



Western India Chartered Accountants Students Association (WICASA) of The Institute of Chartered Accountants of India.



NEWSLETTER AUGUST, 2021



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WIRC CHAIRMAN'S COMMUNICATION



Dear Students,

"Ask not what your country can do for you, ask what you can do for your country." -John F. Kennedy.

As we celebrate our 75th Independence Day this year, let us be inspired by these powerful words. At the same time, it is with great humility that I say that this is exactly the belief followed by Chartered Accountants all over the country.

The Inter Collegiate Quiz Contest and Elocution Competition

These competitions saw students from across the Region take part with great enthusiasm. I am pleased to state that over 16 colleges from Mumbai took part in these events with over 35 students taking part in the 'Quiz Competition' and over 46 taking part in the 'Elocution Competition'. It is gratifying to see the interest shown by so many students in expanding their interests in other areas.

Webinar on Issues and Opportunities in different types of Audits

Audit is a vast field with tremendous growth prospects. At the same time, students should be made aware how to navigate this vast field. To that end, we organised a one day webinar on 'Issues and Opportunities in Different Types of Audit' which was well received in terms of number of participants and response from the same.

Newly Elected Students Representatives

We congratulate and offer best wishes to the newly elected "Students' Representatives of the Managing Committee of WICASA comprising Ms. Manishi Agarwal as Vice Chairperson, Ms. Shruti Bairoliya as Secretary, Ms. Sakshi Panchamia as Treasurer and the other seven Members of the Committee.

CA Examinations

I am proud to say that we successfully conducted the July-2021 CA Examinations for the CA Foundation, CA Intermediate and the CA Final Course all over India and abroad.

As Thomas Edison states, "Our greatest weakness lies in giving up. The most certain way to succeed is always to try just one more time." Because if you don't go after what you want, you'll never have it. In this period, WICASA continues its focus on quality education to that end, the number of Learning hours for CA Students across the Region has touched 96 Hours.

It is time for all students to set goals and start focusing on their studies. WIRC and WICASA are already doing everything we can and much more to support you. Now it is time for you to take stock of resources available to you and use them to start supporting yourselves in your quest to become the best finance professionals in India.





WICASA provides you the best opportunities to understand and develop your skills by offering access to a wide range of activities from youth programmes to seminars and workshops. I urge all students to make the most of these as they will go far in your overall development towards a more mature professional.

Happy Independence Day. Vande Mataram!

CA. Manish Gadia

Chairman, WIRC





WICASA CHAIRMAN'S COMMUNICATION



My Dear Students,

Be so focused on your goals that no one can stop you from achieving them!

A variety of programs were held in the month of July for students in mark of "CA Foundation Day". Highlights of the programs held in July were Inter college quiz competition & Inter college elocution competition. Apart from this, we conducted Issues and Opportunities in Different Types of Audits, Drafting for Appellate Procedures and Process for Appeals and Appearance.

I congratulate to last year WICASA committee Mr. Garv Kejriwal, Vice Chairman, Ms. Vedika Pawar, Secretary, Mr. Pratyush Bhutra, Treasurer, Ms. Aakanksha Sahu, Ms. Aishwarya Solanki, Ms. Cynera Pereira, Mr. Divyansh Mittal, Mr. Jatin Jagtap, Mr. Hardik Dara, Mr. Purvesh Naik, Ms. Taruna Vaishnav & Ms. Kirti Rander, for their excellent work for the whole year.

As well as Annual General Meeting was conducted and elected new Students' Representatives of the Managing Committee of WICASA for year 2021-22 comprising Ms. Manishi Agarwal as Vice Chairperson, Ms. Shruti Bairoliya as Secretary, Ms. Sakshi Panchamia as Treasurer, Mr. Aayush Dadhich, Mr. Ashish Agarwal, Ms. Dhruvi Kothari, Mr. Nitin Maliwal, Ms. Nidhi Bawri, Ms. Shruti Sarda, Mr. Rishabh Prasad. I am very much confident that new team will also do the best to achieve the goals.

