



The Institute of Chartered Accountants of
India

(Set up by an Act of Parliament)



WICASA Pimpri-Chinchwad Branch WIRC
of ICAI

“NEW HORIZONS”

MAY

2025

NEWSLETTER



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WICASA Pimpri-Chinchwad Branch of WIRC of ICAI



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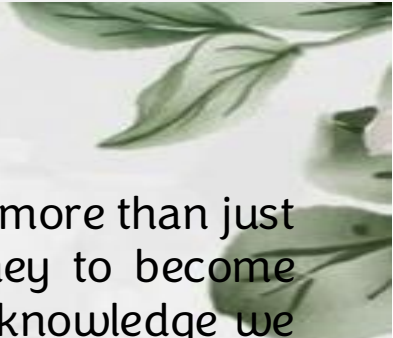


Dear Esteemed Readers and Fellow Aspirants,

As we turn the pages of yet another enriching month, I am filled with immense gratitude and enthusiasm to pen this message for May—an important chapter in our academic and professional journey.

The theme of this edition, New Horizons, couldn't be more timely or relevant. For each one of us navigating through the demanding yet beautiful path of Chartered Accountancy, every day is an opportunity to move a step forward, even when the path seems uncertain. And it's in that quiet determination—often unnoticed, often uncelebrated—that real growth happens.

New Horizons doesn't always mean a big change or a dramatic shift. Sometimes, it simply means giving yourself permission to dream beyond the routine, to be open to new ideas, and to embrace the unfamiliar with curiosity instead of fear. As students, we often get so caught up in classes, deadlines, and expectations that we forget to pause and ask: Where am I headed? Am I growing—not just professionally, but personally?



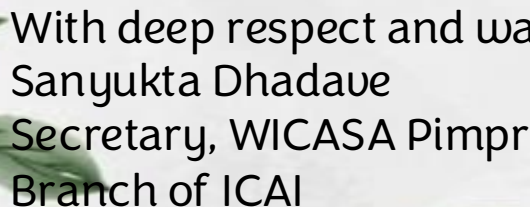
This month is a gentle reminder that your journey is more than just a race to finish exams or clear levels. It's a journey to become someone you're proud of. And while the technical knowledge we gain is vital, equally important is the resilience we build, the friendships we nurture, the mistakes we learn from, and the inner strength we discover on our worst days.

Over the past few weeks, our branch has witnessed the incredible enthusiasm of students in workshops, seminars, and creative contributions. Whether it was your willingness to learn, your courage to speak up, or your creative expressions through articles, poems, or art—every interaction reflected the brilliance that lives in this community.

I genuinely believe that WICASA is not just a committee—it's a shared space where we grow together. It's where new leaders are shaped, not just by titles but by empathy, initiative, and accountability. I feel incredibly honoured to serve as your Secretary and to contribute, in whatever little way I can, to your journey.

As we look ahead, I invite you to do something simple yet powerful—set your gaze on a new horizon. Challenge yourself to explore something you've always put off. Speak to someone you admire. Start that book. Write that article. Volunteer for that event. Take that first small step toward a better version of yourself.

Together, let's continue learning, evolving, and expanding—towards new thoughts, new strengths, and yes, new horizons.



With deep respect and warmth,
Sanyukta Dhadaue
Secretary, WICASA Pimpri-Chinchwad
Branch of ICAI



~Articles by CA Students



Rinku Agarwal
WRO0668189
Pimpri-Chinchwad

Understanding Income Tax Forms for AY 2025–26: A Comprehensive Guide for Taxpayers

As the financial year 2024–25 comes to a close, taxpayers in India must gear up to file their Income Tax Returns (ITRs) for the Assessment Year (AY) 2025–26. Filing your tax return accurately and on time is essential to stay compliant with the Income Tax Act and avoid penalties. The Income Tax Department has released updated forms for AY 2025–26, and this article provides a clear overview of the different forms, eligibility criteria, and filing process.

What is an Assessment Year?

The Assessment Year is the year immediately following the Financial Year (FY) in which you assess and file your income tax returns. For income earned during FY 2024–25 (April 1, 2024, to March 31, 2025), the corresponding Assessment Year is 2025–26.

