



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)



Guwahati Branch (EIRC)

ICAI Bhawan, 2nd Bye Lane, RG Baruah Road, Manik Nagar, Guwahati - 781005

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CHAIRPERSON'S MESSAGE

Esteemed Members of the Branch,

Greetings !!

Past couple of months brought us news of untimely passing of a couple of our youngest members and our hearts sunk. They either left without even knowing that they are losing it within, and death suddenly claimed them or they were facing critical health condition which they could not survive. Nevertheless, they were talented, committed, and beloved - valuable to their families, their teams, and our fraternity too. I was trifled because they were known to me closely. I had connected with them, talked and laughed with them at our Branch a few years ago. The Branch extended deepest condolences to the bereaved families and prayed solemnly that may the departed souls find peace. In moments like these, words fail us. Yet from this sorrow deep within me arose a quiet, collective resolve: to honour their memory by the way we live and work hereafter.



In the press of professional engagements, closings, audits, filings, and our own ambitions which are so high, we often try to cut faster with a dull blade—our body, mind, and heart. We hardly have time to nourish them enough. Blessed are those who are doing it !!

“No one can pour from an empty cup, rest and renewal are part of responsible work.”

Undoubtedly, we are a profession defined by commitment: tough assignments, challenging deadlines, long hours, and enormous responsibility. Yet commitment can never mean self-neglect. It means showing up at our best — technically, ethically as well as physically. The pressures of prolonged sitting, erratic schedules, and unrelenting ambition can silently erode health. We have often been talking about continual learning, growing, moving faster, capacity building, professional ethics and so many things. Yes, they are essence of our profession. But it is time we changed gears to shift our culture from endured excellence to sustainable excellence.

Though its a prologue at a monthly newsletter, I am unable to kill my urge to ask all my dear members of the Branch to protect their sleep, eat healthy, stay hydrated, ensure exercise, get their well-being checked on time without procrastination, develop small habits amongst work routine to keep the heart beating healthy, de-stress, hug dear ones, laugh with friends. Sometimes, when nights run long or nights become days, ensure that the following day has recovery space for the cells that need repair.

We celebrated Independence Day and emphasized on self defence and road safety on 15th August at our Branch. After all, what can define Independence better than safe and healthy living for all.

Do write to us at guwahati@icai.org for anything that you may like to share with us. Until now, I have communicated with you all in more than half a dozen issues of this E-newsletter, but it has been one way conversation. Let us make it a dialogue once in a while when it feels like responding to anything that we share here. We at the Managing Committee also need inspiration to keep serving our members and students better !!

The festive season is ahead with the due dates running parallel and tight !! Let's not forget having fun and festivities while we serve our duties to our best !! Wish you all a calm, productive and healthy month ahead !!

CA. Raginee Goyal,
Branch Chairperson

EDITOR'S MESSAGE

Dear Esteemed Members

With great delight, I present before you the August edition of our e-Newsletter.

The month of August holds a special place in our hearts as it reminds us of the immense sacrifices made by our forefathers to secure freedom for Mother India from colonial rule. This year, our nation celebrated the 78th Independence Day with pride and gratitude. At the Guwahati Branch, the occasion was marked with the Flag Hoisting Ceremony, followed by a Self-Defence Workshop exclusively for our female members and students, empowering them with the skills to face adversities with confidence.



With the establishment of the Principal Bench of the GST Appellate Tribunal (GSTAT), the prospect of having a State Bench in Assam is drawing nearer. Keeping this in view, the Guwahati Branch, in the month of August, successfully curated and organised a Two-Day Conference on GST Litigation Procedured – “Sameeksha.” This conference was a landmark event for our branch, and a dedicated full-page coverage has been included in this edition to relive its key moments. A unique highlight of the conference was the Moot Tribunal GSTAT, where members enthusiastically participated and gained valuable insights into the art of advocacy before Tribunals.

Just like in the month of July, in line of the MoU signed by ICAI with the Assam State School Education Board, our branch continued its strong focus on Career Counselling Programs for Heads of Institutions, conducting nine sessions across different institutions in the State, thereby reaching out to heads of institutions and guiding the youth towards the profession.

In addition, the Guwahati Branch organised two very special initiatives in August. The first was the Vitiya Gyan Mela, conducted with the paramedics and nurses of a reputed hospital, aimed at spreading financial literacy. The second was the Income Tax Outreach Program on Charitable Organisations, which received wide appreciation and accolades from multiple quarters.

Alongside these, the branch also carried forward its initiatives of Investor Awareness Programs and regular Career Counselling Programs, reinforcing its commitment towards capacity building, financial literacy, and professional empowerment.

