



Nsk WICASA

WICASA BUZZ



**A MONTHLY STUDENTS' NEWSLETTER OF
NASHIK BRANCH OF WICASA OF ICAI**

AUGUST 2021• ISSUE 8

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CHAIRMAN'S COMMUNICATION WICASA, NASHIK BRANCH

BY CA. PIYUSH CHANDAK

Best wishes to all Dear Students,

CA Exams are now over, hoping all of you are now must have come out of the stress of exams. Now it is time to move on with full of energy and enthusiasm to regular routine of your curriculum may it be article ship or further studies as the case may be.

As we all know, WICASA is a platform for students to learn, share, participate and perform. It is a platform given by ICAI for the students, by the students and of the students. So, let's get in touch for further set of activities of Nashik WICASA.

Nashik Branch of WICASA jointly with Nashik Branch of WIRC, organized a series of events and activities in the month of July-2021, same are listed below:

- 1) **Flag Hoisting** on the occasion of **CA Day** at ICAI Bhawan along with virtual meeting with Past President of ICAI, CA Uttamprakash Agrawal ji.
- 2) **Blood Donation Camp** jointly with Lokmat Media.
- 3) **Distribution of Stationery Kits** to needy students.
- 4) **Run for Health** for CA Students
- 5) **Quick Revision Series** in continuation of last month.
- 6) **5 minutes inspirational stress buster videos.**
- 7) A presentation of all the activities of WICASA held during the year till date at the AGM of Members of Nashik Branch of WIRC was made, the detailed information about the motive of WICASA to train the students with practical aspects of all the subjects was provided to them.

We are planning to publish the vacancies of articles / staff at the CAs offices in Nashik in the upcoming Newsletters of WICASA, students can take the benefit of it.

I take this opportunity to wish best of your health during all the coming festive days, celebrate and enjoy the festivals with all the precautions considering the alarming news of COVID-Delta variant cases found in and around Nashik.

Regards,
CA. Piyush Prem Sukh Chandak
Chairman-WICASA
Nashik Branch of WICASA of ICAI
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07/08/2021



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ICAI NEWS & UPDATES
CONTRIBUTED BY NEWSLETTER TEAM

Important Announcement for IPCC /Intermediate & Final Students for November 2021 Examinations

<https://www.icai.org/post/applicability-of-caro-2016-for-november-2021-exam>

Registration for Online Home-Based Practical Training Assessment

<https://resource.cdn.icai.org/65810bos53099.pdf>

CA Students Quiz Contest, 2021-22 (30-07-2021)

<https://www.icai.org/post/ca-students-quiz-contest-2021-22>

CA Students Elocution Contest, 2021-22 (30-07-2021)

<https://www.icai.org/post/ca-students-elocution-contest-2021-22>

VIRTUAL MCS Batch – 47 Nashik from 16/08/2021 to 01/09/2021

<https://www.icaionlineregistration.org/LaunchBatchDetail.aspx>

WICASS BUZZ JULY 2021 Edition

https://www.nashikicai.org/Page_content_ctrl/monthly_newsletter_pdf/33/WICASABuzzJuly2021_compressed.pdf



EDUCATIONAL ARTICLES

‘GO GREEN’ INVESTMENT OPTIONS

Akhila Joshi | WRO-0543903 | CA Final

In the recent G20 ministerial meet, India's environmental minister Bhupendra Yadav asserted that climate change solutions should not come at the cost of developing countries' competitiveness and economic development. On one hand, where various stakeholders are considering several alternatives to reach the goals of Paris agreement; example- imposing hefty tax on the giant manufacturing companies. But such imposition would act as a hindrance for trade and industry in India being a developing country.



Hence, albeit we need to address the prevailing environmental concerns in our country given the recent impact of the global pandemic, one also needs to understand that going green shouldn't come at the cost of compromising with the economic development of the country. Therefore, in RIL's 44th AGM, Mr Mukesh Ambani stated that there is an urgent need to align our business models on the line of sustainability along with profitability. RIL itself has been an initiator of some environmentally friendly inputs and processes. For instance, importing carbon neutral oil from the US to become 'Net carbon zero' organization in future.

Now you might say that it is feasible for business houses to implement such capabilities in their processes due to availability of both financial and manpower resources. But we as commoners too can contribute a little to augment the change. Here are a few ways we can help build a sustainable future



Green Bonds: These are like any other typical bonds. The only difference is lies in the usage of your investment. Here, one can finance sustainable assets or projects. In India, such bonds are issued by the Ghaziabad Municipal Corporation to finance the construction of its sewage treatment plant. The coupon rate was 8.1 % on a 10 year note and is also listed on BSE. Presently, India has been able to raise \$4.90 billions through issue of such bonds according to data statistics provided by LSE. This reiterates that people are prioritizing environment by giving prominence to nature friendly investments.

However, there are a few challenges such bonds face in the Indian markets some of which include high costs for issue and lack of awareness amongst the public. Of course, the success of green bonds would depend upon the robustness of the bond market, but still, it is worth for consideration as an option for investment.

ESG funds: ESG basically denotes Environmental, social and governance. ESG funds are those funds whose assets are allocations are in scrips / shares which are evaluated based on environmental and social factors. Some of the parameters considered in ESG Investing are resilience, resource utilisation, business ethics, human capital and occupational health and safety, land and biodiversity, product governance. Therefore, one can invest in funds which are in compliance with the ESG norms. Examples include- Axis ESG Equity Regular Growth, SBI magnum equity ESG. The returns are also impressive with the highest return on SBI magnum fund. Tabular comparison of some of the parameters is given below:

Parameters	SBI Magnum Equity ESG fund	Quantum India ESG fund
Inception Date	27/11/2006	12/07/2019
NAV as on 26/07/21	149.5652	15.99
AUM as on 30/06/21	3922.43cr	44.54 cr
Benchmark Return	6.60%	6.60%
1 year Return	42.93	55.29%
Annualized Return in last 3 years	13.77%	26.53%

Real Estate/Infrastructure Investment Trusts: Real estate/infrastructure investment trusts (REITs/InvITs) are securities linked to real estate that can be traded on the stock exchange once they get listed. The structure is similar to that of mutual funds where there are sponsors, trustees, fund managers and unit holders. REITs/InvITs invest in income-generating physical real estate or infrastructure. This income gets distributed amongst the unit holders. Besides regular income from rents and leases, gains from capital appreciation of real estate/infrastructure also form an income for the unit holders.

Despite this, green real estate has not received the warranted attention by investors. This is due to several market barriers which include: (i) information asymmetry (degree assurance of the green component), and (ii) limited financial products and instruments.

Water stocks: Water being a limited resource with incredible needs, water as an industry is bound to increase dramatically. The ever-increasing population of India which only strengthens the importance of water. Presently there are few industries where one can invest if interested in water industries. Example: Ion exchange offering exchange resins stocks, VA Tech Wabag offering water management services.

There are few other options as well such as green vehicle and building finance, green insurance, green retail banking services etc.

To conclude, India is in a race against time in meeting its climate goals and greening all finance has become an imperative. This requires concerted efforts, a cohesive approach and the collective vision of policymakers, regulators and actors in the financial system. The way forward is to accelerate the dialogue at the highest level and initiate a narrative around sustainable finance.

There should be a unified approach around taxonomy, green guidelines, financial products, as well as defining the roles of private and public sector and bankers and asset managers. This will stimulate action to align the financial system with green finance and in turn support the sustainable growth of the country. As investments are a function of risk and rewards, investments in climate finance will not take off unless the risk criteria is not recalibrated for the long term. This means putting a risk premium on every polluting asset in India because they will go bankrupt in the coming decade.

WILL BANKS USE CRYPTOCURRENCY?

Hardik Gujarathi | SRN: WRO05512208



Cryptocurrencies are the one of the hot topic all around in finance world. This is the period of change, and there are significant changes taking place as the number of financial transactions is increasing not from year to year but on a daily basis. These changes are widely driven by the crypto-industry. Annual compounded growth rate is around 15 percentage for the industry as a whole. The popularity of the crypto-industry is enormous and it is still increasing.

Banks are using traditional currencies for centuries and are still not familiar to technology innovation that is the use of cryptocurrency. Therefore, the traditional banks are facing major obstacles in terms of financial transaction speed that is lower than the transaction speed of crypto. However, in order to avoid the situation of being left behind, banks need to find ways to adopt this technology.

Cryptocurrency has the ability to solve all the issues starting from cost cuttings, removing pointless intermediaries. Another plus point of crypto is transparency in the data transaction process.

Potentials of cryptocurrency Platform Compared to Traditional banks-

Comparing to the existing cryptocurrency projects, the banking sector is taking it slow and not rushing to offer cryptocurrency-based products for their customers.

Cryptocurrency based money transfers are instant and also affordable while other traditional banks take considerably high time in order to process the transaction and also cost is high.

Another crucial rising trend in cryptocurrency is smarter yield generation and crypto loans. Deposition of digital assets to generate yield is becoming the most demanding service as various crypto platforms are allowing users to borrow and lend crypto digital assets.

Retail Investors and depositors of all kinds are entering the crypto industry. Therefore, it is high time for the banking sector to get involved with the crypto industry and to compete with the crypto industry by building up innovative technology.

Banks will have to get updated with the changing regulatory requirements. They are required to change and adjust according to the ever-changing environment.

Prospective consideration to banking if involved in crypto industry-

Easy onboarding and expert assistance-

Banks can bring new and less experienced individual investors into the process by developing tools that will facilitate the adoption of crypto by their customers.

KYC Regulations-

Any transactions related to cryptocurrency or any custody service conducted through crypto entities should be regulated by KYC regulations, this will help in avoiding scams, or any illegal activity. Such regulations will help banks and other financial institutions in conducting alertness on customers involved in crypto transactions.

Security concerns-

Bank can aid in moderating the security concerns of cryptocurrency holders. Bringing cryptocurrency under bank supervision will help reduce criminal activity.

Payments-

Banks can operate public blockchains to increase the speed of their payment process. The settlements and clearance of the processing transactions can occur at a much faster rate if banks make use of blockchain technology.