Key Income Tax Return (ITR) Forms for AY 2025–26

The Income Tax Department has notified various ITR forms based on the type and source of income, taxpayer category, and residential status. Below are the main forms applicable for AY 2025–26:

ITR-1 (Sahaj)

For: Resident individuals (except not ordinarily resident)

Income: Up to ₹50 lakh from salary, one house property, other sources (interest, etc.)

Not for: Individuals with capital gains, foreign income, or more than one house property.

ITR-2

For: Individuals and HUFs not having income from business or profession.

Includes: Income from salary, more than one house property, capital gains, foreign assets/income.

ITR-3

For: Individuals and HUFs having income from business or profession.

Includes: Proprietorship business, professional income, and income from other sources.

ITR-4 (Sugam)

For: Resident individuals, HUFs, and firms (other than LLPs)

Income: Presumptive income under sections 44AD, 44ADA, and 44AE.

Limit: Turnover up to ₹2 crore (business) or ₹50 lakh (profession).

ITR-5, ITR-6, ITR-7

Applicable for: Firms, LLPs, Companies, Trusts, and other institutions.

Not applicable to individual taxpayers.

Major Changes in ITR Forms for AY 2025-26

Enhanced reporting: Additional disclosures for crypto/VDAs (Virtual Digital Assets).

New columns for AIS/TIS reconciliation.

Updated schedules for foreign income, exempt income, and capital gains.

Pre-filled data: The forms are now more extensively pre-filled using information from Form 26AS and AIS.

Important Dates to Remember

Start of Filing: April 1, 2025

Due Date for Individuals (Non-audit cases): July 31, 2025

Due Date for Audit Cases: October 31, 2025

Last Date for Revised Return: December 31, 2025

How to File Your ITR

1. Collect necessary documents: Form 16, Form 26AS, AIS, bank statements, investment proofs.
2. Choose the correct ITR form.
3. Login to incometax.gov.in and file online or use offline utility.
4. Verify your return using Aadhaar OTP, net banking, or by sending a signed ITR-V to CPC, Bengaluru.

Penalties for Late Filing

₹5,000 penalty if filed after due date but before December 31, 2025 (₹1,000 if total income is below ₹5 lakh).

Interest under Section 234A, 234B, and 234C may apply.

Conclusion

Filing your Income Tax Return on time using the correct form ensures hassle-free processing and faster refunds. As AY 2025-26 brings some form updates and streamlined reporting, taxpayers are advised to prepare early and consult a tax expert in case of complex income sources.

New Tax Regime Income Tax Slab Rates for FY 2024-25


If you're filing your income tax return for FY 2024-25, these are the tax slabs that apply to the income earned between 1st April 2024 and 31st March 2025. The due date for filing your return is 31st July for non-audit cases and 31st October for audit cases.

Income Tax Slabs	Tax Rates
Up to Rs. 3 lakh	Nil
Rs. 3 lakh – Rs. 7 lakh	5%
Rs. 7 lakh – Rs. 10 lakh	10%
Rs. 10 lakh – Rs. 12 lakh	15%
Rs. 12 lakh – Rs. 15 lakh	20%
Above Rs. 15 lakh	30%

Features of New Tax Regime

The following are the features applicable only for new regime:

Tax rates are the same for all categories of Individuals, i.e. Individuals, Senior citizens, and Super senior citizens.




Rebate: Tax rebate up to Rs.25,000 is applicable if the total income does not exceed Rs. 7,00,000 (not applicable for NRIs).

Standard Deduction: Allowed for salaried employees is Rs.75,000.

Deduction under Family Pension: Increased from Rs.15,000 to Rs.25,000.

NPS Contribution: The deduction limit on employer's contribution to NPS is 14% for FY 2024-25.

Surcharge: The highest surcharge rate is 25% as opposed to 37% in the old. The new regime is the default tax regime.





Prashant Lamture
WRO0781119
Pimpri-Chinchwad

The Tariff Talk: How US Trade Policies Shape Global Markets

U.S. Trade policy plays a pivotal role in the global economy. Tariffs taxes on imported goods are one of the main instruments used to influence trade dynamics. While intended to protect domestic industries, tariffs can also lead to higher consumer prices and international tensions. In recent years, American tariff strategies have shifted considerably, with broad implications for multiple industries and countries.

