



October
2025

WIRC Gandhidham Branch E-Newsletter

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Chairman's Communique

Dear Professional Colleagues,

Namaskar and festive greetings to all !!

As we step into the heart of autumn, a season brimming with festive cheer and intellectual opportunities, it is with immense pleasure that I address you in this month's newsletter. The air is already buzzing with anticipation and our branch calendar is packed with events designed to inspire, educate and connect us.



A Season of Lights and New Beginnings

The coming weeks mark the celebration of some of the most significant festivals in our culture. Soon, we will immerse ourselves in the glow of Diwali, the Festival of Lights, symbolizing the victory of light over darkness and knowledge over ignorance. This spirit resonates deeply with our profession, where we constantly strive for truth and clarity.

Following closely, we will welcome the New Year—a time for reflection, setting new goals, and embracing fresh starts, and the solemn and spiritually significant Chhath Puja, dedicated to the Sun God, Surya, celebrating life, prosperity and gratitude. These festivals, with their emphasis on righteousness, prosperity and community, serve as a beautiful reminder of the values that guide us both professionally and personally. I wish you and your family's peace, happiness and prosperity during these auspicious times.

Elevating Knowledge: Upcoming Conferences

This festive season is also a time of great academic excitement for our branch and I urge all of you to mark your calendars for two landmark events:

1. First Ever State Level Students' Conference on 25th & 26th October, 2025

For the first time in our branch's history, we are proudly hosting a State Level Students' Conference "Ran Manthan" on October 25th and 26th. This is a fantastic platform for our future CAs to showcase their talents, engage with seasoned professionals and deepen their understanding of the rapidly evolving financial landscape. I encourage our members to support this initiative by requesting your articles to register and to attend session which simply offering encouragement to the bright young minds who will soon lead our profession.

2. Capital Market Conference with the ICAI President on 9th November, 2025

We are deeply honoured to announce the visit of our esteemed **ICAI President, CA. Charanjot Singh Nanda Sir**, to the Gandhidham Branch. During his visit, we will host a crucial One-Day Conference on Capital Market for Members featuring insightful sessions and deliberation from national level renowned speakers from across India on market dynamics, investment strategies and regulatory frameworks on November 9th, 2025. Detailed conference structure will be shared very shortly.

The financial and capital market is the lifeblood of our economy, and this conference promises to deliver high-value insights into the latest regulations, opportunities and challenges. This is a must-attend event, offering a unique opportunity to interact directly with the ICAI President and other leading experts. Your attendance will not only enrich your professional knowledge but also demonstrate the strength and enthusiasm of our branch.

I look forward to celebrating the festivals and sharing in these professional milestones with all of you. Let us continue to uphold the highest standards of our profession and contribute positively to the growth of our community.

Once again, wishing you and your families a joyous Diwali, a prosperous New Year, and a blessed Chhath Puja.

To conclude with quote from Mahatma Gandhi Ji, simple yet life lesson for all of us:

"Live as if you were to die tomorrow. Learn as if you were to live forever."

With Regards,

CA Mahesh Limbani

Chairman – Gandhidham Branch of WIRC of ICAI

Editorial Echoes

Dear Members,

As the calendar turns to October, practices and clients shift from mid-year catch-ups to focused year-end momentum. This month is about consolidating gains, tightening controls, and delivering advisory value that turns routine compliance into strategic advantage. Building on the themes from earlier editions — compliance vigilance, operational efficiency and risk management — this issue highlights actionable steps CAs can take now to protect client value and unlock growth.

1) Strengthen Controls, Reduce Surprises

Now is the ideal time to run concise health checks across client books. Prioritise reconciliations (bank, GST, payroll), confirm vendor and customer balances, and triage any mismatches with short action plans. Small, early corrections prevent large, last-minute headaches and preserve client trust.

2) Practical Year-end Readiness (without the panic)

Encourage clients to stabilize cash flows, review fixed asset registers and prepare conciled ledgers for auditors. Recommend a focused document checklist and a short internal review meeting — these low-effort steps smooth audits and make advisory conversations more productive.

3) Advisory: Move from Compliance to Opportunity

Offer quick-win advisory packages: cash flow optimisation, working capital restructuring, and tax-efficient profit planning. Use simple dashboards to explain clients where they can free up cash or reduce cost — visual insights convert into paid advisory engagements.

