



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



NEWSLETTER MAY, 2020.

W- Wash your hands
I – Isolate yourselves
C- Cover your mouth
A – Avoid touching your face
S – Social distancing
A – Abstain from gatherings

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WIRC CHAIRMAN'S COMMUNICATION



My Dear Students,

'Surround yourself with assets not liabilities'

Chartered Accountants are forerunners of change and use their numbers and analytical skills to bring about positive changes across the globe!

The Accountancy profession is one which can achieve amazing things. Some of our achievements are quite visible like helping businesses become more successful and profitable, saving businesses from failure, creating, nurturing, growing and protecting wealth leading to creation of jobs; so that one business at a time, our economies get stronger and life gets better for everyone and the most important task is to help the nation move forward.

Other achievements are not visible as such, as using our skills to help businesses measure and reduce their carbon footprint, doing honorary and volunteer professional services, helping NGOs and most importantly guiding youngsters towards a deep fulfilling career.

But the only way you can even begin to walk along this path is by remembering to surround yourself with assets not liabilities. What does this really mean? As Accountancy students you very well know the difference between an asset and a liability. But what does it mean in terms of your life? Very simply put, it means to surround yourself with positive, result-oriented people who encourage you and support you and not with people who under the guise of friendship consciously distract you and weaken your determination to reach your goal. In short, any words, deeds or actions which take you away from your goal are liabilities and any words, deeds or actions which bring you closer to your goal are assets.

The most important role is played by enhancing a positive attitude. The wonderful thing about positivity is that it doesn't just affect one area of your life. It affects every area giving you a more positive and thus happier outlook on life. The happier you are, the more you lean into the best version of yourself. This creates a ripple effect—making you a better student, a better friend, and a better professional as well.

Positivity makes it easier to achieve your goals. That's because when you're in a positive frame of mind, you can make better decisions. You can look ahead and plot a course, rather than just reacting to the setbacks you encounter. You don't get stuck with negative self-talk.

A positive frame of mind will help you to work confidently and expect success not failure. More importantly, it helps you to develop a frame of mind which is willing and even happy to put in the efforts required to achieve the expected success. It gives you the strength not to give up, if you encounter obstacles on your way and it makes you look at failure and problems as blessings in disguise. A positive attitude allows you to develop the very rare talent of looking for solutions, instead of dwelling on problems enabling you to recognize opportunities.

Of course, being positive doesn't mean everything will always turn out the way we might have hoped. Students who learn from their mistakes can still focus on the positive side of things. Maintain a positive outlook, and appreciate the valuable lessons and wisdom and students can share those experiences as well.



We understand that due to this pandemic your exam is deferred by more than two months, I would say rather than straining oneself, move ahead in a positive manner by exploring this as an opportunity to prepare well. Work on strategies and habit of writing to get the best out of your exams

At WICASA of WIRC we continue to empower students by providing them the requisite and holistic support to enable them to grow into positive and mature professionals who thrive on challenges and provide out of the box solutions.

The webinars conducted recently are reflections of this attitude, covering subjects ranging from 'Data Mining and Data Analysis from Balance Sheets' and 'Auditing using Technology' to 'Unlocking the CA potential during Lockdown' and 'Introduction to Forensic Audit and reporting analysis". From April till date we have organized and hosted over 20 students' webinars as well as a 'Free Online Crash Course for CA Final, CA IPCC, CA Foundation', thus ensuring that our students remain at the cutting edge of professional education.

Students, this is a very precious and rare moment in time when you are studying and working from home without the pressure and stress of travelling. Make the most of these moments and optimise

Remember the words of the great footballer Pele, '*Success is no accident. It is hard work, perseverance, learning, studying, sacrifice and most important of all, love of what you are doing or learning to do.*'

CA. Lalit Bajaj

Chairman, WIRC.



WICASA CHAIRMAN'S COMMUNICATION



My Dear Students,

“The past cannot be changed. The future is yet in your power.”