Conclusion

Is traditional banking under threat from cryptocurrency? Yes and no. Most big banks are now acknowledging that the technology behind cryptocurrencies should be treated as the next big thing, perhaps like the invention of the motorcar to the railroad.

At the same time, digital currencies have downsides like a perceived volatility and some uncertainty around whether regulators will need to step in.

However, banks who don't want to go the way of the early Twentieth Century railroads, those who made the mistake of failing to see the motorcar as a threat, would be wise to pay attention to consumer preferences. Getting onboard with digital trends may help to mitigate the cryptocurrency threat.

Let's take an example.

You want a few days leave to attend your best friend's wedding ceremony or one day off for your younger sibling's Convocation Ceremony. Now, while being employed you would need company's permission. What if your boss denies the request? Are you going to not attend your best friend's wedding ceremony, who has been with you since the second class, or are you going to ask him to postpone the wedding? And what about your sibling's Convocation Ceremony. Man, you inspired them to go for career of their choice. They look up to you! Are you really going to abandon them on one of their most important days? No! Period.

If you were in practice, you won't need anyone's permission and can attend any ceremony for as many days as you wish. In practice, one works for himself and not for someone else.

A chartered accountant in practice is more respected than a chartered accountant in employment. CA in practice has more importance attached to his signature than an employed one. Practice is learning, if you learn well, you earn well. It is equivalent to business. The more time you put in, the more you would get out of it. Whereas, while being employed your salary is fixed, with small increments only after a certain period of time.

I agree, life is more than earning money and working day and night. But let me tell you, life is also not worth living being controlled by someone else. Practice is not following your employer's order (because you don't have any) and making your own decisions and choices. Employment is just like giving a remote control to your employer and allowing him to control you for the major part of your life span. It is bizarre to imagine that you are being controlled for 40 years of your life by someone who doesn't even care about you.

At last, if you have a passion for learning, I would suggest you to go for practice. And don't they say, Practice makes a man perfect.

CA. A PROFESSION IN THE DIGITAL ERA

BY PUSHP KUMAR SAHU | CA. FINALIST

REG. NO. CRO0553317



In today's world and current scenario, where every corner of the world is switching towards digitalisation, why CA. profession will remain behind we are the doctors of Indian Economy who take care of every financial and business consultancy needs of the citizens.

The ICAI has setup a board named DAAB (Digital Accounting and Assurance Board) to take care and focus on the issues in accounting and assurance arising from the high pace of digitalisation. The board is emphasizing on use of artificial intelligence in audit as committing fraud is easy in digital era which is difficult to detect and expose through normal auditing procedures, thereby using of CAAT software is one of the best example of audit software.

Chartered Accountants understand and are well aware of the fact that digital future is coming fast and profession needs to get digitally ready, ICAI being regulatory authority for CA.'s and a premier accounting body not only in India but also globally has come up with maintaining highest standards in technical, ethical areas and highlights on issue in accounting and assurance issues in the digital world.

ICAI has conducted several programs for making its member digitally skilled to fulfil the demands and expectations of society that CA.'s are able to match the economic and technological changes. CA's are expected to go beyond their conventional roles of manual auditing.

One of the best uses of digitalization in CA. profession is introduction of UDIN to stop frauds in the name of CA. done by any other person, only UDIN containing document will considered as a valid signed document by a CA. It is the responsibility of a CA. to generate UDIN and communicate the same on document signed by him.

At last would like to conclude that CA.'s are never outdated, they are adaptive in nature and go through tough training in the form of articleship which makes them a tough people who can handle everything including work pressure and technological changes.

With warm regards, Happy CA. day to all the doctors of Indian economy

CONTRIBUTION OF CHARTERED ACCOUNTANTS TO THE INDIAN ECONOMY

BY PUSHP KUMAR SAHU | CA. FINALIST | REG. NO. CRO0553317



There was a great contribution of Chartered Accountants in Indian economy post-independence, rather we should say world economy as members of ICAI has a presence in almost every developed and developing countries of the world engaged in providing quality services in the field of accountancy, finance, auditing, business consultancy etc.

In India, CA.'s are engaged in providing services right from the inception of the business till the closure of the business, a business can never grow and prosper without a Chartered Accountant. CA.'s has played a very important and crucial role in Nation building, they are partners in building nation's economy, that is the reason why CA.'s have got special powers from the government and parliament for auditing of books of accounts, In India only a CA. can perform the work of Auditing of financial statements. Apart from auditing and accounting, CA.'s are engaged in proper implementation of various tax laws in the country like recently CA.'s has played a very important role in successful implementation of GST law by providing quality suggestions and consultancy to the government on timely basis. On the occasion of GST implementation and CA. Day i.e. 1st July, 2017 our honourable Prime Minister i.e. Narendra Modi has delivered a wonderful speech and has told that a signature of CA. is more powerful than the signature of PM. Moreover many CA.'s are engaged in providing consultancy to central and state government for making annual Union and State budgets.

The Accounting Board of ICAI is the supreme authority in India for implementing and regulating Accounting Standards and IND AS. They also provide clarification and guidance if any required to specific industry.

CA.'s with vast knowledge of tax laws also engaged in training and taking seminars of various govt. officials like Income tax department officers and GST officers etc.

At last would like to conclude that role and contribution of Chartered Accountants in Indian Economy was unquantifiable and will continue in future also, will take Indian economy to new heights one day.

Happy CA. Day to all the doctors of Indian Economy, proud to be a part of such glorious and respectable profession.



PERSONALITY DEVELOPMENT

BY MITI HEMAL GANDHI |CA INTERMEDIATE| WRO0425409

Naina Lal Kidwai, a CHARTERED ACCOUNTANT by profession and an Indian banker and business executive is Country Head and Group General Manager of HSBC India.

Today, Naina Lal Kidwai is not only the Chairman of HSBC Asset Management and HSBC Invest Direct for the Indian market, but she is also a non-executive director on the board of Nestle, Chairwoman at City of London's Advisory Council for India, and Global Advisor at Harvard Business School.

In addition, she is on the Governing Board of the National Council of Applied Economic Research, Audit Advisory Board, and on the National Executive Committee of the Federation of Indian Chambers of Commerce and Industry. She is independent director of Nayara Energy Limited (Formerly Essar Oil Limited)

She was born in 1957. Since young, Naina Lal Kidwai had a keen interest in studies. Her passion lied in Mathematics and Accountancy, she pursued a Bachelor's degree in Economics from the University of Delhi, after which in 1982, she pursued an MBA from Harvard Business School, one of the leading business schools in the world. In fact, Naina Lal Kidwai was the first Indian woman to graduate from Harvard Business School.

After graduating with an MBA degree, Naina Lal Kidwai worked at ANZ Grindlays from 1982 to 1994, which has now been acquired by Standard Chartered.

During her term with ANZ Grindlays, Naina Lal Kidwai served as the Head of Investment Bank, Head of Global NRI Services and Head of Western India, Retail Bank. In 1994, she moved on to Morgan Stanley India, where she served as the Head of Investment Banking.

Naina Lal Kidwai is married with two children, and is a perfect example of an Indian woman who is able to balance both work and family life. She believes in the empowerment of women and enhancing the lives of Indians. She also works closely with her husband, who is the founder of a non-governmental organisation called Grassroot Trading Network for Women, in changing the lives of the poor. She belives that being successful is not about earning millions; in fact, it is about contributing to the society.

Naina Lal Kidwai's life journey is proof that hard work never goes unnoticed and fruits of hard work are sweet.

For her praiseworthy work and her significant contribution to India's banking and finance sector, Naina Lal Kidwai has been awarded Padma Shri.

She also received the ASSOCHAM (Associated Chambers of Commerce and Industry of India) Ladies League's Delhi Women of the Decade Achievers Award for Excellence in Banking.

These days, however, she works for causes closer to her heart: environment, sanitation, access to water and women's empowerment, to name a few.

She has written 3 books:

1. Contemporary Banking In India.
2. 30 Women In Power: Their Voices, Their Stories
3. Survive Or Sink



She says about her 2nd book that, women's issues do not change, be it in rural or urban India. Women are intrinsically shy, reluctant to voice their opinions. Which is one of the reasons she put together the book, 30 Women In Power, that chronicles the success stories of 30 Indian woman CEOs from different sectors, women who were not very well-known, to tell their stories in their own voice.

Her 3rd book Survive or Sink deals with issues of sanitation, water, pollution and green finance.

Naina Lal Kidwai is not just an inspiration to women in India but to all youngsters.