4) Technology & Process — Automate Smartly

Deploy light weight automation for repeated tasks: e-invoice checks, exception reporting for ITC mismatches, and automated reminders for reconciliations. Integrate a simple workflow tool to track assignments and follow-ups so nothing slips between partners and staff.

5) Risk & Security — Post-Monsoon Focus

With seasonal transitions behind us, review business continuity plans and data backups. Validate MFA on accounting portals, ensure encrypted transfers for sensitive files, and run a quick table top exercise for remote access failures. These steps protect clients and demonstrate professional diligence.

6) Sector Spotlight — MSME & Retail

MSMEs and retail clients face inventory compression and shifting demand patterns. Advise on inventory valuation reviews, slow moving stock policies and tailored cash collection strategies. A sector-specific memo or checklist adds perceived value and positions you as a trusted partner.

7) Team & Practice Health

Invest a few hours in staff up skilling i.e. short sessions on recent regulatory nuances, analytics basics (pivot tables), or client communication skills. Strengthened teams deliver faster turnarounds and better client experiences.

Tip of the Month

Create a one page “Tax & Compliance Snapshot” for each client - a simple dashboard showing reconciliations completed, exceptions outstanding, and top three advisory suggestions. It’s an efficient leave-behind after meetings and a great conversion tool for advisory services.

Editorial Board of Gandhidham Branch of WIRC of ICAI

Case Study

Case Study: The 7-Minute Save — How Savita Outsmarted a UPI Scam

Savita, who runs a small tailoring shop, received a call one afternoon from a person claiming to be a bank employee. The caller sounded urgent and told her that there were “suspicious transactions” on her account. To stop them immediately, he requested that she share the OTP which would soon arrive on her phone. For a moment, Savita felt nervous, but she remembered an awareness session in her local chamber where experts had clearly said: “Never share OTPs, PINs or passwords with anyone, not even with your bank.”

Instead of giving in to the pressure, Savita paused and verified. First, she opened her bank’s mobile app and checked whether there were any alerts or pending verification requests — there were none. Next, she hung up the suspicious call and dialed her bank using the customer-care number printed on her passbook. The bank confirmed that no one from their side had called and that her account was perfectly safe. Finally, she immediately enabled app-lock and activated instant transaction alerts to protect herself from any future attempts. By simply taking seven minutes to pause and verify, Savita avoided becoming a victim of fraud.

This case shows how most scams rely on panic and urgency — but a small act of caution can prevent big losses.

Key Lesson: If you didn’t ask for it, don’t share it. No OTP, no PIN, and no password should ever be shared with anyone over a phone call.

Quick Safety Checklist:

- Never share OTPs, CVV, PINs, or passwords — banks never ask for them.
- Always call your bank using the number on your passbook or official website, not the number given by the caller.
- Enable SMS or app notifications for every transaction.
- Lock your banking apps with fingerprint or face ID.
- Set reasonable UPI/transaction limits for daily use.
- If fraud is suspected, block the payment method immediately and contact your bank.

Takeaway: A short pause and a quick verification step can save thousands of rupees. Share this story with your friends, neighbours, and clients — because awareness is the best defense against banking frauds.

Teacher got Rs 3.5 lakh cash gift from daughter; Tax dept sent notice, she fought back and won case in ITAT Delhi

The Income Tax Department found from its sources that a large amount of cash was deposited in the bank account of a taxpayer, who is a teacher by profession. Consequently, her case was re-opened under Section 147, and a tax notice under Section 148 was issued to her on March 30, 2022. This cash deposit happened in AY 2018-19 and for this year she filed her income tax return (ITR) declaring a total income of Rs 7.4 lakh (7,40,370).

In response to the Section 148 tax notice, she said that she had received Rs 3.5 lakh as a gift from her daughter for the purchase of immovable property. She also provided her bank statement, passport, cash flow statement, declaration of gift etc., mentioning that her daughter had not filed her ITR because her income was below the taxable limit.

The tax officer, after considering her submissions, concluded that her daughter lacked financial creditworthiness to gift such an amount to her and thus added the sum of Rs 3.5 lakh as unexplained cash credit under Section 68 of the Income Tax Act, 1961 and completed the assessment under Section 147.

