



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Guwahati Branch (EIRC)

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Guwahati  
@ICAI

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## CHAIRPERSON'S MESSAGE

Esteemed Members,

Greetings !!

Wish you all a very Happy New Year 2026 !! May this year bring good health, knowledge and prosperity to us all. We had a great National Conference 2025 in December 2025 with your presence and support. We have landed in the year 2026 after delivery of a differently challenged year 2025 which had a different momentum altogether.



Income Tax filing work which theoretically started in July practically continued till the last day of 2025. GST Annual Filing took its own course in different styles by different professionals, though the prescribed form brought in certain changes which needed detailed manual working. Artificial Intelligence was mostly at the forefront throughout.

The year saw many new and landmark legislations which are very important for us professionally as they may bring new professional avenues opportunities for those who master these skills and rest of us who need to know it attest and assure professionals. These new legislations are waiting in pipeline for learning during the year 2026. The New Income Tax Act 2025 is waiting for all of us to explore the distinguishing features and changes in compliance and litigation that we shall see. 2026 is the year for New Income Tax Act.

India's Digital Personal Data Protection (DPDP) Act, 2023 and its rules which got implemented in phases, with key parts made effective from November 13, 2025 with the establishment of Data Protection Board for administering consent management and data principal rights.

The implementation of the four new Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 with effect from 21st November 2025, rationalising 29 existing labour laws for modernising labour regulations, enhancing workers' welfare and aligning the labour ecosystem with the evolving world of work with the objective of driving labour reforms for Aatmanirbhar Bharat.

As I keep saying, our profession always brings us at crossroads since its lifeblood is discipline and fearlessness of complexity. Unwavering commitment remains our identity. You will be happy to know that your Branch organized about 301 structured CPE hours programmes in the calendar year 2025 excluding the Chapters / Study Circles. I thank each one of you for the great spirit of learning and academics and encourage each one of you to keep raising the bar for ourselves to become better professionals each day.

I have firmly believed that learning never exhausts the mind, it only rejuvenates, recharges and raises us. A grand WOFA 2.0 curated by our Honorable President is awaiting us at Noida from 30th Jan to 1st Feb 2026. I urge you all to register (<https://wofa.icai.org/register>) and attend this mega event with your professional friends and associates for an outstanding experience of networking and connect besides learning and enjoyment.

I wish you all great learning, great identity and great growth ahead !!!!

Warm Regards,

CA. Raginee Goyal  
Chairperson  
ICAI Guwahati Branch

## EDITOR'S MESSAGE

Dear Esteemed Members,

As the final month of the calendar year, December provides a natural pause point for introspection, enabling us to reflect upon the collective efforts, milestones achieved, and lessons learned over the past twelve months. It also offers renewed energy and clarity to recalibrate our professional vision and set purposeful goals for the period ahead.



The concluding and wintry month of December stood as a defining period for the Branch, witnessing one of its most prestigious and impactful initiatives—the National Conference “Lakshya.” With the National Conference being the focal point of activities from the very outset of the month, the Branch remained deeply involved in meticulous planning, coordination, and execution. The scale and success of the Conference were a direct result of the unwavering commitment, teamwork, and professionalism displayed by the members of the organizing committee and office bearers. The enthusiastic participation from members across the state, coupled with the presence of distinguished speakers and thought leaders from across the country, elevated the Conference into a truly grand and memorable event. The Conference not only facilitated meaningful deliberations on contemporary professional issues but also strengthened the spirit of unity and collaboration within the fraternity.

Beyond this flagship event, the Guwahati Branch continued to actively discharge its professional and social responsibilities through a series of non-CPE initiatives during the month of December. These included Industry Connect programmes aimed at strengthening engagement between professionals and industry, focused sessions for Young Chartered Accountants to support their professional growth, Financial and Tax Literacy programmes to enhance public awareness, and Investor Awareness programmes to promote informed financial decision-making. Each of these initiatives reflected the Branch’s continued commitment to capacity building, outreach, and societal contribution, in alignment with the broader objectives of the Institute.

