



**THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA**
(SETUP BY AN ACT OF PARLIAMENT)



WICASA VASAI OF WIRC OF ICAI



WICASA VASAI
MONTHLY E-NEWSLETTER

INDEPENDENCE DAY

Empowering professionals, enabling independence



August



**THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA**

(SETUP BY AN ACT OF PARLIAMENT)

WICASA VASAI OF WIRC OF ICAI



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**MONTHLY
E-NEWSLETTER**

August - 2025

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TABLE OF CONTENTS

**1 CHAIRPERSON'S
COMMUNIQUE**

**2 FROM WICASA
CHAIRMAN'S**

**3 WICASA WANTS
TO SAY..**

**4 MONTHS
SPECIAL**

**5 ARTICLE
NEXUS**

**6 ARTISTIC
CREATIONS**

**7 PHOTOGRAPHY
MAGIC**

**8 POETRY
CORNER**

**9 MONTH FOR
WICASA**

**10 UPCOMING
EVENTS**

11 NOTIFICATIONS

**12 CONNECT &
MORE**



CHAIRPERSON'S COMMUNIQUE



It fills me with immense pride and gratitude to share that the month of August was yet another remarkable chapter for our branch — a month filled with learning, growth, and meaningful interactions.

We commenced the month with an engaging session on Capital Market – Growth Catalyst, which gave students a clear perspective on how financial markets act as drivers of economic growth. The session sparked curiosity and equipped participants with practical knowledge of opportunities within the ever-evolving world of capital markets.

Next, we hosted a Career Counselling Session, which proved to be immensely beneficial for students in mapping their professional journeys. It provided valuable guidance on career choices, the skills required for future readiness, and the mindset needed to thrive in the CA profession and beyond.

The month concluded with a highly insightful session on Tax Audit & ITR – Amendments and Analysis. The relevance and depth of the topic drew such enthusiasm that it had to be organized twice. These sessions not only clarified the latest amendments but also empowered students with practical insights to handle complexities in tax practice.

Each of these initiatives was met with wholehearted participation, reflecting the zeal for learning and the commitment to professional excellence among our students. A special note of gratitude goes out to our speakers, faculty, and coordinators for their invaluable contribution, and to our dedicated volunteers whose tireless efforts ensured seamless execution.

August was not merely about sessions and seminars; it was about building a culture of continuous learning, preparing our students to embrace challenges with confidence, and nurturing future leaders of the profession. Let us carry this spirit of dedication, discipline, and togetherness into the months ahead, creating a stronger and more empowered CA community.

Wishing you all continued learning, growth, and success.

Warm regards,
CA Daya Amit Bansal
Chairperson
Vasai Branch of WIRC of ICAI

CONTINUED...

FROM WICASA CHAIRMAN'S



Greetings!!

I hope this message finds you in great spirits and full of energy.

I, CA Sumit Lakhota, Chairman of Vasai WICASA, am once again delighted to connect with you all and share the highlights of an eventful and inspiring month of August. August was a truly remarkable chapter for the Vasai WICASA family, filled with knowledge, celebrations, and meaningful interactions.

We began the month with an Interactive Seminar on How to Ace CA Exams, equipping students with effective strategies and confidence to approach their professional journey with clarity and focus.

Our Industrial Visit to the Doms Factory and Movie Sets provided students with real-world exposure to manufacturing processes and the creative world of cinema—an inspiring blend of knowledge and imagination.

An insightful Seminar on Capital Markets followed, broadening perspectives on financial growth and opportunities in today's evolving economy.

The much-awaited National Talent Search 2025 was another highlight, offering a vibrant platform for students to showcase their skills and talents across diverse domains. The energy and participation truly reflected the spirit of healthy competition and unity.

We also conducted a Career Counselling Session for students, guiding young minds to overcome challenges, stay motivated, and strengthen their resolve in the CA journey.

In the spirit of tradition and devotion, we celebrated Ganesh Utsav with prayers, joy, and festive cheer, adding a cultural essence to our journey.

To conclude the month, we hosted a highly engaging Seminar on ITR & Tax Audits: Analysis & Amendments, which equipped participants with clarity on practical aspects, recent changes, and effective application in their professional practice.

Looking ahead, we are excited about our upcoming Trek to Devkund Waterfalls on 13th–14th September 2025, where members will get to experience adventure, nature, and bonding amidst breathtaking surroundings.

Each of these initiatives was made possible by your enthusiasm, active participation, and the tireless efforts of our volunteers and mentors. Together, we continue to build a vibrant community of learning, leadership, and service.

Let us carry this momentum forward into the months ahead with the same energy and passion.

**WARM REGARDS,
CA Sumit Lakhota
CHAIRMAN, VASAI - WICASA**

WICASA WANTS TO SAY...



Dear Students,

✨ Warm greetings from WICASA Vasai! ✨

What a season it has been! A journey filled with learning, inspiration, and celebration where knowledge met creativity and memories were created together. Here's a glimpse of all the exciting highlights that made this season truly unforgettable:

🎓 "How to Ace CA Exams" Wisdom Straight from Rankers

We began on a high note with an empowering seminar where our rankers spilled their secrets to success – sharing strategies, time hacks, and the winning mindset. The session left every participant supercharged to conquer their exams!

🏭 Industrial Visit to DOMS Factory + Movie Set Adventure

A double delight for 80+ students! From witnessing real-time manufacturing at DOMS Factory to stepping onto a live movie set – this visit was a perfect blend of industry insights and cinematic magic.

📈 Seminar on Capital Markets – Unlocking Growth

Our next stop was the world of investments! Students dived deep into the dynamics of capital markets, exploring how they shape economies and personal wealth creation. A session that truly broadened horizons!

🧠 National Talent Search Competition – Where Stars Shine Bright

Talent took the spotlight as students showcased brilliance in:

🎯 Chess | 🎭 Drama | 🎵 Music | 🎨 Sketching

Every performance was a reminder that WICASA is home to talent as diverse as it is inspiring!

🪔 Ganesh Chaturthi Celebration – Festivities with Faith

With devotion and joy, we celebrated Ganesh Chaturthi together – blending tradition, unity, and culture in the most vibrant way possible.

📄 Seminar on ITR & Tax Audit – Updates that Matter

We wrapped up strong with an insightful seminar decoding the latest amendments in ITR & Tax Audit. Practical, relevant, and packed with knowledge – it was exactly what students and professionals needed.

☀️ None of this would have been possible without our enthusiastic students, dedicated volunteers, insightful speakers, and supportive members. A heartfelt THANK YOU to each one of you for making this journey so special.

The best part? It's not the end. 🚀

Stay tuned, stay involved, and let's continue learning, growing, and celebrating – together!

**WARM REGARDS,
PRIYANKA KUMAWAT
MANAGING COMMITTEE MEMBER
VASAI BRANCH OF WICASA**



MONTHS SPECIAL



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ARTICLE NEXUS

CHARTERED ACCOUNTANT AS A BUSINESS ADVISER BEYOND- AUDIT AND TAXATION

Introduction:

For decades, the role of a Chartered Accountant (CA) has been synonymous with auditing financial records and managing taxation. The common perception is that a CA's work ends once the books are closed and the tax returns are filed. However, this view underestimates the immense potential of the profession. The modern business world is undergoing rapid transformation—globalization, digitalization, regulatory changes, and economic uncertainties have reshaped how organizations operate. In this evolving landscape, the Chartered Accountant has emerged not only as a compliance professional but also as a strategic business advisor who contributes significantly to decision-making, growth, and sustainability.

The Changing Role of CA's:

Traditionally, CAs were custodians of financial discipline. Their responsibilities revolved around preparing accounts, conducting statutory audits, ensuring regulatory compliance, and managing tax matters. While these roles continue to remain vital, the profession has expanded in scope.