Unhappy with the tax officer's decision, the teacher appealed to the Commissioner of Income Tax (Appeals) CIT(A), who in an order dated March 18, 2025, upheld the addition. CIT (A) reiterated the observations of the tax officer that the source of gift was traced back to cash deposits in her account totaling Rs 4 lakh, including various currency denominations and noted that the donor (daughter) had meagre bank balance before depositing Rs 4 lakh.

Based on the pattern of withdrawals and deposits, the tax officer concluded that if someone had a sufficient cash balance, there would be no need to frequently deposit and withdraw cash from the bank account. The tax officer also noted that she appeared to be financially stable while her daughter (donor), seemed to lack the capacity to make such a donation. Furthermore, she could not provide evidence to demonstrate how her daughter could afford to gift her Rs 3.5 lakh, especially given her own income of Rs 7,40,370, which seemed unlikely.

Chartered Accountant (Dr.) Suresh Surana says: "In accordance with the Income-tax Act, 1961, gifts received from a "relative" as defined under section 56(2)(x) are not chargeable to tax. A daughter and mother fall within the definition of "relative". Therefore, a cash gift given by a daughter to her mother is not taxable in the hands of the mother.

However, as highlighted in the appellate proceedings in ITA No. 3396/Del/2025, order dated 12.09.2025, disputes may arise not on the taxability per se but on the genuineness of the transaction and creditworthiness of the donor. In the given case, although the assessee had demonstrated that the cash gift was received from her daughter, the Assessing Officer treated the amount as unexplained under section 68 due to doubts on the donor's financial capacity and the pattern of cash deposits/withdrawals. The matter went into appeal, and the Tribunal ultimately accepted the genuineness of the gift, holding that once the relationship and identity of the donor are proved, the transaction cannot be doubted merely on the basis of banking patterns.

As such, the case illustrates that although the law clearly exempts gifts received from relatives (including a daughter to her mother), litigation often arises around the manner of transaction and supporting evidence rather than the exemption itself.

In order to mitigate such disputes, taxpayers may adopt the following measures:

- **Documentary Evidence** – Ensure proper gift documentation, such as a written gift deed/letter, along with identity and relationship proof of the donor.
- **Banking Channels** – Wherever possible, taxpayers should route gifts through normal banking channels (NEFT/RTGS/cheques) rather than large cash transfers. This strengthens the genuineness of the transaction
- **Creditworthiness of Donor** – Maintain clear evidence of the donor's financial capacity to make the gift (salary slips, savings, bank statements, etc.).
- **Consistent Disclosure** – Record the gift properly in both donor's and donee's books/statements/ returns to establish consistency.

Surana says: "While gifts between mother and daughter are exempt from tax, disputes may arise if the source, genuineness, or donor's capacity is not properly demonstrated. In order to mitigate such complications, taxpayers should ensure transparent documentation, use of banking channels, and maintenance of proper evidence as aforementioned."

Surana says: "The creditworthiness of a gift donor can be examined by the tax authorities, as was done in the given case. Although gifts from relatives are exempt from tax under section 56(2)(x), the Assessing Officer is empowered under section 68 to question the source of funds and the financial capacity of the donor where the transaction involves a substantial credit in the assessee's books. In such circumstances, the assessee bears the initial burden of proving not only the identity of the donor and the genuineness of the gift but also the donor's ability to make such a gift from legitimate resources."

Surana says that if the donor's bank statements reveal unusual cash deposits, inadequate balances, or a financial profile inconsistent with the value of the gift, the explanation may be rejected, and the amount could be added as unexplained cash credit. The exemption available for gifts from relatives does not dispense with the requirement to substantiate the donor's creditworthiness when the genuineness of the transaction is challenged. Therefore, while gifts between close family members are generally non-taxable, proper documentation and transparent financial records are essential to withstand scrutiny.

What does Section 68 of Income Tax Act say?

According to Surana, Section 68 deals with unexplained cash credits. It provides that where any sum is found credited in the books of an assessee for a particular financial year and the assessee either offers no explanation regarding the nature and source of such sum, or the explanation offered is not found satisfactory by the Assessing Officer, the sum so credited may be taxed as the income of the assessee for that year.

