

EICASA@Guwahati

Volume-II, Issue-V, May, 2016

Chairman's Message

Dear Students,

The tiring May 2016 examinations are over now and I am sure you must not have left any stone unturned to accomplish your long cherished dreams. Take out some time to relax and settle down to focus and concentrate on your future course of action.



You should remember that the Chartered Accountancy is a professional course that requires in-depth knowledge and clear understanding. It is my humble prayer to Almighty that all your dreams and aspirations be fulfilled in the May 2016 Examinations. I am confident that the entire CA student fraternity will be able to set new milestones in their professional career. Our Institute is very keen to get you off to a great start. In turn, we expect you to work in an undeterred manner to achieve standards set forth by the Institute. As the time flows continuously, we have to prepare for tomorrow and should remain at the forefront of advancement and development in the field. I do believe that in the year 2016, you would be able to come up with glorious success and will begin your professional career on a successful note.

I am also confident that the Students appearing in CPT Examinations scheduled in June 2016 shall come out with flying colours. My best wishes to all the examinees of CPT June 2016 Examinations.

The Institute has always been endeavoring to organize more and more activities for the overall betterment of students. A bunch of Activities have been lined up for the month of June 2016 including the **National Convention for CA Students on June 25 & 26**. I am glad to inform that for the first time we are organizing Women's Cricket Match as part of our Half Yearly Outdoor Sports along with various other sports. In the changing times, the safety of young Students has become a serious concern. To address this, we have planned a Workshop on Meditation and Self Defense Techniques as part of International Yoga Day Celebrations on June 21.

The Annual Mega Event of the Branch is knocking on the doors and once again I would urge all my students to participate in large numbers and come forward in the Auditions of Colorful Cultural Evening.

Before I Conclude, I Quote **Steve Jobs**,

Your work is going to fill a large part of your life, and the only way to be truly satisfied is to do what you believe is great work. And the only way to do great work is to love what you do. If you haven't found it yet, keep looking. Don't settle. As with all matters of the heart, you'll know when you find it.

Wishing you most & more

CA. Kamal Mour

Contents

- 1 | Chairman's Message
- 2 | Editor's Desk
- 3 | Vice Chairperson's Message & Reader's Write
- 4-6 | Students' Articles
- 7-10 | Announcements
- 11-13 | FAQ on Statement of Marks
- 14 | QUIZ Wizard
- 15-16 | EICASA Guwahati Activities
- 17 | EICASA Guwahati Managing Committee

Editorial Board

Editor:

CA. Ankit Agarwal

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CA. Pankaj Jain

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Ms. Ekta Garodia

Mr. Prabhaw Agarwal

Ms. Neha Beriya

Mr. Sagar Nath

Ex-Officio Members:

CA. (Dr.) Debashis Mitra

CA. Rakesh Agarwala

CA. Rohit Agarwala



Editor's Desk...



Dear Student Friends,

It is my great pleasure to see the editorial board coming up with the 5th edition of the e-newsletter "EICASA @ Guwahati". The month of May'2016 has been challenging month for all the students with the exams on their calendar. We, all the members, of the Editorial Board would like to convey our heartfelt wishes to all our dear students who must have worked very hard to attain success in their exams and bring glory to our branch. The month of May'2016 was equally challenging for our profession as well with the Finance Bill'2016 getting its assent from the President of India and resulting many amendments becoming applicable. Besides this several notifications & circulars being issued in the field of Service Tax, Excise, Income Tax and so on.

It is always better to be late than never. So, I would like to request all my dear students engaged in their exams, to abreast themselves with the professional developments over last couple of months. Besides being a CA Student, you are also representing a profession which the nation holds in high esteem. Hence, it is always important rather imperative to be updated with the day to day developments.

It was once well said by **Sir Woodrow Wilson** and I would quote:

"You are not here merely to make a living. You are here in order to enable the world to live more amply, with greater vision, with a finer spirit of hope and achievement. You are here to enrich the world, and you impoverish yourself if you forget the errand."

Our Institute has always been making all possible efforts for the upliftment of our students. One such effort has been the mega event 'National Convention' for CA students scheduled to be held on 25th & 26th June'2016. Besides having this mega event, this month of June'2016 has been designed to cover several student activities ranging from the Study Circle Meet on E-Filing to Mock Test for CPT Students; from celebrating the World Environment Day to practicing yoga on International Yoga Day; from Inter Institute Quiz Competition to Outdoor Sports Meet and lots more.

The month is therefore more than an opportunity for all the students to unravel their talent and prove their potential. It will not be out of place to quote **Sir Walter Annenberg** - ***"Many activities and team play participation will give you a training that will prove invaluable later on in life"***

Trust yourself and create a kind of self that you will be happy to live with your life and please ensure that you make the most of yourself by fanning the inner sparks of possibility into flames of achievement. Further friends, achievement cannot be just for one's own happiness. We must never forget the progress and prosperity of our community and society at large. Our ambitions must be broad enough to include the aspirations and needs of others, for their sakes and for our own.