With businesses facing rising complexities—ranging from corporate governance challenges to technological disruption—there is an increasing demand for professionals who can provide holistic guidance rather than just technical compliance. This shift has positioned CAs as trusted advisors who can analyze numbers in context, interpret laws with business foresight, and assist leaders in taking strategic decisions. In fact, many businesses today view their Chartered Accountant as a business partner rather than just an external consultant.

Key Areas Where CAs Add Value Beyond Compliance:

1. Financial Planning and Restructuring

Sound financial planning is the backbone of every successful business. CAs assist in designing effective budgeting systems, monitoring cash flows, and restructuring debt or equity to suit organizational needs. Their knowledge of taxation, capital structuring, and financial instruments enables businesses to optimize resources and plan for long-term sustainability.

For example, a CA advising a manufacturing company may suggest restructuring its financing model—shifting from short-term debt to equity infusion—to reduce interest costs and strengthen the balance sheet. Such advisory goes far beyond traditional compliance.

2. Risk Management and Internal Controls:

Risk is inherent to every business. From operational inefficiencies to financial frauds, organizations face threats that can derail growth. CAs play a crucial role in designing internal control systems, conducting risk assessments, and ensuring robust governance frameworks. By evaluating business processes objectively, they identify loopholes that management may overlook. Their expertise in auditing equips them to recommend preventive measures rather than corrective actions, saving businesses from major losses.

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3. Startups and Fundraising:

India has emerged as a global startup hub, and here too, CAs play a pivotal role. For first-time entrepreneurs, navigating taxation, valuation, funding structures, and regulatory compliance can be overwhelming. CAs not only ensure compliance but also act as mentors—helping founders choose the right business structure, prepare investor pitches, and negotiate funding deals.

A CA guiding a tech startup, for instance, might advise whether to register as a private limited company or an LLP, how to manage ESOPs for employees, and how to structure cross-border transactions. These decisions directly impact growth potential and investor confidence.

4. Management Consulting and Strategic Decision-Making:

Many Chartered Accountants now operate as management consultants. Their deep understanding of finance and business operations allows them to assist management in areas such as cost optimization, pricing strategy, mergers and acquisitions, and performance evaluation.

For example, during a potential merger, a CA not only handles the due diligence process but also evaluates whether the acquisition will generate synergies, what the risks are, and how integration should be managed. Such advisory roles make them indispensable to top management.

5. Technology and Digital Transformation:

The accounting world itself is transforming through digital tools such as ERP systems, automation, and artificial intelligence. CAs, being at the intersection of finance and technology, help organizations adopt digital accounting solutions, migrate data securely, and implement automated controls.

They also interpret financial dashboards for management, enabling faster and more informed decision-making. A CA's role in digital adoption is particularly important for MSMEs, which often struggle to transition from traditional methods to modern systems.

Why Businesses Need CAs as Advisors:

1. Objectivity and Independence: Unlike internal managers who may be influenced by organizational culture, CAs bring an independent and unbiased perspective.

2. Holistic Expertise: Their strong foundation in taxation, auditing, corporate laws, and finance equips them with a 360-degree view of business.

3. Strategic Foresight: By combining technical knowledge with business acumen, CAs forecast risks and opportunities that business owners might miss.

4. Trust and Credibility: The CA qualification itself carries immense respect and trust, making their advice highly valued in boardrooms.

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Real-World Relevance:

Consider a small manufacturing firm struggling with liquidity. A traditional accountant may simply record transactions and prepare returns. But a CA, acting as a business advisor, might analyse cost structures, identify inefficiencies in supply chains, restructure debt, and recommend digitization of invoicing to speed up collections. Within months, the business may find itself on a stronger financial footing. Similarly, in large corporations, CAs have been instrumental during mergers and acquisitions, guiding companies through due diligence, valuation, and integration strategies. Their ability to balance legal compliance with commercial practicality makes them invaluable to businesses of all scales.

The Road Ahead:

The role of Chartered Accountants as business advisors is only expected to grow. Globalization has led to increased focus on international taxation, transfer pricing, cross-border transactions, and sustainability reporting. Businesses will increasingly rely on CAs to guide them through these challenges. Moreover, with the rise of Environmental, Social, and Governance (ESG) reporting, CAs are expected to play a leading role in ensuring businesses remain not only profitable but also socially responsible. Advisory services around sustainability, ethical governance, and compliance with global reporting standards will create new avenues for the profession.

Conclusion:

The Chartered Accountant is no longer confined to the traditional domains of audit and taxation. By embracing advisory roles, CAs are evolving into strategic partners who influence business decisions, shape growth strategies, and ensure long-term sustainability. A true CA is not just an accountant but a trusted business partner, mentor, and guide who walks alongside organizations in their journey toward growth. As the business landscape becomes more dynamic, the advisory role of Chartered Accountants will only gain prominence, making them indispensable to the success of enterprises worldwide.

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ARTICLE NEXUS

SOCIAL SCROLL : THE SILENT ADDICTION

**ADDICTION'S CLAIMS MAY BIND THE SOUL,
A SILENT THIEF THAT TAKES IT'S TOLL.
YET EVEN IN DARKNESS, COURAGE WILL STAY,
ONE SPARK OF IMPROVEMENT CAN LIGHT THE WAY.**

Social Scroll - The Addiction of Gen Z, the necessity of today's era. Ever tried removing social media from your phone and realize how quickly FOMO hits in? This is probably because the need to adjust in the society has made us all habitual of the social media – what we call as The Social Scroll, destroying our habits and mental peace in the process.

The Genz scrolls in boardrooms and breakrooms, making it look normal to scroll in every 15 minutes, not to relax, but to escape, escape from work, escape from reality, and escape from the practicalities of the corporate.

The loop may look like subtle in the beginning, only to realize that it becomes deadly with each passing day. Every 5 minutes, in between the breaks, during the lunch, or just after waking up, the social scroll has equipped the youth, not with purpose, but with pixels, pixels which seem fascinating, but have flabbergasted the minds of the youth.

The sadder part here is, that professionals are burning out, and they seek social scroll as a form of relaxation, which is the biggest illusion in today's era. The deadlines are getting blurred, ideas are getting scattered, sleep is fading and restlessness has become the new trend.

The 5 mins of social scroll is not helping you relax, but fall deeper into the pit of anxiety and depression. The negative consequences of social scroll is not just concerning, but is extremely disastrous to the mental health, productivity performance, and physical health.

Some of the serious consequences of social scroll are –

1. Physical Health – Too much of social scroll can lead to decreased physical activity and potential health problems.
2. Loss of control – Addiction of social scroll can lead to loss of control on oneself, even when the reality hits deeper – that it's not relaxing.
3. Reduced Productivity – As the human mind is not just wasting time, but trading clarity for clutter, the productivity decreases, increasing the performance pressure.
4. Mental Health – One of the biggest disaster that occurs due to social media is the irreparable destruction to mental health, constant comparisons, and feelings of being inadequate.
5. Dissociation – Excessive scrolling can lead individuals feel disconnected from their surrounding and nearby people.

Continued.....

ARTICLE NEXUS

Not only these, but there are endless harmful consequences of social scroll. Hence, it becomes necessary to understand how to avoid mindless scrolling –

1. Break the Habit, Practice Mindfulness –

Mindfulness requires the person to be in the moment, and stay aware of his actions.

2. Setting Time Limits –

Time limits can help you control your mindless scrolling. Some professional apps help control the same.