CREATIVITY CORNER

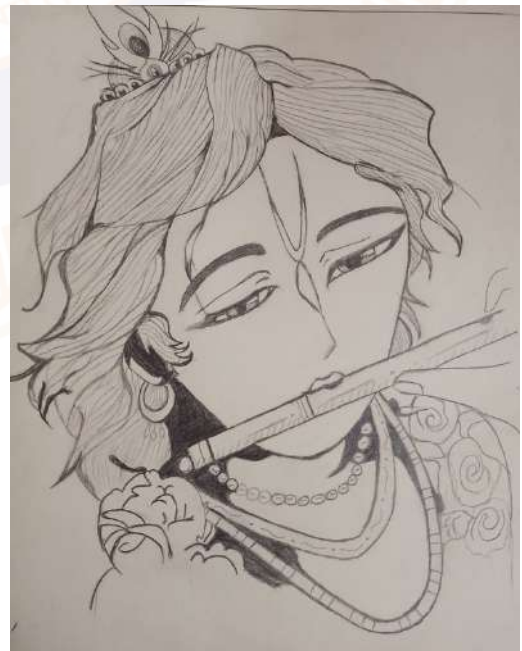


ARTISTIC DRAWINGS AND PHOTOGRAPHY

ANKITA AHIRE
WRO0589635 | CA INTER



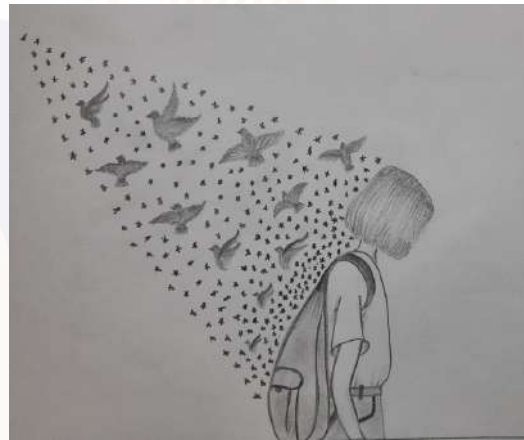
ANKITA PAWNEKAR
WRO0586571 | CA INTER



BHAKTI RAMAPRIYA
WRO0610013 | CA FINAL

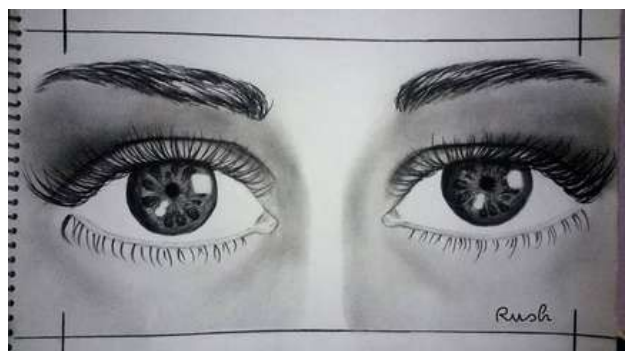
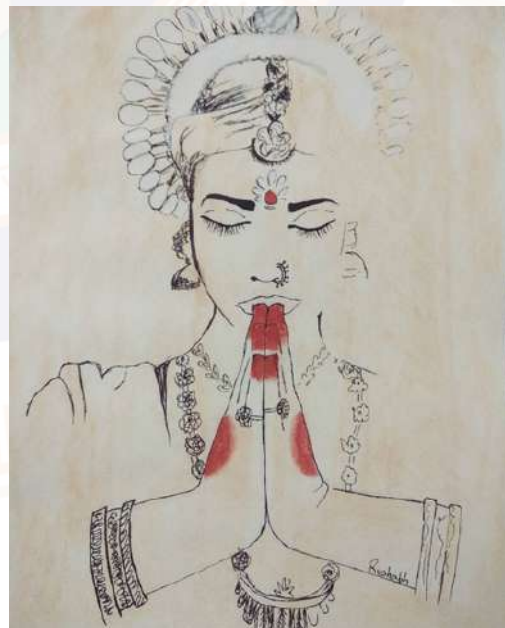


KANCHAN KORDE
WRO0614869 | CA INTER 2



RUSHABH CHOUDHARI
WRO0589596 | CA INTER

KANCHAN KORDE
WRO0614869 | CA INTER 2



RAHUL GAIDHANI
WRO0557312 | CA FINAL



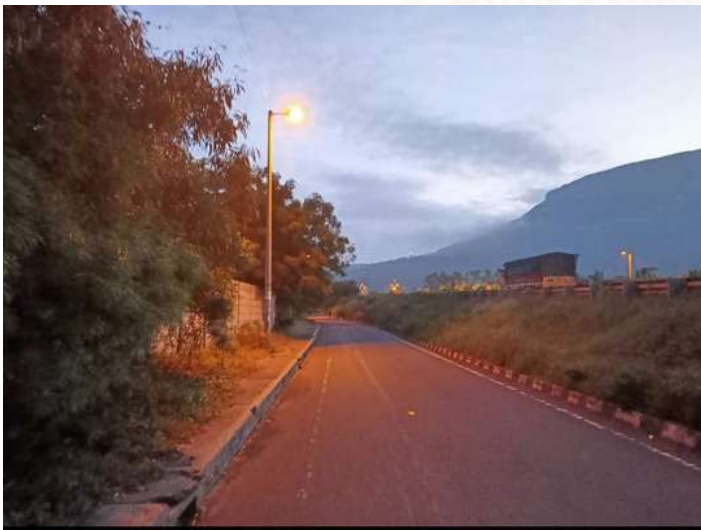
MUSKAN GUPTA
WRO0556336 | CA FINAL



AADITI JAIN
WRO0719727 | CA INTER



AADITI JAIN
WRO0719727 | CA INTER



BHAKTI RAMAPRIYA
WRO0610013 | CA FINAL



PIYUSHA UDGIRKAR
WRO0555853 | CA FINAL



MUSKAN GUPTA
WRO0556336 | CA FINAL



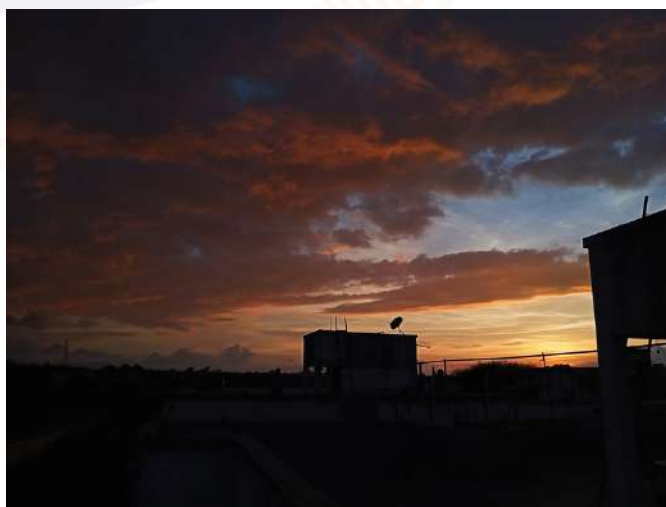
RAAVI KAMAT
WRO0569179 | CA IPC



RAAVI KAMAT
WRO0569179 | CA IPC



RAHUL GAIDHANI
WRO0557312 | CA FINAL



RAHUL GAIDHANI
WRO0557312 | CA FINAL



RUSHABH CHOUDHARI
WRO0589596 | CA INTER



SHWETA KABRA
WRO0485244 CA INTER



POEMS

HARSH SANTOSH BAFNA
WRO0651328 | INTERMEDIATE



SUNSET HUES

HAVE YOU EVER WATCHED THE SUNSET HUES?

WHEN THE COLOUR OF SKY DEPARTS FROM
NORMAL BLUES.

THE BIRDS SWAY & CLOUDS STARTS TO FADE,

AND SKY APPEARS WITH TINTS & SHADES!

SPLASH OF COLOURS IS SEEN,
AND THROUGH THE CLOUDS THERE IS PEEPING
SUNBEAM!

THE CLOUDS DRAW & SKIES PAINT,
BUT SADLY THE COLOURS STARTS TO FAINT!

-HARSH SANTOSH BAFNA.

POEMS

KAUSTUBH RAJENDRA DHERGE
WRO0596325 | CA INTERMEDIATE.



CA की Journey का start है Foundation,

कब CA बनेंगे इसका नहीं है कोई Clarification

Intermediate में होते हैं Income Tax, GST
जैसे Act,

Students को Section याद नहीं रहता ये तो है
Real Fact.

Articleship में करते हैं Accounting, Audit or
Project report,

हर काम करने में होते हैं Principal or seniors
as a support.

Finals के classes का तो अलग ही होता है fun,

To achieve the degree do hard work and
run beta run.

Preparation के वक्त आती है दिमाग में बोहोत
सारी बातें,

Result के दिन कामयाबी लाती है ये जागी हुई रातें

POEMS

RUSHABH SUDHAKAR CHOUDHARI
WRO0589596| CA INTER



SAWAAL

KYU DAUDTA HAI TU ITNA
THAK K EK DIN RUKNA HI HAI NA.

.
KHUD SE BHAAG KAR KYA PAEGA
EK DIN TOH TUJHE BHI TOOTNA HI HAI NA.

.
KYA FUT FUT KAR NAHI RONA CHAHTA?
TOH ZINDAGI NE TUJHSE Roothna HI HAI NA..

SACH BATA TOOTNA NAHI HAI NA?

SANGHARSH

TUTKAR GIRNA AUR JUD KAR UTHNA
YEY TOH CHALTA HI RAHEGA..
AGAR HOSLA HO TOH IS KHEL ME BHI MAJA HOGA


GIRNA,KOI APMAAN NAHI HAI MERE YAAR
YE TOH SABAK HAI, WAJAH DHUNDNEKA,
AGAR YEH SABAK SEEKH GAYE TUM
TOH UTHKE CHALNEKA MAJA ALAG HOGA

MUSHKIL TOH GIRNE K BAAD BHI THI
BALKI ABB UTHNE ME AUR HOGI
PAR AGAR ISS DARD KO JHEL GAYE TUM,
TOH NISHCHIT TERI JEET HOGI.

GLANCE OVER LAST MONTH ACTIVITIES

SR. NO	DATE	PARTICULAR
1.	01.07.2021	73 rd CA Day Flag Hoisting @ICAI Bhawan
2.	01.07.2021	73 rd CA Day with Past President of ICAI
3.	02.07.2021	Blood Donation Camp with Lokmat
4.	03.07.2021	Distribution of Stationery kits to needy students
5.	04.07.2021	Run for Health
6.	27.07.2021	39 th Annual General Meeting
7.	13.07.2021 To 28.07.2021	ICITSS OP Batch No. 37
8.	26-07-2021 To 10-08-2021	ICITSS ITT Batch No.177
9.	01-07-2021 To 17-07-2021	Online Quick Revision for CA Students

73RD CA DAY FLAG HOISTING @ ICAI BHAWAN 01.07.2021

 NASHIK BRANCH of WIRC Of The Institute of Chartered Accountants Of India	
<i>73rd CA Day Celebration</i>	
Flag Hoisting	
	
On 1st July at 08.30 am @ ICAI Bhawan	
<u>Chairman</u> CA Rajendra Shete	<u>Secretary</u> CA Rakesh Pardeshi
Nashik Branch of WIRC of ICAI <i>"Think Together, Learn Together & Succeed Together"</i>	

MEMORIES

The Nashik Branch of WIRC of ICAI celebrated 73rd CA Day on 01st July, 2021. Flag Hoisting was done by Chairman CA. Rajendra Shete and all committee members of Nashik Branch were present for this Auspicious Day.



