

# EICASA@ Guwahati

Volume-V, Issue-VI, October 2020

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# Chairman's Desk



My Dear Students,

At the outset, I would like to convey my sincere good wishes to all aspirants appearing for the Nov 2020 examinations. I am very sure that amidst the festivals, you all must have utilized your time very effectively and prepared well for giving your best in the examinations. May the days of toiling and hard work bear the desired fruit!

Positive thoughts generate positive feelings and attract positive life experiences. During youth we learn, with age we understand. It is said that the first to apologise is the bravest; the first to forgive is the strongest and the first to forget is the happiest. Time and Smile are two critical things in life. Networking and relationship building with friends of similar wavelength is of paramount importance. Friends are like the walls of a house. Sometimes they hold you up, sometimes you lean on them, but, sometimes, it is enough to know that they are just standing by. The crucial test to your dedicated study is vested upon you. Be calm, have faith in yourself and be confident. You will come through with flying colours. Keep yourself happy, determined to succeed and enthuse yourself, envision yourself doing well and you will do so. Think of yourself reaching the next level, be it CA Intermediate, CA Final or getting a job.

At the Branch Activities front we have lined up few activities virtually but due to postponement of Exams the same could not be taken up. We plan to take the same once the Exams are over to ensure that all my examinee students do not miss the opportunity to participate.

Once again best wishes for festive season to you and all family members.

Before I conclude, I quote **Thomas A. Edison**

*"Our greatest weakness lies in giving up. The most certain way to succeed is always to try just one more time."*

Wishing you most & more



Dear Students & Friends,

Welcome to the October 2020 edition of E-Newsletter of Guwahati Branch of EICASA. I pen down my thoughts today with a hope and prayer that everyone reading this is keeping good with their health.

We are just two months away to welcome the year 2021. Indeed the year 2020 has taught us the value of family and friends. This year has also taught us to be even more kind towards humanity and to be thankful for all that we have with us including our good health. This year has taught us the importance of technology and the value of keeping us update with all the latest trends to keep us going in our professional ground. There was an era when students were kept away from cell phones, but now students are in more need of it.

The month of October, November & December brings all the vibe of festivity. It brings positivity and motivates us by teaching that goodness always prevails over devil. As a CA student, we always need that motivation alive so as to give our best shot in the exams. We must strive to be exceptionally prepared for the exams and rest should be left to God.

***“Keep your thoughts positive because your thoughts become your words. Keep your words positive because your words become your behaviour. Keep your behaviour positive because your behaviour becomes your habits. Keep your habits positive because your habits become your values. Keep your values positive because your values become your destiny.”*** – said Mahatma Gandhi.

With these words I once again convey my best wishes to all of you for your upcoming exams.

Happy learning!!!

**CA. Neha Beriya**



# BOS Announcements

## 1.) **ADVANCED INTEGRATED COURSE ON INFORMATION TECHNOLOGY AND SOFT SKILLS (ADVANCED ICITSS) - ADV. INFORMATION TECHNOLOGY TEST – COMPUTER BASED MODE**

It has been decided to conduct Advanced ICITSS - Adv. IT Test – in Computer Based Mode on Tuesday, the 10th November, 2020 from 10.30 AM to 12.30 PM (IST).

The computer based test will be held at the following cities provided sufficient number of candidates offer themselves to appear in the test, from the said cities. ICAI reserves the right to cancel the centre and allot the candidates to any centre / city other than the one he / she has opted for, in case the number of candidates who opt for appearing in that particular city / centre is not adequate.

For further details visit the following link

<https://resource.cdn.icai.org/61586exam50104.pdf>

## 2.) **IMPORTANT ANNOUNCEMENTS**

In continuation to the Announcements dated 15<sup>th</sup> July, 8<sup>th</sup> and 13<sup>th</sup> October 2020 made regarding revised schedule of Chartered Accountant November 2020 Examinations and option to opt out from November 2020 attempt for all levels; it is hereby notified for general information that –

1. Uploading of Admit Card: Admit Card for Chartered Accountant November 2020 Examinations will be uploaded on 1<sup>st</sup> November, 2020.
2. Options to opt out from November 2020 attempt for all: Opt out window will open on 7<sup>th</sup> November, 2020.