The month of December also holds special emotional and institutional significance for the Branch, as it marks the celebration of its 48th Foundation Day on 25th December. This occasion serves as a moment of pride and gratitude, allowing us to acknowledge the vision, dedication, and perseverance of our predecessors who laid the foundation of the Branch.

The month concludes on a festive and joyful note with the celebration of Christmas, a time that symbolizes peace, compassion, and goodwill. The festive spirit of the season brings with it an atmosphere of reflection, gratitude, and togetherness, enriching both personal and professional lives.

As this Newsletter reaches our members, the state of Assam would be preparing to welcome Magh Bihu, a festival that signifies harvest, prosperity, and new beginnings. On this auspicious occasion, I take this opportunity, on behalf of the Editorial Team, to extend my warm greetings and best wishes to all members and their families for a Happy Magh Bihu and Makar Sankranti. May the coming period be filled with good health, professional success, and collective progress for our Branch and the fraternity at large.

Your valuable feedback will help us shape future editions our E-Newsletter more engaging, relevant, and valuable for all members.

Wishing you all members A very Happy New Year, 2026!

Warm regards,

CA. Kumar Victor Saha  
Editor, e-Newsletter  
Guwahati Branch, EIRC (ICAI)

## PAST CHAIRMAN SPEAKS

I qualified as a Chartered Accountant in the year 1982, having completed my articleship with M/s U.C. Mazumdar & Co. I was the first Chartered Accountant in my family, which had long been engaged in diversified business activities across various sectors. Immediately after qualifying, I joined the family business and remained associated with it for nearly four to five years. However, my deep-rooted passion for the profession ultimately drew me back to professional practice.



The initial phase of practice was not easy. With little to no clientele, I was uncertain about how to begin. I then commenced my professional journey as an insurance surveyor, which proved to be a valuable learning ground and helped me build exposure, confidence, and client relationships. Over time, I established a strong presence in the field of income-tax practice in Guwahati, a legacy that continues even today.

During my years in practice, I have witnessed significant tectonic shifts in our profession—from the era of manual ledgers to today's age of artificial intelligence. I have also observed multiple tax reforms, particularly in indirect taxation, though it was never my primary area of practice. One strong belief that I hold today is that sole proprietorship practice, in the current challenging environment, has become extremely difficult to sustain. I therefore align my vision with the broader vision of ICAI, encouraging collaboration, firm mergers, and working as part of larger teams to deliver high-quality services to stakeholders.

That said, one principle remains non-negotiable for me: service quality must never be compromised—irrespective of limitations in infrastructure or resources. Technology, especially artificial intelligence, is playing a transformative role in shaping the future of our profession. To remain relevant and competitive, it is imperative for Chartered Accountants to equip themselves with this technological mammoth.

I fondly recall my tenure with the Managing Committee of the Guwahati Branch. As Secretary, I had the privilege of hosting the first-ever Regional Conference in Guwahati. Later, during my term as Chairman, we established a library at the Branch for the very first time—an initiative close to my heart. Representing the Guwahati Branch at various forums remains one of my most cherished experiences.

To the young Chartered Accountants, I would like to say that with industrialisation gaining momentum in the State and large infrastructure projects underway, there is a plethora of opportunities ahead. While entering the dynamic area of practice may appear challenging initially, with proper handholding and guidance from seniors, young professionals can certainly thrive.

I must also place on record my appreciation for the commendable work being done by the Guwahati Branch for the welfare and development of its members. I wish the Branch continued success in the years ahead and reaffirm that I shall always remain an all-weather friend of the Guwahati Branch of ICAI.

CA Amlan Bhadra  
Past Chairman  
Guwahati Branch of EIRC of ICAI.