To take care of your future, you have to think, plan, commit and implement today. Of all these steps, action is the fundamental key to success. Nothing in the world can be achieved without action. It is good to have dreams to begin your journey and make plans to motivate you along the way but without your actual efforts no goal will be achieved. My mentor always says, “success doesn't come to you, you've got to go to it”.

This is especially visible when we see student's achievements and recent results. The students who succeeded whether by attaining high ranking or even by finally passing all their papers are to be commended. Not because they passed but because they never gave up. Our greatest weakness lies in giving up. The most certain way to succeed is always to try just one more time. These students not only never gave up but more importantly they understood that it is imperative to push yourself because no one else is going to do it for you.

WICASA in its own methodical way tries to provide all the tools that a student needs to succeed. We not only provide requisite educational training but also the soft skills that create a more confident and rounded professional. And we go the extra mile in ensuring that deserving students get the practical world knowledge and exposure so important in the transition from student to professional.

This dedication towards our students is clearly visible in the educational webinars we have been creating and hosting over the last couple of months. We have presented over 20 curated webinars for students from April till date with topics ranging from 'Understanding Tax Treaties' and 'Business Communication Etiquettes' to 'Unlocking the CA Potential during Lockdown' and 'Introduction to Forensic Audit and Reporting Analysis'.

These topical subjects go far in ensuring that students learn about vast array of accountancy vertical they can focus on for future growth which would prepare them for their careers.

Everybody has a finite period of time to work towards achieving their goals. So, my advice to all those students who have dreams in their eyes and hope in their hearts is to start from today itself. Remember, the dictionary is the only place where success comes before work and a year from now, you'll wish you had seriously started your studies today. You must decide for yourself



what is important in your life because if it is important to you, you will find a way. If not, you will find an excuse.

The starting point of all achievement is desire and if you observe the veterans in our profession, the members in industry, the CFOs you will find in them the burning desire to be the best they can be. I am not telling you it's going to be easy; I'm telling you it's going to be worth it. Every sacrifice you make toward achieving your final goal will be a legacy you will carry on throughout your professional life.

For the present, study and work from home and stay safe.

WICASA Acronym idea credit to Shubham Sancheti

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Thanks & Regards,

CA Hitesh Pomal

Chairman, WICASA



UPCOMING EVENTS

CA Foundation Day is a platform used to celebrate the spirit of our togetherness which is harnessed by our success. In the midst of the current pandemic, the world continues to deal with the novel coronavirus but modern technology has made it possible for us to overcome these barriers host amazing VIRTUAL Event. So get ready for the **Funtainment** and it will be a lockdown to remember not for the Corona but for the participation that you **Karo-na**

**Western India Regional Council of
The Institute of Chartered Accountants of India**
(Setup by an Act of Parliament)

**Invites you to join us for Virtual CA Foundation Day Celebrations
From 27th June to 1st July 2020**

Agenda-Students

- 01**
Funtakshari
Preliminary & Final Round
27th Jun 20 / 5.00 PM Onwards
- 02**
**Online Escape Room
Masti Ki Paathshala**
28th Jun 20 / 5.00 PM Onwards
- 03**
**CA Day Celebration -
Colours of Life**
2nd Jul 20 / 7.00 PM Onwards
- 04**
CA's Superstars
3rd Jul 20 / 5.00 PM Onwards
- 05**
**Kaun Banega Chatur Chanakya
(KBCC) - Semi Final**
5th Jul 20 / 7.00 PM Onwards
- 06**
**Kaun Banega Chatur Chanakya
(KBCC) - Final Round**
7th Jul 20 / 7.00 PM Onwards

Registration is Compulsory

"For details of each activity kindly refer the website"



**Sandeep Rajkumar Daga**

SRN: WRO0498066

Important Aspects for GST Audit of Multi-Locational Entities

1. Introduction to Multi-Locational Entities :

- a) As per the provisions of section 22(1) Every supplier shall be liable to be registered under GST Act in the State or Union territory, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds prescribed limit.