<https://resource.cdn.icai.org/61590exam50116.pdf>

## 3.) **IMPORTANT ANNOUNCEMENT FOR NOVEMBER 2020 EXAMINATION: TIME TABLE (REVISED)**

### **FOUNDATION COURSE EXAMINATION – Under NEW SCHEME**

8<sup>th</sup>, 10<sup>th</sup>, 12<sup>th</sup> & 14<sup>th</sup> DECEMBER 2020

### **INTERMEDIATE (IPC) COURSE EXAMINATION – Under OLD SCHEME**

Group-I: 22<sup>nd</sup>, 24<sup>th</sup>, 26<sup>th</sup> & 28<sup>th</sup> NOVEMBER 2020

Group-II: 1<sup>st</sup>, 3<sup>rd</sup> & 5<sup>th</sup> DECEMBER 2020

### **INTERMEDIATE COURSE EXAMINATION – Under NEW SCHEME**

Group-I: 22<sup>nd</sup>, 24<sup>th</sup>, 26<sup>th</sup> & 28<sup>th</sup> NOVEMBER 2020

Group-II: 1<sup>st</sup>, 3<sup>rd</sup>, 5<sup>th</sup> & 7<sup>th</sup> DECEMBER 2020

### **FINAL COURSE EXAMINATION - Under OLD SCHEME**

Group -I: 1<sup>st</sup>, 3<sup>rd</sup>, 5<sup>th</sup> & 7<sup>th</sup> NOVEMBER 2020

Group -II: 9<sup>th</sup>, 11<sup>th</sup>, 15<sup>th</sup> & 17<sup>th</sup> NOVEMBER 2020

### **FINAL COURSE EXAMINATION - Under NEW SCHEME**

Group -I: 21<sup>st</sup>, 23<sup>rd</sup>, 25<sup>th</sup> & 27<sup>th</sup> NOVEMBER 2020

Group -II: 29<sup>th</sup> NOVEMBER, 2<sup>nd</sup>, 4<sup>th</sup> & 6<sup>th</sup> DECEMBER 2020

<https://resource.cdn.icai.org/61467exam50014.pdf>



# BOS Announcements

## **4.) GUIDELINES FOR CANDIDATES FOR NOVEMBER, 2020 CA EXAMINATION IN WAKE OF ONGOING PANDEMIC NOVEL CORONA VIRUS COVID-19.**

### **GENERAL GUIDELINES**

ICAI is taking all possible measures for safe and secure conduct of CA Examinations scheduled to be held in November 2020. ICAI has increased the examinations centres from 505 planned for May 2020 Exam to 915 for Nov. 2020 examination to cover additional 192 districts of the country to facilitate candidates to not to travel beyond their district to the extent possible. ICAI will also implement adequate Social Distancing measures in current scenario of Covid-19 to ensure health and safety of our candidates. Adequate measures are being taken for the safety of all without compromising the high standards, sanctity and fairness in the conduct of the examination.

- ✓ Standard Operating Procedures (SOPs) for implementing safety precautions and for maintaining required standard of hygiene shall be followed.
- ✓ Before commencement of the examination, seating areas shall be adequately sanitized. All door handles, staircase railing, etc. shall be disinfected. Candidates, if so desired, may further sanitize the seating area with his/her own hand sanitizers; and may also carry face shield, hand gloves, etc. for additional protection as per their choice.
- ✓ Adequate gap as per norms between two seats shall be maintained.
- ✓ Thermo scanning for temperature check of examination functionaries/candidates shall be done at the entry.
- ✓ Hand sanitizer would be made available at the entry and inside the exam venue at prominent places for candidates and centre staff to use.
- ✓ Candidates shall be allowed to carry the following items inside the examination hall –
  - Mask on Face (Compulsory), Face Shield (Optional)
  - Gloves on hand (Optional)
  - Personal transparent water bottle
  - Personal small hand sanitizer
  - Exam related items/documents as instructed (Calculators, stationery items, Admit Card, Photo ID card, etc.)