On 15th August we celebrate 75th Independence Day, I hope you all have Independence in your life from fear of clearing your exams. To reduce your burden, we at WICASA try our level best to conduct as many sessions as possible to bring clarity to your concepts. This month sessions are 2nd round of Industrial Trainee Program, Webinar on Impact of Soft Skills in the Life of Professionals, as well as Master class of Ind AS and Interpretation of Tax Treaties.

Under the ICAI guidelines we are organizing CA Students' Talent Search (Quiz and elocution competition) at Regional Level on 15th August, 2021. We plan to organise various programs in the month of September which includes Webinar on Effective Auditing and Due Diligence, Free One Day Students Webinar on Unexplored Opportunities Post CA and many more webinars.

Also WISHING YOU A HAPPY INDEPENDENCE DAY!

Thanks & Regards,
CA. Yashwant Kasar

Chairman, WICASA





UPCOMING EVENTS

Session on	Date	Time	Registration Link
One Day Student Webinar on effective Audit and Due Diligence	September 2, 2021	10:00 AM to 4:00 PM	wirc-icai.org
One Day Student Webinar on Unexplored Opportunities Post CA	September 13, 2021	10:00 AM to 4:00 PM	wirc-icai.org

LIBRARY/ REFERENCE LIBRARIES/ READING ROOMS

Sr. No.	Name and Address	Contact No.
1.	WIRC Library and Reading Room- BKC 5th Floor, ICAI Tower, Plot No. C-40, G-Block, Opp. MCA Ground, Adjacent to Parini Crescenzo Building, (Standard Chartered Bank), Bandra Kurla Complex, Bandra (East), Mumbai-400 051. Librarian: Ms. Rupali Khatkhate	33671488
2.	WIRC Reading Room- Cuffe Parade ICAI Bhawan, 27 Cuffe Parade, Colaba, Mumbai-400 005.	39802937
3.	WIRC Reading Room- Dadar (E) The Graduate Police Officers' Residential Complex, Bullet Apartments, Lakhamsey Nappu Road, Hindu Colony, Dadar (E), Mumbai-400 014.	24131295
4.	WIRC Reading Room- RVG, Andheri (W) Rajasthan Vidyarthi Griha (RVG) Lallubhai Swal Das Marg, Near Lallubhai Park, Off. S. V. Road, Andheri (West), Mumbai-400 058.	26714083
5.	WIRC Reading Room- Mulund C/o. Maheshwari Pracharak Mandal, next to BMC-T-Ward Office, Devidayal Road, Mulund (W), Mumbai-400 080.	25694220
6.	WIRC Reference Library- Churchgate Room No. 580, Aayakar Bhavan, New Marine Lines, Near Churchgate Station, Mumbai-400 002.	22039131 Extn. 2580
7.	WIRC Reading Room- R. S. Campus, Malad (W) R. S. Campus, Ghansyamdas Saraf College of Arts & Commerce, Gate No. 1 Gr. Flr, Rajasthan Sammelan, Swami Vivekanand Road, Opp. Balaji Hall, Near Petrol Pump, Malad (W), Mumbai-400 064.	66812391

For any suggestions or queries kindly write to rupali.khatkhate@icai.in





Ms. Bhakti Agarwal
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Double Taxation Avoidance Agreement (DTAA)

Introduction:

Double Taxation implies taxing the same income or subject-matter twice, for the same purpose, for the same period & in the same tax jurisdiction. Double Taxation Avoidance Agreement (DTAA) is a tax treaty signed between two Countries stating that the income of non-residents should not be double taxed, both in the country of origin & in the country in which they are resident. DTAs can be comprehensive to cover all sources of income or be limited to certain areas such as taxing of income from shipping business, air transport business, inheritance, etc. DTAA does not mean that non-residents can completely avoid taxes neither it means that non-residents will pay higher taxes in the country of the origin of the income & in the country of their resident.