Understanding Tariffs: The Basics

Tariffs are often used to:

- Protect domestic industries from foreign competition.
- Penalize trading partners for unfair practices (e.g., dumping or intellectual property theft).
- Encourage reshoring or domestic investment in critical sectors.

However, they can also trigger retaliation, increase import costs, and strain diplomatic relations.

U.S. Tariff Policy in Action

1. The U.S.–China Trade War (2018–Present)

- Initiated under the Trump administration, this policy involved tariffs on over \$360 billion in Chinese imports.
- Key sectors affected: electronics, machinery, and textiles.
- Many of these tariffs remain in place under the Biden administration, though efforts have shifted toward strategic competition in tech and clean energy.

2. Steel and Aluminium Tariffs (Section 232)

- Imposed in 2018 on national security grounds.
- Targeted imports from Canada, Mexico, the EU, and others.
- While some exemptions or quotas have been negotiated, tariffs still influence pricing and sourcing decisions in construction and manufacturing.

3. Renewable Energy and EV Supply Chains (2023–2024)

- New tariffs target solar panels, electric vehicle batteries, and other clean tech products from China and Southeast Asia.
- These policies support the Inflation Reduction Act's goals of boosting U.S. Green manufacturing.

4. Retaliation and WTO Disputes

- China, the EU, and others responded with counter-tariffs, impacting American agriculture and consumer exports.
- The U.S. Remains entangled in several WTO dispute settlement processes as a result.

Sectoral Impact: Who Bears the Brunt?


The following chart estimates how different sectors are affected by current U.S. Tariffs as of 2024:

- **Consumer Goods (30%):** Prices rise on imported electronics, apparel, and appliances.
- **Automotive (25%):** Tariffs increase costs on components and vehicles, particularly those with global supply chains.
- **Agriculture (20%):** U.S. Farmers face reduced export access due to retaliatory tariffs from trading partners.
- **Technology (15%):** Chips and devices from Asia face tariffs, raising costs for domestic tech firms.
- **Steel & Aluminium (10%):** Tariffs benefit domestic producers but raise input costs for downstream industries.

What Lies Ahead?

Looking forward, U.S. Trade policy will likely focus on:

- Strategic competition with China, especially in AI, semiconductors, and green energy.
- Strengthening regional partnerships like USMCA (Mexico and Canada) and Indo-Pacific frameworks.
- Balancing protectionist pressures with inflation concerns and diplomatic interests.



With the 2024 elections over and a new Congress seated, future tariff strategies will depend heavily on political alignment and international developments.

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1. U.S. International Trade Commission (USITC). Trade Shifts and Tariff Impacts Report, 2024.
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 3. World Trade Organization (WTO). Dispute Settlement Reports, 2023–2024.
 4. Congressional Research Service. Tariffs and the U.S. Economy, updated March 2024.
- 



Ishwin Kaur
CRO0691148
Indore



CA Articleship :- The Foundation of your Career and Legacy !

Ever imagined, being in CA Intermediate, studying the provisions of law and standards of auditing, and thinking about auditing the listed clients and huge corporates? I guess, all of us have. When we step out of the four walls of our house and enter the corporate world, we finally begin to step into a different phase of our life, the one which requires immense discipline, perseverance and dedication, but also the one which is extremely rewarding, if pursued in the right direction with the right efforts.

And so, let us explore the phase of Articleship in a brief –

1. Entering a New Phase, the chase of corporate –

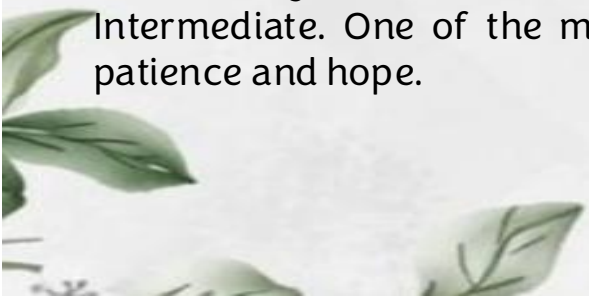
So after clearing the CA Intermediate Exams, the hunt of articleship begins, finding the right firm and the right domain. This phase involves revising all the tax provisions and standards in a few days, opposite to what we use to do during our exam days, that is, one step at a time.