Surana says: "The section places a clear onus on the assessee to establish, with supporting evidence, the identity of the creditor, the creditworthiness of such creditor, and the genuineness of the underlying transaction. If the assessee successfully discharges this initial burden, the responsibility shifts to the tax authorities to rebut the explanation. Thus, the provision serves as an anti-abuse measure to prevent introduction of unaccounted money into the books of account in the name of legitimate credits.

Navigating Updates

GST Updates – September 2025

- From 22 September 2025, most goods and services will attract just 5% or 18% GST.
- A 40% rate will apply only to certain luxury / sin goods (like tobacco and other harmful products).
- Some items (cigarettes, beedi, chewing tobacco) will continue under old cess/rates until further notification.
- Life insurance and health insurance (individual policies) are now exempt from GST — no GST on their premiums.
- Everyday household items (soap, shampoo, toothbrush, etc.) will see reduced rates.
- Bread, UHT milk, Indian breads (roti, paratha, etc.) — in many cases will now be zero rated (nil GST).
- Higher-value items (ACs, TVs, small vehicles, etc.) will drop from 28% (and other higher slabs) to 18%.
- Government notifications are aligning all sectoral and concessional schemes with the new structure.
- The FAQs issued by GST portal clarify transitional issues, ITC, and invoicing concerns.

⚠ Key Points Professionals Must Keep in Mind

1. Transitional / Supply Timing Issues

- Many contracts and supplies may span the cut-off date (22 September 2025).
- Carefully determine the applicable rate (old vs new) using time of supply, payment, and invoicing rules.
- Refer to official FAQs for clarity on transitional ITC and supply-related queries.

2. Input Tax Credit (ITC) Adjustments

- Adjust/reverse ITC where invoices or credits pertain to old rates.
- Ensure compliance with FAQs and amended provisions.

3. Classification & Rate Disputes

- Tax rates for certain goods have changed. Wrong classification may lead to litigation, penalties, or tax shortfall.
- Always refer to the latest CBIC notifications and updated HSN schedules.

4. Passing on Benefit / Anti-Profiteering

- Clients must pass on GST rate reductions to end consumers.
- Maintain proper documentation: cost sheets, price comparisons, and margins.
- Authorities may monitor retail prices of sensitive goods.

5. Notification / Amendment Implementation

- New rates are valid only once official notifications are published.
- Check GST portal and CBIC site for cross-referenced amendments to older circulars/notifications.
- 6. Sectoral / Concessional Rate Adjustments
- Special concessional sectors (e.g. petroleum, coal, construction) are being re-aligned.
- Example: petroleum operations moving from 5% to 18%, building materials adjusted to new slabs.

6. Client Communication & ERP/Systems Updates

- Advise clients to update billing software, ERP, and accounting systems before 22 September.
- Ensure labels, invoices, catalogs, and pricing reflect new rates.
- Educate staff, distributors, and retailers.

7. Monitoring Further Clarifications

- Expect further amendments, clarifications, or corrigenda.
- Always rely on official sources (gst.gov.in, CBIC, PIB, Gazette) for updates, not unverified social media content.

Conclusion

These changes mark one of the biggest simplifications of GST since its introduction in 2017. For professionals, the focus must be on compliance, client readiness, documentation, and vigilance. Proper handling of transitional issues and proactive communication with clients will be key to a smooth implementation of GST 2.0.

GST Updates – October 2025

1. ITC Auto-Population Discontinued: -

- ITC won't auto-flow into GSTR-2B anymore.
 - Taxpayers must manually accept/reject invoices in the Invoice Management System (IMS).
 - Only accepted invoices → eligible for ITC in GSTR-3B.
-  More active reconciliation ahead!

2. GSTR-3B Tax Liability Locked: -

- Auto-populated liability figures in GSTR-3B can't be edited.
- Corrections/amendments only via GSTR-1/1A.
- Review GSTR-1 carefully to avoid repeated amendments.

3. Credit Notes & ITC Reversal: -

- Suppliers can't reduce tax liability with credit notes directly.
 - First, buyer must reverse related ITC in their return.
 - Only then supplier's tax liability reduces.
-  This ensures both parties' records are in sync.

4. Invoice Wise Reporting in GST TDS: -

- GSTR-7 filing will require invoice-wise reporting of TDS.
- All deductors must furnish invoice-level details while filing.

