10%.
- The implementation of General Anti Avoidance Rule (GAAR) is proposed to be deferred by two years. Further, it is also proposed that the investments made upto 31.03.2017 shall not be subject to GAAR.

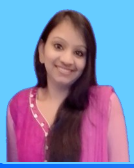
4.MEASURES TO CURB BLACK MONEY

- Under the existing provisions of Section 269SS and Section 269T, no person shall receive or repay any loan or repay any loan or deposit exceeding Rs. 20,000 otherwise than by account payee cheque or by an electronic transfer. To curb generation of black money, any sum of money receivable or payable in relation to transfer of immovable property exceeding Rs. 20,000, is also proposed to be covered under this restriction.
- Stringent provisions are proposed to be introduced for non-disclosure of foreign assets and any concealment of income. Concealment of income and non-reporting of foreign assets may lead to prosecution and penalty of 300% of the tax on such concealed income.

Mysteriously mysterious India —

India has won all 5 men's Kabaddi World Cups held till now and have been undefeated throughout these tournaments. The Indian women's team has also won all Kabaddi World Cups held till date.

Students' Section



How to beat Exam Stress!!

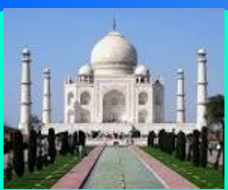
By:Radhika Harlalka - ERO 0195298

Hello all! So it's the exam season and many of you might be poking your noses into those heavy study materials, or your tuition notes, right?

But, but, but, do you find yourself panicking when you have an examination to appear in a short period of time? Do you feel a lot more stressed during those dreadful CA Exam days? Do you always have that fear of not securing a place in that meagre percentage of passed out candidates?

If your answer is **YES**, no need to panic, as the solutions are right here for you:

- **Take Time to Relax-** Cope with your tension before and in between exams through rest, exercise and deep muscle relaxation. For example, long walks or other physical exercise are excellent ways to release nervous energy and maintain your stamina for your exam period. 10-20 minutes into such relaxation may give you ample strength to study for hours altogether.
- **Adopt a Positive Approach-** To avoid becoming too anxious, develop a **"CAN-DO"** winning attitude. If you can be confident about your win, if you're positive about clearing, there is nothing that can stop you. Also, remember to keep away from people who get too stressed, or who are too anxious about their performance in the examination hall. Build your own small group of people, discussion with whom will help you gain confidence rather than intensifying your strain.
- **Prepare a Schedule-** Prepare an objective and time bound schedule for your exams. Write down the time of each exam and plan how much time you can allot to each paper. Always remember to START EARLY. CA Exams are not a joke and taking them lightly is not even an option. Read, Practice, Revise, and Repeat are the key terms for every student appearing for CA IPCE/FINAL Exams. Only learning/practicing a chapter and leaving it untouched till exams wouldn't do you any good if you aren't in touch with them on regular basis. Remember, consistency is the key to success. You can succeed only if you've consistency established between your papers, and only then can the dream of affixing those two golden letters to your name be fulfilled.
- **Avoid sacrificing your sleep-** While affixing those two golden letters to your name is an accomplishable dream, your health is not something you can ignore. There goes a saying, *"Without good health, there can be nothing good in life."* Thus, if you sacrifice your sleep or keep awake the whole night before your exam, there may be various health problems which may arise. Sufficient sleep is as much necessary as is devouring the whole book before the exam. So, start your studies in such a way that you don't need to keep awake for whole nights, rather just some hours would do.
- **Guilt Feeling-** There are certain students who do things for the sake of doing it or may be due to peer pressure, and then feel guilty about it. Why? Do only those things of which you're confident about. For example – there are certain students who find going to a movie peaceful before an exam, as it may help them to relax their puzzled mind; and again there are some people who may not find the same peace in a movie hall and in turn they may feel guilty later about wasting their three hours in a crappy movie, even if the movie was filled with humour. Hence, DO NOT do things which may make you feel guilty later on, because this guilt feeling can drop your confidence level from a hundred percentage to a zero percentage.
- **Practice Exams-** Practice giving exams numerous times before you actually sit in your examination centre and appear for that dreaded exam. The Institute of Chartered Accountants of India provides us with a set of question papers in the form of RTPs and Suggested Questions/Answers, Mock Tests, etc. which are required to be taken seriously. Attempt writing the papers in the specified time, and assess yourself of your weaknesses and strengths. Work hard on your strengths and harder on your weaknesses. Practice to complete the paper in the prescribed time of three hours, so that the exam hall and



