

EICASA@ Guwahati

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Chairman's Desk



Dear Students,

The entire world is facing an unprecedented crisis arising out of the COVID 19 pandemic and the entire world economy and normal business processes are halted because of the same. Students are not aloof from this situation and the entire education system has also halted because of this situation. For students pursuing Chartered Accountancy, it is again another test because it becomes difficult at times to decide whether to avail the Opt-Out facility provided by the ICAI or not. However, I would like to advise all students to make judicious decisions on the basis of conditions and situation prevailing in your respective areas and government regulations. If we are healthy we can always appear for exams in the next session. Thus, I request students to take a judicious call on what is good for them and their family at large and act accordingly.

These are tough times for everyone of us and if we lose our patience in this process, it will not be possible to attain our goals. Strict study schedule combined with adequate time with our family in these times shall help us keep our patience. During these times, it is all the more important to keep working on our hobbies and cultivate them as it shall give us the most required peace of mind.

For the benefit of students we have lined up many programs the details of the same shall be shared in due course. We request all to take active participation in these programs that will benefit you in your future endeavours.

Wishing you most & more

CA. Mantu Kumar Agarwalla



Dear Friends,

I wish you a very **Happy Chartered Accountants' Day** and I welcome you to the second edition of the E-Newsletter of the Guwahati Branch of EICASA for the year 2020-21. I thank you all for your overwhelming response for the First Issue of the E-Newsletter.

The Institute of Chartered Accountant of India was established on 1st July 1949 with the Guwahati Branch of EIRC taking its charge on 25th December 1977. The Institute has entered its 72nd year of the establishment with approximately 3.5 lakhs Chartered Accountants.

We all are very much aware about the current scenario around us, be it economically, politically, socially or financially. The ongoing crisis has led the Institute to take another historic decision of allowing the students to opt out from the upcoming examination and appear for the following attempt. But friends with utmost determination and sincerity, one can be sure of easily getting through the process of examination and achieving the ultimate earmarked goal.

"VIRTUAL" is the new "NORMAL". During the month of June, Guwahati Branch of EICASA has conducted a number of virtual seminars, which were of great success with a good number of participants. Looking at such good response of the students, Guwahati Branch of EICASA has lined up a few more Workshops, Seminars etc. to be conducted online. The knowledge of our environment is equally important for our growth and so I urge the students to join such events conducted by the Institute so as to brush up yourselves in all sphere.

With best wishes for your upcoming exams, I also wish you a good health and great success.

On the occasion of Chartered Accountants Day, I would like to quote Mr. Ratan Tata:

I need MBA for running my business, But CA to teach them how to run the business.

Happy learning!!!

CA. Neha Beriya

EICASA Activities



Guwahati Branch of EIRC in association with Guwahati Branch of EICASA organised One Day Seminar (Webinar) on 13th June 2020 among CA students and members on topic- **Companies Act 2013**. The session was conducted by CA. Swati Tejawat. There was also a special address by CA. Dhiraj Kumar Jain, Past Chairman of Guwahati Branch of ICAI. The session was precisely on Appointment & Qualifications of Directors with special emphasis on past ICAI examinations questions & writing pattern. Around 50 students & members participated in the Webinar.

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Guwahati Branch of EICASA organised Special Counselling Session (Webinar) on 26th June 2020 among CA students on **How to handle Exam Stress**. The session was conducted by CA. Pankaj Jain. CA. Sharad Agarwalla, Chairman of Guwahati Branch of ICAI, also motivated the students. There was also a special address by CA. Vikash Kumar Jain, Past Chairman of Guwahati Branch of ICAI. The session was conducted with special emphasis on how to increase the concentration power, time management before and during exams and how to keep ourselves focused. Around 25 students & members participated in the Webinar.