Wishing you all the best & more.....

CA. Ankit Agarwal

***"Success is not the key to happiness. Happiness is the key to success.
If you love what you are doing, you will be successful."***

– Herman Cain



Vice Chairperson's Message...



My Dear Friends,

We are here with the 5th Edition of EICASA E-newsletter. I hope that your hard work and dedication put in the May`16 exam brings positive results in your journey to the destination of a successful professional.

During the month, we organized an Industrial Visit to Padmesh Beverages, in which we gained knowledge in a new dimension, regarding the manufacturing and engineering processes of our childhood favourite drink "Frooti" along with other beverages. A One Day Seminar was also conducted on the topic "Recent Development in TDS Provision", "E-filling under Income Tax Act 1961" and "CARO 2016" which enabled us to update ourselves about the recent applications in the field of Auditing and Taxation.

Friends, as we all know, the mega event of the Branch i.e. National Convention of CA Students "**EDUVISION- QUEST TO CONQUER**" is scheduled to be held on 25th and 26th June`2016 . The National Convention is a blend of academic and non-academic curriculums to envisage. It would be a mesmerizing experience you would witness!!

As has been said by Henry Ford, "**If everyone is moving forward together, then success take care of itself**". Thus, I request you all to take an active part in the event to make it successful.

Before I conclude, I would quote Demosthenes-

"Small opportunities are often the beginning of great enterprises"

Regards

Ekta Garodia

Readers' Write

1. "I have gone through the E-newsletter and it is really worthy containing lots of information for the students. I wish my hearty congratulations for the wonderful presentation. Keep it up!"
—CA. Manoj Nahata, Guwahati
2. "Practically - A News letter"
—CA. Raginee Goyal, Guwahati
3. "Overall Content is very Good....."
—CA. Anil Agarwala, Past Chairman,
Guwahati Branch of EIRC of ICAI

"Action is the fundamental key to success."

— Pablo Picasso



CSR - Corporate Social Responsibility



“Corporate Social Responsibility is defined as continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the work force and their families as well as of the local community and society at large.”

The World Business Council for Sustainable Development

Corporate Social Responsibility does not refer only to compliance of human rights standards, labour or social security arrangements, but also to climate change, sustainable management of natural resources and consumer protection.

The need for Corporate Social Responsibility can be reasoned by the fact that the corporate sector cannot be expected to function in isolation. The social aspects of business need to operate in conjunction with the objectives of business in order to reinforce the success of the latter.

History of Corporate Social Responsibility

The idea of corporate social Responsibility is neither new nor radical. The core principle that the corporation has responsibilities to the society beyond the profit maximization objectives has long historical roots. As early as 1916, J.M. Clark, writing in the Journal of Political Economy, noted that “if men are responsible for the known results of their actions, business responsibilities must include the known results of business dealings, whether these have been recognized by law or not”.

However, the early roots of Corporate Social Responsibility can be found in the actual business practices of successful companies in the eighteenth century.

Corporate Social Responsibility in India

India has a long rich history of close business involvement social causes for national development. In India, CSR is known from ancient times as social duty or charity, which through different ages is changing its nature in broader aspect, now generally known as CSR. From the origin of business, this leads towards excess wealth, social and environmental issues have deep roots in the history of business. India has had a long tradition of corporate philanthropy and industrial welfare has been put to practices since late 1800s. Historically, the philanthropy of business people in India has resembled western philanthropy in being rooted in religious belief. Business practices in the 1900s that could be termed socially

responsible took different forms: philanthropic donation to charity, service to the community, enhancing employee welfare and promoting religious conduct. Corporations may give funds to charitable or educational institutions and may argue for them as great humanitarian deeds, when in fact they are simply trying to buy community good will. The ideology CSR in the 1950s was primarily based on an assumption of the obligation of business to society.

In initial years there was little documentation of social responsibility initiatives in India. Since then there is growing realisation towards contribution to social activities globally with a desire to improve the immediate environment. It has also been found that to a growing degree companies that pay genuine attention to the principles of socially responsible behaviour are also favoured by the public and preferred for their goods and services. This has given rise to the concept of CSR.

After Independence JRD Tata who always laid a great deal of emphasis to go beyond conducting themselves as honest citizens pointed out that there were many ways in which industrial and business enterprises can contribute to public welfare beyond the scope of their normal activities. He advised that apart from the obvious one of donating funds to goods causes which has been their normal practice for years; they could have used their own financial, managerial and human resourced to provide task forces for undertaking direct relief and reconstruction measures. Slowly it began to be accepted, at least in theory that business had to share a part of the social overhead costs of. Traditionally, it had discharged its responsibility to society through benefactions for education, medical facilities, and scientific research among other objects. The important change at that time was that industry accepted social responsibility as part of the management of the enterprise itself. The community development and social welfare program of the premier Tata Company, Tata Iron and Steel Company was started the concepts of “Social Responsibility”.

