

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Guwahati Branch of EICASA

BEYOND NUMBERS

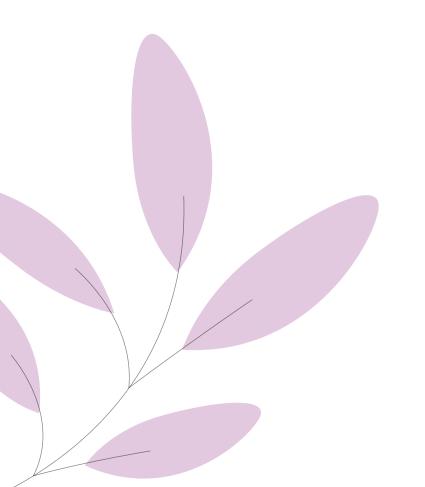
E-Newsletter | October 2025 Volume IX, Edition IX





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From the Chairman's Desk



Dear Readers,

It gives me immense pleasure to present before you the 9th Edition of Volume IX of the E-Newsletter of the Guwahati Branch of EICASA. Each edition of this publication represents the collective zeal, commitment, and growth mindset of our CA student fraternity — a reflection of how learning and leadership continue hand in hand.

The month of September began with the much-awaited CA Examinations, a phase that tests perseverance and dedication. I extend my heartfelt appreciation to all students who appeared for their exams with determination and discipline. Remember, every challenge you conquer brings you a step closer to your professional dream.

Alongside, our flagship E-Gurukul Webinar Series continued successfully during the month, providing students with valuable insights into the dynamic world of commerce and professional practice. These knowledge-sharing sessions stand as a testament to EICASA's unwavering commitment to continuous learning beyond textbooks.

As we step into the forthcoming months, we have an exciting calendar of activities lined up — including Indoor and Outdoor Sports Tournaments, a vibrant Youth Festival for CA Students, and Knowledge Seminars designed to foster networking, learning, and holistic development. The details and registration links will soon be shared, and I encourage every student to participate actively and make the most of these opportunities.

This edition of the newsletter also features an interactive Quiz Section — a small yet engaging initiative to test your knowledge and encourage healthy participation. I urge all readers to take part enthusiastically and share your responses.

As the festive season approaches, let us celebrate not just festivals but also our shared journey of professional growth and mutual learning. May this season bring renewed energy, optimism, and success to each one of you.

Let us continue to learn, evolve, and grow together — because progress is not an event; it is a continuous journey.

With warm regards, CA Vikash Kumar Choudhary Chairman, Guwahati Branch of EICASA



From the Editor's Desk



"What you think, you become. What you feel, you attract. What you imagine, you create."

— Buddha

Every great journey begins in the mind. What we choose to believe, focus on, and work toward eventually shapes our reality. This simple yet profound truth defines the spirit of every Chartered Accountancy student — a spirit that refuses to settle, that believes in perseverance, and that dares to imagine something bigger than the ordinary.

The month of September stood as a beautiful reminder of this belief. From celebrating Teachers' Day to engaging in insightful E-Gurukul sessions, it was a month where gratitude met growth. The virtual address by CA. Charanjot Singh Nanda, Hon'ble President of ICAI, was both inspiring and humbling. His words reminded students that while

knowledge gives us power, integrity gives us direction — and that the true essence of this profession lies in serving with honesty, discipline, and humility.

Continuing this rhythm of learning, the E-Gurukul Series offered meaningful takeaways on Investment Planning and Time Management — two timeless skills that go far beyond academics. They taught us that managing money and managing moments are not separate arts but parts of the same discipline: the discipline of creating balance and purpose in life.

Each initiative this month reflected what EICASA stands for — an environment where young minds are not only educated but also empowered. Where every session, discussion, and activity becomes a stepping stone toward transformation.

To every reader — remember, this journey isn't just about clearing exams or earning a title. It's about evolving into someone stronger, sharper, and more self-aware than you were yesterday. Keep imagining. Keep believing. Keep creating your path with intent and integrity.

Because someday, when you look back, you'll realize — it wasn't the destination that defined you, but the mindset that carried you through.