Just like its previous editions, this newsletter reflects the spirit and diversity of our activities. We hope you enjoy reading it as much as we enjoyed curating it for you. We eagerly look forward to your valuable feedback, which will help us make future editions of our E-Newsletter more engaging, relevant, and meaningful for all our members.

As the joyous festival of Durga Puja approaches, I extend heartfelt wishes to all our members and their families in advance. May Maa Durga bless you with strength, prosperity, and happiness, and may the festive season bring peace, togetherness, and new beginnings into your lives. Wishing you an enriching read. !

With warm regards,
CA. Kumar Victor Saha
Editor, e-Newsletter
Guwahati Branch, EIRC of ICAI.

PAST CHAIRMAN SPEAKS

My Journey as a Chartered Accountant

As past Chairmen, we look on in wonder at the strides the profession has taken over the last few years. The responsibilities of the profession have grown manifold, so much so, that unless we all are upto date with the plethora of amendments and circulars in each and every sphere of practice, we shall be left behind. The increase in professional opportunities that are available to us are accompanied by more responsibilities that we can meet only by keeping ourselves updated. Thus, whatever we do, we must be aware of all these extra obligations on us and strive to meet them.

It is not my intention to lay out these opportunities and obligations. However, if I may, I would like to dwell on a few issues which younger professionals should keep in mind.



We keep hearing about the rat race that every professional (whatever his/her field is) is subject to. The struggle to keep pace with other professionals in your field sometimes can consume you. Please remember that success is not measured by the volume of your clientele. It is measured by how you handle whatever clientele you have. A sense of competitiveness is not bad per se, but it is not the be all and end all of everything. It is better if this spirit is channelized towards the quality of work you do.

The concept of ethics is age old. Every now and then we hear of professionals (including our own) being exposed doing things that they should not. If we want the credibility of our profession to sustain itself, each and every one of us has to ponder about what we can and should be doing rather than what we can do. It's sad enough that the Central Government has, in recent years, curbed the ICAI's disciplinary powers to a certain extent. Let us pledge not to allow any more such action by the authorities.

Before I leave you'll, may I mention something that bothers me immensely these days. The ICAI now permits firms to respond to tenders / invites for "expressions of interest". At the risk of being taken to task for my comments, I must say that we have not been professional enough in responding to such documents. The reason I say this is because, from what I've heard, quotes that are given differ vastly from each other. Before responding to tenders etc, we must have a system of establishing the manhour requirements, reporting requirements etc. A vast variation in quotes, in my opinion, reflects poorly on the profession.

I'm not pontificating here. Just penning down a few thoughts which I thought I should pass on. Many might think that these are just a few ramblings from an elderly mind. If so, so be it.

Regardless, I do not think that any significant number of our members are guilty of sidestepping established norms. I would like to conclude by wishing all the very best to all our members at the branch, more so the young and active, on whom lies the enormous responsibility of taking the branch and the profession on to greater heights.

And a word, of course, for the branch management (over so many years now), who have been regularly organizing seminars etc that help us stay connected with each other and update too.

Warm Regards,
CA Devajit Sharma
Past Chairman
Guwahati Branch of EIRC of ICAI

MEDIA COVERAGE



Purvanchal Prahari
18.08.2025

আইচিএআই গুৱাহাটীত 'সমীক্ষা'ৰ সামৰণি

গুৱাহাটী, ২৪ আগষ্ট : অৰ্থচিহ্ন আবেদন সমষ্টি আৰু সেৱা কৰ আৰু পৰোক্ষ কৰ সমিতিৰ তত্ত্বাবধানত ভাৰতীয় চাৰ্টাৰ্ড একাউণ্টেণ্ট প্ৰতিষ্ঠানৰ গুৱাহাটী শাখাই ২২ আৰু ২৩ আগষ্টত গুৱাহাটীত অৰ্থচিহ্ন আবেদন সমষ্টি আৰু সেৱা কৰ আৰু ন্যায়াধিকৰণ (জিএছটিএটি)ৰ গাচৰ প্ৰক্ৰিয়া সম্পৰ্কীয় দুদিনীয়া সন্মিলন 'সন্মীকা' অনুষ্ঠানৰে আৰম্ভ কৰিছে। এই সন্মিলনত শিলচৰৰ অৰ্থচিহ্ন আবেদন কেন্দ্ৰীয় পৰ্যবেক্ষকসমূহ জি এ কৰ কমাৰ পটোৱাই কেন্দ্ৰীয়া সন্মিলন হিচাপে