### **GUIDELINES FOR EXAMINATION CANDIDATES (EXAMINEE/STUDENTS)**

Candidates are required to strictly adhere to the guidelines and process for Social Distancing and hygiene to ensure safety and health of their own and fellow candidates.

- 1.) Candidate to check reporting/entry time at Centre given in the Admit Card and to reach centre as per reporting time only to avoid any crowding at the centre at the time of entry and to maintain social distancing.
- 2.) All candidates must ensure before reaching the examination centre that they do not have any symptom or suffering from COVID-19 disease.
- 3.) Candidates need to maintain social distancing from each other at all the time.
- 4.) The candidates must ensure to report at the Examination Hall not before 1.00 PM wearing face mask and carry with them exam related items and documents. They may carry a transparent bottle of drinking water and 50/100 ML bottle of hand sanitizer and admit card. Candidates will not be allowed to carry their mobile phones, smart watch, other electronic gadgets, books & written materials and bags inside the examination halls.



# BOS Announcements

- 5.) At the entrance, the candidates shall be subject to thermal temperature scanning and sanitization of hands. Candidates and other functionaries having body temperature of more than the prescribed limit will not be allowed entry in the examination centre. However, their record will be maintained.
- 6.) Candidates shall continue to wear face mask and shall remove the same only at the time of their personal identification and signing of the attendance register. In case of mal functioning of their mask, candidate may contact the room invigilator who will provide mask to such candidates.
- 7.) Candidates shall seek permission of hall/room invigilators for use of washrooms and shall sanitize their hands on coming out of the washroom with the sanitizer made available by the centre outside the washroom.
- 8.) The candidates should bring their personal water bottles and keep the same on the bench (seat).
- 9.) All candidates are advised to carry a small transparent bottle of hand sanitizer for their use within the examination hall/ room.
- 10.) All candidates are advised to co-operate with the examination functionaries for adherence to the COVID 19 and other guidelines during conduct of examinations.
- 11.) All candidates are advised to bring their own pen, pencil, scale, calculators, water bottle etc. as borrowing / lending / exchange of the same in the examination hall is strictly prohibited.
- 12.) On completion of the examination, the candidates will be permitted to move out in an orderly manner one candidate at a time. Please wait for instructions from invigilator and do not get up from your seat until advised.
- 13.) The gloves and masks should be disposed in a pedal push covered bin at the examination centre and outside the examination room/hall only.
- 14.) Required distance will be maintained without crowding anywhere at all times.
- 15.) Candidates shall make sure that they come to the centre well in time and do not clog the outside road if they are coming in their own vehicle which should be parked at appropriate places.
- 16.) Keeping in view the general conditions; the candidates who have completed their paper in time will be allowed to exit Exam Centre from 4.00 PM onwards.
- 17.) While the admit card will be printed online the candidates have to give consent to follow various guidelines issued by the Governmental authorities as also the ICAI. In case a candidate is minor; he/she must undertake that he/she is appearing in this examination with the consent and permission of his/her parents/guardian by way of filling up of format which candidate can get while printing of his/her Admit Card and submit/deposit the said undertaking/format, duly signed by his/her parents/guardian, at the room/hall of the Examination centre.
- 18.) All candidates must ensure entry in the examination centre wearing mask all the time, however the centres are advised to keep stock of masks, sanitizers and water bottles to be provided to the candidates in case of need.
- 19.) General Instructions related to CA Examinations must be adhered to by the candidate.



# BOS Announcements

## 5.) REGISTRATION FOR ONLINE HOME BASED PRACTICAL TRAINING ASSESSMENT

The next practical training assessment is being conducted online from October 23 to October 27, 2020. The students who have completed their 1st/ 2nd year of practical training during April 1, 2019 – June 30, 2020 are eligible to appear in this test. If a student has completed first year of practical training during April-June, 2019 and second year of practical training during April-June, 2020 and is eligible for both level tests, then he/she can appear in Level 1 test first and then in Level 2 test in December, 2020. If a candidate had registered for the practical training assessment scheduled on March 22, 2020, he/ she will not have to register again and will receive an e-mail in this regard shortly on their registered e-mail ID. His/ her admit card will also be released on October 20, 2020. Examination fee (if any) paid at that time (for re-appear attempt) will be adjusted and this will be counted as an attempt for these candidates.