BOS Announcements

1.) ***SHARE YOUR THOUGHTS***

Student Skill Enrichment Board, BOS (O) of ICAI invites you to scratch your heads and share your original ideas on any of the below topics, laid down in the form of Article (paper/write-up) at link <https://forms.gle/h3URex6ast2fAGE29>

please note below before submitting:

Word Document of **300-400 words limit**. A student can share the thought process on more than 1 topic also. Slight modification of topic is allowed. 20 best articles will be selected. Students can submit Articles based on similar type of other topics also. Copy write to use the same will be with the ICAI. Declaration at the end of an Article, stating the document is based on original thoughts and not copied. The decision of ICAI will be final.

Topics to be elaborated:

1.) Born to be a leader	9.) Art of Negotiation	17.) I face CA Exam with glow on my face
2.) Passion for your Vision	10.) Willpower & Self Discipline	18.) Empower Women-Seek Better Future
3.) Pleasant Personality	11.) Kill the Stress	19.) Meditation-Conquer the Stress
4.) Now or Never	12.) Act & Listen	20.) Constructive Criticism
5.) Attitude	13.) Time Management- Life Management	21.) Strength & Weakness-Self Understanding
6.) Mindfulness-A powerful tool	14.) Self-Acceptance, a tonic for Self- confidence	22.) IQ vs EQ vs MQ
7.) Effective Public Speaking	15.) Life Skills	23.) Be Optimistic- Be Positive- Be Happy
8.) The Power of positive Affirmations	16.) Seek Positive People- Attack Negativity	24.) Any other related topic (Topic of your choice)

Students who can share their thoughts:

All Students pursuing Chartered Accountancy course are eligible to share the thought process. 20 BEST PAPERS WILL BE PUBLISHED IN THE BOOKLET OF SSEB ALONG WITH THE NAME AND PHOTOGRAPH OF THE STUDENT. Hurry!!! Last date of submission is 10th July, 2020.*

2.) **APPLICABLE STUDY MATERIAL FOR NOVEMBER, 2020 EXAMS - NEW SCHEME FOUNDATION, INTERMEDIATE AND FINAL COURSE:**

Please refer to the link below for reference of Study Material and Practice Manual to be followed for New Scheme Examinations:

<https://resource.cdn.icai.org/59936bos48836.pdf>



BOS Announcements

3.) **APPLICABLE STUDY MATERIAL FOR NOVEMBER, 2020 EXAMS - OLD SCHEME FINAL COURSE – OLD COURSE**

Please refer to the link below for reference of Study Material and Practice Manual to be followed for Old Scheme Examinations:

<https://resource.cdn.icai.org/59937bos48837.pdf>

4.) **VIRTUAL COACHING CLASSES COMMENCING FROM 1ST JULY 2020 FOR STUDENTS OF FOUNDATION, INTERMEDIATE AND FINAL APPEARING IN NOVEMBER 2020 EXAMINATION.**

The Board of Studies has been proactive to adopt different methodologies to reach out to the students and provide quality learning resources, year after year in an incremental manner.

Due to outbreak of Covid-19 pandemic, there has been a significant effect on the study regime of our students.

The BOS, with an objective to enable the students to sail through the present times, announces **FREE 'Virtual Coaching Classes'** commencing from **July 1, 2020**. These will be conducted at all levels i.e. CA Foundation, Intermediate and Final to assist them in preparation for the **November 2020 examination**.

Schedule and Timings:

Course	Schedule	Session I	Session II
Foundation	/resource/60065bos48946fnd.pdf	11am to 1pm	2pm to 4pm
Intermediate	/resource/60066bos48946inter.pdf	7am to 9:30 am	6PM TO 8:30 pm
Final	/resource/60067bos48946final.pdf	7am to 10am	6pm to 9pm

Students can attend classes at <http://ecpl.live/icai/bos/vcc/>. The classes can also be viewed at ICAI YouTube.