Objectives of DTAA:

- To encourage transfer of technology.
- To prevent tax avoidance, evasion & grant relief.
- To exempt certain Incomes in both the Countries.
- To provide clarity on how certain cross-border transactions will be taxed.
- To lay down "Specific Rules" for division of Revenue between two Countries.
- To attract foreign investments by providing relief from dual taxation, etc.

Significance of DTAA:

DTAAs are intended to make a Country an attractive foreign investment destination by providing relief on dual taxation. DTAA allows for Income Tax to be recoverable to some extent in both the Countries in a fair & just manner, ensuring no one is unjustly benefiting from the payment of tax or even the lack of payment of tax. Further, the double taxation treaty is a trade friendly treaty which encourages international trade along with free flow of technology.

India & DTAA:

India has DTAA with more than eighty countries of which comprehensive agreements include those with Australia, Canada, Germany, Mauritius, Singapore, UAE, the UK & US. India's agreements are guided by the UN Model of Double Taxation Avoidance Agreement which emphasizes the need for source-based taxation.





Section 91 of the Income Tax Act, 1961 deals with unilateral relief which is given by India (Home Country) in cases where no DTAA exist between India & the concerned Nation whereas section 90 & 90A of the Income Tax Act, 1961 provides bilateral relief which is extended due to existence of the DTAA between India & other Countries.

Further, India is constantly gearing to establish DTAA with other Nations as such agreements work towards promoting trade and investments among contracted Nations.

According to DTAA, Non-residents of India need not pay tax on the following income earned from India if they are paying tax in the country of their residence:

- Services provided in India.
- Salary received in India.
- Capital Gains on transfer of assets in India.
- Fixed deposits in India.
- Savings bank account Interest in India.

The benefit of DTAA can be used by two methods, namely:

- Tax Credit- Tax relief can be claimed in the country of the residence.
- Exemption- Tax relief under this method can be claimed in any one of the two countries.





ARTICLES



Ms. Prachi Shah
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Mumbai, Maharashtra

Letter of Undertaking (LOU)

Background:

Any registered person choosing the option to supply goods or services for export/ SEZs without payment of tax has to furnish a Letter of Undertaking in GST-RFD 11. If the exporter fails to provide LUT, then he has to export the goods/services with payment of IGST.

Some examples of transactions in which LUT will be required are-

- Export of goods to a country outside India without payment of IGST.
- Providing services to a country outside India without payment of IGST
- Zero rated supply to SEZ without payment of IGST

Documents required for LUT under GST:

- LUT Cover letter requesting acceptance addressing to Assistant/Deputy Commissioner duly signed by an authorized person.
- Copy of GST Registration Certificate
- GST RFD -11 form
- Pan Card of Entity
- KYC of authorized person
- Copy of IEC Code, if available
- Authorization Letter

Process of filing LUT:

- Login to GST Portal with** valid login id and Password
- Go to 'SERVICES' Tab > 'User Services' > Select Furnish Letter of Undertaking**
- Form GST-RFD 11 is displayed. Select the financial year for which Letter of Undertaking is applied for from the '**LUT applied for Financial Year**' drop-down list. E.g.: 2021-22
- If Letter of undertaking has been already furnished manually for any of the previous periods**, then upload the same by Clicking on "Choose File" option. Ensure that only PDF or JPEG file formats are allowed and maximum file size for upload is 2MB.
- Select the **declaration** checkboxes.
- Give independent witnesses information** – Mention the name , occupation and address
- In the **Place of Filing LUT** field, enter the Place.
- In the **Name of Primary/Other authorized Signatory** drop down list, select the name of authorized signatory.
- In the **Place field**, enter the place where the form is filed.