Mysteriously mysterious India —

*A Con man in India repeatedly **SOLD** the Taj Mahal, the Indian Parliament and various other heritage sites. He was sentenced to 113 years but managed to escape prison 9 times. The last time, he was 84 years old.*

Students' Section

the exam timing don't give you headaches. Remember, *perfect practice makes a man perfect.*

- **Study Materials-** Study materials provided by the Institute of Chartered Accountants of India are the best referral book that you can adopt for your exams. No matter how many tuitions you take, no matter how many notes are provided by your coaching classes, the Institute asks questions based on your reading of the study material, and not those coaching notes. It has been proved in various interviews that students who give more time in devouring up the study materials eventually secure more marks and are more successful compared to those who give more time in mugging up the class notes.
- **Develop your Own Sole Agenda-** Each individual is different and so is his way of studying and preparing for exams. "Comfort zone" is not an absolute term and varies from student to student. As such you may have a way of studying which may be completely different from your friend. But, do not worry, it is absolutely fine. And yes, DON'T imitate or blindly follow others' techniques, as it wouldn't help you, but only exaggerate the competition level in your mind set. Have your own agenda for studying, have your own strengths in mind and then plan out your course in the time still left

So, exams are on head and you've the notes, the time, the mind set and yes, the tips, as well.

"All's well that ends well" – This is applicable in all spheres of life, and yes when the talk of the town is your career, it MUST definitely end well, right?

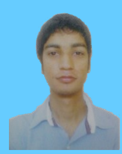
STUDY; and STUDY HARDER EACH DAY and enjoy the fruits of your hard labour in the fruitful days to come.

ALL THE BEST.

"Education is the manifestation of divine perfection already existing in man – Education means the exposition of man's complete individuality."

-Swami Vivekananda

Extracted by: Hitesh Agarwala
ERO0181332



Mysteriously mysterious India —

India's "GO AIR" airline only hires female flight attendants because they are lighter, so they save up to US$ 500,000 per year in fuel, compared to other commercial flights flying in India.

Updates & Activities

Amendments for May, 2015 Examinations

(Extracted from REVISION TEST PAPER (ICAI), May, 2015)

Accounting:

Revision in the criteria for classifying Level II Non Corporate Entities: Due to recent changes in the enhancement of tax audit limit, the council of the ICAI has recently decided to change the 1st criteria of Level II Non -Corporate Entities, i.e., determination of SME on turnover basis from ₹ 40 lakhs to ₹ 1 Crore vide announcement "Revision in the criteria for classifying Level II Non-Corporate Entities" issued by ICAI on 7th March, 2013. This revision is applicable with effect from the accounting year commencing on or after April 1, 2012.

Companies Act, 2013: The relevant sections of the Companies Act, 2013 notifies up to 30th September 2014 will be applicable for May, 2015 Examinations.

NOT Applicable for May, 2015 Examinations: The MCA has hosted on its website 35 converged Indian Accounting Standards (Ind AS) without announcing the applicability date. These are the Standards which are being converged by eliminating the differences of the Indian Accounting Standards vis-à-vis IFRS. These Ind AS are NOT applicable for the students appearing in May, 2015 Examinations.

Taxation: Income Tax:

Notification of Cost Inflation Index for FY 2014-15 (Notification No. 31/2014, dated 11-06-2014): The Central Government has, in exercise of the powers conferred by clause (v) of *Explanation* to Section 48, vide this notification specified the Cost Inflation Index for the financial year 2014-15 as **1024.**

Increase in ceiling limit for investment in Public Provident Fund (Notification No. G.S.R. 588 (E), dated 13-08-2014): In exercise of the powers conferred by Section 3(4) of the Public Provident Fund Act, 1968, the Central Government has increased annual ceiling limit for deposit in PPF A/c from ₹ 1 lakh to ₹ 1.50 lakhs by amending the Public provident Fund Scheme, 1968.