<https://www.icai.org/post/virtual-coaching-classes-commencing-from-1stJuly2020>



GOODS & SERVICES TAX

1.) Important Dates for the month of July 2020:

Form	Last Due date without Late Fees (wherever applicable)	Form	Last Due date without Late Fees (wherever applicable)
GSTR-1 (March'2020, Monthly)	10 th July 2020	GSTR-1 (April'2020, Monthly)	24 th July 2020
GSTR-1 (May'2020, Monthly)	28 th July 2020	GSTR-1 (June, 2020, Monthly)	05 th August 2020
GSTR-1 (Jan-Mar, 2020, Quarterly)	17 th July 2020	GSTR-3B (March'2020, AT up to Rs. 5cr in PFY)	03 rd July 2020 for category X States/UT
GSTR-3B (Mar'2020, AT up to Rs.5cr in PFY)	05 th July 2020 for category Y States/UT	GSTR-3B (Apr'2020, AT up to Rs. 5cr in PFY)	06 th July 2020 category X States/UT
GSTR-3B (Apr'2020, AT up to Rs. 5cr in PFY)	09 th July 2020 category Y States/UT	GSTR-3B (June'2020, AT > Rs.5cr in PFY)	20 th July 2020 for all category States/UT
GSTR-9 (2018-19)	30 th September 2020	GSTR-9A (2018-19)	30 th September 2020
GSTR-4 (2019-20)	15 th July 2020	GSTR-9C (2018-19)	30 th September 2020
GSTR-5 (Jun'2020)	20 th July 2020	GSTR-5A (Jun'2020)	20 th July 2020
GSTR-6 (Jun'2020)	13 th July 2020	GSTR-7 (Jun'2020)	10 th July 2020
GSTR-8 (Jun'2020)	10 th July 2020	RFD 10	18 months after the end of quarter for which refund is to be claimed
CMP-08 (Jan-Mar, 2020)	07 th July 2020	CMP-08 (Apr-June, 2020)	18 th July 2020

Here, AT= Aggregate Turnover, PFY= Previous Financial Year

Category X: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep

Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

The above dates are subject to review by the Government.

The official notification regarding the extension of dates and clarification on various aspects is attached below:

https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_136_6_2020.pdf



2.) Filing NIL Form GSTR-3B through SMS on GST Portal

- a) A taxpayer may now file NIL Form GSTR-3B, through an SMS, apart from filing it through online mode, on GST Portal.
- b) To file NIL Form GSTR-3B through SMS, the taxpayer must fulfil following conditions:
- They must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer.
 - They have valid GSTIN.
 - Phone number of Authorized signatory is registered on the GST Portal.
 - There is no pending tax liability for previous tax periods, interest or late fee.
 - All GSTR-3B returns for previous tax periods are filed.
 - No data should be in saved stage for Form GSTR-3B on the GST Portal, related to that respective month.
 - NIL Form GSTR-3B can be filed anytime on or after the 1st of the subsequent month for which the return is to be filed.
- c) NIL Form GSTR-3B for a tax period must be filed if the taxpayer:
- Has NOT made any Outward Supply
 - Do NOT have any reverse charge liability
 - Do NOT intend to take any Input tax credit; and
 - Do NOT have any liability for that particular or previous Tax Periods.
- d) All the authorized representatives, for a particular GSTIN can file NIL Form GSTR-3B through SMS.
- If more than one authorized representative/ signatory have the same mobile number registered on the GST Portal, such SMS requests will not be accepted for filing NIL Form GSTR-3B.
 - An SMS and e-mail will be sent on the e-mail and mobile number of the primary authorized signatory.
 - In case, filer of NIL Form GSTR-3B is an authorized signatory, SMS will be sent to his/her mobile number also.
- e) Taxpayer can file NIL Form GSTR-3B, through SMS for all GSTINs, for whom they are an Authorized Signatory, using same mobile number.

SMS- **NIL(space) 3B(space)**
GSTIN(space) tax period in
mmmyyy format to 14409
from registered mobile
number

A **6(six) digit** validation
code will be received

SMS **CNF(space) 3B(space)**
6digit validation code to
14409. If successful, an SMS
with **ARN** will be received.