The last decade of the twentieth century witnessed a swing away from charity and traditional philanthropy towards more direct engagement of business in mainstream development and concern for disadvantaged groups in the society. This has been driven both internally by corporate will and externally by increased governmental and public expectations.

**“Try not to become a man of success.
Rather become a man of value.”**

– Albert Einstein



CSR - Corporate Social Responsibility



Companies Act 2013

The Companies (Corporate Social Responsibility Policy) Rules, 2014 have been enacted by the Central Government in exercise of the powers conferred under section 135 and sub sections (1) and (2) of section 469 of the Companies Act, 2013.

- Corporate Social Responsibility means and include but is not limited to:
 - a. Projects or programs relating to activities specified in schedule VII to the Act; or
 - b. Projects or programs relating to activities undertaken by the board of directors of a company in pursuance of recommendations of the CSR Committee of the Board as per declared CSR Policy of the company subject to the condition that such policy will cover subjects enumerated in Schedule VII of the Act.
- Companies required to comply with corporate social responsibility and criteria for compliance.

The following companies meeting the criteria enunciated herein below shall be required to comply with the provisions of section 135 of the Companies Act, 2013 and CSR Policy Rules, 2014

- i. Every company including its holding or subsidiary company having
 - Net worth of INR 500 crore or more, or
 - Turnover of INR 1000 crore or more, or
 - Net Profit of INR 5 crore or more, during any financial year.
- ii. A foreign Company defined under clause (42) of section 2 of the Companies Act, 2013, having its branch office in India and having
 - Net worth of INR 500 crore or more, or
 - Turnover of INR 1000 crore or more, or
 - Net Profit of INR 5 crore or more, during any financial year.

Corporate Social Responsibility Committee

Companies required to comply with the provisions of Section 135 of the Companies Act, 2013 are required to

constitute a corporate social responsibility committee.

The Corporate Social Responsibility Committee shall:-

- a) Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII;
- b) Recommend the amount of expenditure to be incurred on the activities referred to in clause (a); and
- c) Monitor the Corporate Social Responsibility Policy of the company from time to time.

The Board of every company referred to in sub-section (1) shall:-

- a) After taking into account the recommendations made by the Corporate Social Responsibility Committee, approve the Corporate Social Responsibility Policy for the company and disclose contents of such Policy in its report and also place it on the company's website, if any, in such manner as may be prescribed; and
- b) Ensure that the activities as are included in Corporate Social Responsibility Policy of the company are undertaken by the company.

Corporate Social Responsibility Policy

"CSR Policy" relates to:

- a) Activities to be undertaken by the company as specified in Schedule VII to the Companies ACT, 2013
- b) The expenditure thereon, excluding activities undertaken in pursuance of normal course of business of a company

Contents of CSR Policy

1. The CSR Policy of the company shall, include the following, namely:
 - i. A list of CSR projects or programs which a company plans to undertake falling within the purview of the Schedule VII of the Act, specifying modalities of execution of such project or programs and implementation schedules for the same
 - ii. Monitoring process of such projects or programs
1. The CSR Policy of the company shall specify that the surplus arising out of the CSR projects or programs or



CSR - Corporate Social Responsibility



Corpus of amount towards Corporate Social Responsibility Activities

The amount demarcated towards Corporate Social Responsibility Activities shall be 2 percent of average net profits computed in terms of section 198 of the Companies Act, 2013. The 2 percent CSR spending shall be computed as 2 percent of the average net profits made by the company during every block of three years. The Board of Directors of every company shall ensure that the company spends in every financial year at least 2 percent of the average net profits of the company made during the three immediately preceding financial years in pursuance of its Corporate Social Responsibility Policy. Where the company fails to spend such amount, the Board of Directors shall in its report specify the reasons for not spending the amount.

Net Profit

Net profit means the net profit of a company as per its financial statement prepared in accordance with the provisions of the Companies Act, 2013 but shall not include the following namely:

- i. Any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and
- ii. Any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Companies Act, 2013.

Activities Treated as CSR Activities {Schedule VII}

The subjects enumerated in Schedule VII of the Companies ACT, 2013 and forming part of the CSR Policy of the company are enlisted hereunder:

- i. Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;
- ii. Promoting education including special education and enhancing vocation skills especially among children, women etc.
- iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

- iv. Measures for the benefit of armed forces veterans, war widows and their dependents;
- v. Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic developments and relief and welfare of the Schedule Castes, the Scheduled Tribes, Other backward classes, minorities and women.
- vi. Rural development projects.
- vii. Funds provided to technology incubators located within academics institutions which are approved by the Central Government; etc.