অংশগ্ৰহণ কৰে। প্ৰথম দিনৰ অধিবেশন কলকাতাৰ অৰ্থবজ্জা (চিএ) শ্ৰেণী মুন্সৰা আৰু মুন্সৰীৰ অৰ্থবজ্জা নীৰৱ মেনকাৰে পৰিচালনা কৰি অংশগ্ৰহণকাৰীসকলক অনুৰূপ ভাৱে কাম আৰম্ভ হোৱাৰ সন্ধানত থকা জিএছটি এ আৰু ন্যায়াধিকৰণৰ সমুদ্ৰুত আবেদনৰ খচৰা প্ৰস্তুত, দাখিল আৰু প্ৰতিনিধিত্ব কৰাৰ পদ্ধতিৰ বিষয়ে বক্তব্য আগবঢ়ায়। আলোচনাত আদীনা কাৰ্য্যমা, আৰ্পীল প্ৰ-প্ৰস্তুত আৰু পৰীক্ষণ, ডকুমেন্ট নিয়ন্ত্ৰণ কৰা প্ৰস্তুত আৰু বিল কৰাৰ ন্যায়ত

তথ্যৰ বিবৃতিৰ খচৰা প্ৰস্তুত কৰাৰ বাবেখিৰা দিশ, আবেদনৰ ভিত্তি আৰু আবেদন আদি বিষয়সমূহ সামৰি লোৱা হয়। চিএ সন্মিলন কমাৰ গোয়েল আৰু অৰ্থবজ্জা বিধানত ভূতাত্যৰণ নতুনত্ব এখন মুঠ ট্ৰিবিউটেল গঠন কৰা হয়। এই অধিবেশনে জিএছটিএটিৰ গাচৰ দাখিল কৰাৰ বাবে স্থাপিত ন্যায়াধিকৰণক কেন্দ্ৰে প্ৰতিনিধিত্ব কৰিব লাগে। সেই বিষয়ে চাৰ্টাৰ্ড একাউণ্টেণ্টসকলক প্ৰশিক্ষণ দিয়ে। জি এ বাণীনা গোয়েল আৰু হেছদ বিজ্ঞপ্তিযোগে চিএ কৰা প্ৰকাশ কৰে।

Asomiya Khabar
25.08.2025

Two-day GSTAT litigation conference ends at ICAI Guwahati

GUWAHATI, Aug 24: The Guwahati Branch of the Institute of Chartered Accountants of India (ICAI), under the aegis of the Goods and Service Tax and Indirect Taxes Committee of ICAI, successfully organised "Sameeksha", a two-day conference on Goods and Services Tax Appellate Tribunal (GSTAT) litigation procedures, on August 22 and 23 at ICAI Bhawan here.

The programme was directed by ICAI Central Council Member CA Ravi Kumar Patwa from Silchar, while Branch Chairperson CA Raginee Goyal curated and coordinated the event.

On the opening day, Adv (CA) Shreya Mundhra from Kolkata and Adv Neerav Mamkar from Mumbai conducted technical sessions, offering participants detailed insights into the processes of drafting, filing and representing appeals before the GST Appellate Tribunal, which is expected to begin functioning shortly.

The discussions included the legal frame-

work, preparation and verification of appeal forms, handling of defects and condonation of delay, along with practical aspects of drafting statements of facts, grounds of appeal and pleadings.

Following these sessions, a Moot Tribunal was conducted by CA Sushil Kumar Goyal and Adv Boudhayan Bhattacharya from Kolkata.

The exercise simulated a full-day tribunal proceeding to train chartered accountants in presenting cases before the GSTAT.

This hands-on session enabled participants to develop conceptual clarity and hone advocacy and representation skills in a quasi-judicial setting.

The two-day conference combined legal knowledge with practical application, equipping members with the expertise required to handle appellate litigation before the GSTAT.

Organisers stated that the initiative will help chartered accountants explore litigation and representation before the upcoming tribunal as a significant area of professional growth.