Prescribed limit from 1st April 2019:

| Aggregate Turnover | Registration Required if |
|-------------------------------|--------------------------|
| For Sale of Goods | |
| Normal Category States | Exceeds Rs.40 lakh |
| Special Category States | Exceeds Rs.20 lakh |
| For Providing Services | |
| Normal Category States | Exceeds Rs.20 lakh |
| Special Category States | Exceeds Rs.10 lakh |

For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

How the Aggregate Turnover is calculated?

The expression “aggregate turnover” has been discussed in detail under section 2(6) of the CGST Act which may please be referred for the scope and coverage of the term “aggregate turnover”. **Aggregate Turnover is PAN based and Not State/ Union Territory based.**

In the below table, illustrations have been provided to understand how aggregate turnover is calculated and what will be the requirement of registration in case of sale of goods-

**Illustration 1**

| State | Turnover | Registration Requirement |
|-------------|-----------|---|
| Maharashtra | 37,00,000 | Since the turnover of the entire entity exceeds 40,00,000, (37,00,000+5,00,000) registration will be required in both the States |
| Delhi | 5,00,000 | |

Illustration 2

| State | Turnover | Registration Requirement |
|-------------|-----------|--|
| Maharashtra | 17,00,000 | Since the entity has presence in special category State, the threshold limit is only Rs.20,00,000. Since the entity crosses such limit, registration will be required in both the States. |
| Manipur | 5,00,000 | |

b) Separate registration for multiple places of business within a State or a Union territory can also be taken separately if the conditions specified in rule 11 are satisfied. Therefore, it is important to note that there are more than one kind of multi-location entities:

- Registered branches in two different States / UTs;
- Registrants within the same State, as business verticals or otherwise;
- Business locations outside India;
- Branches in a State that are found liable to register but are not registered

A proper reading of section 22 read with section 25 helps us to understand that a State is the smallest registrable unit in GST.

2. Operation of the schedule I :

Due to the operation of the schedule I of the CGST Act, it is possible that a transaction that takes place between two branches of the same 'Entity' becomes liable to tax.

- a) Supply of goods or services or both between related persons or between distinct persons as specified in Section 25, when made in the course or furtherance of business even if made without consideration.
- b) Import of services by a person from a related person or from any of his other establishments outside India, in the course or furtherance of business made without consideration.

3. Audit requirement :

When an Entity has registrations in more than one State / UT, each unit/branch is treated as a distinct person in terms of Section 25(4) and 25(5) of the CGST Act and each of these units is required to get its records audited under the GST Laws. (If falling under GST audit criteria).

However, the following taxable persons are not required to be audited:

- Input Service Distributor
- A person paying tax under Section 51 or Section (i.e. TCS and TDS)
- A casual taxable person
- Anon-resident taxable person