10. In case you want to save the form and retrieve the form later, click on **SAVE** Button to save the form. You can navigate to **Services – User Services – My Saved Applications** to retrieve the saved application later on.
11. Click the **PREVIEW** button to preview the form. The form will be displayed in PDF Format.
12. Click on **SIGN AND FILE WITH DSC** or **SIGN AND FILE WITH EVC** button.
13. Now click on **DOWNLOAD** button to download the acknowledgement. You can also check from - Go to **SERVICES - User Services - View my Submitted LUTs - Select period - Check out the list of LUTs furnished during the selected period - Click VIEW** against the particular Letter of Undertaking to view the detail.

Validity of LUT:

The LUT submitted is **valid for the whole financial year** in which it is submitted. You need to submit a new LUT for each financial year.

Time for acceptance of LUT/Bond:

As LUT is mandatory for export business, including exports to an SEZ unit, so it should be accepted within **three working days** after it has been received along with the self-declaration by the exporter. Failing to process the LUT within three working days, it shall be considered to be approved and the status of LUT Application will change to “Deemed Approved”. When the Application is Deemed Approved an order copy will be generated through GST Portal and it will be available under **Dashboard – Services – User Services – View Additional Notices/Orders option**.





ARTICLES



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Prospective Areas Where Chartered Accountants Can Work Successfully

As the world around us is changing rapidly, there's a constant need to adapt to the changes. As far as Chartered Accountancy is concerned, the course opens up wide range of opportunities in different areas. The new generation of Chartered Accountants are not restricted to Audit and Taxation, but have reached to various other areas. Following is a compilation of those non-traditional practice areas where Chartered Accountants will have high growth potential in the upcoming years:

➤ **Financial Analysis And Investment Banking**

Chartered Accountants are today widely being employed for Financial Analysis. Listed companies require hundreds of Chartered Accountants for Financial data analysis and many other purposes in the field of finance directly in nexus with accounting and audit. Due to specialized study and concrete knowledge of finance, equity market, debt market, capital market, IPO, securitization, Mergers & Acquisitions, Valuation techniques, etc. Chartered Accountants can also become good investment bankers.

➤ **Credit And Treasury Management**

Banks do employ Chartered Accountants as Credit Managers. This includes analysis of various kinds of applications for Financing and their approval with due regards to the creditworthiness of the applicant. Portfolio Management Companies or even the General Companies hire Chartered Accountants for managing wealth, procuring finances and investing the excess funds in investment opportunities.

➤ **Cost Accountancy**

A Chartered Accountant is also trained to ascertain the costs of production and of processes at different levels of operations in the manufacture of a product and in the rendering of a service. He is also equipped to provide costing information for the guidance of management, introduce cost control methods and assist the management in establishing appropriate selling prices.

➤ **Investigation**

Chartered Accountants are often called upon to carry out investigation to ascertain the financial position of business in connection with matters such as a new issue of share capital, the purchase or sale or financing of a business, reconstruction and amalgamations, achieving greater efficiency in management or administration, finding out reasons for increases or decreases in profits etc.





➤ **Executors And Trustees**

A Chartered Accountant is also often appointed executor under a will or trust in order to carry on the administration of the estate or settlements. Appointment of this nature require the Chartered Accountant to work in Co-operation will solicitors or Lawyers. Conversely, Solicitors or lawyers carrying out works of this kind usually call in Chartered Accountants to assist them in the accounting aspects of their work.

➤ **Directorship**

Many members of the Institute who hold senior position in industry and commerce are also directors of their companies. Moreover, many members who are actively carrying on public practice are also directors of companies. The advantages of having a Chartered Accountant on the Board of Directors are now well recognized and the practice of making such appointments has grown rapidly.

➤ **Companies Secretarial Work**

In a well-organized company or group of companies, the Secretary is a man with a professional qualification (often a Chartered Accountant) who, in addition to his multifarious other duties, is an important link in the management chain. The continued growth of limited companies enables the professional accountants to offer secretarial services to small companies, many of which are being virtually run by a few individuals who are unable to afford a full-time secretary. The services of Chartered Accountants are frequently sought in connection with matters such as the formation, financial structure and liquidation of limited companies. Secretarial and Registration work and the duties of a Receiver are also undertaken by them, in addition to other company work.