2. Finding the right domain –

After studying around 8 subjects in CA Intermediate, the phase of self-introspection begins, where we finally try to find out, which domain suits us the best. Most of the times, the practical experience differs totally from what we study in theory, thus making it a bit difficult to make a choice. However, seeking right guidance from people in various domains can help solve our queries and make us choose the best for us.

3. Chasing the Interview –

Now begins the chase of interview, sending dozens of mails and waiting for the calls. Giving interviews and thoroughly revising what you have studied in CA Intermediate. One of the most crucial thing during the interview process is patience and hope.



4. Begin the Articleship –


Finally the phase of articleship begins, stepping into the practical world. Implementing all that we have studied, seeking help, committing mistakes and learning from them.

It is truly said that articleship phase builds the foundation of a Chartered Accountant's Legacy.

If CA Articleship is pursued in the right direction with the right people, it can become a stepping stone in one's career.



Eshita Jain
CRO0714213
Jaipur



How to Make Your Articleship Count (Even If You're Not in a Big 4)

“Success is not just about the brand name on your resume – it’s about the value you bring to the table.”

Didn’t crack a Big 4 Articleship? Don’t worry. As fancy as it sounds, the experience isn’t always as fulfilling or growth-oriented as it appears. While there’s no denying that a Big 4 tag can add weight to your CV and help you get noticed, it can also bring along intense pressure and burnouts – and the experience can vary drastically from person to person. So if you didn’t get into a Big 4, don’t get disheartened. Your career trajectory is still completely within your control.


Here’s how you can still build a powerful, future-ready profile – even without a Big 4 tag:


1. Learn Skills That Make You Stand Out

Don’t chase fancy certificates. Chase real knowledge. Whether you want to pursue finance, taxation, consulting, or something niche – invest in actual learning. Platforms like YouTube offer free, high-quality content on financial modelling, valuation, Excel mastery, stock markets, and more. Learn not just to fill your CV – but to speak with confidence and knowledge when you’re in the interview room.

2. Build Your Soft Skills – Intentionally

Articleship years are often spent juggling office and study life. But the missing link in most journeys? Soft skills. Communication, confidence, presentation, and personality. Soft skills aren’t a bonus – they’re a necessity. Practice English fluency. Record mock interviews. Watch TED talks. Read out loud. Own your voice. Because half the game is about how you present and say it, not just what you know.





3. Network Like It's a Skill (Because It Is)

Start early. Build your LinkedIn. Attend ICAI events. Join webinars. Message people in roles you dream about. Ask questions. Networking gives you insights no classroom or office can. Sometimes what looks “glamorous” on paper may not align with your long-term goals – networking helps you discover the reality behind the title.

4. Participate in Competitions

Case study competitions, debates, writing contests – each one stretches your thinking. Explore platforms like Unstop and ICAI events. Winning isn't everything. Growth is. Every time you put yourself out there, you become more articulate, analytical, and confident. Plus, it's a CV booster that shows initiative.

5. Aim for a Solid Industrial Training


Your Articleship doesn't define your finish line. If you didn't start with a Big 4, aim to end with a strong industrial training experience. Plan early. Apply wide. A good company name plus corporate exposure bridges many gaps – and sets you apart in placements.

“Your growth doesn't depend on where you're planted – it depends on how deeply you choose to root and grow.”

So whether you're in a small firm or a mid-tier setup, remember this:

You are your strongest brand. Your skillset, mindset, and intent to grow is what shapes you.

So, build your expertise. Sharpen your voice. And become the kind of professional who's not defined by a tag – but by the value they bring and the legacy they leave.





Jenish Jajal
WRO0801102
Rajkot

Faceless audits – why not in GST

Introduction

Faceless audits are a transformative approach in tax administration, aiming to enhance transparency, reduce corruption, and streamline processes by eliminating direct interactions between taxpayers and tax officials. While this model has been successfully implemented in India's Income Tax and Customs departments, its adoption in the Goods and Services Tax (GST) regime remains limited. This document explores the reasons behind the Prudent Approach towards faceless audits in GST, analyses the challenges, and provides guidance for potential implementation.

Current Status of Faceless Audits in GST

As of now, there is no nationwide proposal to implement faceless scrutiny assessments for GST returns. The existing GST framework already provides for electronic filing and assessment, and the government has not indicated plans to transition to a faceless model at this time.