MEMORIES



73RD CA DAY WITH PAST PRESIDENT OF ICAI 01.07.2021




 NASHIK BRANCH of WIRC Of The Institute of Chartered Accountants Of India		
Jointly with		
Ahmednagar, Akola, Amaravati, Aurangabad, Dhule, Goa, Ichalkaranji, Jalgaon, Latur, Ratnagiri & Satara		
<i>Celebrating</i>		
73rd CA Day with Past President of ICAI		
Thursday-01st July, 2021		Time - 01.00 Pm to 03.00 Pm
Topic	Speaker	
Post Covid - Future Scenario of our CA Profession and Role of Members	CA Uttamprakash Agarwal, Past President of ICAI	
<div style="display: flex; align-items: center; justify-content: space-around;">    </div> <p>CA Uttamprakash Agarwal, Past President of ICAI, Mumbai</p>		
Fees For All	Zoom Details	
NIL	Meeting ID: 917 6499 0137 Passcode: 720479	
CA Sandeep Desarda Chairman-Ahmednagar Branch	CA Keyur S Dedhia Chairman-Akola Branch	
CA Sunil D. Salampuriya Chairman-Amaravati Branch	CA Pankaj Soni Chairman-Aurangabad Branch	
CA Avinash Ghundiyal Chairman-Dhule Branch	CA Pradip Kakodkar Chairman-Goa Branch	
CA Nitin Ladha Chairman-Ichalkaranji Branch	CA Prashant Agrawal Chairman-Jalgaon Branch	
CA Vishal Narsing Chavan Chairman-Latur Branch	CA Anand Manohar Pandit Chairman-Ratnagiri Branch	
CA Jivan Jagtap Chairman-Satara Branch		
CA Rajendra Shete Chairman-Nashik Branch	CA Rakesh Pardeshi Secretary-Nashik Branch	
Nashik Branch of WIRC of ICAI <i>"Think Together, Learn Together & Succeed Together"</i>		

MEMORIES



The Nashik Branch of WIRC of ICAI celebrated 73rd CA Day with Past President of ICAI. A wonderful session by CA. Uttamprakash Agarwal on occasion of held on 01st July, 2021, & addressed all CA Members on the topic "Post Covid - Future Scenario of our CA Profession and Role of Members".

BLOOD DONATION CAMP WITH LOKMAT NEWS AT
JANKALYAN BLOOD BANK
02.07.2021




	NASHIK BRANCH of WIRC Of The Institute of Chartered Accountants Of India	
<p>with</p> <p>लोकमत</p> <p>Is organising</p> <p>Blood Donation Camp</p> 		
<p><u>Chairman</u> CA Rajendra Shete</p>		<p><u>Secretary</u> CA Rakesh Potdeshi</p>
<p>Date: 02nd July, 2021 Time: 10 AM to 03 PM Venue <u>Jankalyan Blood Bank</u> 3, Gangapur Rd, Shree Nagar, Nashik, Maharashtra 422013</p>		
<p>Nashik Branch of WIRC of ICAI <i>"Think Together, Learn Together & Succeed Together"</i></p>		

MEMORIES



On Occasion of CA Day The Nashik Branch of WIRC of ICAI organized Blood Donation Camp jointly with Lokmat News at Jankalyan Blood Bank, Nashik on 02nd July, 2021. CA Members of Nashik Branch took part in this blood donation and helped our society to fight in this Pandemic's tough time. The Chairman of Nashik Branch also contributed to help the needy by donating blood.

DISTRIBUTION OF STATIONERY KITS TO NEEDY STUDENTS
03.07.2021

	NASHIK BRANCH of WIRC Of The Institute of Chartered Accountants Of India	
<i>Distribution of Stationery kits to needy students</i>		
		
On 3rd July at 10.00 AM @		
<u>Chairman</u> <u>CA Rajendra Shete</u>		<u>Secretary</u> <u>CA Rakesh Pardeshi</u>
Nashik Branch of WIRC of ICAI <i>"Think Together, Learn Together & Succeed Together"</i>		

MEMORIES

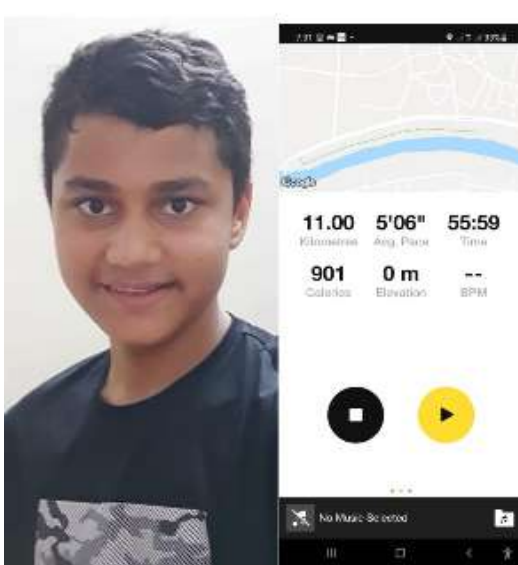


The Nashik Branch of WIRC of ICAI organized Distribution of Stationery Kits to needy Students on 03rd July, 2021 as a part of CA day celebration week. This contribution was given to 49 small children of a school located in Harsul Village, Nashik. The Chairman of Nashik Branch CA. Rajendra Shete with other committee members themselves were there to distribute stationery kits among the children. "A little Spark of kindness can put a Colossal Burst of Sunshine into Someone's Day"

RUN FOR HEALTH
04.07.2021

 NASHIK BRANCH of WIRC Of The Institute of Chartered Accountants Of India		
<i>Run for Health</i>		
		
On 4th July at 07.00 AM Running & Walking		
Virtual Run Guidelines		
<ul style="list-style-type: none"> -This is virtual run event and you can run anytime on the event day as per your convenience . -Participants can run anywhere in the Nashik indoor/outdoor. -Participants need to run using any running app to record the activity & take screenshot of the activity. App like- Strava, Nike Run, Run Keeper, Garmin, Fitbit, Endomondo etc. -Post event E-Certificates will be shared through E-mail. 		
<u>Chairman</u> CA Rajendra Shete		<u>Secretary</u> CA Rakesh Pardeshi
<u>Program Coordinator</u> CA Vishal Wani		
Nashik Branch of WIRC of ICAI <i>*Think Together, Learn Together & Succeed Together*</i>		

MEMORIES



Today - 6:22 PM
CA Ashish Mahendra Bhalgat ✎
Sunday Evening Run

6.28

kilometres

7'34"
Avg. Pace

47:29
Time

463
Calories

77 m
Elevation
Gain

0 ❤️
Avg. Heart
Rate

125
Cadence



The Nashik Branch of WIRC of ICAI organized Run for Health on 04th July, 2021 for all Members, Students & Family Members.

39TH ANNUAL GENERAL MEETING & SESSION ON CYBER CRIME & SECURITY 27.07.2021



Nashik Branch of WIRC
of Institute of Chartered Accountants of India

Dear Members,


We are happy to invite you all for 39th Annual General Meeting of Nashik Branch of WIRC of ICAI will be held on Tuesday, 27th July, 2021 from 11.00 am to 11.30 am, at ICAI Bhawan & session on

Cyber Crime & Security
11.30 am to 01.00 pm
by CA. Sachin Patil (IPS),
Superintendent of Police,
Nashik Rural



CA. Sachin Patil (IPS),
Superintendent of Police,
Nashik Rural

Followed by Lunch

 CA. Ralendra Shete Chairman	 CA. Sahil Shah Vice-Chairman	 CA. Rakesh Partheshi Secretary	 CA. Sanjeevan Tambulwadkar Treasurer
 CA. Piyush Chandak WICASA Chairman	 CA. Rishan Andhare Immediate Past Chairman	 CA. Harshal Surana Past Chairman	 CA. Umesh Sharma, RCM Branch Nominee

NASHIK BRANCH OF WIRC OF ICAI

THINK TOGETHER, LEARN TOGETHER & SUCCEED TOGETHER



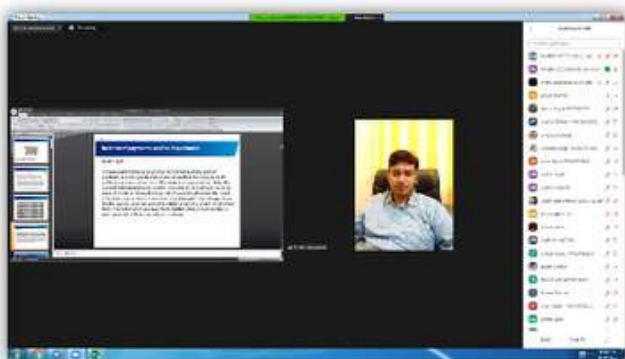
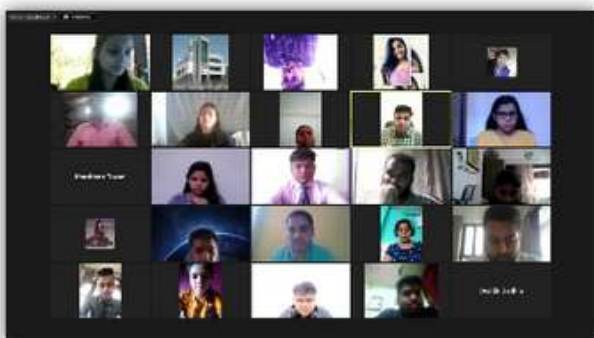


MEMORIES

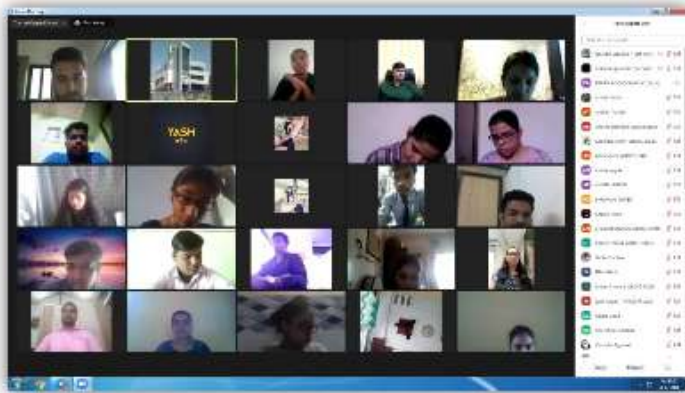


The Nashik Branch of WIRC of ICAI conducted 39th Annual General Meeting was held on 27th July, 2021 in the presence of a few CA members keeping in view the Social Distinction and Covid Rules. For this meeting Superintendent of Police, Nashik Rural, CA. Sachin Patil (IPS) was Guest of Honor for this meeting. Sachin Sir delivered a wonderful and knowledgeable session on Cyber Crime & Security.