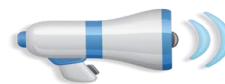
Conclusion

Considering the increasingly vast and complex business environment, the move of the Ministry of Corporate Affairs is a welcoming step which apart from contributing towards society plays a major role in various ways which includes attracting and retaining employees in a such a way as to increase morale of the employees along with creating a sense of belonging to the company and contributes towards enhancement of company's own goodwill, positive image along with bringing competitive advantages.

**GROW INDIA ON
SOLID FOUNDATION**



By : Rakesh Ghosh Gope
Regn No. : ERO0184833



Announcement

Board Of Studies : Important Contact Details

BOARD OF STUDIES

ICAI Bhawan, , A-29, Sector-62, Noida-201 309, Dist. Gautam Budh Nagar (U.P.)

e-mail: bosnoida@icai.in

Overall in-charge :

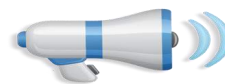
CA. Vandana D. Nagpal, Director, Board of Studies,

e-mail ID: vandana@icai.in or psdos@icai.in

Sl. No.	Activity	Name & Designation of dealing official	E-mail ID
1	Articles Placement Portal	Dr. Mitali Pathak Assistant Secretary	mitali.khosla@icai.in
2.	Scholarships for Students	Shri Gagandeep Singh, Section Officer	gagandeepsingh@icai.in
3.	Counselling / Students' Queries	Mrs. Taruna Kohli, Students' Counsellor	taruna.kohli@icai.in
4.	Misc. Queries	CA. Turan Jain, Deputy Secretary	t.jain@icai.in
		Officer In-charge : CA. Vandana D. Nagpal, Director; e-mail ID : vandana@icai.in	
5.	IT Training / Advanced IT Training	Shri Manna Dey, Assistant Director	mannadey@icai.in
6.	Queries relating to e-learning & webcasts	Ms. Nidhi Aggarwal, Assistant Secretary	nidhi.aggarwal@icai.in
		Officer In-charge : Shri Ravi Arora, Joint Director; e-mail ID : raviarora@icai.in	
7.	Four Weeks' Residential Programme / MOUs with Universities	Shri Ashok Dua, Asstt. Secretary	ashokdua@icai.in
		Officer In-charge : Dr. N. N. Sengupta, Deputy Director; e-mail ID : nnsengupta@icai.in	
8.	Students' Journal	Mr. Yashwant Singh Bisht, Section Officer	yashwant.bisht@icai.in
		Officer In-charge : Dr. K. Sudhakaran, Assistant Director; e-mail ID : kunhan.sudhakaran@icai.in	

"The difference between a successful person and others is not a lack of strength, not a lack of knowledge, but rather a lack in will."

– Vince Lombardi



Announcement

Eastern Regional Office : Important Contact Details

EASTERN REGIONAL OFFICE

ICAI Bhawan, 7, Anandilal Poddar Sarani (Russell Street), Kolkata—700 071.

E-mail: ero@icai.in

Overall In-charge - Dr. Alok Ray, Joint Secretary (e-mail: alokray@icai.in)

ARTICLES SECTION (All queries relating to any activities of Article Section) (From 2:00 p.m. to 5:00 p.m.)

Mr. Abhijit Basu	Deputy Secretary	abhijit.basu@icai.in	Head of Dept.
Mr. Utpal Basu	Consultant	Utpal.basu@icai.in	Article Completion.
Ms. Anindita Kundu	Sr. Executive Officer	eroart@icai.in ;	Article Re-registration, Termination, Other Courses, Exam Eligibility.
Smt. Sutapa Das	Executive Officer	erocompl@icai.in	Article Completion & Secondment.
CA. Shreya Lohia	Executive Officer	shreya@icai.in	Registration along with other courses, Supplementary Registration.
Shri Pallab Ghosh	Data Entry Operator (UDC)	eroreg@icai.in	Registration, Industrial Training, ATC.
Moushumi Bhadra	Data Entry Operator	eroterm@icai.in	Article Re-registration, Termination, Other Course.

BOARD OF STUDIES - (All queries relating to any activity of BOS – (from 2:00 p.m. to 5:00 p.m.)

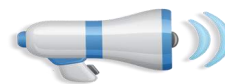
Shri S. Bardhan	Deputy Director	sbardhan@icai.in ,	Head of Dept.
Shri A. N. Bhaduri	Assistant Secretary	anbhaduri@icai.in	Institute and BOS Publications, Study Materials (Issuance & Despatch).
Shri B. K. Dasgupta	Consultant	erocct@icai.in	Final Registration & Revalidation.
Ms. Susmita Sen	Student Counsellor (Sr. Executive Officer)	erobos@icai.in	Career counseling, to know about CA Course, Campus Placement.
Ms. Sarmistha Biswas	Section Officer (SO-SU)	eircorient@icai.in	Orientation Course.
Shri Koushik Bhattacharjee	Data Entry Operator (UDC)	eroipcc@icai.in	IPCC Registration & Revalidation , Change of Name & Address.
Ms Piyali Chatterjee	Data Entry Operator (UDC)	erocpt@icai.in	CPT Registration & Revalidation.
Mr Swarup Karmakar	LDC	eroitt@icai.in	ITT Registration & Certificate Issuance .