With conviction and pride,

Mudit Surana e-Newsletter Editor EICASA Guwahati



BOS Announcements

Postponement of CA Final & Intermediate Examinations – Punjab & Jammu City

The Chartered Accountants Final and Intermediate Examinations, scheduled for 3rd and 4th September 2025, have been postponed in the state of Punjab and Jammu City due to local conditions.

https://resource.cdn.icai.org/88013exam-announcement-02092025.pdf

Commencement of Live Virtual Revisionary Classes (LVRC) – CA Final (January 2026 Examination)

The commencement of Live Virtual Revisionary Classes (LVRC) for CA Final students appearing in the January 2026 Examination. These sessions aim to enhance last-stage exam preparation through conceptual revisions by expert faculty.

https://resource.cdn.icai.org/88462bos-aps2574-announcement-1.pdf

Mock Test Papers – Series I & II for CA Final (January 2026 Examination)

The Board of Studies released Mock Test Papers Series I & II for CA Final students preparing for the January 2026 Examination

https://resource.cdn.icai.org/88463bos-aps2574-announcement-2.pdf

"Success at CA Exam" Sessions – CA Final (January 2026 Examination)

ICAI announced two motivational and preparatory series for CA Final students. Series I commencing on 29th November 2025 and Series II commencing on 16th December 2025. These sessions focus on strategy, stress management, and last-minute guidance.

https://resource.cdn.icai.org/88487bos-aps2603-fnd-announcement3.pdf

Commencement of Live Virtual Revisionary Classes (LVRC) – CA Intermediate (January 2026 Examination)

The Board of Studies announced LVRC for CA Intermediate students appearing in the January 2026 Examination to facilitate efficient last-mile preparation through focused revision sessions.

https://resource.cdn.icai.org/88478bos-aps2492-int-announcement1.pdf



BOS Announcements

Mock Test Papers – Series I & II for CA Intermediate (January 2026 Examination)

ICAI has issued Mock Test Papers (Series I & II) for CA Intermediate students appearing in the January 2026 Examination, aimed at providing practice on examoriented questions.

https://resource.cdn.icai.org/88479bos-aps2492-int-announcement2.pdf

"Success at CA Exam" Sessions – CA Intermediate (January 2026 Examination)

ICAI announced its "Success at CA Exam" guidance program for Intermediate students, featuring: Series I commencing on 1 December 2025 and Series II commencing on 19 December 2025. These interactive sessions aim to boost exam readiness and confidence.

https://resource.cdn.icai.org/88480bos-aps2492-int-announcement3.pdf

Poetry

At the dawn of a pleasant day,
When you look down the bay!
All you have has turned to grey,
Everything has just fallen away!!

And there you see the ground, Getting away as you drown! Now when you look around All you do is just frown!!

You pound hard to get to the coast,
Only to find that you are lost!
And now you know that you are supposed
To live a life in a holocaust!!...



-Nischal Paharia



Activities of the Month

Teachers' Day Celebration

On 5th September 2025, the Guwahati Branch of EICASA participated in the Teachers' Day Presidential Address organized by the Board of Studies (Operations), ICAI. The ICAI President, through a live webcast, addressed CA students and faculties, emphasizing the vital role of teachers and mentors in nurturing professional ethics and values. The session underscored continuous learning, discipline, and gratitude towards mentors. Attendance was mandatory, and students from the Guwahati Branch participated enthusiastically, making the event a heartfelt tribute to CA educators and the spirit of mentorship within the ICAI community.





Literary Competition



On 5th September 2025, the Guwahati Branch of EICASA participated in an online Literary Competition organized by the Surat Branch of WICASA on the theme "Beyond the Classroom: A Tribute to Teachers." The event provided a creative platform for students to express gratitude towards teachers through essays, poems, and articles highlighting their contribution to shaping future Chartered Accountants. Ms. Khushi Sharma from the Guwahati Branch secured a winning position, bringing pride and recognition to the branch.



Activities of the Month

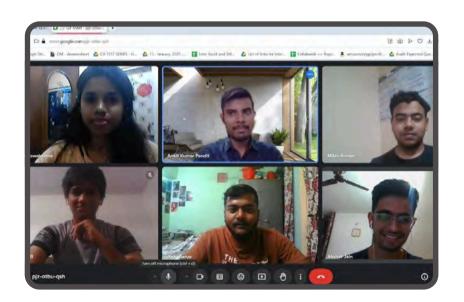
E-Gurukul | Episode 5 – "How to start your investment journey?"



On 10th September 2025, the Guwahati Branch of EICASA organized Episode 5 of the E-Gurukul Series on "How to Start Your Investment Journey?" conducted by CA Neha Choudhary. The session provided practical insights on financial planning, savings, and early investing, covering key concepts like risk management, diversification, goal-based investing, and the power of compounding.