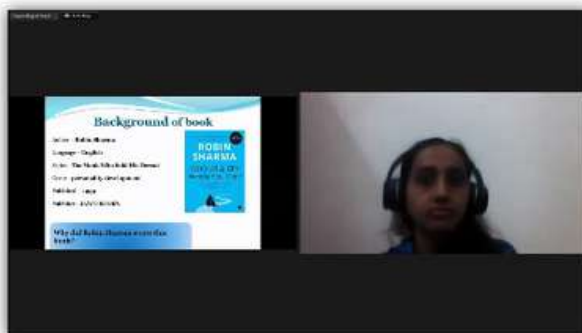
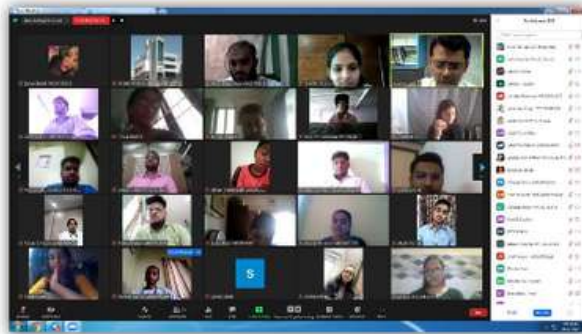
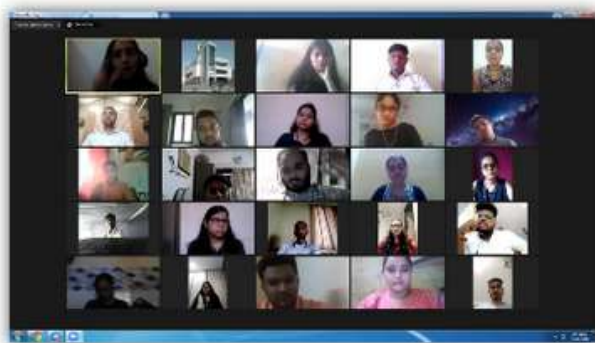
ICITSS OP BATCH NO. 37
13.07.2021 TO 28.07.2021
MEMORIES



MEMORIES



MEMORIES



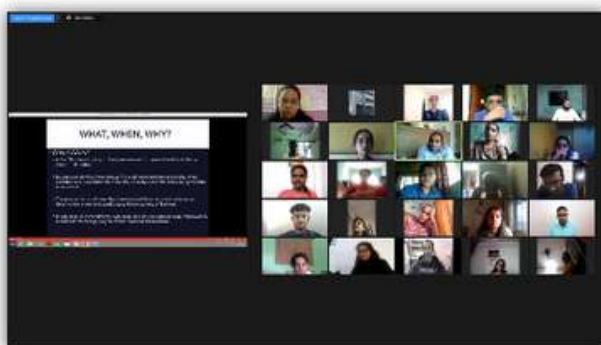
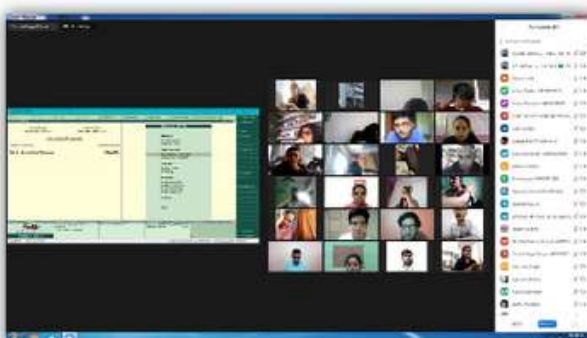
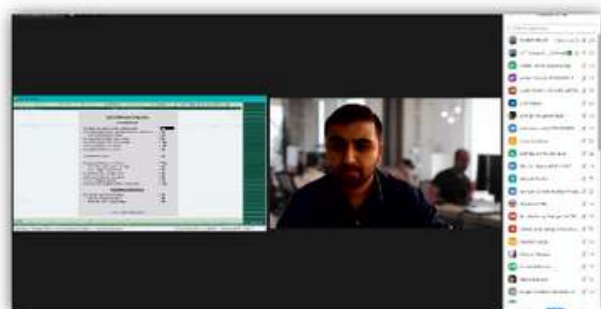
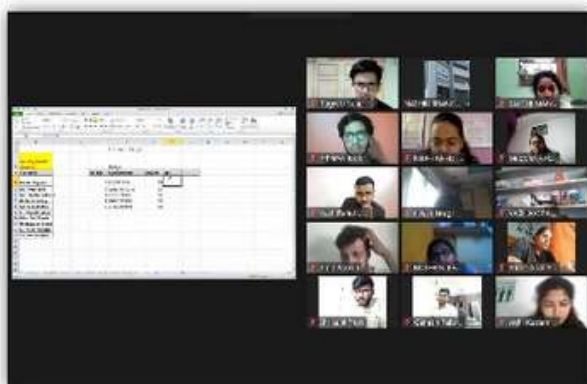
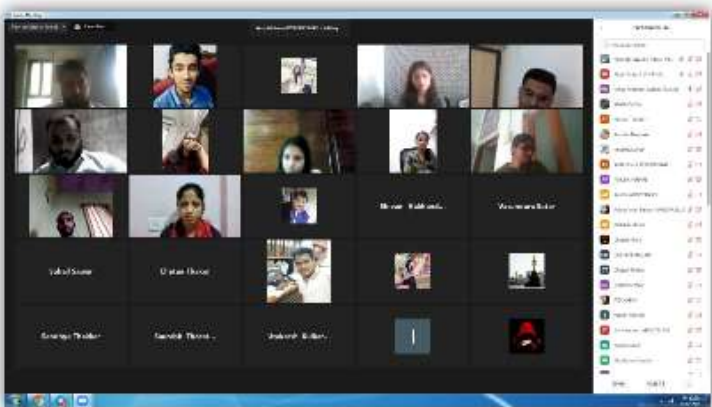
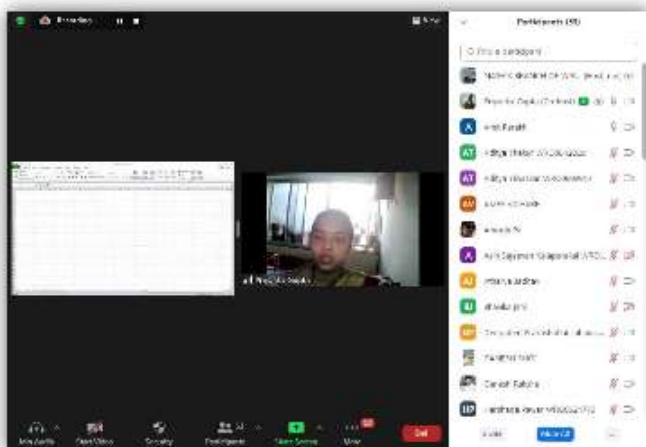
ICITSS OP BATCH NO.37
INCLUDED 48 NUMBER OF
STUDENTS AND BATCH
WAS CONDUCTED BY
FOLLOWING FACULTIES:

- 1.CA Rupesh Bacchuka
- 2.CA Rashmi Lonikar
- 3.CA Shreya Patil
4. CA Lina Bumb Nahar
- 5.CA Akshay Laddha
- 6.CA Rahul Bajaj
- 7.CA Sagar Nagra
- 8.CA Pratik Adgaonkar
- 9.CA Swapnil Chavan
- 10.CA Asawari Kalantri

ICITSS ITT BATCH NO. 177

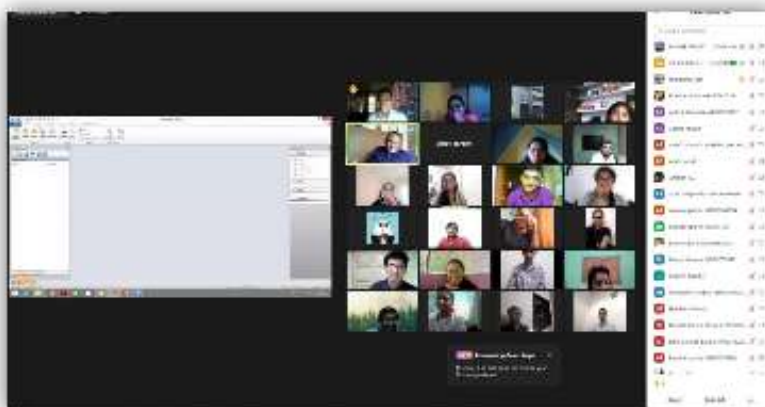
26.07.2021 TO 10.08.2021

MEMORIES



**ICITSS ITT BATCH NO. 177
26.07.2021 TO 10.08.2021**


MEMORIES



ICITSS ITT Batch No.177 included 50 number of students and batch was conducted by following faculties:

1. Mrs. Priyanka Gupta
2. CA Tanmay Bhavar
3. CA Abhijeet Dayama
4. Ms. Trupti Pawar
5. CA Sampada Bhawalkar

**ONLINE QUICK REVISION FOR CA STUDENTS
(OLD & NEW COURSE)**



**Online Quick Revision for
CA Students (Old & New Course)**

Organised & Hosted By :-

Nashik Branch of WIRC

Jointly With

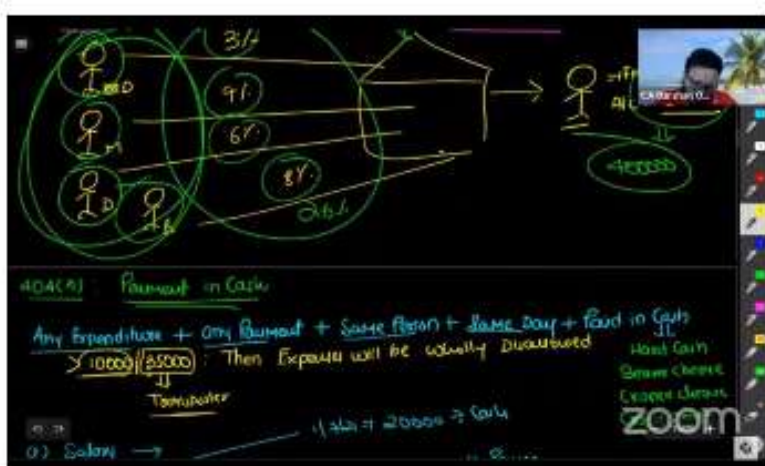
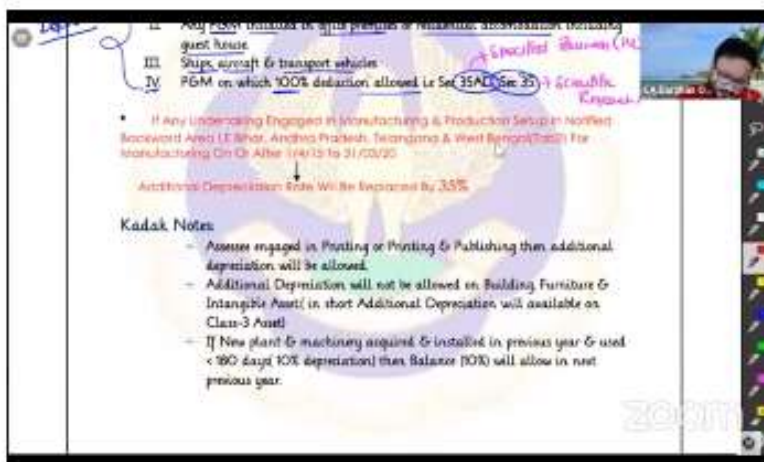
Satara, Kolhapur, Ichalkaranji, Sangli,
Kalyan – Dombivili, Pimpri-Chinchwad, Thane,
Ratnagiri, Latur, Dhule, Navi-Mumbai Branch of
WICASA ; Lucknow, Jodhpur CICASA of
The Institute of Chartered Accountants of India

**Available for CA Foundation ; Intermediate & Final
Commences from 7th June 2021**

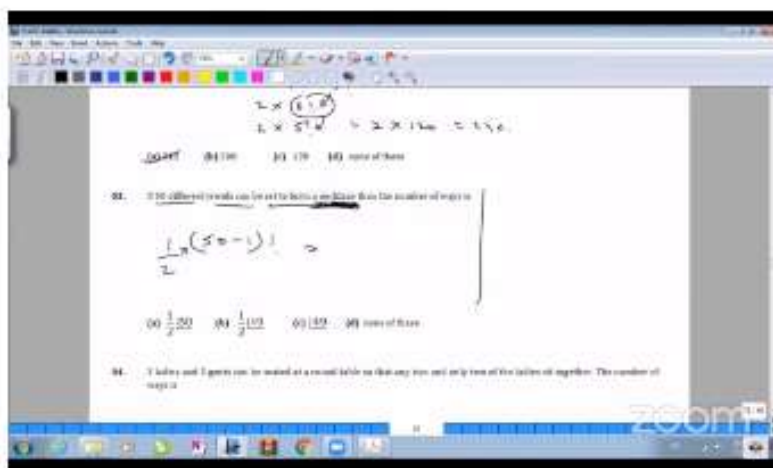
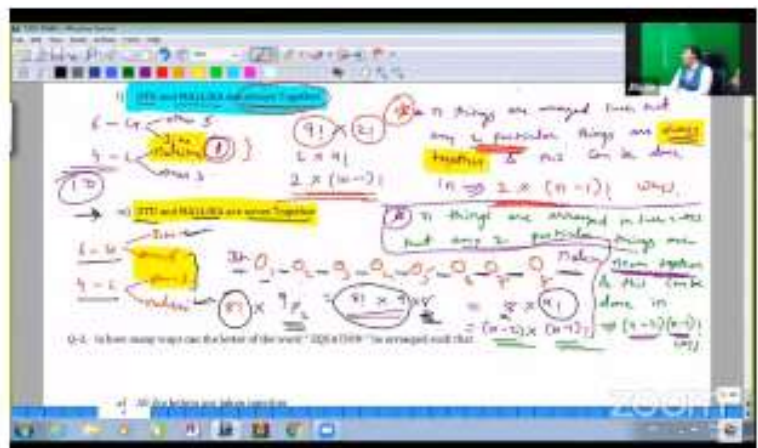
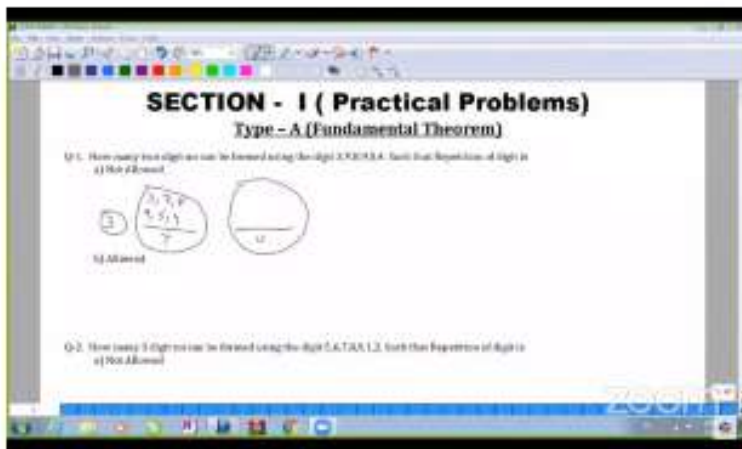
**Lectures available on our YouTube
Channel at:- <https://bit.ly/3z9T3IN>**

MEMORIES

Direct taxes Part 4 CA Inter IPCC & Final CA Darshan Ojha Quick Revision



Mathematics Permutations and Combination Jitendra Tank CA Foundation



Indirect Taxes Part 3 CA Inter IPCC CA Jinesh Shah Super Quick Revision Series

or
 Date of Payment Recd }
 IF Bill not issued within 30 days
 Date of prov. of service }
 or
 Date of payment }

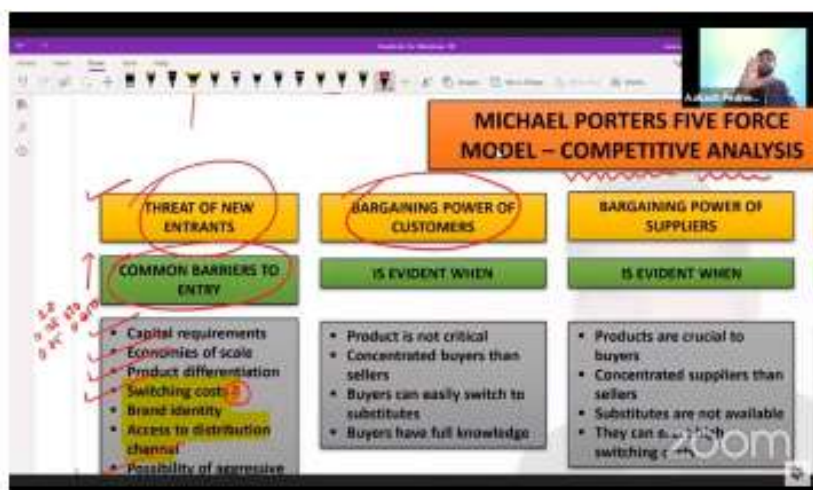
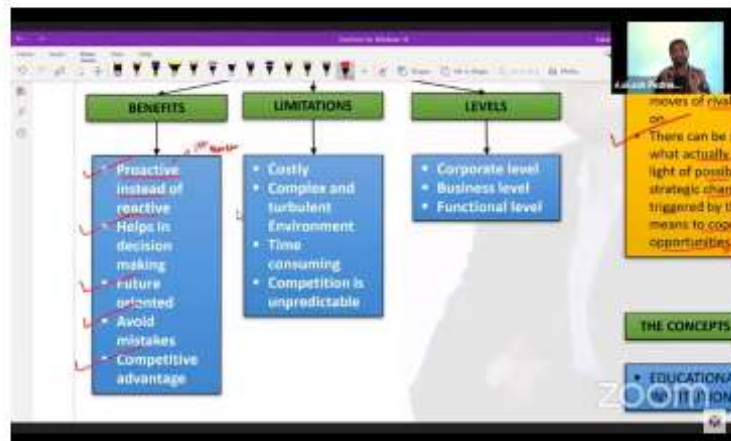
TOS - Forward charge -> Sec 13
 DOPS DOI DOPR TOS
 1/3/21 18/3/21 3/8/21 18/3/21

INDIRECT TAXES	
Tax levied by Municipal Authority on the sale of such goods	5,000
Parking charges not included in price shown	1,000

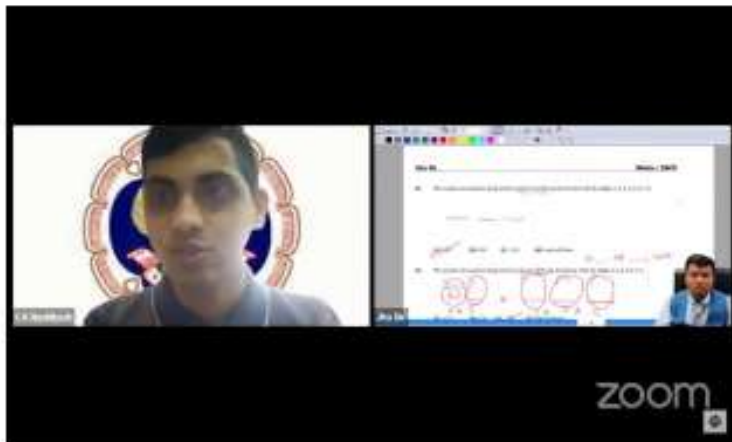
Black and White Pvt. Ltd. received ₹ 2000 as a subsidy from a NGO on sale of such goods. The price of ₹ 70,000 of the goods is after considering such subsidy. Black and White Ltd. offers 2% discount on the list price of the goods which is recorded in the invoice for the goods.
 Determine the value of taxable supply made by Black and White Pvt. Ltd.

