



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Guwahati Branch of EICASA

BEYOND NUMBERS

E-Newsletter | November 2025

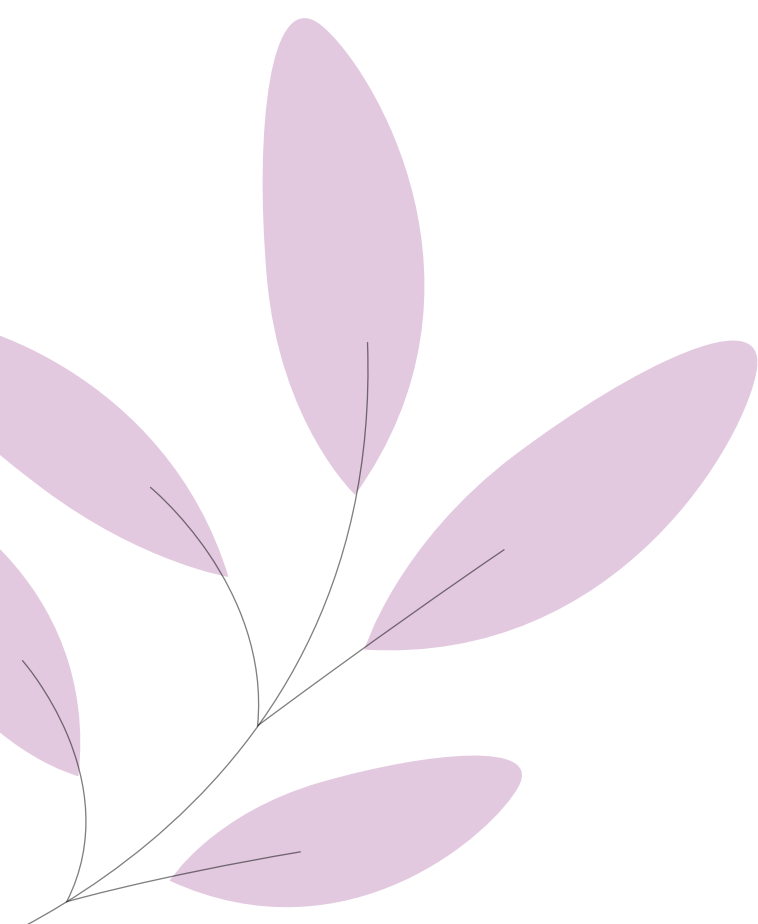
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From the Chairman's Desk



Dear Students,

I hope this message find you well. We are happy to present before you another edition of E-newsletter of Guwahati Branch of EICASA.

The month of October witnessed the success stories of successful candidates of CA Examination. I take this opportunity to congratulate all who could make it through the exams. And those who could not, remember hard work has no replacement, just give your best shot in the upcoming exam.

The month witnessed an insightful sessions on Tax Audits. The ongoing series E-Gurukul was completed for the month with another insightful episode on Investments. The stress quotient of exam results are much higher than that of exam itself. To manage the same, a session on Overcoming Fear of Results was also conducted.

We have lined up a number of activities in the upcoming month. The mega event of the year “Youth Fest” for CA Students will be conducted on 16th November 2025. The fest has multiple competition such as Mr. And Ms. EICASA, Rangoli Competition, Treasurer Hunt etc. I urge all the students to kindly take part in the event whole heartedly.

We also have a “QUIZ Section” in this E-newsletter which has some fun questions. You are requested to respond to the quiz and share your answers in the mentioned mail id in the quiz section.

And at last i wrap up by quoting Winston Churchill “Success is not final, failure is not fatal, it is the courage to continue that counts”

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



From the Editor's Desk



“Your journey is your story — some chapters will be tough, but every page brings you closer to the person you’re meant to be.”

— Anonymous

October was a month that blended reflection, resilience, and renewal — a time when results arrived, reminding us that success and struggle are both parts of the same beautiful journey.