Rate of depreciation in respect of windmills installed on or after 01.04.2014 (Notification No. 43/2014, dated 16-09-2014): The Central Board of Direct taxes has, vide this notification has amended the rate of depreciation on certain renewable energy devices. Accordingly, the following renewable energy devices would be eligible for depreciation @ 80% from AY 2015-16, if they are installed on or after 1st April, 2014 –

a) Wind mills and any specifically designed devices which run on wind mills.
b) Any special devices including electric generators and pumps running on wind energy.
c) This implies that if the aforesaid renewable energy devices were installed on or before 31st March, 2014, they would be eligible for depreciation @ 15% from AY 2015-16.

Taxation: Indirect Taxes:

CENTRAL EXCISE-

STTG Certificate issued by the Indian Railways along with the photocopies of the railway receipts to be the eligible documents for availing CENVAT credit: Rule 9 of the CENVAT Credit Rules, 2004 has been amended to include Service Tax Certificate for Transportation of Goods by Rail (herein after referred to as STTG Certificate) issued by the Indian Railways, along with the photocopies of the railway receipts mentioned in the STTG Certificate as a document eligible for taking CENVAT credit. Thus, in case of transport of goods by rail service, service tax can be availed on the basis of the STTG Certificate (Notification No. – 26/2014 – CE (N.T.) dated 27.08.2014)

SERVICE TAX-

Service provided with respect to Kailash Mansarovar and Haj Pilgrimage exempted from Service Tax: Mega Exemption Notification No. 25/2012-ST dated 20.06.2012 has been amended to exempt the services provided by a specific organization in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangement from Service Tax.

Specified Organization shall mean:

a) Kumaon Mandal Vikas Nigam Limited, A Government of Uttarakhand Undertaking; or

Mysteriously mysterious India —

In 2004, 200 women took law in their own hands and came to the court armed with vegetable knives and chilli powder and murdered on the court floor a serial rapist. Then every woman claimed responsibility for the murder.

Updates & Activities

Amendments for May, 2015 Examinations

(Extracted from REVISION TEST PAPER (ICAI), May, 2015)

b) Haj Committee of India and State Haj Committees constituted under the Haj Committee Act, 2002, for making arrangements for the pilgrimage of Muslims of India for Haj.

Board/Chief Commissioner empowered to issue supplementary instructions (New Rule 12 inserted in the service Tax Rules, 1994): With effect from 01.10.2014, Board/Chief Commissioner of Central Excise may issue instructions for any incidental or supplemental matters for the implementation of the provisions of the Finance Act, 1994

Advanced Accounting:

Maintenance of Statutory Liquidity Ratio (SLR): In exercise of the powers conferred by sub-section (2A) of Section 24 of Banking Regulation Act, 1949, as amended from time to time, RBI vide notification DBOD.No.Ret.BC..48/12.02.001/2014-15 dated Aug, 05, 2014 has decided that SLR for every Scheduled Commercial Banks and Local Area Banks be reduced to 22% of their Net Demand and Time Liabilities (NDTL) from the fortnight beginning Aug 09, 2014. Also, RBI vide notification RBI/2014-15/166RPCD.RCB.BC.No.22/07.51.020 dated Aug, 06, 2014 has reduced SLR of State/Central Cooperative Banks from 22.5% of their NDTL to 22% with effect from the fortnight beginning Aug 09, 2014.

Maintenance of Cash Reserve Ratio (CRR): RBI has decided to reduce the CRR of Scheduled Commercial Banks by 25 basis points from 4.25% to 4.00% of their NDTL with effect from the fortnight beginning Feb 09, 2013 vide circular DBOD.No.Ret.BC.76/12.01.001/2012-13dated Jan 29, 2013. The Local Area Banks shall also maintain CRR at 3.00% of its NDTL up to Feb 08, 2013 and 4.00% of its NDTL from the fortnight beginning from Feb 09, 2013.

SLR Holdings under Held to Maturity Category: In terms of para 1.2 of the circular

SLR Holdings under Held to Maturity Category: In terms of para 1.2 of the circular RPCD.CO.RRB.BC.No.74/03.05.33 /2013-14 dated Jan 07, 2014 on "Guidelines for Classification, Valuation and Provisioning", RRBs were permitted to exceed the limit of 25%of total investments under the HTM category provided the excess compromised only SLR securities and the total SLR securities held in the HTM category was not more than 24.50% of their NDTL as on last Friday of the second preceding fortnight.

Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014: SEBI vide Circular No. LAD-NRO/GN/2014-15/16/1729 dated 28th Oct, 2014 has formulated the SEBI (Share Based Employee Benefits) Regulations, 2014 which replaces the SEBI (Employee Stock Option Plan) Guidelines, 1999. The said regulations deal with various provisions relating to employee stock option schemes, employee stock purchase schemes, general employee benefit scheme and retirement benefit schemes formulated by listed companies. For complete text of this notification, refer – http://www.sebi.gov.in/cms/sebi_data/attachdocs/1414568485252.pdf

Auditing & Assurance:

Companies (Cost Records and Audit) Rules, 2014: The Central Government has notified the Companies (Cost Records and Audit) Rules, 2014dated 30th June, 2014, which prescribes the classes of companies, required to include cost records in their in their books of accounts, applicability of cost audit, maintenance of records, etc.

- **Rule 3** of the Companies (Cost Records and Audit) Rules, 2014 provides the classes of companies required to include cost records in their books of account. These companies include Foreign Companies defined in sub section (42) of Section 2 of the Act.
- **Rule 5** defines that every company under these rules including all units and branches thereof shall, in respect of each of its financial year commencing on or after 1st April, 2014 is required to maintain cost records in form **CRA-1**. The cost records shall be maintained on regular basis in such manner as to facilitate calculation of per unit cost of production manner as to facilitate calculation

Mysteriously mysterious India —

Shampoo was invented in India, not the commercial liquid ones but the method by use of herbs. The word 'shampoo' itself has been derived from the Sanskrit word champu, which means to massage.

Updates & Activities

Amendments for May, 2015 Examinations

(Extracted from REVISION TEST PAPER (ICAI), May, 2015)

of per unit cost of production or cost of operations, cost of sales and margin for each of its products and activities for each financial year on monthly or quarterly or half yearly or annual basis.

Financial Reporting:

Amendment to Schedule VII to the Companies Act, 2013: The Central Government vide Notification No. G.S.R. 568(E) dated 6th Aug, 2014 made amendments in Schedule VII to the Companies Act, 2013, wherein it has added "slum area development" as one of the avenue for contribution for CSR. Further, the contributions to the "Swach Bharat Kosh set up for the promotion of sanitation" and "contributions to the Clean Ganga Fund set up for rejuvenation of River Ganga" will also be considered as eligible expenditure qualifying for CSR as per the notification issued by MCA vide Notification No. G.S.R. 741(E) dated 24th Oct, 2014.

Amendment to Schedule II to the Companies Act, 2013: The Central Government vide Notification No. G.S.R. 627(E) dated 29th Aug, 2014has amended Schedule II to the Companies Act, 2013 dealing with the useful life of assets for calculation of depreciation. The said amendments will be voluntary for companies in respect of financial year commencing on or after 1st April, 2014 and mandatory for financial statements in respect for financial years commencing on or after 1st April, 2015.

Amendment to Rule 6 of the Companies (Accounts) Rules, 2014: The Central Government vide Notification dated 14th Oct, 2014 amended the Companies (Accounts) Rules, 2014 by inserting two provisions thereto. According to the first proviso, an intermediate wholly owned subsidiary company whose immediate parent is a company incorporated in India would not be required to comply with the requirements of Rule 6 of the same. While according to the second proviso added therein, those companies which do not have any subsidiary but have one or more associates or joint ventures or both, have been exempted from preparing Consolidated Financial Statements for the 2014-15

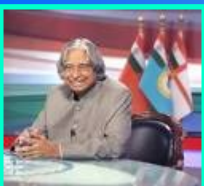
Corporate and Allied Laws:

The Companies Act, 2013: The study material (Oct 2014 edition) of Corporate and Allied Laws relevant for May, 2015 examinations contain all required amendments up to 30th Sept, 2014. Following are notifications issued between 1st Oct, 2014 to 31st Oct, 2014 which are also applicable-

- The MCA issued the Companies (Audit and Auditors) Amendment Rules, 2014 and thereby the Companies (Audit and Auditors) Rules, 2014 have been amended by insertion of Rule 10A which is hosted at http://www.mca.gov.in/Ministry/pdf/Amendment_Rules_03112014.pdf
- The MCA issued the Companies (Accounts) Amendment Rules, 2014 and thereby the Companies (Accounts) Rules, 2014 have been amended by insertion of further provisos in Rule 6 which is hosted at http://www.mca.gov.in/Ministry/pdf/Amendment_Rules_03112014_I.pdf
- The MCA also clarified about the manner of handling the deposit of ₹ 1 lakh received under sub-section (I) of section 160 of the Companies act, 2013 by companies registered u/s 8 of the Companies Act, 2013 if the depositor fails to secure more than 25% of the total valid votes. It is thereby provided that the Board of Directors of such Companies is to decide as to whether the deposit is to be forfeited or refunded.