Schedule Smart, Deadlines at a Glance

Due Date	Particulars	Description
Income Tax		
7th October 2025	Income Tax – TDS Payment	Payment of TDS deducted for September 2025
15th October 2025	TCS Statement (Form 27EQ)	Quarterly TCS statement for Q2 (July–September 2025)
30th October 2025	Property TDS Forms (26QB/26QC/26QD)	TDS returns for property transactions for September 2025
30th October 2025	TCS Certificate (Form 27D)	Issue of TCS certificate for Q2 (July–September 2025)
31st October 2025	Quarterly TDS Returns (Form 24Q/26Q/27Q)	Filing of TDS returns for Q2 (July–September 2025)
31st October 2025	Tax Audit Report (Form 3CA/3CB & 3CD)	Submission of Tax Audit Report for AY 2025–26
31st October 2025	Income Tax Return (Audit Cases)	ITR filing for audit cases for AY 2025–26
GST		
10th October 2025	GST – TDS & TCS Payment	Deposit of GST TDS/TCS for September 2025
11th October 2025	GSTR-1 (Monthly)	Outward supply return for monthly filers
13th October 2025	GSTR-1 (Quarterly)	Outward supply return for QRMP taxpayers (Q2)
18th October 2025	CMP-08	Quarterly statement-cum-challan for Composition Dealers (Q2)
20th October 2025	GSTR-3B (Monthly)	Summary return and tax payment for monthly filers
22nd / 24th October 2025	GSTR-3B (Quarterly)	Summary return for QRMP taxpayers (Q2)
MCA		
14th October 2025	ADT-1 Filing	Filing for appointment/reappointment of auditor in companies
15th October 2025	DIR-3 KYC / DIR-3 KYC WEB	Director KYC compliance with MCA
29th October 2025	AOC-4 Filing	Filing of financial statements with MCA
30th October 2025	Form 8 (LLP)	Filing of Statement of Account & Solvency for LLPs for FY 2024–25
Others		
15th October 2025	EPF & ESI Contributions	Payment of PF and ESI contributions for September 2025

*The due dates mentioned are subject to changes notified by the concerned department.

Moments in September 2025



**Navratri Celebration organised by Gandhidham Branch for members and students on
September 27, 2025 at Tolani Commerce College, Adipur**

Upcoming Events

Empower the next generation of Chartered Accountants

Encourage your CA Articles and students to attend the upcoming conference and unlock insights, inspiration, and invaluable professional connections. Let's shape the future together!

 The Institute of Chartered Accountants of India
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STATE LEVEL CONFERENCE OF CA STUDENTS 2025



ORGANISED BY
Board of Studies
(Operations) ICAI

HOSTED BY
Gandhidham (WIRC)
Gandhidham (WICASA)

25th & 26th
OCTOBER, 2025 | SATURDAY & SUNDAY
Iffco Auditorium, Udaynagar, Gandhidham

GANDHIDHAM WICASA CORDIALLY INVITES




Raj Manthan

Greetings from Gandhidham WICASA,

It gives us immense pleasure to invite you to the **State Level CA Students' Conference 2025 – રણમંથન : From Ideas to Victory**, organized by the Board of Studies (Operations) of ICAI in association with the **Gandhidham Branch of WIRC & WICASA**.

This prestigious two-day conference will be held on the **25th & 26th of October 2025** at **Gandhidham, Kutch**. For the first time ever in Kutch, such a historic event under the banner of ICAI will bring together CA students from across Gujarat on one common platform.

The conference is designed to provide:

- **Knowledge & Insights** – through technical sessions led by distinguished speakers and experts from diverse fields.
- **Student Empowerment** – via thought-provoking paper presentations on contemporary topics, encouraging research and analytical thinking.
- **Networking Opportunities** – to interact, collaborate, and exchange ideas with peers from various branches across the state.
- **Cultural Celebration** – showcasing the energy, creativity, and vibrance of youth.

રણમંથન is not just a conference, but a movement to ignite ideas, enhance learning, and inspire leadership among CA students.

We warmly welcome you to be a part of this landmark event and join us on a journey of **knowledge, growth, and endless possibilities**.