For queries not listed above, HOD may be contacted through email with relevant details like Name, Regn. No., DOB, DD No., etc.

Students of Eastern Region may dial Interactive Voice System (IVR) at 033- 39893989 for queries. They may also dial 033-30211156 for queries relating to status of first time registration with ICAI (i.e. CPT and Intermediate Direct Entry Students).

***“Practice isn’t the thing you do once your good.
It’s the thing you do that makes you good.”***

– Malcolm Gladwell



Announcement

Office Directory Examination Department

Examination Department,
The Institute of Chartered Accountants of India, New Delhi

Exam Help Line¹

A Help Line has been established in the Examination Division of the Institute to attend to students' queries relating to examination matters including admit card. The telephone numbers of the "Help Line" are given below:

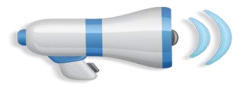
Department/Courses	Email Id's	Telephone Numbers (STD Code: 0120)
Exam Department / Exam Helpline		3989398, 3054851, 3054852, 3054853, 3054854, 3054835, 4953751, 4953752, 4953753 & 4953754.
Common Proficiency Test (CPT)	cpt_exam@icai.in	3054806, 4953706
Intermediate (IPC)	ipce_examhelpline@icai.in intermediate_examhelpline@icai.in	3894832, 3894810, 3894818, 3894819, 3894828
Final	final_examhelpline@icai.in	3054808, 3054809, 3054813, 3054819, 3054839, 4953708.
Information Systems Audit Assessment Test	isa_examhelpline@icai.in	3054836, 3054842, 4953742
Insurance and Risk Management Examination	irm_examhelpline@icai.in	3054836, 3054842, 4953742
International Trade Laws and World Trade Organisation Examination	itlwto_examhelpline@icai.in	3054836, 3054842, 4953742
Duplicate Marks Sheet / Transcripts / Attestation of Marks Sheet / Passing Certificates	dms_examhelpline@icai.in	3054836, 3054842, 4953742
Special Examination for Members of Accounting Bodies with whom ICAI has MOU / MRA	examcoob@icai.in	3054829, 4953729
On-line Exam Application submission enquiry related to PDF generation/duplicate payment etc.	edpexam@icai.in	3054810, 3054834

The help line desk operates from 10.00 a.m. to 5.30 p.m. during the working days.

¹ In view of the very large student base of ICAI, it is advisable to resort to e-mail communication and resort to telephone contact only in case of extreme emergency.

“Success means having the courage, the determination, and the will to become the person you believe you were meant to be.”

– George Sheehan



Announcement

Monitoring & Co-ordination–Members Students Services (M&C MSS)

Activity	Name of the deaing official	Designation	Email id
Overall supervision of MC & MSS Section.	CA. Atis Basu	Joint Secretary	abasu@icai.in ps.mss@icai.in
a) Membership Certificates b) Identity card & Convocation	Mr. L M Tandon	Assistant Secretary	lmtandon@icai.in
a) Regulatory Information, Condonation Cases related to CA Firms and Articled Assistants. b) Redressal of Members & Students grievances) RTI Queries c) RTI Queries	Dr. Ranjit Sarmah Ms. Suman Arora	Sr. Assistant Director Assistant Secretary	ranjit.sarmah@icai.in suman.arora@icai.in
a) Chartered Accountants Benevolent Fund b) S.Vaidyanath Aiyar Memorial Fund (SVAMF), Chartered Accountants' Students Benevolent Fund (CASBF)	Dr. Ranjit Sarmah Mr. Bhushan Sood	Sr. Assistant Director Assistant Secretary	ranjit.sarmah@icai.in cabf@icai.in
a) Good standing Certificates, CABF Group Term Insurance Scheme b) Firm name Approval c) Status confirmation of Members and Firms and Queries on LLP/MCS and Networking.	Dr. Ranjit Sarmah Ms. Sarita Madan Mr. Bhupesh Gupta	Sr. Assistant Director Assistant Secretary Section Officer	ranjit.sarmah@icai.in goodstanding@icai.in bhupesh.gupta@icai.in ; fna@icai.in mss@icai.in
Permission for Transfer/ Termination of Articles and completion of Training, Verification of status of Students	Dr. Ranjit Sarmah Ms. Suman Arora Dr. Anita Mittal	Sr. Assistant Director Assistant Secretary Executive Officer	ranjit.sarmah@icai.in suman.arora@icai.in anita.mittal@icai.in

*"If you really want to do something, you will find a way.
If you don't, you'll find an excuse."*

– Jim Rohn

FAQs on Statement of marks

Part- I Queries relating to statement of marks

1. I appeared in the CA exams, results of which were declared recently. Do I get a statement of marks from the Institute?