<https://www.gst.gov.in/newsandupdates/read/381>

3.) File FORM GST PMT 09, to transfer/shift the money available in Electronic Cash Ledger, between various major and minor heads of GST

Taxpayers deposit money using challan and the paid amount gets credited in the particular head in the Electronic Cash ledger and the same can be utilized in settling liabilities of that head only. In case a taxpayer deposited any amount under a major head i.e. IGST, CGST, SGST/UTGST and Cess or minor head i.e. Tax, Interest, Penalty, Fee and Others, they can then utilize this amount for discharging their liabilities only under that major head and minor head. Sometimes, inadvertently, the taxpayer pays the amount under the wrong head and it cannot be used to discharge the liabilities which may be due in another head. In such cases taxpayers can claim the refund of the amount which may have been deposited under wrong head in GST by filing a refund application in FORM RFD-01 under the category "Excess balance in



electronic cash ledger". The process of filing refund claim and its disbursement can sometimes lead to blockage of funds for the taxpayer.

Form GST PMT-09 is now available on GST portal and it enables a taxpayer to make intra-head or inter-head transfer of amount available in Electronic Cash Ledger. A taxpayer can file GST PMT 09 for transfer of any amount of tax, interest, penalty, fee or others available under one (major or minor) head to another (major or minor) head in the Electronic Cash Ledger. Form GST PMT 09 provides flexibility to taxpayers to make multiple transfers from more than one Major/Minor head to another Major/Minor head if the amount is available in the Electronic Cash Ledger. To file Form GST PMT-09 taxpayers are required to login on GST portal with valid credentials and navigate to **Services > Ledgers > Electronic Cash Ledger > File GST PMT-09 for Transfer of Amount** option. After Form GST PMT-09 is filed:

- ARN is generated on successful filing of Form GST PMT-09.
- An SMS and an email is sent to the taxpayer on his registered mobile and email id.
- Electronic Cash ledger will get updated after successful filing of Form GST PMT-09.

Filed form GST PMT-09 will be available for view/download in PDF format.

<https://www.gst.gov.in/newsandupdates/read/375>

4.) Blocking and Unblocking of EWB generation facility at E-way Bill Portal

- I. **Blocking of EWB generation facility:** Blocking/unblocking of EWB generation facility has been implemented on EWB Portal from 2nd December, 2019.
 - a. **Meaning of blocking:** The blocking of E Way Bill generation facility means disabling taxpayer from generating E Way Bill (EWB), in case of non-filing of 2 or more consecutive GSTR 3B Return on GST Portal.
Example: Taxpayers who have not filed their GSTR-3B return for the months of September 2019 and October 2019, their EWB generation facility is blocked from 2nd December, 2019.
 - b. For GSTINs whose EWB generation facility is blocked, EWB can't be generated either by the taxpayer or by their counterparty (whether as supplier or recipient) or the transporter.
- II. **Effect on already generated EWB:** In case of blocked GSTINs, EWBs already generated and facilities in respect of these EWBs such as updating the vehicle or transporter details or extending the validity of EWB will not be impacted.
- III. **Unblocking of EWB generation facility:** The EWB generation facility would be automatically unblocked in the event of filing of their GSTR 3B return for the default period(s), reducing the default period to less than 2 consecutive tax periods. The blocking will be automatically lifted on the EWB system next day.
 - a) **Immediate updation of Status at EWB Portal:** For immediate updation of the status the taxpayer can go to the EWB portal and select the option "Search Update Block Status", enter their GSTIN and use Update Option to get themselves unblocked on GST portal, provided GSTR-3B return has already been filed for the default period(s).
- IV. **Unblocking by Tax Official:** EWB generation facility can also be restored by the jurisdictional tax official on basis of manual representation by a taxpayer. The tax officials will issue a speaking order on GST Portal, for accepting or rejecting such requests of the taxpayers. In case he accepts the request, the facility will get restored.



- V. **Effect on Transporter registered on EWB Portal:** Transporters enrolled in EWB Portal, but not registered on GST portal will not be impacted. However, the transporters registered on GST Portal, if blocked on non-filing of two or more GSTR 3B returns, cannot use their GSTIN as Consignor, Consignee or transporter to generate EWB and update transporter details.