To all the newly qualified Chartered Accountants, congratulations on turning years of discipline and dedication into a milestone that defines a lifetime. You are the embodiment of perseverance and purpose — proof that dreams backed by consistency do come true. May your success inspire others to walk their paths with the same courage and commitment.

And to those who couldn’t make it this time — take heart. The result is not a reflection of your worth or capability. It’s simply a reminder that your story isn’t finished yet. Every setback you face is shaping you into a stronger, wiser, and more grounded version of yourself. Success doesn’t belong to those who never fail; it belongs to those who never stop trying. Remember, the same pressure that tests you also polishes you. Your time will come — and when it does, it will mean even more because you fought for it.

This month also marked a series of inspiring activities — from the Tax Audit Seminar, which deepened technical understanding, to the E-Gurukul sessions on Investment, which encouraged financial discipline, and a Counselling Session on Overcoming Fear of Results, which helped students find peace amidst uncertainty. Each initiative echoed one truth — that learning never stops, and growth often begins where comfort ends.

As we move ahead, let us carry with us the lessons of October — to celebrate success with humility, to face challenges with grace, and to never lose faith in our own journey. Because every chapter — whether triumphant or testing — is taking us closer to the future we’re destined to create.

With pride and purpose,
Mudit Surana
e-Newsletter Editor,
EICASA Guwahati



BOS Announcements

Commencement of Fortnight Programme for Jan'2026 Exams- Paperwise Expert sessions starting from 11th November 2025 at 3:00 PM for Intermediate & Final Students

The Board of Studies (BoS), ICAI, has announced the Commencement of the Fortnight Programme for students appearing in the January 2026 Examinations. The programme will feature paper-wise expert sessions aimed at guiding students through important concepts, key areas of focus, and effective exam strategies. The sessions will commence from 11th November 2025 at 3:00 PM and will be open to Intermediate and Final students.

https://boslive.icaai.org/announcement_details.php?id=545

Activities of the Month

Tax Audit Seminar

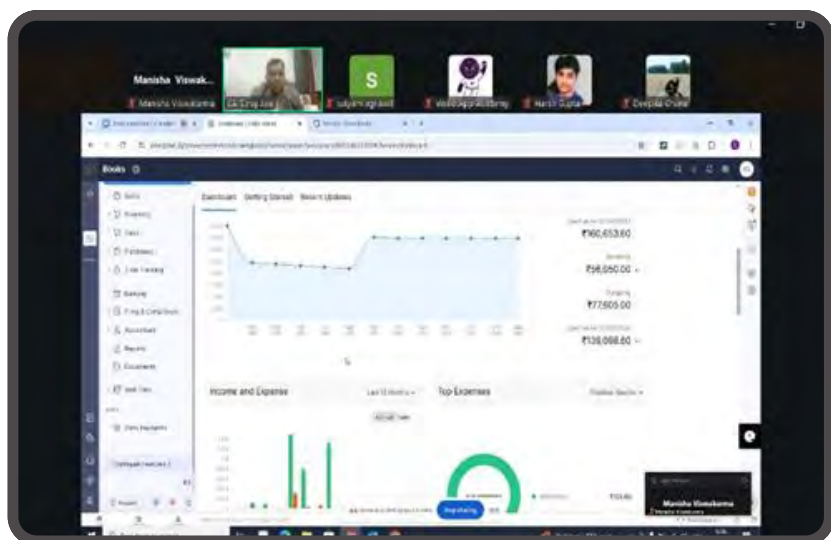
The Guwahati Branch of EICASA conducted a Full-Day Seminar on Tax Audit on 4 October 2025 at ICAI Bhawan, Guwahati. CA Manoj Kumar led the first session from 11:00 AM to 2:00 PM on key checklists and verification procedures essential for finalizing Tax Audit Reports. The second session, taken by CA Ajay Kumar Agarwalla from 2:30 PM to 5:30 PM, covered important clauses of Form 3CD for AY 2025–26, focusing on major disclosures and practical reporting considerations. The seminar received strong participation and appreciation for its practical approach and relevance to Articleship and future professional practice.