➤ **Management Consultancy**

Chartered Accountants play invaluable role in assisting business organizations to utilize resources effectively, increase their efficiency and achieving their goals and objectives as management consultants, render host of consulting services. This is another field in which the Chartered Accountant is able to render a service which is utilized in a variety of ways like formulation of policies, day to day control, performance evaluation, etc.

➤ **Mergers And Acquisitions**

Chartered Accountants can assist through the entire buy side or sell side process of a business, negotiations, performing due diligences, developing marketing strategies, analysing synergies and also structuring the agreement and closing a deal. The Chartered Accountant undertakes the valuation of shares of public and private companies when amalgamation or re-organization takes place for the purpose of takeover bids and other acquisitions.

➤ **Guiding Start-Ups And MSME's –**

Start-ups and MSMEs have gained huge growing potential over these years, a Chartered Accountant can perform functions of guiding them through various ways of availing finance, government schemes, registrations, getting them benefits such as Angel Tax Exemptions and DIPP registrations.

➤ **System Development**

- Developing and designing management information system, budgetary and control system.
- Determining measures of the effective utilization of capital and also efficient use of working capital as an aid to improve productivity.
- Advise on the system analysis and design, feasibility of incorporating computer applications for accounting and commercial activities.





➤ **Management Advisory**

- Advising management on principles of organization and methods for effective delegation and planning of work.
- Rendering advice on international taxation matters, foreign collaborations, joint ventures, double taxation agreements etc.
- Review of financial planning and policies for effective utilization of resources and appraisal of personnel policies and practices.
- Assist in the selection of executive personnel in the areas of production, marketing, accounts, data processing, personnel, general administration etc.

➤ **Special Management Services**

- Assist in the preparation of feasibility studies of new project and expansion schemes.
- Assist in finding solutions for specific business problems such as product mix decisions, pricing decisions, making representation to Government on various matters etc.

➤ **Representation In Various Matters**

- Acting as advisor or consultant to an issue, including such matters as drafting of prospectus and memorandum containing salient features of prospectus, preparation of publicity budget.
- Acting as registrar to an issue and investment counsellor for transfer of shares/other securities.
- Service as an arbitrator for the settling of disputes.
- Preparation of statements of affairs and the duties of a trustee in bankruptcy or under a deed of arrangement.

The opportunities for this profession will never end but keep expanding instead. There are lots of areas that will develop in future and fall into the basket of Chartered Accountants!!





QUIZ

- 1. Direct confirmation procedures are performed during audit of accounts receivable balances to address the following balance sheet assertion**
 - a. Right and obligations
 - b. Valuation
 - c. Completeness
 - d. Existence
- 2. The basic assumption underlying the use of analytical procedures is:**
 - a. It helps the auditor to study relationship among elements of financial information
 - b. Relationship among data exist and continue in the absence of known condition to the contrary
 - c. Analytical procedures will not be able to detect unusual relationships
 - d. None of the above
- 3. Which of the following tax is imposed by the Central Government but the state government collects it?**
 - a. VAT
 - b. Income tax
 - c. Corporation tax
 - d. Stamp Duty
- 4. Which model of GST has been chosen by India?**
 - a. USA
 - b. Canada
 - c. UK
 - d. China
- 5. According to the Companies Act, 2013, the draft minutes of a Board meeting held through audio visual means shall be circulated among all the directors within _____ of the meeting:**
 - a. 10 days
 - b. 15 days
 - c. 30 days
 - d. One month

Mail your answers at wicasa@icai.in
Answers for the month of July, 2021-

1. (c) 2. (c) 3. (d) 4. (b) 5. (a)