E-Gurukul | Episode 6 – Time Management

On 21st September 2025, the Guwahati Branch of EICASA organized Episode 6 of the E-Gurukul Series on "Time Management" by CA. Lokesh Agarwal. The session covered practical strategies for planning, prioritizing, and improving productivity. Students actively participated, gaining valuable insights on overcoming procrastination and balancing responsibilities effectively.





Articles Corner

BRICKS, BUCKS AND BALANCE: Tax Secrets Behind Real Estate

By Shannel Dsouza, SRO0798373

Introduction

Robert Kiyosaki once said, "It's not about how much money you make. It's about how much you keep, how hard it works for you and how many generations you keep it for." The glitter of real estate isn't just in the marble floors and city views. It's also in the numbers hidden behind the scenes, the tax numbers. For most people, buying a property is a dream. For some, it's an investment. Real estate is not just about buying and selling. It's about planning.

- The Long and Short of Capital Gains: Sell a property within 2 years of purchase? That's short-term capital gain, taxed at slab rates. Hold it for longer? You step into long-term capital gains (LTCG) territory, taxed at 20% with indexation.
- The 54 and 54F Game Plan: Sold a house? Under Section 54, reinvest in another residential house within 2 years (or construct one in 3 years) and say goodbye to tax on the gains. Not a house but a plot or shares sold? Then Section 54F steps in. These sections are the go to for reinvestment planners.
- Joint Ownership = Joint Strategy: Buying in joint names can split income and gain. For couples or business partners, this is a legal way to distribute tax impact and make the most of basic exemption limits.
- Rental Income Realities: Rental income? It's taxed under "Income from House Property" with a 30% standard deduction. Interest on home loans can also be claimed up to ₹2 lakh under Section 24(b). Many investors take loans for properties just to benefit from this deduction, because in tax planning, debt can be a friend.

Conclusion

In a world where real estate dreams are getting bigger, taxes are becoming trickier. But with the right strategies, dreams can stay dreamy without turning into financial nightmares.

Whether it's your own investment or a client's query, real estate tax strategy isn't just about compliance. And in this journey, we CAs have the blueprint. Because behind every successful building... is a smart foundation.





Quiz!

- 1. Who is the Indian athlete who broke the men's national 100m record with a time of 10.18 seconds and the 200m record with a time of 20.32 seconds, both in 2025?
- 2. Who broke the pole vault world record by clearing 6.30 metres at the 2025 World Athletics Championships in Tokyo?
- 3. India's largest Lithium-ion battery plant was launched in which state in Sept 2025?
- 4. Who was elected as the Vice President of India on 9 September 2025?
- 5. The Moran community launched an economic blockade in September 2025 demanding Scheduled Tribe (ST) status. The Moran community belongs to which Indian state?
- 6. On 26 September 2025, which aircraft did the Indian Air Force formally retire from service after 62 years?
- 7. Who was elected as BCCI President in September 2025?
- 8. Which state announced the Local Economy Accelerator Programme (LEAP) with a ₹1,000 crore investment for innovation?
- 9. Which Indian city was selected to host the 2036 Olympic Games?
- 10. The Ministry of Health launched which campaign to raise awareness about mental health in September 2025?

RULES

- 1. Response to be submitted latest by 20th October, 2025 at eicacsaactivities@gmail.com
- 2. Mention your Name, Registration Number, Level of CA and contact number. Also attach your passport size photograph.
- 3. 1st three winners will be featured in the next edition of E-newsletter.
- 4. Winners will be selected on the basis of maximum correct answers within the given deadline.
- 5. If there are more than one response, then the 1st response would be considered as final.

Winners for September!



Abhilasha Ray ERO0289360



Khushi Sharma ERO0288126



Bidita Haldar ERO0264559



Management Team EICASA, Guwahati



CA Vikash Kumar Choudhary Chairman



CA Kumar Victor Saha Nominated MC Member



Jaitra Pareek Vice Chairman



Vibha Jain Secretary



Gunjna Gujrani Treasurer



Mudit Surana Sports Coordinator and E-Newsletter Editor



Manisha Devi Viswakarma Seminar Coordinator



Khusboo Tiwari Cultural Coordinator

Advisor to Editorial Team



CA Neha Choudhary Advisor



CA Rishabh Sharma Advisor



Stay Tuned for the next edition!

Stay connected with EICASA Guwahati for more opportunities to learn, grow, and network.

Want to contribute?

Submit your articles, poems, or artwork for the next edition! Follow us on social media and email us at eicasaactivities@gmail.com.

Let's Connect



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https://guwahati-icai.org

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