3. Start your day without screen and turn off non – essential notifications.

4. Ask WHY – Introspect your Intentions everytime you open any app.

**BECAUSE, MINDLESS SCROLLING IS JUST MINDLESS,
BUT YOUR TIME & ENERGY ARE – PRICELESS!**

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ARTICLE NEXUS

LITIGATION FINANCING: TURNING COURT BATTLES INTO DEALS

As a kid, I used to watch TV news about high-profile trials — murderers getting convicted, companies winning massive lawsuits — and think, “If there was a bet on this case, I would’ve definitely won!” Turns out, in the grown-up world, that “bet” actually exists. It’s called **Litigation Financing** — where investors fund someone else’s legal battle in exchange for a share of the winnings. No win? No payout.

What Exactly Is Litigation Financing?

It’s like venture capital; except the “startup” you’re investing in is a lawsuit.

The Players:

- Funders – Specialist firms or wealthy investors.
- Claimants – People or businesses with a strong case but low cash reserves.
- The Deal – Funders pay the legal costs. If the case wins, they get 20–40% of the payout. If it loses, they get nothing.

How It Works?

1. Case Selection – Funders screen cases for strong evidence, high payout potential, and enforceability.
2. Finance the Fight – Covers lawyer fees, court costs, expert witnesses, and sometimes business expenses.
3. Payout Split – Win and share the proceeds or Lose and walk away empty-handed.

Who’s Doing This?

Globally: Firms like Burford Capital and Omni Bridgeway have turned this into a billion-dollar business.

In India: Still emerging, but growing in arbitration, intellectual property disputes, and cross-border claims. Maharashtra and Gujarat have already allowed third-party funding in certain cases.

The ideal litigation investor is:

1. Comfortable with risk and uncertainty.
2. Skilled at valuing claims.
3. Patient enough to wait years for results.

Does it happen in real life?

Yes, Major infrastructure firms like Hindustan Construction Company and Patel Engineering reportedly used third-party litigation funding to monetize arbitration awards. They effectively turned pending legal claims and awards into funded opportunities

What’s the Catch?

1. Time – Cases can drag for years.
2. Ethics – Critics say it might fuel unnecessary lawsuits.
3. Regulation – India’s legal rules are still evolving.

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Why CAs Should Care?

- Valuation Expertise – Assessing the financial worth of claims, factoring in win probability, legal costs, and potential recoveries.
- Forensic Due Diligence – Verifying damages, tracing opponent assets, and detecting fraud in claims.
- Advisory Roles – Structuring settlements for tax efficiency, managing FX exposure in cross-border awards, and advising on award monetisation.
- Compliance & Reporting – Designing transparent reporting for funders and ensuring adherence to local and global regulations.
- Risk Analysis – Using financial models to price case risks and returns, aiding funding decisions.
- Niche Consulting – Building specialist practices serving litigation funders, law firms, and corporates in high-stakes disputes.

Conclusion

Litigation financing turns court cases into an investment product — high risk, high reward, and slowly making its way into India. For CAs who can blend financial insight with legal understanding, the next big deal might be hiding in a courtroom file.

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ARTICLE
NEXUSDECODING THE LATEST
GST COUNCIL RECOMMENDATIONS :
A STUDENT'S GUIDE

As CA students, we're used to the world of amendments. Just when you think you've got a handle on a chapter, a new notification pops up. But instead of seeing them as a chore, let's look at the recent GST Council meeting updates for what they are: a real-time glimpse into our future profession.

The latest GST Council meeting just rolled out some significant changes, and they're not just theoretical points for our exams. They're practical shifts that will affect how businesses operate and how we will advise them. So, let's break down what you actually need to know.

The Big One: A Tech-Driven War on Fake Invoices

The headline grabber is the plan to roll out **nationwide biometric-based Aadhaar authentication** for new GST registrations.

- **What it is:** Think of it like getting a new SIM card. New applicants will have to verify their identity using their Aadhaar and a biometric scan (like a fingerprint).
- **Why they're doing it:** To combat the massive problem of fake companies being set up just to claim fraudulent Input Tax Credit (ITC).
- **What it means for us:** This is a huge signal about the future of our profession. The government is using technology to build trust and transparency right into the system's foundation. For us, it means the days of simple compliance checks are evolving. Our future roles will demand skills in data analysis and forensic auditing to navigate these sophisticated systems. It's a clear push from manual verification to tech-based supervision.

Some Welcome Relief (Especially for Students!)

The Council also brought some good news, especially a point that hits close to home.

- **What it is:** They've clarified that accommodation in hostels for students, when outside an educational institution, will be exempt from GST, provided the rent is up to ₹20,000 per person, per month.
- **Why it matters to us:** Firstly, it might save many of us some money! But looking at it from a CA student's perspective, this is a perfect case study. It shows how the government uses GST exemptions to achieve specific social objectives—in this case, making student housing more affordable. It's a textbook example coming to life. **Small Tweaks, Big Lessons: Understanding Rate Changes** You might see headlines about GST rates on carton boxes and milk cans being changed and think it's minor. But for us, it's a live-action lesson in supply chain economics.
- **What it is:** The GST on carton and corrugated boxes has been cut from 18% to 12%. Similarly, a uniform rate of 12% is now applied to all milk cans.

ARTICLE NEXUS

- **Why it's a great lesson:** Think about the ripple effect. A lower tax on packaging reduces costs for everyone from a fruit packer in Himachal to a large e-commerce company. It directly impacts product pricing and logistics—the very things we calculate in our costing papers. It's a fantastic, real-world example of how a single tax rate change can cascade through an entire industry.

So, What's the Takeaway?

These updates are more than just new rules to memorize. They show us that GST is a living, breathing law that responds to economic needs and challenges. Our role as future Chartered Accountants won't just be about knowing the law as it is today, but about understanding the 'why' behind the changes.

Staying on top of these developments isn't just about scoring marks. It's about building the commercial awareness that will make us valuable, insightful professionals.

Keep studying smart!

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ARTISTIC CREATION

TRUMP'S TARIFF ON INDIAN EXPORTS: WHAT IT MEANS FOR INDIA'S ECONOMY

What Happened?

In early August 2025, former U.S. President Donald Trump imposed a 25% up to a 50% tariff (import tax) on all goods exported from India to the United States. This means every Indian product entering the U.S. will now become more expensive for American buyers. This makes Indian goods less competitive compared to products from other countries.

Trump justified the decision by citing:

- India's strong trade ties with Russia, including the purchase of oil and weapons.
- India's membership in BRICS, a group of countries that promotes alternatives to U.S.-led global systems.
- India's reluctance to open its market fully to U.S. products, especially in the agricultural sector.

This sudden move has caused concern across Indian industries, financial markets, and policymakers.

Why Is This Important?

The United States is one of India's biggest trading partners. Nearly 20% of India's total exports go to the U.S., making it a key destination for Indian goods like:

- Textiles and garments
- Jewelry and gems
- Pharmaceuticals
- Auto parts
- Electronics and smartphones

The new tariff means Indian exporters may lose business as their products become more expensive in the U.S. market. It could also reduce India's overall export income and affect the economy.

What Was the Immediate Impact?

Following the tariff announcement:

- The Indian rupee weakened against the U.S. dollar, reflecting reduced investor confidence.
- Stock markets fell, especially for companies that rely on exports to the U.S.
- Exporters became worried about future orders, especially in labor-intensive sectors.

Why Did Trump Target India?

- This move is not just about economics—it's also about geopolitics. The U.S. wants to pressure India into:
- Reducing its dependence on Russia for oil and weapons.
- Avoiding alignment with BRICS, which challenges U.S. financial dominance.
- Opening up Indian markets more fully for American goods, especially agriculture.

India is the only country to receive a full 25% up to a 50% tariff across all products other countries like Vietnam and Brazil received lower rates (10–20%). This shows India is being singled out more aggressively.