However, Rajasthan has taken a pioneering step by initiating a faceless GST tax administration system. This system automates the scrutiny of tax returns for all 5.5 lakh GST taxpayers in the state, allowing for self-scrutiny and rectification of discrepancies. The pilot phase is being implemented in Jaipur and Jodhpur, aiming to promote transparency and efficiency while balancing the workload among tax officials.

Analysis of Challenges

1. Jurisdictional Constraints

GST assessments are currently linked to specific jurisdictional officers or units. Transitioning to a faceless system would require significant policy changes and restructuring of the existing framework.

2. Complexity of GST Transactions

GST encompasses a wide range of transactions across various sectors, making it challenging to standardize assessments without direct interaction, especially for complex cases.

3. Infrastructure Limitations

Implementing a faceless system necessitates robust IT infrastructure, including reliable internet connectivity and digital literacy among taxpayers, which may not be uniformly available across all regions.

Reasons for Limited Implementation

There are following reasons toward implementing faceless audits in GST:

Existing Electronic Processes:

The GST system already facilitates electronic filing and assessment, reducing the immediate need for a faceless model.

Operational Challenges:

The complex nature of GST transactions makes it difficult to apply a one-size-fits-all approach inherent in faceless assessments.


Resource Constraints:

Many taxpayers, especially in smaller towns and rural areas, may lack the necessary resources and digital literacy to engage effectively with a faceless system.

Guidance for Future Implementation

To facilitate the adoption of faceless audits in GST, the following steps are recommended:

Phased Implementation: Start by testing the system in a few areas to see how it works and make improvements before using it everywhere.



Infrastructure Development: Invest in robust IT infrastructure and provide training to both tax officials and taxpayers to ensure smooth operation.

Policy Reforms: Amend existing policies to accommodate the structural changes required for faceless assessments.

Support Mechanisms: Establish helpdesks and support centers to assist taxpayers in navigating the new system.

Benefits of Implementing Faceless GST Audits

1. Enhanced Transparency and Reduced Corruption

By minimizing direct interactions between taxpayers and tax officials, faceless audits aim to eliminate subjective biases and curb corrupt practices, fostering a more transparent tax environment.

2. Improved Efficiency and Timeliness

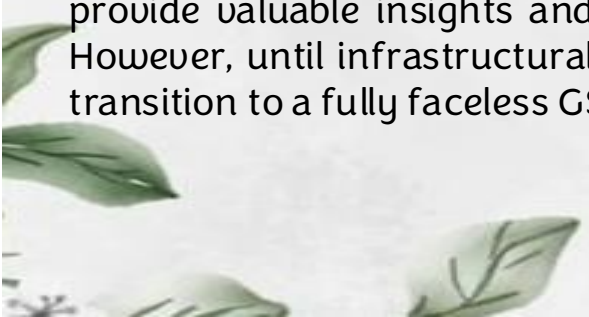
Automation streamlines the audit process, leading to quicker assessments and resolutions, thereby reducing the backlog of pending cases.

3. Cost Reduction for Businesses

Especially for Micro, Small, and Medium Enterprises (MSMEs), faceless audits can lower compliance costs by simplifying procedures and reducing the need for physical documentation and visits.

Conclusion

While the concept of faceless audits in GST holds promise for increasing transparency and efficiency, its nationwide implementation requires careful consideration of existing challenges. Pilot programs like the one in Rajasthan may provide valuable insights and pave the way for broader adoption in the future. However, until infrastructural, policy, and operational hurdles are addressed, the transition to a fully faceless GST audit system remains a work in progress.





Jayesh Suthar
CRO0725904
Mumbai

One Minute Under the Sun: A Glimpse Into the Lives Behind Quick Commerce

I was walking from the library to my house – a short stretch, barely a few hundred steps. Unfortunately, I had forgotten my cap that day. The sun was relentless. Its rays beat down on my head with an intensity that was hard to ignore. Within seconds, I could feel the scorching heat, a heaviness pressing against my skull. One minute. That's all it took for discomfort to creep in. Just sixty seconds, and I was already craving shade.