The students who have already appeared in the practical training test before (one or two times) and wish to improve their performance/ grade can re-appear in this test by submitting a fee of Rs.200, provided they are eligible for the test as per the eligibility mentioned above. In such case, the best of the grade will be considered for inclusion in the mark sheet. Similarly, the students who have registered for the earlier test(s) but could not appear due to some reason, can also register for this test with a fee of Rs.200. The registration for the October, 2020 tests will open on October 3, 2020 (Saturday) at 12.00 noon and close on October 9, 2020 (Friday).

Students may register for the test during the above mentioned time period through the registration portal <https://pttest.icai.org/>. Student will be assigned any test date and time out of the mentioned five test dates, depending on the number of candidates. Students will receive their admit card on 20th October, 2020 wherein they will be informed about their test date, time and link for appearing in the test. They will be notified about the Mock Test via an e-mail to their registered e-mail ID or can be checked on the portal also.

Please note that this is the last attempt for students who have completed their second year of practical training during April-June, 2019. However, if a student has completed first year of training during this time period, this is the last attempt for Level 1 test and the student can appear for Level 2 test on the next occasion.

<https://www.icai.org/post/reg-online-home-based-pt-assessment>





## I DON'T NEED ANY SHOES...

"I want a pair of new shoes, Maa!" Aman, twelve, shouted out loud with an expression on his face which clearly told that nothing could be uglier than the pair of soiled, shabby sport shoes he was holding.

"Scrub and wash them with a soap; they'll look as good as new, Aman," his mother replied, "and get ready, we are going to Shani Temple."

Aman scowled, pouting his lips petulantly, and began his belligerent bargain: he groaned, moaned, cried and ranted so much about his friends having branded pairs that by the time they left for the temple, the mother had given up and Aman, having won the battle, looked as happy as if his birthday had come earlier!

Aman, now carrying his old shoes in a plastic bag, walked beside his mother who too had a bag of old, worn out clothes.

"Saturday evening," the mother explained, "is auspicious for giving essential items like clothes, food to beggars. Give your old shoes to someone in need. On the way back home, I'll buy you a new pair...now listen carefully about the importance of Shani-Dev- the God of Saturn..."

But Aman was hardly listening to her religious discourses for he was too busy dreaming about his own world, excited to show off his new shoes to his friends tomorrow at the school.

Ten minutes later, they reached the temple. The beggars were there – children, men, women, elders – all begging with their bowls. On Saturdays, people became surprisingly generous and did a lot of charity. Shani-Dev, Aman thought, seemed to scare the Rich mostly on this day which, for the lucky Poor, turned out to be the peak time for their business of begging!

After a quick worship at the temple, Aman's mother opened the bag of clothes, and the beggars leaped up as if a treasure chest had been unlocked. Seconds later, a bunch of beggars bumped and hustled about them, all desperate to grab the pot of gold. Aman jostled around, looking for the right candidate to claim his old shoes; in the hustle and bustle, a small boy in rags, sitting quietly in a corner, caught his attention. Aman hurried to him –

"Oye! Take it, they're my shoes...will fit you nicely!" Aman offered, hastily thrusting the plastic bag that had the shoes.

The poor boy simply smiled and shook his head in 'no'.

"Take it!" Aman shoved the bag in to the boy's hands, and added naively, "My mum says if you wash them, they'll be as good as new!"

"No...Don't need shoes...cannot wear..." the boy muttered.





# Article



“Take -” Aman started, but words melted in his mouth as he looked down and saw what he had overlooked in his haste. An uneasy realisation dawned on him. The poor boy had no legs. Just round stumps below the knees. An ill-fated accident had left him handicapped.