ARTISTIC CREATION

What to Watch in the Coming Months:

- Will Trump push for more penalties, especially targeting India's oil imports or defense deals with Russia?
- Will global companies like Apple or Pfizer adjust their manufacturing or supply chains in India?
- Can India increase its trade with other countries like the EU, UK, or ASEAN nations to reduce reliance on the U.S.?
- Will the WTO (World Trade Organization) intervene if India formally challenges the tariffs?

India's Strategic Responses:

Diversify trade partners

India will reduce its dependence on the U.S. by boosting trade with the EU, UK, UAE, Southeast Asia, Africa, and Latin America. Expanding exports in agriculture, services, and manufacturing to new markets can offset losses.

Strengthen domestic manufacturing

Programs like Make in India and PLI schemes will help industries lower costs, modernize, and become globally competitive. Support through subsidies, tax breaks, and cheaper raw material imports will help exporters weather the tariff shock.

Diplomatic and legal steps

India will continue talks with the U.S., highlight mutual benefits, and may challenge the move at the WTO. It could also impose retaliatory tariffs if needed, while rallying support from G20 and BRICS partners.

Conclusion:

The U.S. tariff will make Indian products more expensive in America. This can hurt our exports, reduce jobs in some industries, and slow down the economy a little. But it's also a chance for India to learn and improve—by trading more with other countries, making better quality products, and becoming stronger in global markets.

But this is also a chance for India to do better. India can start selling more to other countries like those in Europe and Asia. This way, we don't have to depend too much on just one country. It's also a good time for Indian companies to focus on making better products at lower costs. If we make high-quality goods, more countries will want to buy from us. Challenges have never stopped India. They have only made us stronger. They didn't stop us in the past and they won't stop us in the future.

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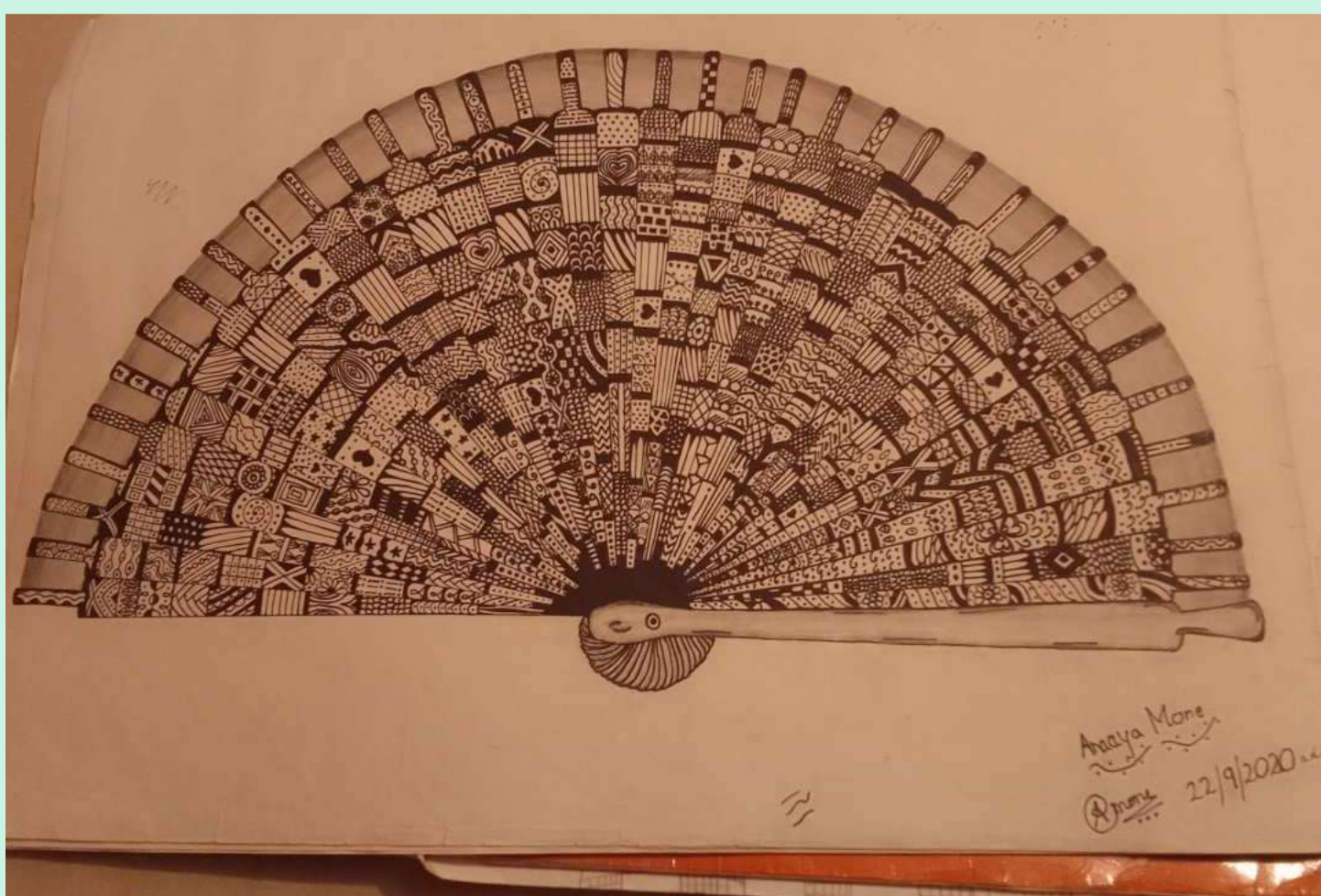
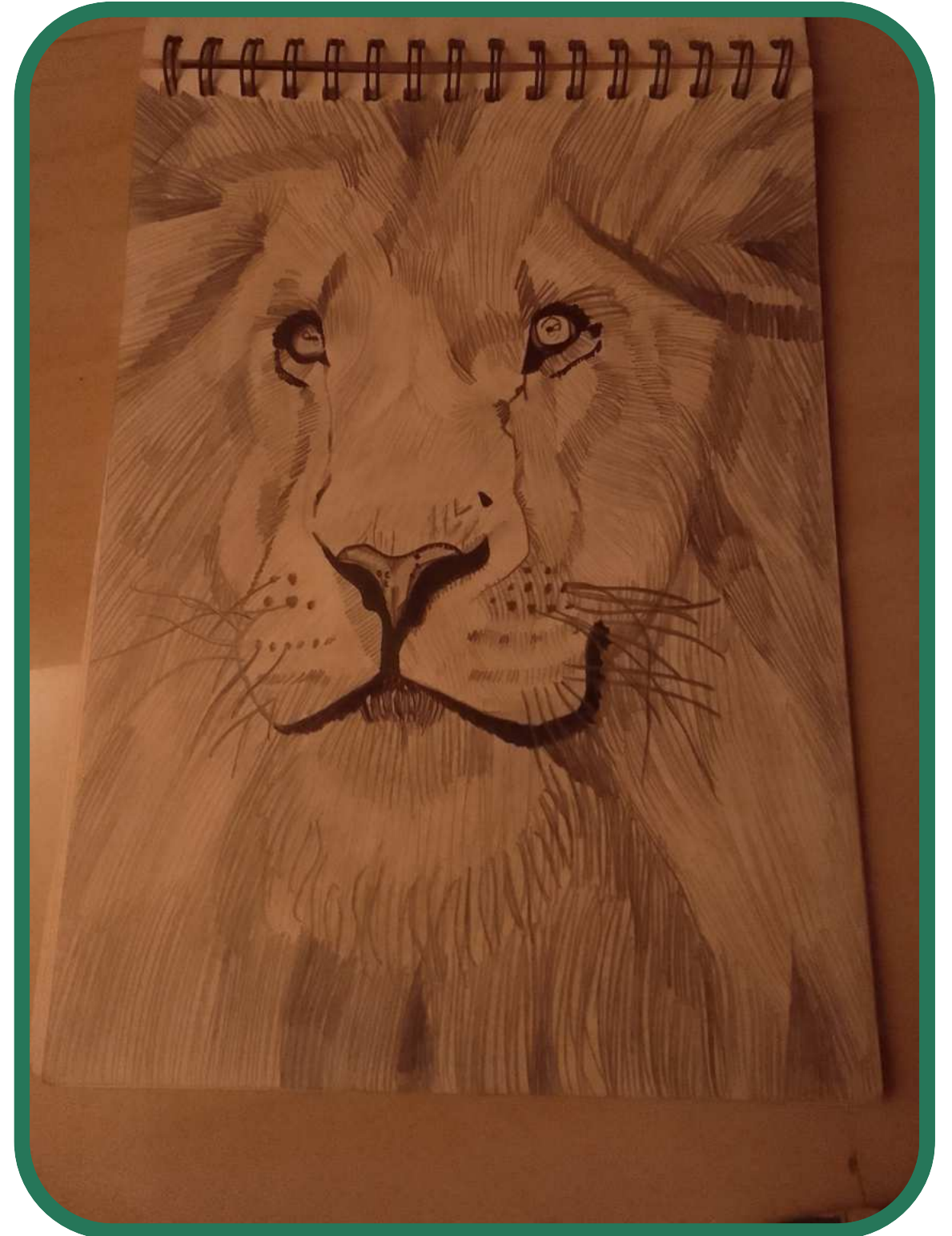