4. Important aspects that should keep in mind while doing audit of Multi-Locational Entities:

- ✓ According to Section 35 of CGST Act, every registered person is required to maintain books of accounts, records and other documents. However, problem may arise when the principal place of business holds or maintains all the books and records because it will be very difficult to find specific transactions and file those in returns or statements. **For example:** Physically Goods transferred from Maharashtra to Gujrat but the same has not been recorded in books of accounts. In this case, it has to find out from other sources like Delivery challan, E-way bill or any other documents maintained.
- ✓ Where common costs are incurred by the one unit of multi-locational entity in respect of all units, required to be allocated between the units based on the turnover of each distinct person, or based on manpower deployed, or any other suitable cost-driver. However if any special cost is incurred by the unit then it should be allocated to that unit only. **For example:** GSTIN-wise allocation of staff cost, Cost incurred commonly at or by the Head Office, such as Marketing and Brand Building Costs.
- ✓ Many enterprises use infrastructure facility available in a centralized location, back-office or support office either in respect of Information Technology, Finance, Accounting, Human Resource or Personnel, Corporate Management, etc. These costs are required to be allocated based on 'end use' instead off on the basis of turnover. Such allocation should also be a subject matter of valuation under the GST law. **For example:** Head Office could be providing support to branches, such as Centralized Accounting Services; HR Services etc.
- ✓ Where the transaction has been made by the registered office with the branch which fails to obtain registration under GST, it's become a very difficult to ensure completeness of reporting by the registered head office.
- ✓ The accounts must be specifically examined for understanding how the accounts have been derived by the Registered Person and ensuring their correctness as there could be errors/ mistakes/ accounting mismatches. **For example:** Turnover of one registrant could be accounted as turnover of another registrant. Though the financial statements would not have any impact for the entity as they are mutually cancelling each other.
- ✓ The auditor has to ensure that the inter-unit / branch accounts are reconciled at the end of the year for verifying their correctness and completeness. **For example:** Ensuring relevant GSTR 1 are matched with GSTR 2A and required to identify and obtain confirmation letters from the management where GSTR 1 and GSTR 2A remain unmatched.
- ✓ Many times transactions that are inter-branch supply of services or cross-charge of services, they are often treated as ISD supplies and credit is distributed with same HSN.



- ✓ In case where GSTN wise trial balance is not maintained for the entity, even though it has multiple GSTINs, the Auditor is required to ensure that the data of GSTIN wise turnover is extracted matches with the audited financial statements.
- ✓ Auditor is required to obtain communication from the other Auditors of the Registered Person furnishing above reconciliation for other States/UTs.
- ✓ Valuation of inter-locational transactions should be in accordance with Rule 28 where an input tax is restricted in the hands of the recipient, Provided further that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of the goods or services.
- ✓ There are many contracts which may be undertaken by a Legal Entity with a third party, whereas, its execution may require 'supply' from different locations. The inter play of supplies between branches is required to answer the correct tax payable or input tax credit availment/ available for a taxable person.
- ✓ Identification of branches in a State that are liable to register but are not registered.
- ✓ As the AAR and the Appellate Authority have been instituted under the respective State / Union Territory Act and not the Central Act, the ruling given by the AAR and AAAR will be applicable only within the jurisdiction of the concerned state or union territory.
For example: An advance ruling in case of an applicant in Kerala cannot be made applicable to another division of the same company located in Karnataka.

5. Conclusion:

Lot many issues may arise in a real time business environment, points covered in the article are just illustrations. Adequate checks and balances must be employed to exercise caution and care while reporting such transactions.

#goodsandservicestax #gst #gstaudit



ARTICLES

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INVESTING IS AN ART

Greetings for the Day. You all must be earning money in some or other form like Stipend Income, Business Income, Pocket Money, Guest gifting you something, Consultancy fees, Filing Income Tax/GST/TDS returns of your relatives. So the question is how much do you earn? How much do you save? More importantly, how much do you invest?

If have some Savings, What do you do? Let Say you have Two options

1. Keep this money at home or else deposit in your Savings a/c in Banks.
2. Make FD (beneficial if you earn a handsome amount), Invest in mutual funds, and Invest in Share market-Equity and commodity. Which option will you choose? Think wisely for a minute.

Let us analyse these two approaches in Detail.

THE FIRST APPROACH

You will earn no return in case the money is sitting in your locker just above your Gold. If you keep your money in Savings a/c then you might think that your money is safe & you are benefiting from interest rates but the reality is you are losing money. You really can't get more than 4-6 %. The problem with this approach is Inflation. Considering Inflation rate between 4- 7 % in 2020, your investment is shrinking. This approach is generally used by Individuals who want Fixed Income (Senior Citizens) & they don't care about looking for other investment opportunities.

THE SECOND APPROACH

The second approach is logically favourable but risky (particularly in Equity market and commodity market).