Yes. You will receive a hard copy of the statement of marks from the Institute within 4 weeks from the date of declaration of result.

A hard copy of the statement of marks, in the official stationery, indicating the marks secured by the candidates and the result, is sent to all the candidates who appeared in the exam by speed post, at the address given by the candidates in their exam form. However, result card of CPT is sent by ordinary post.

2. Is the statement of marks sent only to those who passed the exam? Or is it sent to all the candidates who appeared in the exam?

It is sent to all the candidates who appeared in one or more papers of the exam. If a candidate had applied for the examination but not appeared in any of the papers, then no statement of marks will be issued to him.

3. I appeared in the CA exams. Do I have to apply for issue of the statement of marks? Or is it sent to me, by the Institute, on its own? Is there any fee for issue of statement of marks?

Statement of marks is sent to all the candidates who appeared in the exam by ICAI, free of cost. You do not have to apply for it. However, in case you want to be issued a duplicate statement of marks, you will have to make an application for the same and also pay the applicable fees. For details visit www.icaai.org

4. I have taken a print out of my result from the website www.caresults.nic.in Do I also receive a hard copy of the statement of marks or is it to be printed from the website?

You will receive a hard copy of the statement of marks in the official stationery by speed post.

CPT candidates have an option of printing their result card, from the site www.icaai.nic.in/cptresultcard, after about 7-10 days from the date of declaration of result. This is in addition to the CPT results hosted on www.icaai.nic.in. Hard copy of result card is also sent to candidates who appeared in CPT. Printing the result card from the website is an additional facility provided to the CPT candidates only, for the present.

5. Is the CPT statement of marks, printed from the website, valid?

Yes. It is valid for admission to the next level of the course, i.e. Intermediate (IPC) course.

In some cases, CPT statement of marks printed from the website may not contain the photograph and signature of the candidates, if they had not submitted the same to the office. Such CPT statement of marks printed from website, which do not contain photograph and signature of the candidates are not valid.

6. How soon do I receive the statement of marks, after declaration of results?

Hard copies of statement of marks are sent to the candidates, soon after declaration of results. You should be receiving the same, generally within about 4 weeks time from the date of declaration of results.

7. Does the statement of marks contain my photograph and signature?

Statement of marks of CA Intermediate and Final exams do not contain the candidate's photograph or signature.

Hard copy of CPT result card contains both photograph and signature of the candidates.

CPT result cards printed from the website may not contain the photograph and signature of the candidates, if they had not submitted the same to the office. Such CPT result cards printed from website, which do not contain photograph and signature of the candidates are not valid.

8. Does the statement of marks also indicate whether exemption was granted to me in a paper(s)?

Yes.

"#" symbol printed against the marks of a paper denotes that you have been granted an exemption in that paper, which will be valid for the immediate next three following exams. The result of such group(s) is shown as "F.EX" (i.e. failed with exemption)

Alphabet "E" printed against the marks of a paper denotes that marks of that paper have been brought forward from an exemption granted in that paper in an earlier attempt.

If no such symbol or alphabet is printed against the marks of any paper, even though the marks obtained in that paper may be more than 60, then that indicates that no exemption has been granted in that paper. The result of that group(s) is shown as "Fail".

FAQs on Statement of marks

Part- I Queries relating to statement of marks

9. I received my statement of marks. I find that there is a footnote therein which states “Passed under Regulation -----”. What does it mean? I do not find that footnote in the statement of marks of my friends who also passed the exam. Does it make a difference to me?

As per CA Regulations, a candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he

- a) Secures at one sitting a minimum of 40 per cent marks in each paper of each of the groups and minimum of 50 percent marks in the aggregate of all the papers of each of the groups; or
- b) Secures at one sitting a minimum of 40 percent marks in each paper of both the groups and a minimum of 50 per cent marks in the aggregate of all the papers of both the groups taken together.

In the statement of marks of those who pass under category (b) mentioned above, the above footnote “Passed under Regulation -----” is inscribed to make a distinction between the two categories.

You might have passed under category (b) and hence the footnote on your statement of marks.

It does not make a difference to the candidates since the result in both groups is “PASS”.

10. I am a CPT student. I had omitted to affix my photograph and signature on the exam form? Will my result card contain my photograph and signature? What do I do now? Can I send them to you by post or can I email to you my scanned photograph and signature?