With Best Regards,

CA Mahesh Limbani

Chairman

Gandhidham Branch of WIRC of ICAI

CA Virag Acharya

Chairman

Gandhidham Branch of WICASA of ICAI



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CA Mahesh Limbani
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CA Virag Acharya,
Chairman Gandhidham (WICASA)



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Gandhidham Branch of WICASA



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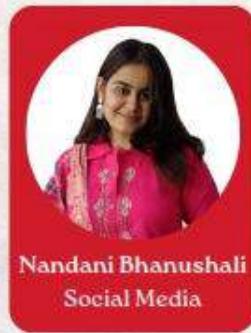
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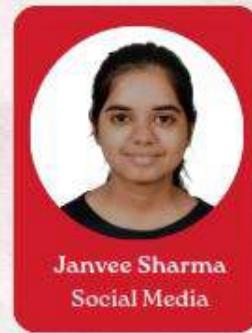
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SPECIAL SESSION SPEAKERS



CA SHIVAM PALAN

Co-Founder – CAMONK | TEDx Speaker
| Faculty - IIM Indore Alumnus



CA HRUDYESH PANKHANIA

RCM – WIRC of ICAI (2022-25) |
Founder – Maddo Group

TOPIC:
HOW TO USE STORYTELLING IN INTERVIEWS

TOPIC:
"HISAAB ZINDAGI KA" - THE AUDIT OF YOUR LIFE!!



CA JITENDRA SAGLANI

Chairman - WIRC WICASA | Faculty at
Symbiosis International University
| Certified Forensic Auditor



CA HARSH DHANAWAT

Co-Founder – Bullspree | Funded
on Shark Tank India, Season 2

TOPIC:
VISHWAGURU BHARAT & EMERGENCE OF CAPITAL MARKETS

TOPIC:
**"INNOVATION & RISK-TAKING : THE DNA OF ENTREPRENEURS"
"MONEY HABITS EVERY YOUNG PROFESSIONAL MUST MASTER"**



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Knowledge Session 1 | Kutch - Gateway of Growth

Paper 1 Green Hydrogen Hubs – Building India's New Energy Capitals

Paper 2 White Gold of India – The Salt Industry of Kutch & Its Global Impact

Paper 3 The Role of Kandla & Mundra Ports in Boosting India's Foreign Trade

Knowledge Session 2 | Valuations to Vision: Decoding the Indian Startup Journey

Paper 1 Indian Startups – Unicorns or Valuation Bubble?

Paper 2 The CA as a Founder: Success Stories of CAs Who Turned Entrepreneurs

Paper 3 Can a Startup Survive Without Burning Cash?

Knowledge Session 3 | Markets, Models & Metrics – Decoding Business & Economy

Paper 1 Analyzing Infosys' Buyback Premium and Its Effect on Valuation Metrics

Paper 2 India as a 5 Trillion Dollar Economy – Opportunities and Challenges

Paper 3 Blinkit's 10-Minute Delivery Model: Financial Viability and Risk Analysis

Knowledge Session 4 | Shaping the Future of Corporate India by Empowering Leaders and Youth

Paper 1 Women in Corporate Boards – Symbolism or Real Empowerment?

Paper 2 Employment vs Entrepreneurship: What Should Be the Choice of Indian Youth?

Paper 3 Should Whistleblowers Be Legally Protected in Corporate India?

For More Details - +91 82008 68258 | wicasagandhidham1.com



The Institute of Chartered Accountants of India
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Committee for Members in Practice



MOTOR VEHICLE INSURANCE WITH NEW INDIA ASSURANCE FOR ICAI MEMBERS



1 Discount on Motor OD Premium up to 85% for Private Car & Two Wheeler upto the vehicle age of 10 years and 75% for vehicles between the vehicle age of 10 to 15 years.

2 Other add on covers available are:
a. Nil Depreciation Cover
b. Consumable Items Cover
c. High Value PA Cover
d. Personal Belongings Cover

3 30% Discount on following Add on of Private Cars:
a. Road Tax Cover
b. Return to Invoice Cover
c. No Claim Bonus Protection Cover
d. Engine Protect Cover
e. Additional Taxing Charges Cover

4 This facility is extended to family members of CA i.e. Parents, Spouse and Children and for the vehicles registered in the name of the firm in which CA is a partner.

For any clarifications, Contact CMP:
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Keep Follow us on : <https://www.linkedin.com/company/gandhidham-icai-branch/>

SCAN
TO
AVAIL



5

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