- **FIXED DEPOSITS:**

Consider investing in FD'S only if you do not fall under 30% tax slab as your net interest rate will be reduced since interest on fixed deposits is taxable. You can save money and gradually with large amount you can make a FD. Rate of interest is higher than Savings A/c until the given maturity date. Consider Investing in FD's only if you do not have Short term goals& you have long term vision for use of money. Fixed deposit comes with flexible investment terms ranging from 7 days to 10 years. In order to avail tax benefit for the investment made in fixed deposit, you must invest the money for at least five years

- **PUBLIC PROVIDENT FUND :**

Public provident fund is a popular investment scheme among investors courtesy its multiple investor-friendly features and associated benefits. It is a long-term investment scheme popular among individuals who want to earn high but stable returns. Proper safekeeping of the principal amount is the prime target of individuals opening a PPF account. Public Provident Fund Investment provides around 8% return which is tax free. Interest earned is exempt u/s 10(11) of Income Tax Act, 1961.It is much better than FD'S but it will block your funds for a very long period of time - 15 years. Section 80C of the Income Tax Act, 1961 makes PPF possible to avail tax benefits. The maximum investment amount eligible for tax deduction for contribution in PPF under Section 80C of Income Tax Act, 1961, is restricted to 1.5 lakhs. Entire amount redeemed from a PPF account upon completion of maturity is not subject to taxation. This policy makes the public provident fund scheme attractive to many investors in India.

- **MUTUAL FUNDS:**

A mutual fund is an open-end professionally managed investment fund that pools money from many investors to purchase securities. These investors may be retail or institutional in nature. Mutual funds are great investment options .The major reason is higher potential in the long run. You can start with minimum amount also. Volatility persists but good for long term.

Also LTCG is exempt till Rs.100000. Start SIP from now onwards. Start with Equity funds first and research about Debt Funds. Mutual funds offer professional investment management and potential diversification. They also offer three ways to earn money:

1. **Dividend Payments:** A fund may earn income from dividends on stock or interest on bonds. The fund then pays the shareholders nearly all the income, less expenses.
2. **Capital Gains Distributions:** The price of the securities in a fund may increase. When a fund sells a security that has increased in price, the fund has a capital gain. At the end of the year, the fund distributes these capital gains, minus any capital losses, to investors.
3. **Increased NAV:** If the market value of a fund's portfolio increases, after deducting expenses, then the value of the fund and its shares increases. The higher NAV reflects the higher value of your investment.



- **SHARE MARKET:**

Most of you may have skipped the above Investing options & directly started reading this since this Investing option may seem fascinating & speculative for most of you. Being a CA student, I was always asked by my non- CA students about “How to interpret Balance sheets, Cash flow statements” to fundamentally analyse the company for investing. I was like I don’t Know; we just do few adjustments & tally the Balance Sheet. I did not know the importance of what I am studying until I discovered this market. I started learning& investing at the age of 17 with help of my Brother’s Demat A/c. If you have not started yet, it is never too late. COVID 19 Pandemic is a Boon for Investors. Before you start it is really important to know the basics about the stocks before entering the market as lack of knowledge in this field always leads to a huge financial loss. Equity & Commodity markets are two options for you to invest. General recommendation is to start investing in Equity Market. We can select stocks based on combined analysis of fundamentals & Technicals.

1. Fundamental Analysis- Fundamental analysis uses revenues, earnings, future growth, return on equity, profit margins, and other data to determine a company's underlying value and potential for future growth. Don’t invest in company which you don’t understand. It also considers the overall state of the economy and factors including interest rates, production, earnings, employment, GDP, housing, manufacturing and management.

As a CA student, you have edge on understanding fundamental analysis. It’s like Understanding Business, Ratios, Cash Flow Statements. Watching Daily news, Reading Newspaper, Analysing Audit Reports, Keeping an eye on Board of Directors of the Company could help you to know the business better. Analyse the fundamentals of companies, Invest via stock trainer app (Virtual money), See the progress, Evaluate and then enter the real market.

2. Technical Analysis - Technical analysis is a means of examining and predicting price movements in the financial markets, by using historical price charts and market statistics. It is based on the idea that if a trader can identify previous market patterns, they can form a fairly accurate prediction of future price trajectories. Technical analysis is a vast concept.