Correct answer given by-

Pawan Soni
SRN: WRO0468612





JULY, 2021 EVENT SNAPSHOTS

Inter College Quiz and Elocution Competition



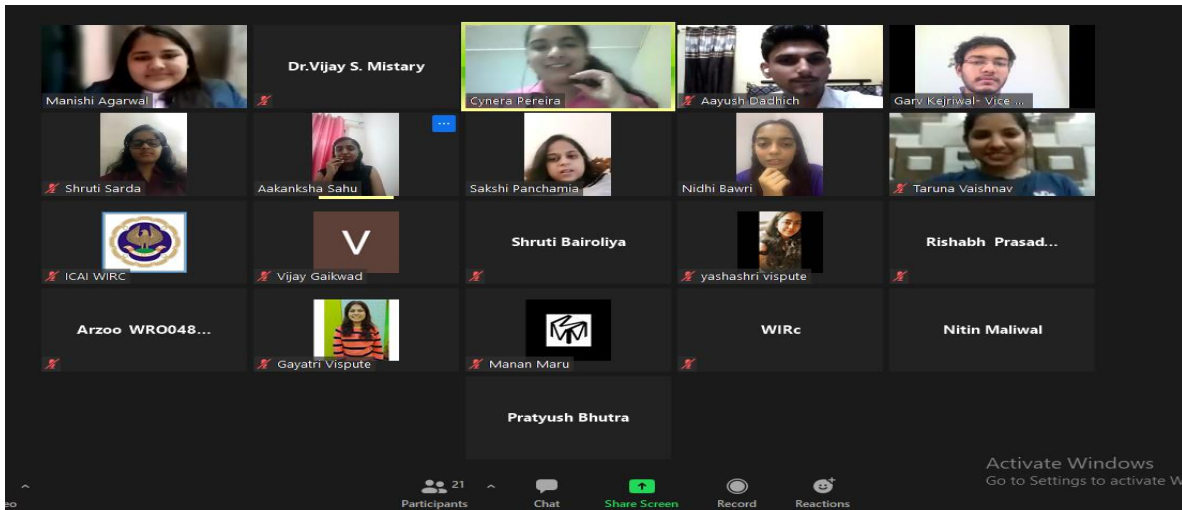
Left to right (First row): CA Vimal Laddha; Dr Meeta Seta; CA Manish Gadia, Chairman, WIRC; CA Drushti Desai, Vice- Chairperson, WIRC; Mrs Srabani Kapoor

Webinar on Opportunities and Issues in Different Types of Audits



Left to right : Dr. Apurva Joshi, Speaker; CA Ruta Chitale, Past Chairperson, Pune Branch of WIRC of ICAI; CA Milind Limaye, Speaker;

WICASA Annual General Meeting- July 25, 2021





TOPICS FOR UPCOMING NEWSLETTER

Dear Readers,

As you all read the articles submitted by our hard- working students, we give our readers the opportunity to submit your articles. By submitting your articles not only our readers' knowledge will be enhanced but also your writing skills. The best article under each topic will be published in our upcoming newsletters. Below are the topics on which you can write:

➤ **Academic Topics**

- Why it is important to check Form26AS before filling Income Tax Return
- Tax Implications of Alternative Investment Funds
- SEBI(LODR)(Third Amendment) Regulations 2021
- Recent Amendment in GST Laws(cancellation of GSTR 9 & 9C)

➤ **Non- Academic Topics**

- Possibilities of Plastic-Free World
- 5G Technology
- Cyber Terrorism
- Change required in Education Model

➤ **Guidelines**

- Article should be of minimum 1 page and maximum 3 pages.
- Article should be sent with your Photograph, City and Student Registration Number (SRN).
- Article should be in editable version (MS- Word Format), Font- Calibri, Font size- 12.
- Article should be original in nature and neither copied nor published in any other print or electronic media.

➤ **Creatives**

For all the creative minds, if writing is not your cup of tea, you may highlight your creativity skills by sending your art to us. Since, creativity has no fixed parameters so, you can send to us: drawing, poem, photographs and all the art work which is unusual in your way!

Kindly submit your Articles and Creatives at: wicasa@icai.in.