Activities of the Month

E-Gurukul | Episode 7 & 8 – “How to start your investment journey?”



The Guwahati Branch of EICASA conducted Episodes 7 and 8 of the E-Gurukul Series on 8 and 9 October 2025, focusing on the theme “How to Start Your Investment Journey?”. The sessions were led by CA Suraj Jain, who provided students with a clear and structured understanding of investment fundamentals and financial planning.

The program covered key concepts such as various investment avenues, evaluating risk, and strategies for long-term wealth creation. Special emphasis was placed on early investing, maintaining financial discipline, and leveraging the power of compounding.



Counselling session on “How to overcome fear of exam result?”

The Guwahati Branch of EICASA held a Counselling Session on 31 October 2025 on “How to Overcome Fear of Exam Result?” conducted by CA Ashwini Gupta. The session addressed stress management, emotional resilience, and maintaining a positive mindset during result periods. It offered coping strategies and guidance to help students manage anxiety and stay focused in their CA journey.





Articles Corner

Office Automation Using AI for CA Firms

By Dipankar Das, ERO0260364

Artificial intelligence is transforming Indian CA offices by automating bookkeeping, audits, tax compliance, financial analysis, and client communication. With India's complex regulatory environment, AI isn't optional—it's operational efficiency in overdrive.

Key Use Cases

1. Bookkeeping Automation

AI-powered OCR and ML tools extract invoice, receipt, and bank data and auto-post ledger entries. Implementations like Power Automate have achieved 50% faster processing and 95% fewer errors.

2. Audit & Fraud Detection

AI scans entire ledgers in seconds, flags anomalies, automates reconciliations, and supports fraud detection. GSTN already uses machine learning to identify tax evasion at scale.

3. Tax Filing Automation

AI calculates liabilities, interprets notifications, fills return forms, and identifies missed credits. GST registers, 26AS matching, and routine compliance become drastically easier.

4. Financial Analysis & Forecasting

AI models evaluate historical data to generate forecasts, cash flow predictions, and narrative insights aligned with Schedule III reporting requirements.

5. Client Communication Automation

Chatbots and generative AI automate routine queries, create audit queries, emails, reminders, and VBA scripts to streamline communication workflows.

Real-World Tools

Zoho Books, QuickBooks, Tally Prime (with add-ons), ChatGPT-based assistants, and OCR systems like KlearStack and Form Recognizer.

Challenges

Data privacy risks, regulatory compliance requirements, skill gaps in AI adoption, and cost barriers for small firms.