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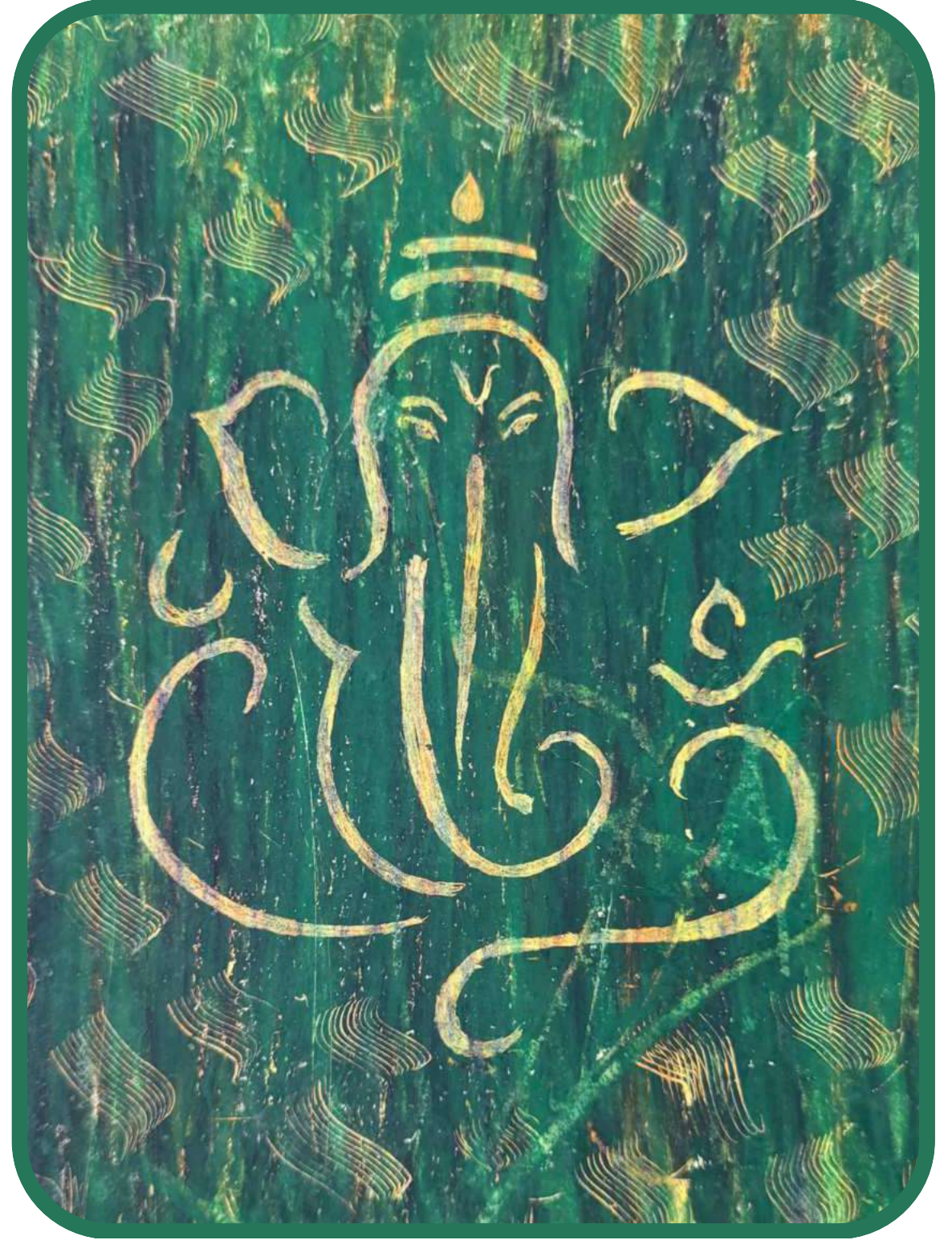
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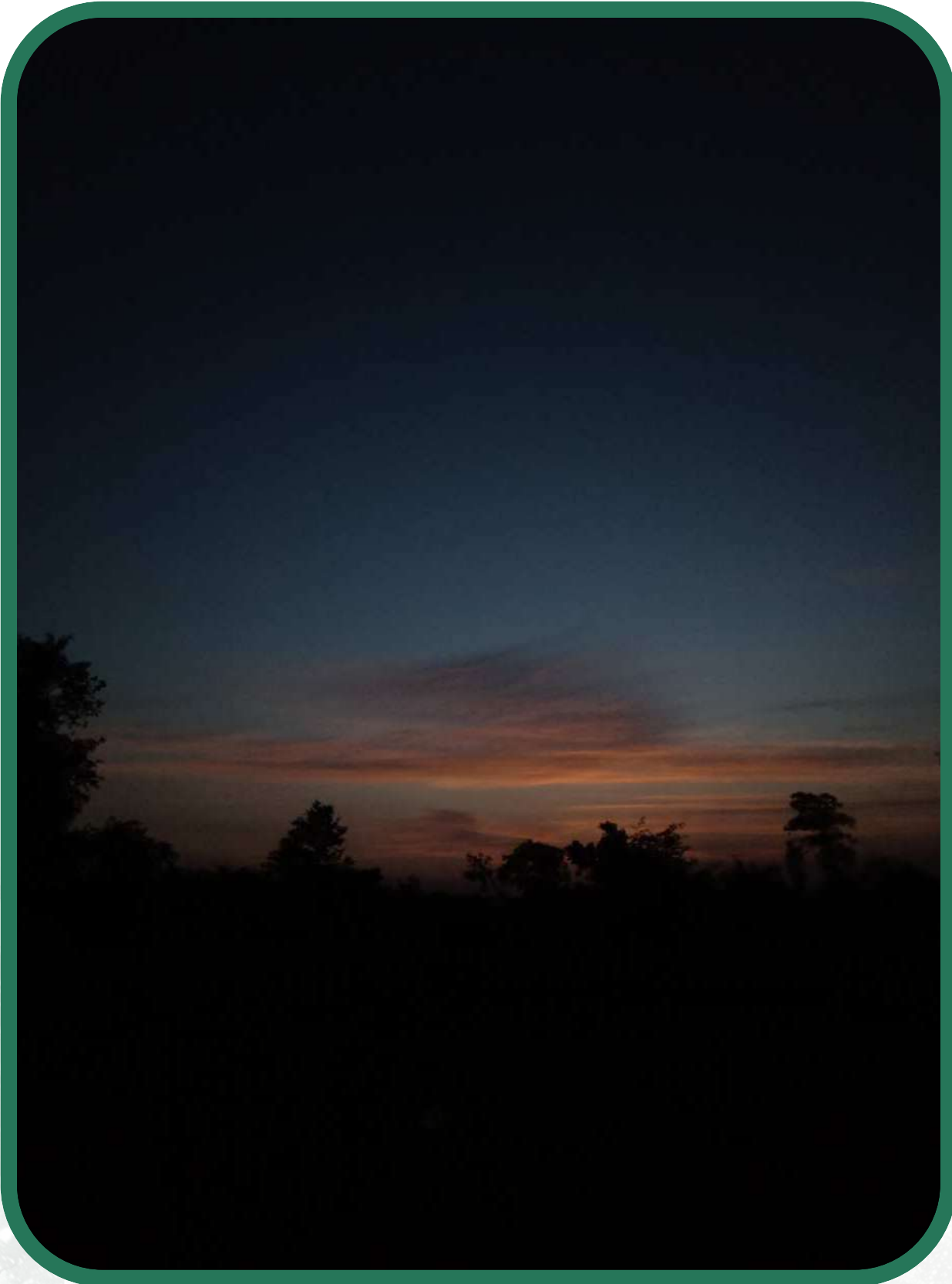
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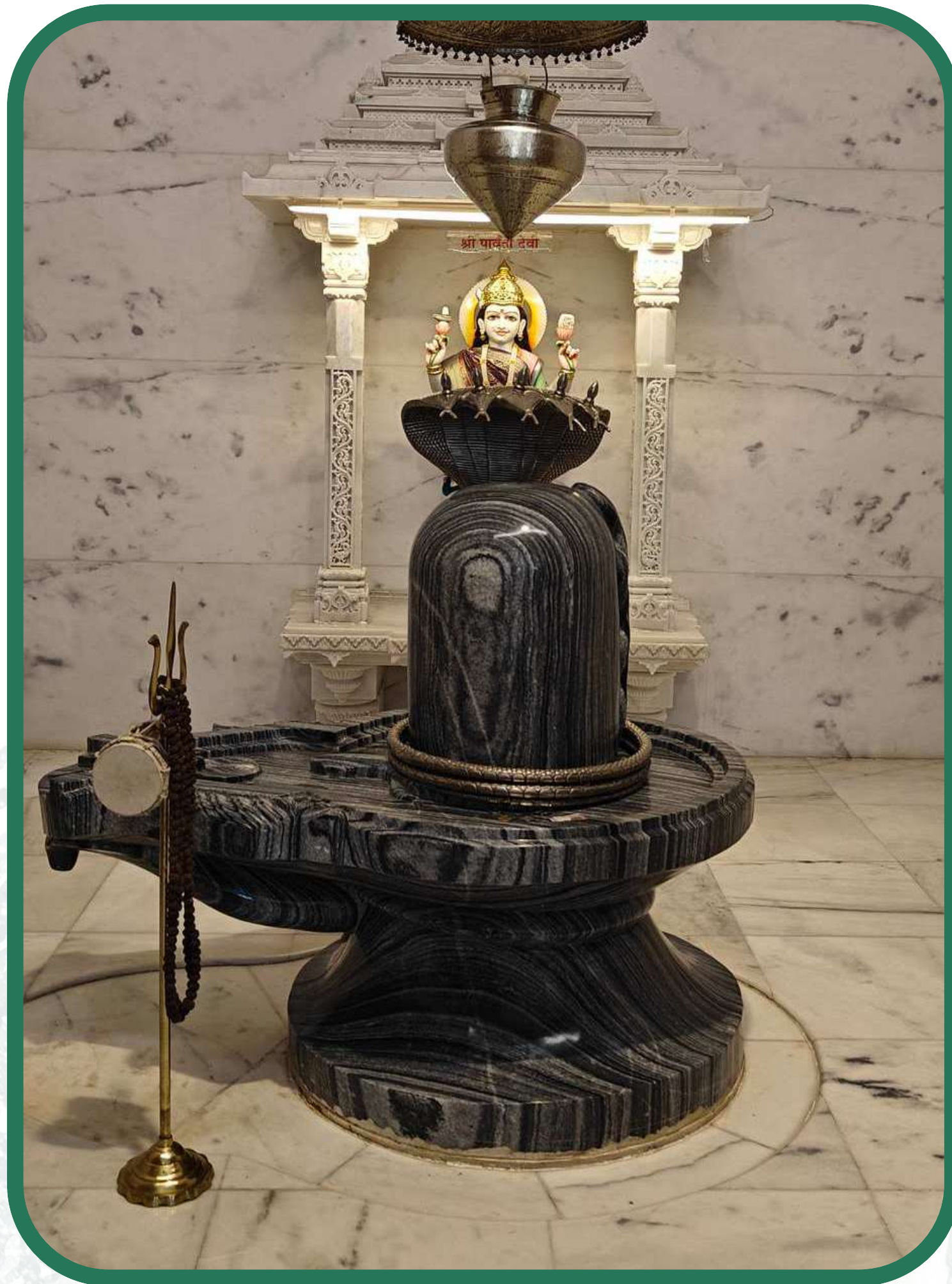