Hills Times
25.08.2025

जीएसटी अपीलीय न्यायाधिकरण की
मुकदमेबाजी प्रक्रियाओं पर दो दिवसीय सम्मेलन

Dainik Purvoday
24.08.2025

आईसीएआई गुवाहाटी
का वित्तीय ज्ञान शिक्षण
सत्र आयोजित

गुवाहाटी, 24 अगस्त (पू.सं)। भारतीय चार्टर्ड अकाउंटेंट्स संस्थान (आईसीएआई) की गुवाहाटी शाखा के वित्तीय ज्ञान मेला सप्ताह के दौरान शनिवार को जीएनआरसी अस्पताल, दिसपुर में एक वित्तीय ज्ञान सत्र का आयोजन किया गया। इस वर्ष वित्तीय ज्ञान मेला की थीम स्मार्ट मनी, ब्राइट फ्यूचर रखी गई है। कार्यक्रम का संचालन आईसीएआई के वित्तीय एवं कर साक्षरता निदेशालय के अंतर्गत गुवाहाटी शाखा की अध्यक्ष रागिनी गोयल के नेतृत्व में किया गया। कार्यक्रम के आयोजन का कार्यभार शाखा प्रबंध समिति के सदस्य कुमार विक्रम साहा ने उठाया।

मुख्य प्रतिभागियों में अस्पताल के पैरामेडिकस, नर्सें तथा प्रशासनिक कर्मचारी शामिल थे, जो अधिकतर निश्चित आय (सैलरी) पर निर्भर हैं। 120 मिनट लंबे इस सत्र में दीपज्योति सिंघा राय ने चक्रवृद्धि ब्याज, निश्चित आय के विवेकपूर्ण उपयोग, बचत एवं निवेश में धन के संतुलित आवंटन सहित दैनिक वित्तीय प्रबंधन से जुड़े कई महत्वपूर्ण तथ्यों पर चर्चा की।

आईसीएआई के वित्तीय ज्ञान अभियान का उद्देश्य समाज के विभिन्न वर्गों में वित्तीय साक्षरता को बढ़ावा देने और उसे सरल, व्यावहारिक एवं प्रभावशाली बनाना है। दिल्ली स्थित आईसीएआई का वित्तीय एवं कर साक्षरता प्रकोष्ठ नियमित रूप से सरकारी/ गैर-सरकारी/ सामाजिक/ व्यवसायिक संगठनों, स्वयं सहायता समूहों एवं आम जनता के लिए ऐसे वित्तीय साक्षरता अभियानों का आयोजन करता है।

Dainik Purvoday
25.08.2025

ICAI ANNOUNCEMENTS

- 1. Merit List of the Information Systems Audit [ISA] Assessment Test held in January, 2025 declared.**
<https://resource.cdn.icai.org/87438isajan25meritlist.pdf>
- 2. Merit List of the Information Systems Audit [ISA] Assessment Test held in July, 2025 declared.**
<https://resource.cdn.icai.org/87488iasatjuly25-merit.pdf>
- 3. FAQs on Guidance Note on Financial Statements of Non-corporate Entities**
<https://resource.cdn.icai.org/87517caq-aps1943.pdf>
- 4. Widening the scope of mandatory applicability of Audit Quality Maturity Model (AQMM) and disclosure of AQMM Levels on ICAI Website and Peer Review Certificates. - (11-08-2025)**
<https://resource.cdn.icai.org/86944exam-anno-observers-sep2025.pdf>
- 5. Inviting nomination for ICAI 40 under 40:CA Business Leader Award in association with ZEE Business)**
<https://www.icai.org/post/icai-cmib-40-under-40-ca-business-leader-award>

GUWAHATI BRANCH ACTIVITIES

Continuing Professional Education (CPE)

Sameeksha - Two-Day GST Litigation Conference

22nd - 23rd August



The conference featured intensive sessions covering every practical aspect of handling appeals, covering drafting of Statements of Facts, Grounds of Appeal, and Prayers; filing procedures; compliances before the Registry; handling defects; understanding cause lists and mentions; as well as managing adjournments, cross-appeals, and additional submissions; offering participants a comprehensive roadmap for navigating litigation before GSTAT with clarity and confidence. Session were deliberated by Adv. (CA.) Shreya Mundhra and Adv. Neerav Mainkar



A Moot Tribunal was staged, where members actively participated, argued matters before the Bench of CA. Sushil Goyal and Adv. Boudhayan Bhattacharjee, and gained invaluable exposure to the nuances and tactics of effective representation in GST litigation.

CPE: 12 hours

GUWAHATI BRANCH ACTIVITIES

Future of Accounting with Zoho Books

30th August



A full-day workshop on “Future of Accounting with Zoho Books” led by CA Harish Rathi and Zoho Book Trainer Sushil M Ravani, provided members with valuable insights into digital transformation in accounting and hands-on training on Zoho Books. With active participation and practical learning, the workshop proved highly enriching. **CPE Credit: 6 Hours**

Certificate Course on AI Level -1 Classes

29th to 31st August



A three-day program is designed to provide participants with in-depth knowledge and practical exposure, enabling them to strengthen their professional skills and enhance their career growth in the era of AI-driven finance and compliance. **CPE: 18 Hours**

Other Activities

78th Independence Day Celebration

15th August



The Guwahati Branch (EIRC) of ICAI celebrated the 78th Independence Day with flag hoisting, a self-defence workshop by Pragya P Khanikar, and a spirited bike rally. The events highlighted unity, empowerment, and the pride of freedom.