## ICAI ANNOUNCEMENTS

### 1. Deferment of Phase IV of Peer Review Mandate (31-12-2025)

<https://resource.cdn.icai.org/90105prb-aps3736.pdf>

### 2. Post Qualification Course - Diploma on Management and Business Finance (DMBF) February 2026 Examination (29-12-2025)

<https://resource.cdn.icai.org/90067exam-aps3703-dmbf-feb2026.pdf>

### 3. Invitation for Comments on the Exposure Draft of Information Systems Audit Standards (ISAS) (26-12-2025)

<https://www.icai.org/post/daab-announcement-23122025>

### 4. FAQs on key accounting implications arising from the New Labor Codes (26-12-2025)

<https://www.icai.org/post/asb-faq-nlc-announ>

### 5. Information Systems Audit - Assessment Test (ISA - AT), 7th February 2026 - (05-12-2025)

<https://resource.cdn.icai.org/89775exam-isa-at-feb2026.pdf>

## GUWAHATI BRANCH ACTIVITIES

### CPE Activities

#### Workshop on Excel with Excel

26th Dec



A Workshop on Excel to Excel was successfully conducted at ICAI Bhawan, Guwahati. The session was led by CA. Ankit Jallan and Mr. Sagar Nath, offering participants practical insights and hands-on learning to enhance their Excel proficiency. **CPE Credit: 6 Hours**

#### Seminar on Important Case Laws on Ethical Standards

27th Nov



A Seminar on Important Case Laws on Ethical Standards was held at ICAI Bhawan, Guwahati. The session was addressed by CA. Kumar Victor Saha, focusing on key precedents and their practical implications for ethical compliance in the profession. **CPE Credit: 3 Hours**

## GUWAHATI BRANCH ACTIVITIES

### Seminar on Standards of Auditing

30th Dec



A Seminar on Standards of Auditing was conducted at ICAI Bhawan. The seminar was addressed by CA. Atika Agarwal and chaired by CA. Jay Prakash Gupta, providing participants with practical insights into auditing standards and their application in professional practice. **CPE Credit:** 4 hours

### Non CPE Activities

### Industry Connect with ICAI: Bridging the Gap Between Employability and Education 2nd Dec



Guwahati Branch in association with Veecap Eduventures, associated in an Industry Connect at Edu Nation Summit 2025–Northeast Chapter at IIT Guwahati. The program focused on thought-provoking deliberations centred on the theme “Bridging the Gap Between Employability and Education.” The programme was graced by an esteemed gathering of educators, policymakers, corporate leaders, and academic heads, fostering meaningful dialogue on aligning academic outcomes with industry expectations. CA Manoj Agarwala represented the branch in the program.

### Capacity Building Programme for Young CA Members

12th Dec



The Guwahati Branch organized a Capacity Building Programme for Young Members (below five years of practice). The programme was aimed at enabling young members to strengthen their existing areas of practice, explore emerging and diversified practice opportunities, and gain comprehensive exposure to the broad spectrum of the Chartered Accountancy profession

## GUWAHATI BRANCH ACTIVITIES

### Guidance Program for CAs aspiring to be speakers

15th Dec



Guwahati Branch (EIRC) organised a Guidance Programme for Aspiring Chartered Accountants to Become Speakers. The programme was designed to enable and train CA members to develop effective public speaking skills, with a focus on providing practical insights into various speaking techniques and achieving mastery in articulation and deliberation.

### Outreach Programme with Income Tax Department

16th Dec



The Outreach Programme organized by Guwahati Branch in collaboration with the Income Tax Department is an awareness and facilitation initiative aimed at enhancing voluntary tax compliance and strengthening taxpayer–department engagement. The programme provided a valuable platform for direct interaction, enabling participants to seek clarifications, share feedback, and gain first-hand insights into the Department's expectations and best practices.