<https://www.gst.gov.in/newsandupdates/read/336>

5.) Filing of GSTR-1 & GSTR-3B without using Digital Signature Certificate (DSC)

The Government of India has notified that the taxpayer registered under the provisions of Companies Act 2013 shall-

- During the period from the 21st day of April'2020 to the 30th day of September'2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through **Electronic Verification Code (EVC)** and
- During the period from the 27th day of May'2020 to the 30th day of September'2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through **Electronic Verification Code (EVC)**.

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-48-central-tax-english-2020.pdf>

Some clarification issued by the Government can be obtained below:

- 1.) Clarification in respect of levy of GST on Director's Remuneration
<https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular Refund 140 10 2020.pdf>
- 2.) Clarification on refund related issues:
<https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular Refund 135 5 2020.pdf>
- 3.) Clarification in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016 – Reg
<https://www.cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-134.pdf>
- 4.) Clarification in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules - reg.
<https://www.cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-133.pdf>
- 5.) Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal – reg.:
<https://www.cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-132.pdf>
- 6.) Standard Operating Procedure (SOP) to be followed by exporters– regarding:
<https://www.cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-131-new.pdf>
- 7.) Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws-reg.
<https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular Refund 137 7 2020.pdf>



Article



SPICe+: The new way of incorporating a company electronically:-

Introduction:-

As part of Government of India's Ease of Doing Business (EODB) initiatives, the Ministry of Corporate Affairs has notified & deployed a new Web Form 'SPICe+' replacing the existing SPICe form. SPICe+ would offer 10 services by 3 Central Government Ministries & Departments (Ministry of Corporate Affairs, Ministry of Labour & Department of Revenue in the Ministry of Finance) and One State Government (Maharashtra), thereby saving as many procedures, time and cost for starting a Business in India

Parts of SPICe+ form

SPICe+ would have two parts viz.:

Part A-for Name reservation for new companies and Part B offering a bouquet of services viz.

- (i) Incorporation
- (ii) DIN allotment
- (iii) Mandatory issue of PAN
- (iv) Mandatory issue of TAN
- (v) Mandatory issue of EPFO registration
- (vi) Mandatory issue of ESIC registration
- (vii) Mandatory issue of Profession Tax registration (only in state of Maharashtra)
- (viii) Mandatory Opening of Bank Account for the Company and
- (ix) Allotment of GSTIN (if so applied for)

Integrated web form

SPICe+ would be an integrated Web Form. Users may either choose to submit Part-A for reserving a name first and thereafter submit Part B for incorporation & other services or file Part A and B together at one go for incorporating a new company and availing the bouquet of services as above.

Reservation of name

Name(s) of a company can be reserved in Part A of SPICe+. From 23rd February 2020 onwards, RUN service would be applicable only for 'change of name' of an existing company. In case the applicant wants to apply for name, incorporation and other integrated services together, he can do so together by filling necessary information in Part A and Part B.

In case when a name which requires the approval of a Sectoral Regulator it would be mandatory to attach relevant documents and No Objection Certificates(NOCs) in Part A of SPICe+

Steps for incorporating a company

Reserve a unique name using SPICe+ (INC 32-Part A) Application, on MCA Portal which may be approved or rejected, by CRC [Central Registration Centre] after allowing resubmission of form within 15 days of rectification of defect, if any.

File the following forms within next 20 days [since name is reserved for 20 days]

INC 32 (SPICe+)	Incorporation form
INC 33 (SPICe MOA)	e- Memorandum of Association
INC 34 (SPICe AOA)	e- Articles of Association
INC 35 (AGILE PRO)	Application for Goods and services tax identification number, employees state Insurance corporation registration plus Employees provident fund organization registration, Profession tax Registration (in Maharashtra) and Opening of bank account



Article



INC 9	Declaration submitted by each of subscribers to MOA and each of first directors named in AOA
INC-22	Filing of Registered office address. It is not required to be filed with SPICe+ if a company is registered with the same address as the address for correspondence. In case the registered address is different, INC-22 is required to be filed within 30 days of its incorporation, for intimating the registered office address

e-MOA and e-AOA

- It is mandatory to use eMoA (INC-33) and eAoA (INC-34)
- However, in following cases SPICe+ form shall be filed with MoA and AoA as attachments.
 - ✚ in case of incorporation of a company having more than seven subscribers or
 - ✚ where any of the subscriber to the MOA/AOA is signing at a place outside India

Declaration by professionals

Earlier declaration of CA/CS/CMA/Advocate were required to be attached in INC-8 along with SPICe form. Now SPICe+ itself includes INC 8 and there is no requirement to file form separately.