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POETRY CORNER

The heavy hanging relic, natheless of a
young nature,
Dangles with grace, one's first of many
cemeteries,
The stem is a touch too delicate,
For the weight it carries.

It's written in accords to twist,
To shrivel the lungs, to invite collapse,
To turn and turn the relic to ruins,
The crumbling may lead the skin to chap,
Or for it to wither and die for the rise,
Of a new layer of flesh, impenetrable
since.

It's needless to plant, the self - seeding
creation,
Mushrooming, like a sovereign state,
The white petal is shielded beneath the
bosom,
Painted with a red streak, the inevitable
fate.

The prick of the inner petals,
Look like a droplet of blood,
They intend to prick out of truth,
But one bitter, to oneself, long awaiting,
The droplets burn and sting, the feeling
grating,
The flesh tears and touches the tooth,
The pain leaves with a glory and strips off
the youth.

Is it the feeling or the ordeal that's
cannabis?
It's the blade sheathed, kept secret,
The place of weeds that's shady and
protected,
The ephemerality does not erase the
desire,
The need to aspire without abandon and
covet.

THAT BLEEDING HEART

It stays still, the rotting organ, not
ingested,
For if consumed, the venom seeps right to the
bones,
It only holds on to the soil for the moisture,
Drawn from the ample tears, shed while in
hidden lone.

The choice can be to reclaim the water,
Or to replenish it, through the sound of the
lamenting groan.

Yet, in its nature is the yearning to fade,
To depart like the dead in the summer heat,
It may burgeon again in the coming years,
The second half, the sangfroid afterbeat.

If planted too deeply, it tends to rot,
But lives if preserved, the taste of salt and
vinegar,
But it sears the tongue and tears the throat,
And there remains no voice to sing or even
quiver.

It lives for a moment or lives for a lifetime,
Stays indefinitely, like a scar,
But doesn't spread berserk, like a blazing fire,
For the winter, the sangfroid lets it beat not
afar.

And one sees that the petals drop,
To the mirth kissed ground, they snugly scart,
And one knows that it does not carry
wounds,
But blooms without consequence, that
bleeding heart.