ANSWER
 Computation of value of taxable supply
 Particulars ₹

CA Inter / IPCC Strategic Management Quick Revision Session CA Aakash Pednekar



Mathametics Permutations and Combination Part 2 CA FOUNDATION



Handwritten notes on a whiteboard during a Zoom session:

$${}^n C_r \times r! = {}^n P_r$$

$${}^n C_r = \frac{n!}{r!(n-r)!}$$

$${}^n C_0 = 1 = {}^n C_n$$

$${}^n C_1 = n = {}^n C_{n-1}$$

$${}^{10} P_3 = {}^n P_3 \quad \therefore n=10 \quad \left| \quad {}^{10} P_5 = {}^n P_5 \quad \therefore n=5 \right.$$

$${}^n C_3 = {}^{10} C_3 \quad \therefore n=10 \quad \left| \quad {}^{10} C_3 = {}^{10} C_n \quad \therefore n=3 \right.$$

$${}^{10} C_{10-3} = {}^{10} C_7 = {}^{10} C_n \quad \therefore n=3$$



Direct Tax part 5 TDS CA Darshan Ojha Super Quick Revision CA Inter IPCC Final

CA Darshan Ojha

- All TDS PAYERS ARE FIXED WITH 10%, 20%, 30%, 30%, 30% BUT IF PAYMENT MADE TO NR/ Foreign Co. or payment of salary than surcharge & health & education Cess shall be considered.
- If payee does not furnish his PAN to the payer, the TDS rate shall be [Sec 206AA]
 - Rate as per respective section OR
 - Rate @ 20%.
 - Whichever is higher.
- Sec 191 - Direct payment:-
 - For the following cases tax is payable direct by Assessee (Payee)
 - i) Income in respect of tax is not required to deduct
 - ii) Income in respect of tax is not deducted
- Direct payment of tax, where interest of the Assessee includes value of specified security or voting equity shares allotted or transferred free of cost or at a concessional rate to the Assessee by an employee being an eligible start up (Section 80(I)). Tax is to be paid within 14 days from the outset of following

CA Darshan Ojha

	TDS	Payable	20%	30%
1/1/14 = ₹ 10,000	0	2,000	2,000	
1/1/14 = ₹ 20,000	0	4,000	4,000	
1/1/14 = ₹ 30,000	0	6,000	6,000	
1/1/14 = ₹ 40,000	1,400	2,800	2,800	
1/1/14 = ₹ 50,000	1,400	2,800	2,800	
1/1/14 = ₹ 60,000	1,400	2,800	2,800	
1/1/14 = ₹ 70,000	1,400	2,800	2,800	
1/1/14 = ₹ 80,000	1,400	2,800	2,800	
1/1/14 = ₹ 90,000	1,400	2,800	2,800	
1/1/14 = ₹ 1,00,000	1,400	2,800	2,800	
1/1/14 = ₹ 1,10,000	1,400	2,800	2,800	
1/1/14 = ₹ 1,20,000	1,400	2,800	2,800	
1/1/14 = ₹ 1,30,000	1,400	2,800	2,800	
1/1/14 = ₹ 1,40,000	1,400	2,800	2,800	
1/1/14 = ₹ 1,50,000	1,400	2,800	2,800	
1/1/14 = ₹ 1,60,000	1,400	2,800	2,800	
1/1/14 = ₹ 1,70,000	1,400	2,800	2,800	
1/1/14 = ₹ 1,80,000	1,400	2,800	2,800	
1/1/14 = ₹ 1,90,000	1,400	2,800	2,800	
1/1/14 = ₹ 2,00,000	1,400	2,800	2,800	
1/1/14 = ₹ 2,10,000	1,400	2,800	2,800	
1/1/14 = ₹ 2,20,000	1,400	2,800	2,800	
1/1/14 = ₹ 2,30,000	1,400	2,800	2,800	
1/1/14 = ₹ 2,40,000	1,400	2,800	2,800	
1/1/14 = ₹ 2,50,000	1,400	2,800	2,800	
1/1/14 = ₹ 2,60,000	1,400	2,800	2,800	
1/1/14 = ₹ 2,70,000	1,400	2,800	2,800	
1/1/14 = ₹ 2,80,000	1,400	2,800	2,800	
1/1/14 = ₹ 2,90,000	1,400	2,800	2,800	
1/1/14 = ₹ 3,00,000	1,400	2,800	2,800	
1/1/14 = ₹ 3,10,000	1,400	2,800	2,800	
1/1/14 = ₹ 3,20,000	1,400	2,800	2,800	
1/1/14 = ₹ 3,30,000	1,400	2,800	2,800	
1/1/14 = ₹ 3,40,000	1,400	2,800	2,800	
1/1/14 = ₹ 3,50,000	1,400	2,800	2,800	
1/1/14 = ₹ 3,60,000	1,400	2,800	2,800	
1/1/14 = ₹ 3,70,000	1,400	2,800	2,800	
1/1/14 = ₹ 3,80,000	1,400	2,800	2,800	
1/1/14 = ₹ 3,90,000	1,400	2,800	2,800	
1/1/14 = ₹ 4,00,000	1,400	2,800	2,800	
1/1/14 = ₹ 4,10,000	1,400	2,800	2,800	
1/1/14 = ₹ 4,20,000	1,400	2,800	2,800	
1/1/14 = ₹ 4,30,000	1,400	2,800	2,800	
1/1/14 = ₹ 4,40,000	1,400	2,800	2,800	
1/1/14 = ₹ 4,50,000	1,400	2,800	2,800	
1/1/14 = ₹ 4,60,000	1,400	2,800	2,800	
1/1/14 = ₹ 4,70,000	1,400	2,800	2,800	
1/1/14 = ₹ 4,80,000	1,400	2,800	2,800	
1/1/14 = ₹ 4,90,000	1,400	2,800	2,800	
1/1/14 = ₹ 5,00,000	1,400	2,800	2,800	
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1/1/14 = ₹ 5,30,000	1,400	2,800	2,800	
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1/1/14 = ₹ 5,50,000	1,400	2,800	2,800	
1/1/14 = ₹ 5,60,000	1,400	2,800	2,800	
1/1/14 = ₹ 5,70,000	1,400	2,800	2,800	
1/1/14 = ₹ 5,80,000	1,400	2,800	2,800	
1/1/14 = ₹ 5,90,000	1,400	2,800	2,800	
1/1/14 = ₹ 6,00,000	1,400	2,800	2,800	
1/1/14 = ₹ 6,10,000	1,400	2,800	2,800	
1/1/14 = ₹ 6,20,000	1,400	2,800	2,800	
1/1/14 = ₹ 6,30,000	1,400	2,800	2,800	
1/1/14 = ₹ 6,40,000	1,400	2,800	2,800	
1/1/14 = ₹ 6,50,000	1,400	2,800	2,800	
1/1/14 = ₹ 6,60,000	1,400	2,800	2,800	
1/1/14 = ₹ 6,70,000	1,400	2,800	2,800	
1/1/14 = ₹ 6,80,000	1,400	2,800	2,800	
1/1/14 = ₹ 6,90,000	1,400	2,800	2,800	
1/1/14 = ₹ 7,00,000	1,400	2,800	2,800	
1/1/14 = ₹ 7,10,000	1,400	2,800	2,800	
1/1/14 = ₹ 7,20,000	1,400	2,800	2,800	
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1/1/14 = ₹ 7,80,000	1,400	2,800	2,800	
1/1/14 = ₹ 7,90,000	1,400	2,800	2,800	
1/1/14 = ₹ 8,00,000	1,400	2,800	2,800	
1/1/14 = ₹ 8,10,000	1,400	2,800	2,800	
1/1/14 = ₹ 8,20,000	1,400	2,800	2,800	
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1/1/14 = ₹ 8,80,000	1,400	2,800	2,800	
1/1/14 = ₹ 8,90,000	1,400	2,800	2,800	
1/1/14 = ₹ 9,00,000	1,400	2,800	2,800	
1/1/14 = ₹ 9,10,000	1,400	2,800	2,800	
1/1/14 = ₹ 9,20,000	1,400	2,800	2,800	
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1/1/14 = ₹ 9,60,000	1,400	2,800	2,800	
1/1/14 = ₹ 9,70,000	1,400	2,800	2,800	
1/1/14 = ₹ 9,80,000	1,400	2,800	2,800	
1/1/14 = ₹ 9,90,000	1,400	2,800	2,800	
1/1/14 = ₹ 10,00,000	1,400	2,800	2,800	

Accounts | CA Foundation | CA Megha Bhandari | Super Quick Revision | CA Arpit Kabra

Paper 1 Principles and Practise of Accounting
CA Megha Bhandari
(FCA, CS)

Partnership Accounts

Dr. Ram, Shri. Ram and Shri. Ram are partners in a firm sharing profits and losses in the ratio of 1:2:1. Their Balance Sheet as on 31st March, 2018 is as below:

Liabilities	Rs.	Assets	Rs.
Trade payables	22,000	Land & Buildings	21,000
Outstanding Liabilities	2,000	Furniture & Fixtures	7,000
General Reserve	7,000	Closing Stock	10,000
Capital Accounts		Trade Receivables	10,700
Dr. Ram	10,000	Cash in hand	2,800
Shri. Ram	10,000	Cash at Bank	2,200
Shri. Ram	10,000		
	48,000		48,000

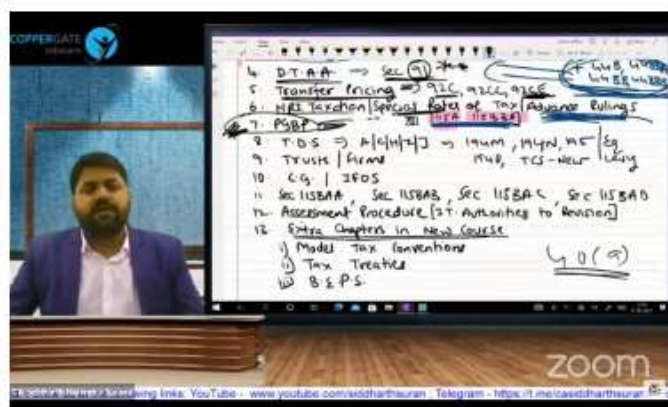
The partners have agreed to take Shri. Ram as a partner with effect from 1st April 2018 on the following terms:

- Shri. Ram shall bring ₹ 8,000 towards his capital.
- The value of stock to be increased to ₹ 14,000 and Furniture & Fixtures to be depreciated by 10%.
- Provision for bad and doubtful debts should be provided at 5% of the trade receivables.
- The value of Land & Buildings to be increased by ₹ 5,000 and the value of the goodwill to find at ₹ 18,000.
- The new profit sharing ratio shall be decided equally among the partners.