INC-9

INC-9 would have to be submitted only in electronic form in all cases, except where:

- Total number of subscribers and/or directors is greater than 20 and/or
- Any such subscribers and/or directors has neither DIN nor PAN.

Incorporation of Section 8 companies

In case of incorporation of a company falling under section 8 of the Act, SPICe+ shall be filed along with FORM No.INC-13 (Memorandum of Association) and FORM No.INC-31 (Articles of Association) as attachments.

DIN allotment

The application for allotment of Director Identification Number upto three Directors

Registration fees exempted

In case of companies incorporated,

- with a nominal capital of less than or equal to rupees fifteen lakhs or
- in respect of companies not having a share capital whose number of members as stated in the articles of association does not exceed twenty
- **ROC to call for further information**
- Where the Registrar, on examining SPICe+ finds that it is necessary to call for further information or finds such application or document to be defective or incomplete in any respect, he shall give intimation to the applicant to remove the defects and re-submit the e-form within fifteen days from the date of such intimation given by the Registrar.
- After the resubmission of the document, if the registrar still finds that the document is defective or incomplete in any respect, he shall give one more opportunity of fifteen days to remove such defects or deficiencies:
- **ROC to issue certificate of incorporation**
- The Certificate of Incorporation of company shall be issued by the Registrar in Form No. INC-11.

FAQs



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1.)	What precautions Students are required to take at the time of reporting at Examination Centre?	Students are required to take following precautions at the time of reporting at Examination Centre: (a) Wearing of Face Mask is compulsory at all the time at the Examination Centre; (b) To carry a small transparent bottle of hand sanitizer for personal use; (c) To maintain social distancing at all the times at the Examination Centre; and, (d) To reach their examination centre at least 1 hour before the exam time
2.)	What procedure would be followed by ICAI by for admitting the students in the Examination Centre?	ICAI will issue necessary instructions to their Examination Centres to take all necessary precautions, which among others will include: (a) All students have to undergo a thermal scanning before entering the examination centre/ hall; (b) Students will be hand sanitized before entering the examination centre / hall; (c) Students will be hand sanitized before and after using lavatory; (d) Students will be admitted only if they are wearing face mask; and, (e) Proper social distancing between students will be maintained both at the entrance of Centre and in the Examination Hall, at all times during the conduct of Examination.
3.)	What will happen, if any student has fever? Will Examination Centre allow him to write the Exam?	No, such student will not be allowed to enter Examination Centre with fever traced in thermal scanning. However, if the student produces a valid Medical Certificate to the effect that Fever is not on account of COVID – 19, he will be permitted to enter the examination hall. The said certificate should be issued by a Medical Practitioner having an MBBS Degree or more. The certificate is to be submitted at the examination centre at the time of entry.
4.)	What will happen if any student forgot to bring face mask at the Examination Centre?	Student has to mandatory wear face mask at the time of entry and during the conduct of Exam. ICAI will make necessary arrangement of mask on need basis.
5.)	Will the Examination Centre be sanitized on the Examination dates?	Yes. Examination Centres will be sanitized on the examination date. Examination Centres will be advised to keep sanitizers at the entry of centre, entry of exam hall and washrooms and/or at other prominent places as well.
6.)	Will Examination Functionaries will take necessary precautions for COVID?	Yes, Examination functionaries will take necessary precautions for COVID.
7.)	Is extension of Intermediate (IPC) [Old Course] up to November 2020 Examination only for the students who "Opt out" or for "All"?	It is applicable for all the students.