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POETRY
CORNER

“THE RISE OF A SILENT TRADER”

From loss to legacy — the journey unfolds

It started with a hopeful heart,
A dream to win, a will to chart.
But fortune faded, losses came,
And left behind a burning flame.

From tears to thoughts, a shift was made,
“I’ll learn the game, I won’t be played.”
No riches yet, but rich in mind,
A smarter way, I vowed to find.

Through secret tips and silent calls,
I built a bridge, I climbed the walls.
With honesty as my true guide,
I turned the current of the tide.

No capital? Still you belong—
Here every hustle makes you strong.
Bring value, bring a client near,
And earn your wealth, year after year.

This isn’t just a tale of trade,
It’s how true legacies are made.
In every gain, and each rebound,
A deeper purpose can be found.

So here I stand, not loud, not known,
But through my work, my roots have grown.
I trade not just to build my name—
But light the path for others’ flame.

NAMAN SHOBHA JAIN
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POETRY CORNER

मेरे पापा

कंधों पे जब बोझ आया
तब जाके कहीं समझ आया
जो ज़िंदगी मेरे पापा ने जी
क्या यह भी कोई जिंदगी जी ?
खुद के शौक बस शौक रह गए,
खुशियों के ताले सारे लॉक रह गए
मांगने पर खिलौने मुझे मिल जाया करते थे,
मेरे सपने तो मेरे पापा सजाया करते थे

Sandeep Khetaram Purohit
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KEEP WALKING, ALWAYS !!

Thak kar na baith, aye musafir manzil bhi ro degi,
Teri haar na maanne ki himmat k aage, mushkilein bhi jhuk jaayengi.

Toote hain sapne toh kya, khwab fir se saja lena,
Har andhere k baad, ek naya savera aata hai kehke kuch pal muskura lena.

Girna toh hai ek dastoor zindagi ka,
Par har baar uthna, yahi toh Nasha hai asli jeet ka.

Jab saans chale, toh aas bhi rehni chahiye,
Toofan mein bhi mashaal jalti rehni chahiye.

Na dekh waqt ki maang, tu apne iraadon pe bharosa rakh,
Jo khud pe vishwas rakhte hai, woh har jung jeet jate hai

Raste kabhi aasaan nahi honge, yeh sach hai,
Par ruk jaana toh haar hai... chalte rehna hi jeet ka rasta hai.

Kunal Vishnu Pareek
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POETRY CORNER

HANDS THAT LIT TOMORROW

Whenever we fall, they lift up,
To the road of CA, they build up.

Whenever the confusion, clouds our way,
They simplify it, come what may.

They shine like Beacons, in Audit's night,
Guiding us towards, what's fair and right.

The work-life balance, they show,
With each passing deadline, we grow.

They strive to build us, strong and wise,
With ethics and knowledge, as the prize.

Failures shape you-don't refrain,
They say, through loss and steady gain.

They teach the art of staying calm,
In pressure's storm, they are the balm.\

Sometimes scolding and with warmth sometimes,
Enlighten the lives, a million times.

With gratitude, we bow in grace,
For in their vision, we find our place.

To honour them, fills an Article with pride,
For in their wisdom, we safely glide.

No formal greetings, no grand display,
Yet their support, lights up our way.

On CA Day, with a humble heart,
We thank the ones, who played their part.

May this bond of mentor and guide,
Forever in respect and trust abide!

DHRUV AHUJA
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POETRY CORNER

THE GIFT OF A FRIEND

In the garden of life, so vast and wide,
A friend is the flower that blooms with pride.
Through sunshine bright or skies so grey,
A true friend never walks away.

They know your silence, hear your heart,
Stand by your side when worlds fall apart.
With laughter shared and tears wiped dry,
They lift you up when you can't fly.

Not bound by blood, yet strong as steel,
In their warmth, your soul can heal.
No mask to wear, no need to pretend,
That's the magic of a genuine friend.

So cherish the ones who stay so true,
In every shade and every hue.
For friends are treasures, rare to find,
A gift of love, so pure and kind.

Lalak jitendrakumar bagdiya
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MONTH FOR WICASA