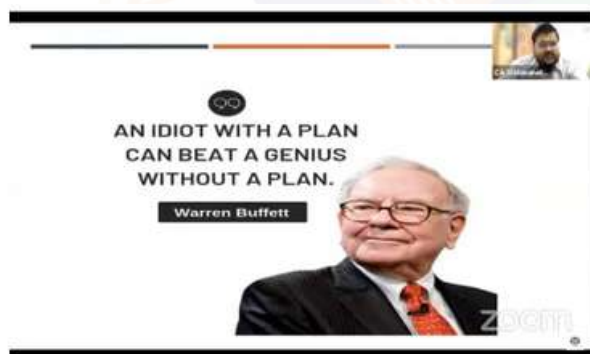
The outstanding liabilities include ₹ 750 due to Ram, which has been paid by Dr. Ram. Necessary entries were not made in the books.

Prepare (i) Revaluation Account, (ii) Capital Accounts of the partners, (iii) Balance Sheet of the firm after admission of Shri. Ram.

Direct Taxes CA Final CA Siddharth Surana Super Quick Revision Series



BCR & BCK Session by CA Vishwanath Sharma CA Foundation



PLAN-A				
17/07/21 Sat	18/07/21 Sun	19/07/21 Mon	20/07/21 Tue	21/07/21 Wed
7:30 LAW	7:30 LAW	7:30 LAW	7:30 LAW	7:30 LAW
10-12:30 A/c's	10-12:30 A/c's	10-12:30 LR	10-12:30 LR	10-12:30 BCR
2-5 Solve mtp / rtp / past paper	2-5 Solve mtp / rtp / past paper	2-5 Solve mtp / rtp / past paper	2-5 Solve mtp / rtp / past paper	2-5 Solve mtp / rtp / past paper
6-8:30 Eco	6-8:30 Eco	6-8:30 Eco	6-8:30 BCK	6-8:30 BCK
Dinner and Break	Dinner and Break	Dinner and Break	Dinner and Break	Dinner and Break
9:30-12 Maths	9:30-12 Maths	9:30-12 Maths	9:30-12 Stats	9:30-12 Stats
12-4:45 Sleep	12-4:45 Sleep	12-4:45 Sleep	12-4:45 Sleep	12-4:45 Sleep

WHAT ARE THE NEXT STEPS ?

Stop worrying about topics that you are not comfortable with, rather be happy about the other topics that you are very much comfortable with.

"Koi 1-2 topic bahut bear try kijiye but confidence nai aa rha" ... koi bear nahi... do its questions from module and sochlo exam mai module k bahar se nahi aye... jo maine is topic se padha hai wahi aye exam mai [AAL IZ WELL] ... kyunki jo 6 months mai humne nai aye wo 2 din mai kase aa jaye? So chodo usko OR resolve the doubts from ur faculty !!!

Take 30mins break after every 2.30 hrs of study.

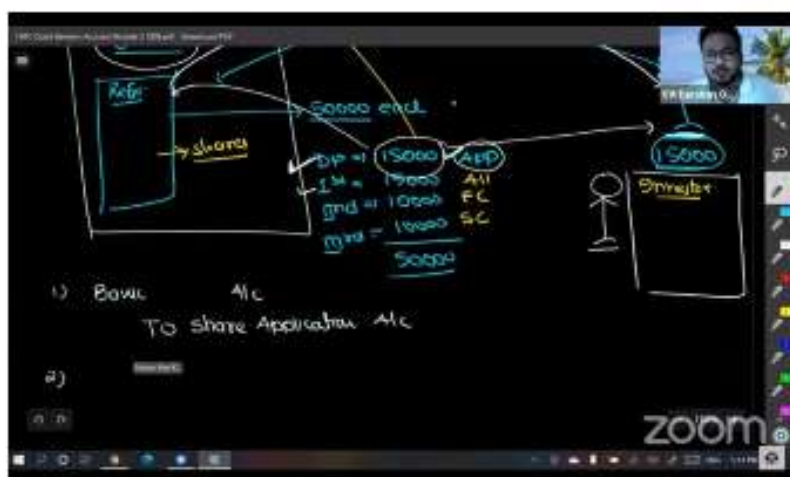
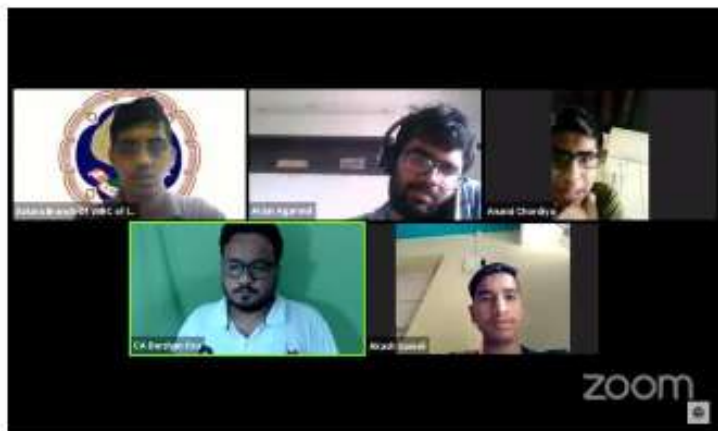
12-14 hrs study is a must now.

Sleep 6:30-7 hrs

Don't EVER sleep between 2pm-5pm for next 7 days



Accounts Super Quick Revision series by CA Darshan Oza CA Foundation Module 2 Day 1



Day 1 part 2 Accounts Super Quick Revision series by CA Darshan Oza

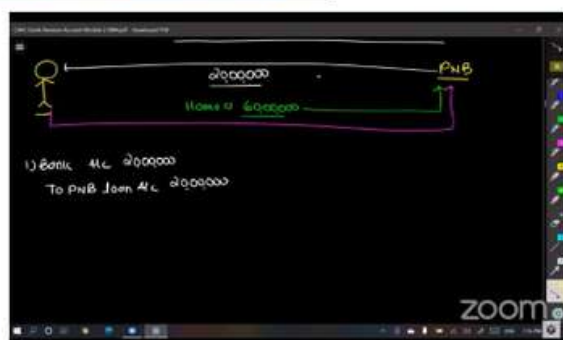


ILLUSTRATION 4
Following is the Receipts and Payments Account of New Bad Party Club for the year ended 31st March, 2020.

Dr. Receipts and Payments A/c for the year ended on 31st March 2020 Cr.

Receipts	Amount (₹)	Payments	Amount (₹)
To balance b/d	2,50,000	By Salaries and wages	1,65,000
To Subscription- 2018-2019	65,000	By Office expenses	35,000
2019-2020	3,55,000	By Sports equipment	3,42,000
To Donations	55,000	By Telephone charges	28,000
To Entrance fees	85,000	By Electricity charges	32,000
		By Traveling and conveyance	65,000
		By balance c/d	1,43,000
	8,10,000		8,10,000

Additional information :
(a) Outstanding Subscriptions for the year ended 31st March, 2020 – ₹ 55,000.
(b) Outstanding Salaries and Wages – ₹ 40,000 for the year ended on 31st March 2020.



Day 2 Part 1 Foundation Accounts Super Quick Revision series by CA Darshan Oza



Balance sheet of Exe Club

Liability	At the start	At the end	Asset	At the start	At the end
o/s Subscriptions			o/s Subscriptions	150	100
Current Acc.			Current Acc.	300	—
o/s Hb. to Exe.	400	600	Machinery & Eq.	800	1750
o/s Drawing & Staff	100	80	o/s interest	—	20
Current Acc.	—	110	Cash in Hand	100	250
			Deposit Acc.	230	3040

You are given the following additional information:

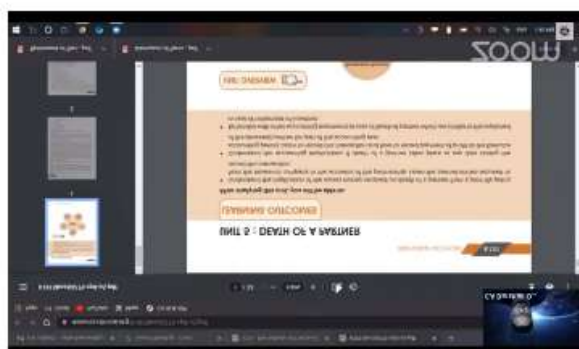
	April 1, 2019	March 31, 2020
Subscriptions due (1000)	700	700
Amount due for opening etc (o/s Exe)	250	80
o/s Subscriptions not yet received	300	200
Interest not yet entered in the Pass book	—	20
Balance in General Fund acc.	—	1750

For the year ended March 31, 2020, the honorarium to the Secretary and Treasurer are to be increased by a total of ₹200.

Required:
Prepare the Income and Expenditure Account for period ending 31-03-2020 and the relevant Balance Sheet.

SOLUTION:
Income and Expenditure Account of Exe Club for the year ending 31st March, 2020.

Day 2 Part 2 Accounts Super Quick Revision series by CA Darshan Oza



Partner's Capital A/c

Dr	Cr
To Balance b/d	By Balance b/d
	By Introduction, Built
	By Current Reserve
	By int on Capital



DO FOLLOW AND JOIN US ON:

Dear Students,

Connect with Nashik Branch of WICASA on following contact details.

Mob no:- 9421894107

Mr.Dhananjay S. Patil

Branch Administrator

Office hours: 10.00 am to 6.30 pm on working days.

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Telegram Group: bit.ly/2RcWGpB

YouTube: bit.ly/3sXPThE

Instagram: bit.ly/3rP3sP3

Email: wicasansk@gmail.com

Thanks & Regards,

Team Nashik Branch of WICASA of ICAI

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