FAQs



8.)	Will November 2020 be the last attempt for Final [Old Course] Students?	As per the decision of the Council, 6 attempts are to be given for Students of old course, accordingly, for those students who “opt out” from May 2020 Examination cycle will be automatically given extension up to May 2021. For Students who are not opting out, examination committee will send recommendation to the Council for necessary support to students.
9.)	Whether next Examination will be held in November 2020 or December 2020?	On successful conclusion of May 2020 Examination (now July 2020) as per schedule announced, November 2020 exam cycle will commence from 01st week of December 2020.
10.)	What will happen if residence of a student comes under containment zone during the conduct of Examinations?	In case, residence of a student will fall under containment zone, such student will be given an option to apply for “opt out” with the copy of said notification/order of competent authority, and he/she will be shifted to November 2020 Examination cycle with all benefits in terms of carry forward of fee, exemption etc.
11.)	What will happen if any Examination Centre comes under containment zone either before beginning of examination or in between the examination dates?	ICAI will take all necessary steps to shift all the students to nearby examination Centre in non-containment zone. In case, Centre is not available nearby, then, students will be shifted to November 2020 Examination cycle with all benefits in terms of carry forward of fee, exemption etc.
12.)	What will happen if a particular city may not be able to conduct the examination due to the high magnitude of the outbreak of COVID - 19 cases?	All the students appearing for exams in such city will automatically be shifted to November 2020 Examination cycle with all benefits in terms of carry forward of fee, exemption etc
13.)	What will happen if a student give 3 papers but on day of 4th paper, his residence comes under containment zone, i.e. in cases of partial attendance in exams.	In that case, such student will be shifted to November 2020 Examination cycle with all benefits in terms of carry forward of fee, exemption etc. subject to submission of Notice / Order / Letter / Notification, etc. from the competent Authority. Kindly note that student has to write complete group in the next examination cycle i.e. shifting of partial paper(s) is not allowed.
14.)	What will happen if any student has appeared for all papers of one group but during any paper of the second group, his residence/examination centre comes under containment zone i.e. for partial attendance?	In that case, first group will be taken as completely appeared. Kindly note that student has to write second group in the next examination cycle i.e. shifting of partial paper(s) in a group is not allowed.

FAQs



15.)	What will happen if a student is found COVID – 19 positive either before or during the examination or is not in good health to appear in this examination?	Such student will not be allowed to appear in July 2020 examination and will be accommodated by ICAI to next examination cycle, i.e. November 2020 on submission of a test report. Looking into the health scare due to pandemic and student finding himself with indicative symptoms at any time, such student may opt for next examination cycle on submission of a valid Medical Certificate. The said certificate should be issued by a Medical Practitioner having an MBBS Degree or more.
16.)	If any student does not choose “Opt Out” now, can he later opt out from the Examination?	It will be permitted only in case residence of such student falls under containment zone subsequently or he is not keeping well on account of COVID/other health issues as per a valid medical certificate.
17.)	If any student chooses “Opt Out” now, can he later opt to give the Examinations?	Such change will not be permitted thereafter.
18.)	If any student chooses “Opt Out” now and later Institute postpone the Examinations, then what will be the remedial action?	In such case, all the students will be shifted to November 2020 Examination cycle with all benefits in terms of carry forward of fee, exemption etc.
19.)	Can a student change his Examination City after correction window gets closed?	Can a student change his Examination City after correction window gets closed?
20.)	Is there any other document / letter which has to be uploaded when I choose “Opt Out”?	Only duly filled and signed declaration (in the given format) is to be uploaded in the correction window.
21.)	What should a student do in case he wishes to choose ‘Opt – Out’ facility but does not have print facility available at his home or nearby market to print the declaration format?	Such students are advised to submit/upload a scanned copy of hand written declaration duly signed and containing all the relevant particulars required as per the format. However, this option must be exercised only where print facility is not available with the student.
22.)	Will Water be provided at the Examination Centre during conduct of examination?	Yes, but students are advised, in their own interest, to carry their own water bottle at the Examination Centre.





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