If you want to invest via learning Technical analysis, Good news for you – You don’t have to interpret Financial Statements. All you have to do is analyse Patterns, Understand Charts. Technical analysis focuses on Short term Earnings whereas Fundamental Analysis Focuses on Long term (Think Warren Buffet, Rakesh Jhunjhunwala)

Pros of technical analysis

Being able to identify the signals for price trends in a market is a key component of any trading strategy. All traders need to work out a methodology for locating the best entry and exit points in a market.

Cons of technical analysis

There will always be an element of market behaviour that is unpredictable. There is no definitive guarantee that any form of analysis – technical or fundamental – will be 100% accurate. Although historical price patterns give us an insight into an asset’s likely price trajectory, that is no promise of success. Traders should use a range of indicators and analysis tools to get the





highest level of assurance possible, and have a risk management strategy in place to protect against adverse movements.

So in a Nutshell, there is no limit on returns but stocks are risky. You may lose money if company fails to meet your expectations. Install apps in your mobile like Zerodha Varsity, Money Control, Stock Trainer, and Economic times to understand & learn Stock market. You can earn in rising as well as falling market. Start with the Basics first. Starting with, Intraday Trading, Short Sale and Futures& options for quick & tempting profits as a beginner will lose your money for sure. Do not believe in any kind of TIPS you receive on your mobile or Debating News on TV for particular Share. Believe in your Numbers & Statistics. Each Share you buy will teach you something important. You do not earn when you sell but you earn when you buy. Select Shares wisely based on your analysis.

We will learn more about Stock markets in future articles. My main goal was to give Overview about Investments so that one can decide based on his quantum of Savings.

Conclusion: You should not splurge your money on unwanted things.

Always save before you spend. There are many ways for investing, always choose which you prefer better. Savings in bank can shrink your investment except FD.

Mutual funds and share market can lead you to higher returns and beat inflation if you are not greedy and have knowledge about it.

Thank you for your time.



ARTICLES



Hinal Bhanushali
SRN: WRO0477842

NATURE BOUNCE BACK – Covid19 Impact on environment



Recently on Earth day i.e. on April 22 Going through the news channel, found photos of Clear Air in India, reduced smog in China, unpolluted canals in Italy, and wild animals roaming on the streets in the United States. Also it have been shared all over Facebook, Instagram, Twitter and many more social media platforms over the past few weeks, helping give hope to a demoralized global population.

On the announce of Janta Curfew by Prime Minister in India the results of ‘Janata Curfew’, following which, a significant dip in air pollution levels was measured across the country. Cities like Delhi, Bengaluru, Kolkata and Lucknow saw their average Air Quality Index (AQI) staying within two digits. Water bodies have also been clearing and the rivers Yamuna and Ganga have seen significant improvement since the enforcement of a nationwide lockdown.



Mother Earth (or Mother Nature) is a common personification of nature that focuses on the life-giving and nurturing aspects of nature. Earth Day is an annual event celebrated around the world on April 22 to demonstrate support for environmental protection. Last weekend news notification populated on my mobile phone “Your Environment This Week” and it was quite good. The coronavirus pandemic has caused a global reduction in economic activity and although this is major

cause for concern, the ramping down of human activity appears to have had a positive impact on the environment. The environmental changes wrought by the coronavirus were first visible from space. Then, as the disease and the lockdown spread, they could be sensed in the sky above our heads, the air in our lungs and even the ground beneath our feet. As motorways stopped and factories closed, dirty brown pollution belts shrunk over cities and industrial centers in country after country within days of lockdown. The month of April- May, which usually records peak carbon emissions due to the decomposition of leaves, has recorded what might be the lowest levels of pollutants in the air. But it is not unimaginable that the experience of Covid-19 could help us understand climate change differently.