Aman looked helplessly at the boy who said, “Give me some paisa...want food...”

Aman took out all the coins he had in his pocket and poured it on the boy’s palm. The boy simply smiled his child like smile, his eyes twinkling. A moment later, Aman returned the smile.

“Aman, come...” his mother called, having finished giving the clothes.

Aman turned around and, with a last glance at the boy, walked away, gripping the plastic bag tightly lest any other beggar snatch it away, his innocent mind absorbed in what he had just seen and felt...

“Let’s go...Aman? Aman? Are you listening?”

“Oh...Uhh...Yeah, let’s go, Maa...” Aman said, pulling himself back to his senses.

“Oh, you haven’t given away the shoes; give them to somebody.”

“No, No...Maa...let’s go home.” Aman insisted to his puzzled mother who got more perplexed when her son refused to buy new shoes. All the way home, Aman was unusually sombre. As soon as they reached home, Aman took out the old shoes from the plastic bag and asked for a scrub.

“I don’t get it? You’ve been acting strangely. Is something wrong, dear?” asked an inquisitive mother as she handed him the scrub and soap.

Aman looked at her and smiled, “Nothing. I’ll do what you told me, Maa – scrub, wash and make them as good as new!” And, like an obedient son, he sat down and started cleaning the shoes.

And, as for Aman’s mother, she was still puzzling and pondering over her son’s sudden change of heart...

\*\*\*

CA. Saurav Somani



## वक्त

कभी कभी चुप रहना बेहतर होता है ।  
कभी कभी खामोशियाँ सब बयान करती है ॥

कभी कभी चुप रहने से अच्छा बता देना होता है ।  
शायद सामने वाला भी इसी उम्मीद में बैठा हो ॥

कहते है गम बाटने से कम होता है और ,  
खुशियां बाटने से बढ़ती है ।  
पर यह कोई नहीं कहता की दोनों बाटने से जीवन सुहाना होता है ॥

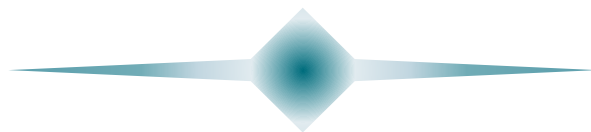
समझ के परे हो जब ज़माना ।  
तब कही अपने साथ वक्त बिताना ॥  
रोके चाहे कितना भी यह दिम्माग ।  
पर तुम अपने दिल की ही सुन ना ॥

क्यों हम रोज़ की दौड़ में खुद को भूल जाते है ।  
क्यों नहीं अपनों के साथ वक्त बिता पाते है ॥

यह दिल ही है जो बिना किसी स्वार्थ के धरकता है ।  
वरना दिम्माग को ही देखलो ,  
हमेशा किसीको जीतने या पाने के लिए चलता है ॥

यह हसीन लम्हे है जो याद रहेंगे ।  
वरना इसी सोच में रहोगे की लोग क्या कहेंगे ॥

-PARVESH MUNDHRA  
(CA FINALIST)



## Quiz Questions

- 1.) Who has been appointed as the Brand Ambassador of online tutoring platform named "Vedantu"?
- 2.) What is Goods & Services Tax Bill Officially called?
- 3.) Who unveiled new Defence Acquisition Procedure?
- 4.) Who gave assent to Taxation and Other Laws bill?
- 5.) Which is the 1st Indian state to ban the sale of unpacked "loose" cigrattes and beddis?
- 6.) Which airport became INDIA's first 100% solar-powered airport?
- 7.) Who inaugurated Atal tunnel- World's longest high-altitude tunnel?
- 8.) Who launched portal for freight service?
- 9.) Gram Sampark Abhiyan is the financial inclusion initiative of which bank?
- 10.) Who launched the book titled 'Discovering the Heritage of Assam'?