Hard copies of CPT result cards will **NOT** be issued without photograph and signature of the candidate. You will have to send your photograph and signature along with your particulars duly attested by a Chartered Accountant or Principal of an educational Institution or a Gazetted Officer, on his letterhead /official stationery, to the Exam Dept. , at the following address, by speed post:

The Additional Secretary (Exams),

The Institute of Chartered Accountants of India,

ICAI Bhawan

Indraprastha Marg

New Delhi 110 002

Upon receipt of the same, your result card will be issued.

11. It is more than a month from the date of declaration of results. I have not yet received my original statement of marks? Whom should I contact?

In case you do not receive your statement of marks within about 30-40 days from the date of declaration of results, you can write to us at the above mentioned address or email scanned copy of your signed request letter to dms_examhelpline@icai.in, indicating therein, clearly, your name, complete postal address, roll number, name of the exam, month/year in which held etc.

The office will arrange to re-send the statement of marks/result card (if received back undelivered) or prepare a duplicate one and send you again by Speed Post. However, such a request must be received within a period of two months from the date of declaration of results.

12. There is an error in the spelling of my name contained in the statement of marks. Or

There is an error in my registration number printed on the statement of marks. Or

Marks printed on my statement of marks are faded or are not clearly visible. Or

Marks awarded column is blank. Or

I received the statement of marks in a damaged or mutilated/defaced condition.

What do I do?

FAQs on Statement of marks

Part- I Queries relating to statement of marks

You may write to us, at the above mentioned address, enclosing the following:

A letter clearly specifying the correction/s required

Copy of the letter issued by ICAI at the time of registering you in the CA course

Original statement of marks with the error

Please send all your correspondence with the Exam Dept. by Speed Post and not by any private courier or ordinary post.

A corrected statement of marks will be issued to you, free of cost.

Part II- Revised statement of marks:

13. I applied for verification of marks, after the results. I understand that my marks were revised, pursuant to verification. Do I get a revised statement of marks? Do I have to return my original statement of marks to get the revised one?

Yes. The revised statement of marks will be issued to you, free of cost. It will be sent to you by speed post, at the address mentioned by you in your exam form. The words "Revised Statement of marks" will be inscribed on it.

You will be required to return the original statement of marks, after receiving the revised statement of marks.

14. I have not received my revised statement of marks, which is reported to have been sent by speed post, pursuant to revision of my marks in verification. It appears that it is lost in transit. What do I do?

You may write to us at the following email IDs:

Relating to Final exam : final_examhelpline@icai.in

Relating to Intermediate (IPC) Exam : intermediate_examhelpline@icai.in

Relating to CPT : cpt_exam@icai.in

Part III- Duplicate statement of marks

15. I have not received my original statement of marks, reported to have been sent by speed post. It appears that it is lost in transit. How do I get my statement of marks?

You may apply for issue of a duplicate statement of marks in the prescribed format, along with the applicable fees.

However, duplicate statement of marks will be issued free of cost if the request for issue of the same is received within a period of two months of the date of declaration of result. Applications received thereafter will have to be accompanied by the applicable fees.

However, duplicate statement of marks will be issued free of cost if the request for issue of the same is received within a period of two months of the date of declaration of result. Applications received thereafter will have to be accompanied by the applicable fees.

Please visit www.icai.org for details.

The words "Duplicate" would be inscribed on the duplicate statement of marks.

16. I have lost my statement of marks. Can I get a duplicate statement of marks?

Yes. You may apply for issue of duplicate statement of marks, in the prescribed form along with the applicable fees. Please visit www.icai.org for details. The words "Duplicate" would be inscribed on it.

17. Whom do I contact, for issue of a duplicate statement of marks?

You may contact the Duplicate Statement of marks section of the Exam Dept. for issue of a duplicate statement of marks.

Contact details are as follows:

E-mail: dms_examhelpline@icai.in



QUIZ WIZARD (Analogy Reasoning)

1 Peace : Chaos :: Creation : ?

- A. Manufacture C. Build
- B. Destruction D. Construction

2 Architect : Building :: Sculptor : ?

- A. Museum C. Chisel
- B. Statue D. Stone

3 Horse : Mare :: ? : ?

- A. Fox : Vixen C. Dog : Puppy
- B. Duck : Geese D. Donkey : Pony

4 Cricket : Pitch :: ? : ?

- A. Ship : Dock C. Boxing : Ring
- B. Boat : Harbour D. Wrestling : Track

5 Oceans : Deserts :: Waves : ?

- A. Dust C. Ripples
- B. Sand Dunes D. Sea

6 Grain : Stock :: Stick : ?

- A. String C. Collection
- B. Heap D. Bundle

7 Cube is related to Square in the same way as Square is related to

- A. Plane C. Line
- B. Triangle D. Point

8 Bank is related to Money in the same way as Transport is related to

- A. Traffic C. Speed
- B. Goods D. Road

9 Fan is related to Wings in same way as

- A. Round C. Spokes
- B. Air D. Cars

10 Poles : Magnet :: ? : Battery

- A. Energy C. Terminals
- B. Power D. Cells

Answers to April' 2016 issue:

1. False. Should be Kano
2. True
3. True
4. False. Should be Indian Regional Navigation Satellite System
5. True
6. True
7. False. Should be 6
8. True
9. False. Should be Essar Oil
10. True

The winners of April' 2016 issue :

Prizes for the 1st, 2nd & 3rd position shall be announced by lucky draw in the upcoming events.