INTERACTIVE SEMINAR ON HOW TO ACE CA EXAMS



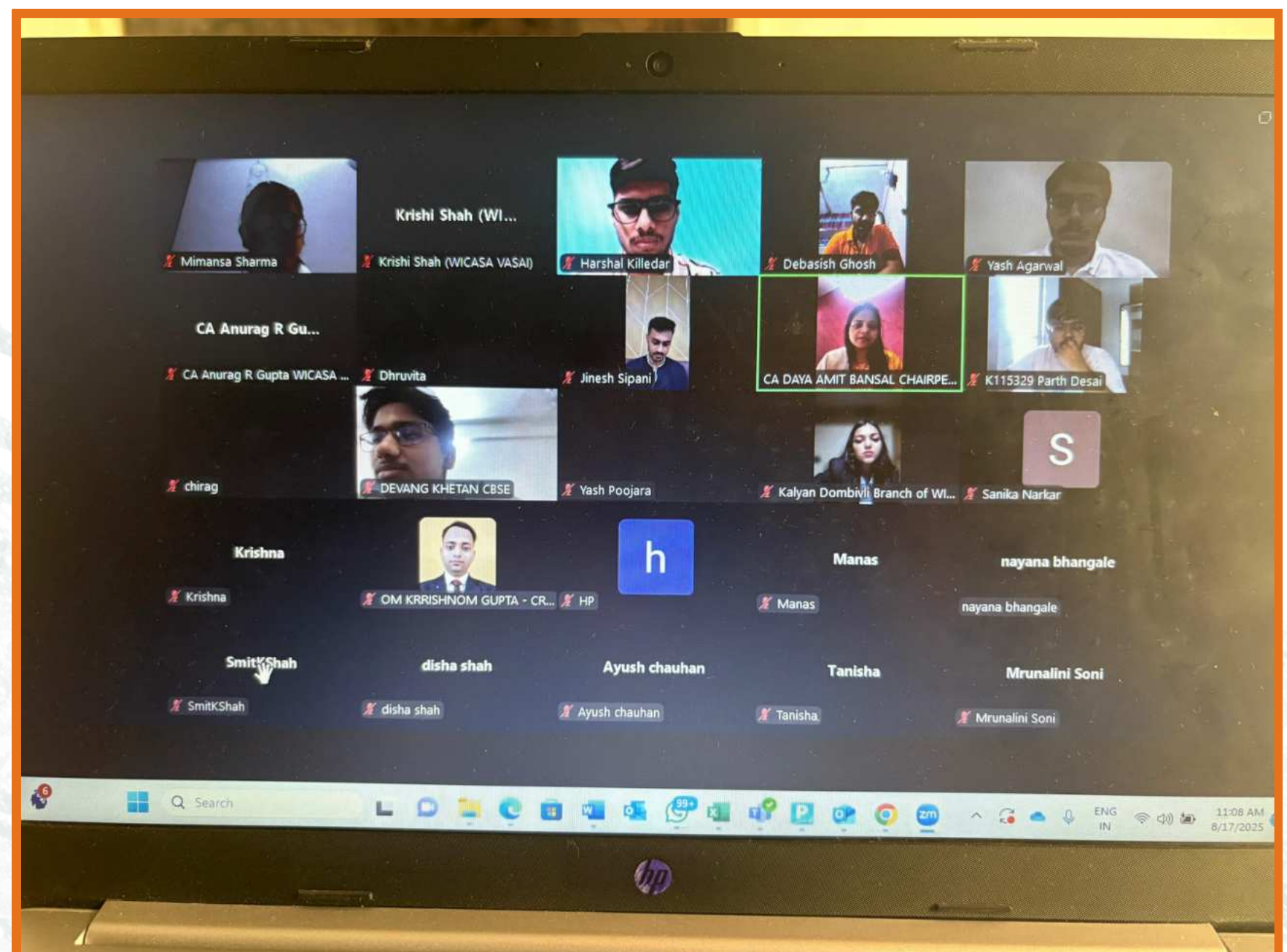
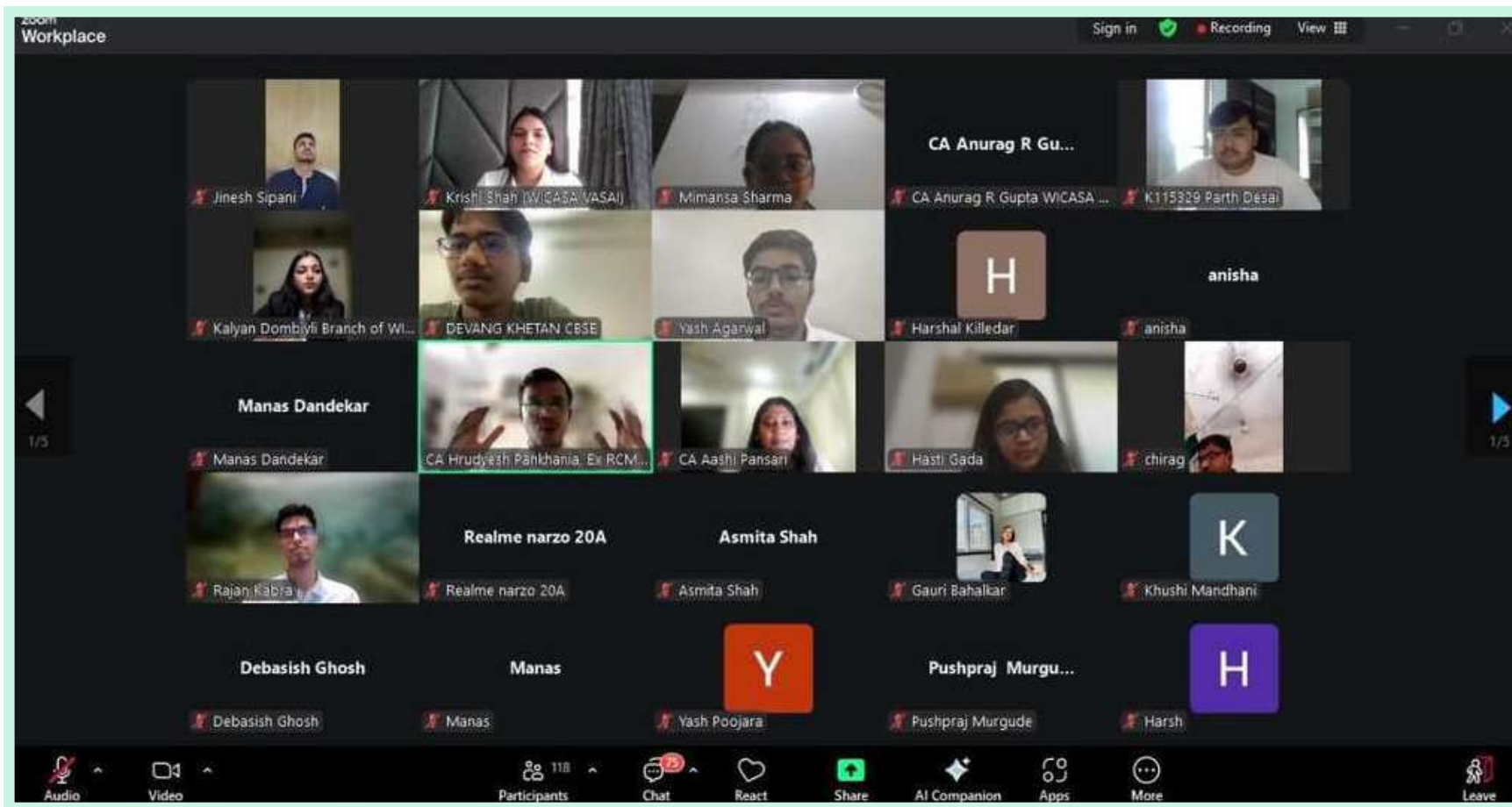
MONTH FOR WICASA

INDUSTRIAL VISIT - DOMS FACTORY



MONTH FOR WICASA

RANKERS RISE FROM ASPIRANTS TO AIR



MONTH FOR WICASA

NATIONAL TALENT SEARCH



MONTH FOR WICASA

NATIONAL TALENT SEARCH



MONTH FOR WICASA

GANESH CHATURTHI



MONTH FOR WICASA

TAX AUDIT & ITR AMENDMENTS & ANALYSIS



MONTH FOR WICASA

CAREER COUNSELLING SESSION FOR STUDENTS



UPCOMING EVENTS



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)
WICASA VASAI OF WIRC OF ICAI



Exploring the Flora and Fauna of Maharashtra A trek to Devkund waterfall

Pick up on 13th
Sept at 9:30 pm

Rs. ~~1399/-~~
1299/- only

13 & 14th
September



For Queries :
Kushal Rungta: +91 76780 60917
Rishabh Sharma: +91 87674 38578



Scan QR for
registration
(Including Breakfast
and Lunch)

📍 Pick up and Drop Location:
Vasai Branch of ICAI, Maxus
Mall, Bhayandar West.

CA Sumit Lakhota		CA Daya Amit Bansal	
WICASA Chairperson		Chairperson	
Keshav Soni	Dhruvita Parmar	Pankaj Bhot	Krishi Shah
Vice Chairperson	Secretary	Treasurer	Joint Secretary
			Sumeet Sharma
			Joint Treasurer

Guys ✨ plan pakka ho gaya hai 🚌🏔️
We're heading for an adventurous trek to Devkund waterfall 🌊🌿 on 13th & 14th September!

Get ready for breathtaking views, nature trails, waterfalls and unlimited memories 💙
(Plus yummy breakfast, lunch & snacks included 😊)

Seats are limited – toh jaldi register karo warna FOMO ho jayega 🔥
Let's make this trip unforgettable together!

🔗 Link for registration
<https://forms.gle/tYLQqz1hSkxFdN8d8>

NOTIFICATIONS

CLICK TO VIEW THE ANNOUNCEMENTS

LIMIT ON NUMBER OF TAX AUDITS (EFFECTIVE FROM 1.4.2026). - (30-07-2025)

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)

Inviting nomination for ICAI 40 under 40:CA Business Leader Award in association with ZEE Business. - (18-08-2024)

CONNECT & MORE



WICASA
VASAI



For Any Queries
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Harjeet Singh - +91 9892860419

CONNECT & MORE



Share your thoughts & creativity
and contribute to our E-Newsletter

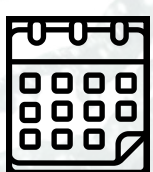
TOPIC OF YOUR CHOICE

DO SUBMIT YOUR ARTICLE, POEM IN WORD FORMAT,
ARTISTIC CREATIONS IN JPEG FORMAT

MENTION YOUR
NAME, STUDENT REGISTRATION NUMBER & CONTACT DETAILS



SEND YOUR ENTIRE AT -
WICASA.VASAI@GMAIL.COM



LAST DATE FOR SUBMISSION
30TH OF EACH MONTH

ALSO DO LET US KNOW YOUR
REVIEWS SUGGESTIONS AND IDEAS



WICASA VASAI

MONTHLY E-NEWSLETTER



VASAI BRANCH OF WIRC OF ICAI, 7TH FLOOR, MAXUS MALL B - WING,
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