GUWAHATI BRANCH ACTIVITIES

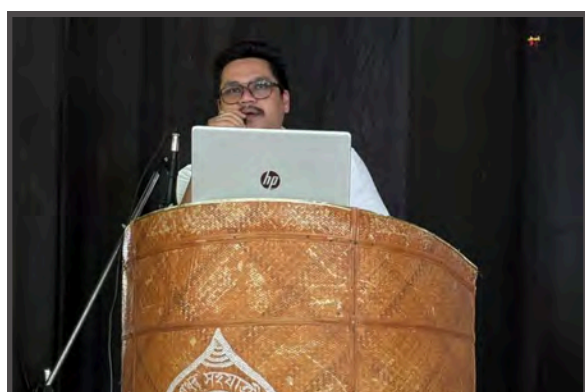
Income Tax Awareness/Outreach Program

26th August



Awareness & Outreach Programme on 'Trust & Charitable Institutions', organized by the Income Tax Department, in association with ICAI, Guwahati Branch (EIRC) at ICAI Bhawan saw active participation, insightful discussions, and awareness on regulatory compliances of trusts and charitable bodies. Various prominent charitable organisations participated in the outreach program.

Career Counselling Program of Head Of Institutions



At Moridhal College, Dhemaji, on August 01, CA. Bishal Handique addressing the career counselling program for Heads of Institutions. Shri R K Baruah, Vice Chairman, ASSEB, graced the occasion.



At North Lakhimpur, on August 02, CA. Rajesh Lohiya addressing the career counselling program for Heads of Institutions. Shri R K Baruah, Vice Chairman, ASSEB, graced the occasion.



At District Library, Nagoan, on August 05, CA. Narendra Bhansali, addressing the career counselling program for Heads of Institutions. Shri Narnarayan Nath, ACS, Secretary, ASSEB, graced the occasion.

GUWAHATI BRANCH ACTIVITIES



At District Library , Sribhumi, on August 07, CA. Jabedul Islam, addressing the career counselling program for Heads of Institutions. Shri R.C.Jain, IAS (Retd.), Chairman, ASSEB, graced the occasion.



At Gurcharan College, Silchar, on August 08, CA. Mayank Bhura, addressing the career counselling program for Heads of Institutions. Shri R.C.Jain, IAS (Retd.), Chairman, ASSEB, graced the occasion.



At Biswanath College , Biswanath Charali, on August 09, CA. Ankrit Paul, addressing the career counselling program for Heads of Institutions. Shri R K Baruah, Vice Chairman, ASSEB, graced the occasion.



At Morigoan College, Morigoan, on August 12, CA. Pankaj Jain, addressing the career counselling program for Heads of Institutions. Shri Narnarayan Nath, ACS, Secretary, ASSEB, graced the occasion.

GUWAHATI BRANCH ACTIVITIES



At Diphu, Karbi Anglong, on August 21, CA. Rishabh Kashliwal & CA Ritesh Jain addressing the career counselling program for Heads of Institutions. Shri R.C.Jain, IAS (Retd.), Chairman, ASSEB, graced the occasion.

Career Counselling Programs



On 08 August, CA Priyanka Jain at Icon Academy and CA Babulal Chouhan at PM Shri Mangaldoi Town High School conducted programs attended by students and appreciated by the authorities, while on 09 August, CA Babulal Chouhan conducted a similar program at Dhula Higher Secondary School, which was well received by the teachers.



At PM Shri Mangaldoi Town High School, by CA Babulal Chouhan, on 08 August



At Dhula Higher Secondary School, by CA Babulal Chouhan, on 09 August.

Investor Awareness Program

13th August



At Icon Academy, Guwahati on 13th August resource person by CA Nupur Kamani. The program was attended by the teachers and students of XI and XII of the Academy.

Vittya Gyan Mela

23rd August



ICAI Guwahati Branch organised the Vitiya Gyan Mela on the theme "Smart Money, Bright Future." Led by CA Deepjyoti Singha Roy, the programme engaged hospital staff through interactive sessions.

MANAGING COMMITTEE

GUWAHATI BRANCH (EIRC) [2025-26]



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KEEP IN TOUCH!

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