EICASA Guwahati Activities

Interactive Session with faculties of Orientation Programme, GMCS-I & GMCS-II

A brief interactive session was organised with the Faculties conducting sessions of Orientation Programme, GMCS-I and GMCS-II Session at Hotel Viswaratna on 14.05.2016. The Programme was attended by a large number of faculties undertaking sessions at Guwahati Branch of EIRC of ICAI.

The Session ended with a formal Vote of thanks from CA. Mahabir Agarwalla, Vice Chairman of the Branch.

Industrial Visit to “Padmesh Beverages”

An Industrial Visit was organised at “Padmesh Beverages” on 28.05.2016. It is a bottling unit for Fruit Drinks. A Team of around 25 Students led by CA. Dhruv Chajjer attended the visit. It was a hand on experience for the students to understand the manufacturing process and bottling activities.



One Day Seminar for CA Students

A Full Day Seminar was organised for CA Students at ICAI Bhawan on 29.05.2016. The Seminar was attended by a large number of Students. The Topics covered were Recent amendments in TDS Provisions by CA. Vikash Jain, Past Chairman of Guwahati Branch of EIRC of ICAI, E Filing procedures under Income Tax Act, 1961 covered by CA. Ankit Jallan and CARO-2016 by CA. Swati Tejawat.

CA. Rakesh Agarwal and CA. Kamal Mour along with other Managing Committee colleagues were also present in the Seminar.



The Program ended with a Formal Vote of Thanks from Mr. Prabhaw Agarwalla, Secretary of EICASA.

Orientation Classes for CA Students

The Batch No-48 of Orientation Classes for CA Students was organised from 23.05.2016 to 30.05.2016. Around 50 Students attended the sessions.

For Your Information

ICAI Reading Room

Address : House No.331, A.T. Road,
Machkhowa, Guwahati-781009

Contact : The Chairman,
Guwahati Branch of EIRC.

Phone No : 0361-2207660

Email ID : icai.guwahati@gmail.com

Visit our ICAI Guwahati Branch Webportal

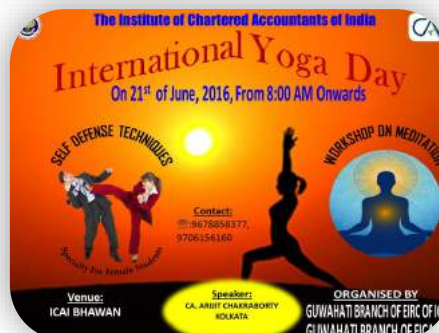
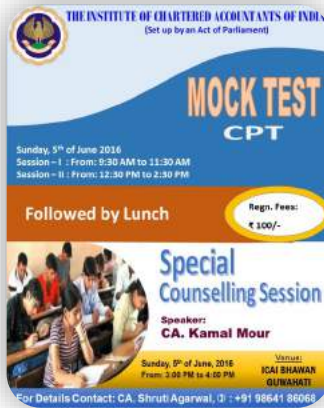
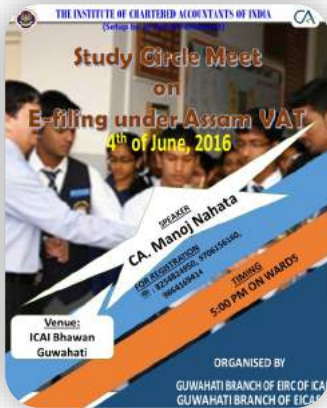


www.guwahati-icai.org

*“Courage is doing what you’re afraid to do.
There can be no courage unless you’re scared.”
– Edward Vernon Rickenbacker*

EICASA Guwahati Activities

Upcoming Events :



EICASA
Connect

Interested students may send
"Hello EICASA" with name on
Whatsapp to : 9435559587

Write to Editor:

'Information is Power' and our ever evolving profession needs more and more of that today than ever before. Do you have any relevant points to make, experiences to share and views to spread among the CA students fraternity, please email us at — news.eicasaguwahati@gmail.com

"A year from now you'll wish you had started today ."

- Karen Lamb

Managing Committee of Guwahati Branch of EICASA **Session 2016-2017**



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CHAIRMAN



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MEMBER



MS. EKTA GARODIA
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“The best way to predict the future is to create it.”

- Abraham Lincoln