The pandemic has also shown that pollution lowers our resistance to disease. More exposure to traffic fumes means weaker lungs and greater risk of dying from Covid-19. Indeed, the pandemic should above all be a wakeup call that our wellbeing is closely tied to the health of the planet. Now we must learn that healthy societies and markets depend on the health of the natural environment. We can respond to the current crisis while at the same time building a healthier, greener and safer future. As **“Prevention is always better than cure”**

Although the term **“Environment”** is vast and varied, the basic modeling is combined by the physical environment and the biological life forms. Thanks to us humans and our never ending demands, the environment is now facing a number of problems that include Global warming, Ozone Depletion, Pollution in every form possible and Population. The Earth’s biosphere can’t take no more and it’s high time we did our bit to save the environment. We have witnessed with this lockdown all across the world, Ironically, by shutting down swaths of the global economy, COVID-19 has helped expose another respiratory health crisis. The ensuing lockdowns have shown the improvements to air quality that are possible when emissions are reduced on a global scale.

The pandemic could show us how the future might look with less air pollution, or it may just indicate the scale of the challenge ahead. At the very least, it should challenge governments and businesses to consider how things can be done differently after the pandemic, to hold on to temporary improvements in air quality.

A House plant not only adds to the esthetics of a room but also helps in maintaining temperature by adding moisture to the air and reducing airborne bacteria, fungi and other unhealthy pollutants. Plants refresh the stale indoor air by replacing the carbon dioxide we exhale with life sustaining oxygen. Two house plants per 100 sq. ft. will detoxify the air better than any disinfectant spray or air freshener. The pollutants are absorbed through the leaves of the plants, so it is advised to keep the leaves clean and have good air circulation around them. Since the filtration of the air is done by leaves, fast growing plants are seen to be more effective in refreshing the surrounding air.



In a matter of months, the world has been transformed. Thousands of people have already died, and hundreds of thousands more have fallen ill, from a coronavirus that was previously unknown before appearing in the city of Wuhan in December 2019. For millions of others who have not caught the disease, their entire way of life has changed by it. **The world feels awfully strange right now**, but not because – or not *just* because – it is changing so fast and any one of us could fall ill at any time, or could already be carrying the virus and not knowing it. It feels strange because the past few weeks have exposed the fact that the biggest things can always change, at any minute. This simple truth can make you wonder.

We are in this fight together with our Mother Earth.



CREATIVES



Mast maula tha mera desh ab
achanak suna pad gaya,
Ek bura sapna tha jo Mahamaari ka
wo aaj hakikat ban gaya.

Lekin aise wakt me bhi tha koi
jisne ladhne ki kasam khai,
Kisine vardi pehenke sadko par
pehra dekar himmat batai,
To kisine apne auzaaro ko hathyaar
banakar iss jung me ladhi ladai.
Kisine khet khalihaan me na din
dekha na raat, apni zimmedari
nibhai,

To kisine khoonkhar sadko par
kitanuo ke khilaf bin holi pichkaari
udaai.
Hamari salamati ke khatir inhone
apno se rakhi judaai.

Jo taaliyan na bajaa sako sahab toh
gaaliya toh mat dijiye.
Jinhone jeevan-daan diya, unke
jeev ko mat thes pahochaiye,
Yun to filmo ke hero ki khub tarif
karte ho, inn hero par bhi gaur
farmiaye,
Khoon ki raksha karne walo ki izzat
na kar sako to khoon ki holi to na
kheliye.

Wo hai to hum hai, wo nahi to kuch
nahi,
Bacche inke bhi ro rahe hai kyuki
ye hafta se ghar laute nahi.
Jo chaiye sab milega bas ghar par
baithe to sahi,
Rakshak hai ye hamare, zara maan
bhi lo inki kahi.

To aao milkar ladhe iss mahamaari
se aur jhad se isse ukhade,
Aur aane wali pidhi se kahe, "ek
jung ka hissa the hum, jeetke
wapas aye"

Salute to all!
Thankyou heros
#GoCoronaGo
Together we can, Together we will

Entry by : Mihir Modi
SRN: WRO039065

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