Articles Corner

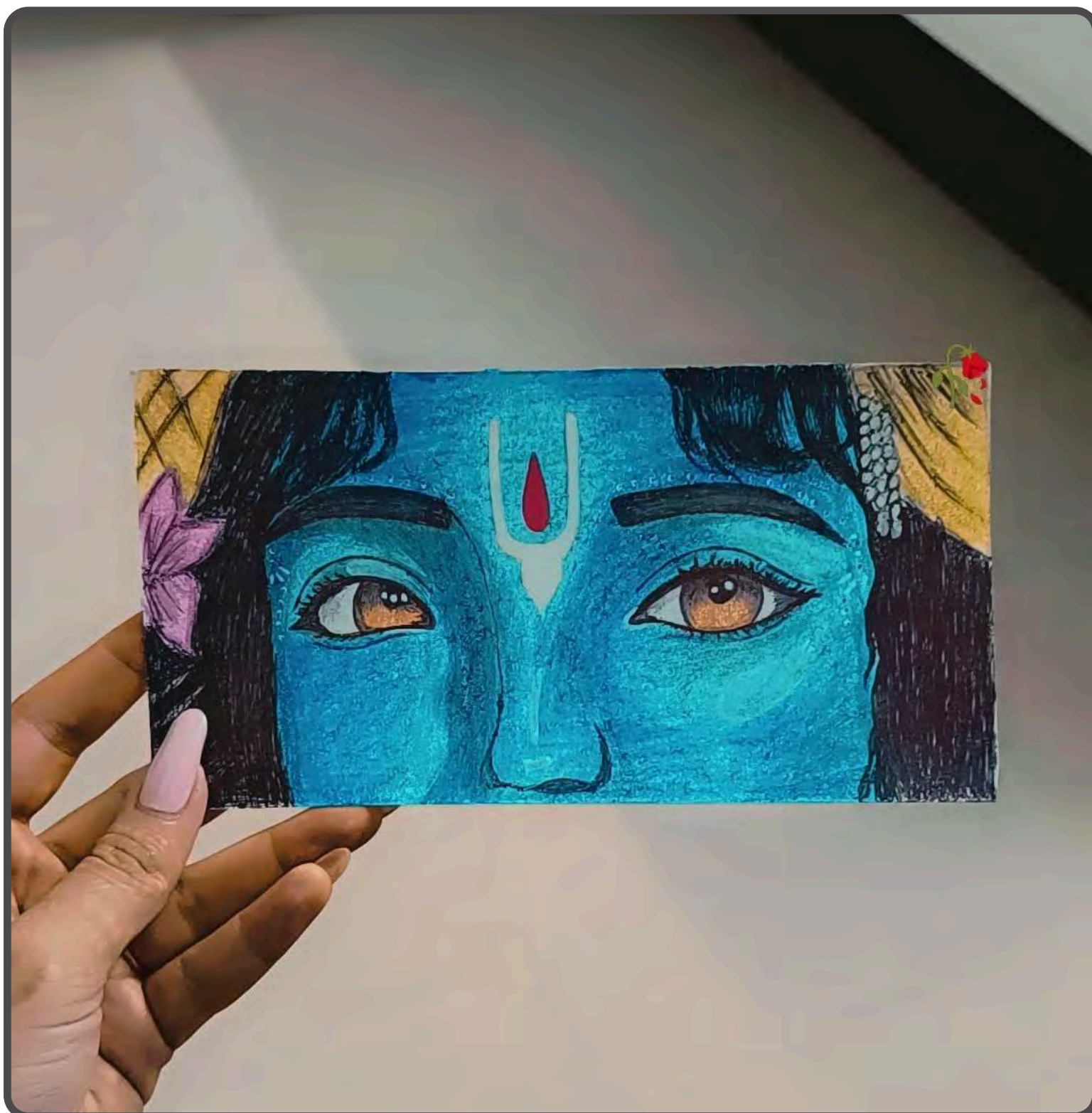
Future Outlook

ICAI is driving large-scale AI adoption through training, research, and custom-built AI assistants. Expect predictive analytics, AI-driven audits, and full automation of routine compliance tasks.

Conclusion

AI boosts efficiency, accuracy, and client value in CA firms. With proper safeguards and upskilling, CAs can transition from manual work to higher-order advisory roles in India's digital-first economy.

Arts Section



By Khushi Sharma, ER00288126



Quiz!

1. From which return period has the HSN-wise summary in Table 12 of GSTR-1 been made compulsory for taxpayers?
2. India celebrated its 93rd Indian Air Force Day on which date in 2025?
3. Under FEMA, which account can a non-resident open to park income earned in India?
4. As per the latest policy shift, the MCA is gradually migrating its statutory filings to which version of the e-Form portal?
5. What is the minimum cooling-off period for rotation of auditors of listed companies?
6. What is the due date for furnishing Form 3CEB u/s 92E of the Income-tax Act?
7. What is the time limit for availing GST ITC for a financial year in the subsequent year?
8. Under Ind AS 16, if an asset's revaluation increases its value, where is the increase credited?
9. Under the new Income-tax Act, 2025, which term has replaced the "Previous Year" and "Assessment Year" concepts?
10. Which country recently became the first in the world to introduce a law granting paid "menstrual leave" to working women?

RULES

1. Response to be submitted latest by 20th November, 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 October!



Dipankar Das
ERO0260364



Khushi Sharma
ERO0288126



Qaisar Akhtar Saikia
ERO0278521



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



ICAI Bhawan, Guwahati



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<https://guwahati-icai.org>

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