The SEBI Act, 1992: The Ministry of Law and Justice vide Notification No. 25 Aug, 2014 has issued Securities Laws (Amendment) Act, 2014 hosted at http://www.sebi.gov.in/cms/sebi_data/attachdocs/1409135096979.pdf

SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2009: SEBI vide Notification dated 25 Aug, 2014 has issued SEBI (Issue of Capital and Disclosure Requirement) (Second Amendment) Regulations, 2014 http://www.sebi.gov.in/cms/sebi_data/attachdocs/1409120871432.pdf



Mysteriously mysterious India —

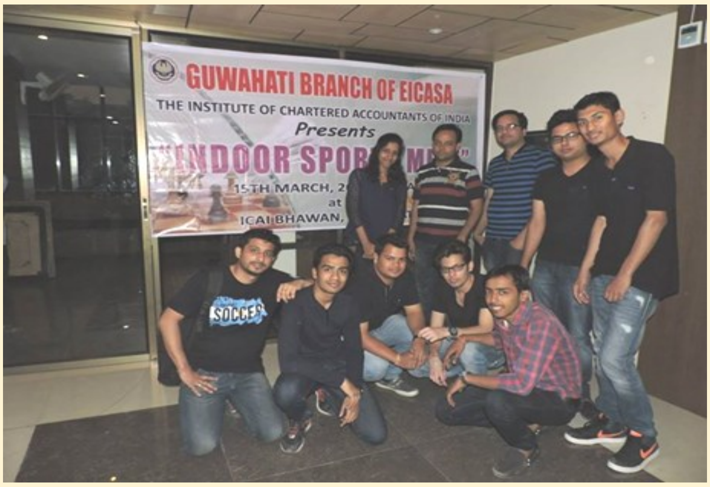
The father of India's missile programme had visited Switzerland back in 2006. Upon his arrival, Switzerland declared May 26th as Science Day.

Updates & Activities

EICASA, Guwahati Activities

- **INDOOR SPORTS MEET:**

Guwahati Branch of Eastern India Chartered Accountants Students Association (EICASA) organized an Indoor Sports Meet for CA Students at ICAI Bhawan, Manik Nagar on the 15th day of March, 2015. Students participated very enthusiastically in various games such as Chess, Carrom and Table Tennis.



- **STUDY CIRCLE MEET:**

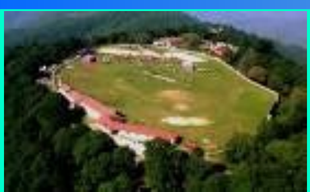
The Exam season was comprehended with a Study Circle Meet organized by EICASA on the topic "How to crack CA Exams" on the 21st day of March, 2015. CA. Anjana Mour graced the occasion as a speaker and guided the students.

- A Mock test series was held at the branch premises on 26th to 30th March, 2015. The purpose was to prepare the students in an environment as close to real as possible to upgrade and enable them to cope with the real test.
- One batch of GMCS – II class with 43 students was completed on 13th March 2015.
- ITT CENTRE: One batch of 100 hours IT- Training Course was completed with 16 students on 25th March.

- **INAUGURATION OF READING ROOM:**

The Reading Room for CA Students was inaugurated on 6th of February, 2015 by the Past President of ICAI, CA Subodh Kumar Agarwala. This reading room is open for students, Monday to Saturday, from 10am to 6pm.

For more details, contact-
Mr. Niranjan Barman
(M) 9707078491



Mysteriously mysterious India —

The highest cricket ground in the world is in Chail, in the state of Himachal Pradesh. The pitch is about 2444 meters above the sea level and was built in1893.

Guwahati Branch Managing Committee

Session 2015-16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CHAIRMAN


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CA. ROHIT AGARWAL
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EICASA, Guwahati Managing Committee

Session 2015-2016


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