### You Inspire

20th and 25th Dec



CA. Jyoti Jajodia, in the field of Music



CA. Sourav Somani, in the field of Literature



CA. Sanket Agarwal, IRS, parents receiving on behalf, in the field of Public Service



CA. Vivek Jallan, in the field of Art and Drama



CA. Rittique Phukan, in the field of Music

Guwahati Branch felicitated the members who have contributed and reached noteworthy milestone in field other than profession

## GUWAHATI BRANCH ACTIVITIES

### Interaction with Chartered Accountants on National Consumer Rights Day

24th Dec



Guwahati Branch (EIRC) saw participation from Govt. of Assam and address by CA. Ravi Kumar Patwa in interaction on National Consumers Day with fostering meaningful dialogue on consumer awareness and professional responsibility

### 48th Foundation Day celebration

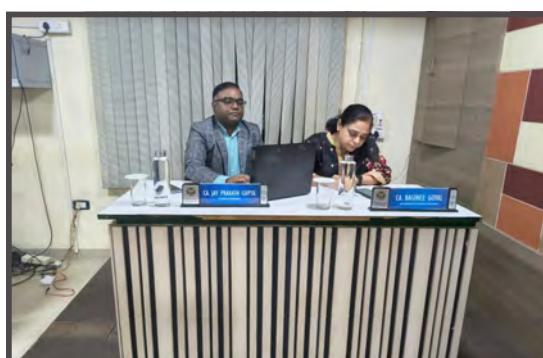
25th Dec



The 48th Foundation Day Celebration marks a significant milestone and is an occasion to reflect on the Branch's legacy, acknowledge the contributions of past leadership and members, and reaffirm its commitment to professional excellence, ethical standards, and continuous learning.

### MSME Clinic

26th Dec



An MSME Clinic was organised by the Guwahati Branch (EIRC) to address various matters relating to Micro, Small and Medium Enterprises. The clinic covered key aspects such as Udyam registration, discussions on various government schemes for MSMEs, banking benefits and credit facilities, and other related incentives, with the objective of strengthening the MSME sector.

### Financial Tax Literacy Drive, North East Women Association, Guwahati

29th Dec



A Financial and Tax Literacy Programme was organised by the Guwahati Branch in association with the North East Women Association, Guwahati. The programme was conducted by CA Kumar Victor Saha and was specifically designed for women entrepreneurs, homemakers, and professionals

## GUWAHATI BRANCH ACTIVITIES

### Financial Tax Literacy Drive Anubhuti Library, Guwahati

29th Dec



A Financial and Tax Literacy Programme was organised by the Guwahati Branch at Anubhuti Library, Guwahati. The programme was conducted by CA Priyanka Jain as the resource person and witnessed enthusiastic participation from young children. The session focused on imparting foundational financial concepts, including the value of money, the importance of cultivating saving habits, the concept of piggy bank savings, and an introductory understanding of the power of compounding, aimed at nurturing financial awareness from an early age.

### Financial Tax Literacy Drive, Icon Academy, Guwahati

30th Dec



A Financial and Tax Literacy Programme was organised by the Guwahati Branch at Icon Academy, Guwahati. CA Nupur Kamani served as the resource person for the programme, which was attended by college students. The session focused on imparting essential financial knowledge, including the value of money, methods to inculcate disciplined saving habits, the concept of the power of compounding, various avenues of investment, and the impact of taxation on financial transactions. The programme also highlighted the role of taxation in supporting economic growth and nation-building.

### Investor Awareness Programme at Health City Hospital

17th Dec



Investor's Awareness Programme was organised by the Guwahati Branch at the Health City Hospital. The resource person for the programme was Mr. Ram Shah. The program was attended by the employees of the hospital in large number.



# MANAGING COMMITTEE

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## KEEP IN TOUCH!

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- Visit us on [www.guwahati-icai.org](http://www.guwahati-icai.org) for regular updates

## EDITORIAL TEAM

• CA. Kumar Victor Saha	- Editor
• CA. Raginee Goyal	- Chairperson
• CA. Prabhaw Kumar Agarwalla	- Co-Editor
• CA. Lokesh Agarwal	- Advisor
• CA. Rishabh Sharma	- Creative Head