## RULES

- 1.) The Response of Quiz is to be submitted latest by 20<sup>th</sup> November 2020 at [castudentghy@gmail.com](mailto:castudentghy@gmail.com).
- 2.) Mention your Name, Registration Number, Level of CA and Contact Number. Also attach your passport size photograph (with a plain background).
- 3.) 1<sup>st</sup> three winners will be featured in the next edition of the E-Newsletter.
- 4.) Winners will be selected on the basis of maximum correct answers within the given deadline.
- 5.) "One student one response" If there are more than one response, than the 1<sup>st</sup> response would be considered final.

Thank You for your overwhelming response for FUN QUIZ published in our September 2020 Edition.

## "SEPTEMBER" QUIZ ANSWERS

1	8th September	6	Rewa Ultra Mega Solar (Rewa Solar Power Project)
2	Dr. Manmohan Singh	7	Uddhav Thackeray, CM of Maharashtra
3	Delhi	8	Sudha Murthy
4	Wipro Learning Centre, Bengaluru, Karnataka	9	Konark Sun Temple, Odisha
5	IAS officer Vini Mahajan, Punjab's First woman Chief Secretary.	10	People's Republic of China (PRC, also known as China)

## "SEPTEMBER" QUIZ WINNERS



Nisu Kumari



Niranjan Reddy



Abhinav Sharma





## FREQUENTLY ASKED QUESTIONS (FAQS) PROVISIONAL ADMISSION TO FOUNDATION COURSE

**Q-1:** I am a Class XI student who passed class X recently. Am I eligible to register for the Foundation Course?

**Ans.:** Yes. Students after passing Class 10th examination conducted by an examining body constituted by law in India or an examination recognised by the Central Government or the State Government as equivalent thereto, may provisionally register in Foundation Course of ICAI.

**Q-2:** I am a Class XII student. Am I eligible to register for the Foundation Course?

**Ans.:** Yes. Students after passing Class 10th examination conducted by an examining body constituted by law in India or an examination recognised by the Central Government or the State Government as equivalent thereto may provisionally register in Foundation Course of ICAI. Such students are required to register latest by 1st January, 2021 so as to be eligible to appear in May/June, 2021 Foundation Examination.

**Q-3:** I am a Class XII student who wish to become CA. When can I register for the Foundation course?

**Ans.:** You can register with the Board of Studies of the Institute on or before 1st day of January or 1st day of July for the examination to be held in the months of May/June or November/December respectively. In other words, 4 months study period is required before appearing in Foundation Examination.

**Q-4:** I am a class XII student and if I register for the Foundation course now, will I be able to appear in the Foundation exams being held in May 2021?

**Ans.:** Eligibility Criteria for appearing in Foundation Examination is as under:-

- (a) Student has to register with the Board of Studies of the Institute on or before 1st day of January or 1st day of July for the examination to be held in the months of May/June or November/December respectively. In other words, 4 months study period is required before appearing in Foundation Examination.
- (b) Student should have appeared in the Senior Secondary (10+2) Examination conducted by an examining body constituted by law in India or an examination recognised by the Central Government (or the State Government) as equivalent thereto (for the purpose of admission to graduation course).

**Q-5:** I am a Class XII student who will be appearing in class XII exams in March/April 2021. Suppose I register and clear Foundation exams of May 2021 but I fail to clear class XII exams, will my Foundation result be valid?

**Ans.:** Your provisional admission to Foundation course will be regularized only when you clear Class XII exams.

**Q-6:** Is there any change in the syllabus and fee of the Foundation Course?

**Ans.:** Candidates may note that there is no change in the Syllabus and Registration Fee of the Foundation Course.

**Q-7:** Where can I register myself for the Foundation course?

**Ans.:** For Registration, students may visit <https://eservices.icai.org/>

**Q-8:** How will I be able to get the Study Material?

**Ans.:** After confirmation of registration in Foundation Course, student can place order at <https://icai-cds.org/>

**Q-9:** Whether any classes are conducted by ICAI for students appearing in Foundation Examination?

**Ans.:** Free classes are conducted by ICAI for Foundation level. For details, students may regularly visit Institute's BOS Knowledge Portal for announcements in this regard.

<https://www.icai.org/post/faqs-provisional-admission-to-foundation-course>





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