CREATIVES

उम्मीद

पता नहीं कैसे होगा, पर जरूर हो जाएगा।

चल रही थी बड़े ही जोरो से लहेरे,
जैसे की हम आगे और वो हमारे पीछे,
धूल की आंधियां भी हमे जैसे की रस्सी
बांधने के इरादे के साथ आगे बढ़ रही थी।

फिरभी.....कहीं पर कोई बोल रहा था,
पता नहीं कैसे होगा, पर जरूर हो जाएगा।

दिशाएं धुंधली पड़ रही थी, सबके सामने,
माने सब कुछ पाने के बाद भी जैसे,
मेरे हाथ से फिसलता ही जा रहा था।
मन बिना तलवार-ढाल के चल रहा था।

फिरभी.....कहीं पर कोई बोल रहा था,
पता नहीं कैसे होगा, पर जरूर हो जाएगा।
इसीलिए अब,

लहेरे हमे सीढ़ी चढ़ने में गति दे रही है।
जब हम वापस लौटना चाहते थे, तभी..
आंधी रस्सी से खींच कर रखती थी वही से,
ताकी थक हारकर हमारी वापसी हो ना पाए।

क्युकी.....कहीं पर कोई बोल रहा था,
पता नहीं कैसे होगा, पर जरूर हो जाएगा।

दिशाएं धुंधली होकर, दुरीया मिटा रही है,
ताकी मंज़िल का सफर कट सके खुशी से।
तेजी से आगे बढ़ने के लिए हाथों में ढाल और
तलवार की जरूरत कहा, काफी है एक "उम्मीद"।

Poem by: Viralee Keraliya

SRN: WRO053753





CREATIVES

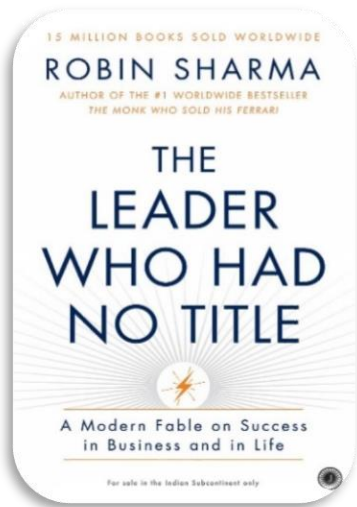


Captured by: Shreenidhi Shetty
SRN: WRO0581384

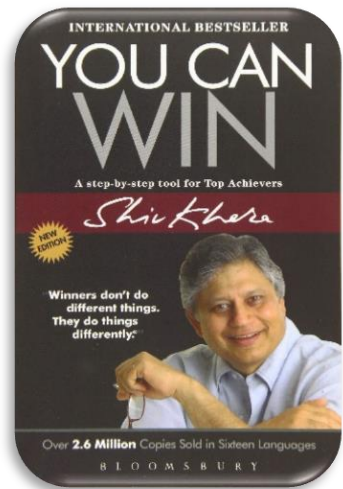


Captured by: Suhag Fuletra
SRN: WRO0692884

MUST READ



The Leader who had no title
Robin Sharma



You Can Win
Shiv Khera

Branches: • Ahmedabad • Ahmednagar • Akola • Amravati • Anand • Aurangabad • Baroda • Bharuch • Bhavnagar • Bhuj • Dhule • Gandhidham • Goa • Ichalkaranji • Jalgaon • Jamnagar • Kalyan-Dombivali • Kolhapur • Latur • Nagpur • Nanded • Nashik • Navi Mumbai • Navsari • Pimpri Chinchwad • Pune • Rajkot • Ratnagiri • Sangli • Satara • Solapur • Surat • Thane • Vapi • Vasai

Address: ICAI Tower, Plot No. C-40, G Block, Opp. MCA Academy, Next to Standard Chartered Bank, Bandra Kurla Complex, Bandra East, Mumbai-400051.

WIRC Website: <https://www.wirc-icai.org>