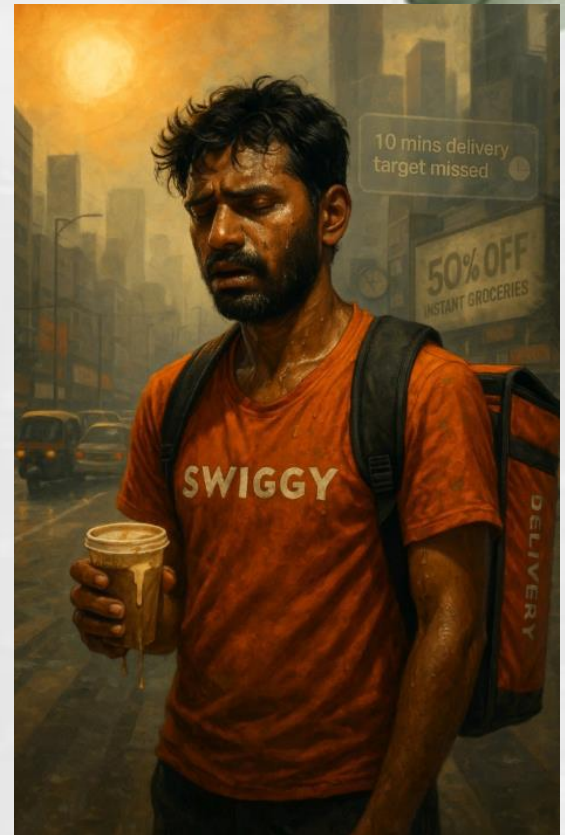
Now, pause and imagine: a Zomato, Zepto, or Blinkit delivery rider, out in that same sun. Not for one minute. Not even for five. But for hours on end – navigating through traffic, exposed to harsh weather, carrying your groceries, your dinner, your late-night cravings.

Sometimes, even carrying your midday cold coffee – which is now lukewarm and shaking like a trauma survivor. We often comfort ourselves with the idea that “they’re getting paid.” That they’re earning, so it’s justified.

But are they truly earning – or are they enduring?

This question has been troubling me. Not just because of that brief moment of sunstroke I felt, but because of the growing volume of news I’ve read on the realities of delivery personnel. Their compensation models, their app-based tracking, the pressure of 10-minute deliveries, and the conditions in which they work paint a troubling picture. The glamor of instant convenience masks a system that demands speed at the cost of humanity.

As CA students, we are trained to understand the inner workings of business models, sustainability, and governance. We analyze companies not just by their revenues or market share, but by how ethically they treat all stakeholders – including the most ignored ones. The delivery partner, or in corporate terms, the ‘last-mile associate’, is one such stakeholder.



Let's analyze the business of quick commerce and food delivery platforms through our lens:

1. Business Model Viability:

Quick commerce thrives on speed, funded by heavy capital infusion, and thrives on aggressive discounting. But these businesses have one thing in common: recurring losses and cash burns. Investors are still betting on them due to the scalability narrative. But does scalability justify loss-making at the cost of basic human rights?

Take Swiggy, for example. The company reported a consolidated loss of ₹1,081 crore in Q4FY25 – nearly double the previous year. Sure, its revenue rose to ₹4,010 crore, but the cost of expansion, especially in quick commerce, continues to bleed them.

Zomato (now Eternal Ltd) didn't fare much better. While it reported a net profit of ₹39 crore in the same quarter, that's a 77% decline YoY. The company even had to shut down Zomato Quick and Zomato Everyday, calling them unsustainable. If a ₹500-crore valuation can't support an ₹80 ice cream without exploiting someone, maybe the model itself needs freezing.

2. Valuation Bubble & Cash Burn:

Zomato, Swiggy, and Blinkit are among those who've raised billions in valuation. But in their financials, cash flow statements and P&L sheets tell another story. Negative operating margins, reliance on external funding, and inflated customer acquisition costs are alarming signs. As students of finance, we must question: is valuation more important than values?

3. Labor & Legal Risk:

India's labor laws are evolving. With gig economy rules being reviewed and states tightening occupational safety norms, these companies might soon face compliance crackdowns and lawsuits. What happens when one state demands insurance, while another insists on minimum wages? A PAN-India company like Zomato will have to balance state-specific compliance and central obligations.

4. ESG & Ethical Investing:

Environmental, Social, and Governance (ESG) metrics are now key investor checkpoints. As future chartered accountants and financial advisors, can we justify investing or recommending investment in companies that compromise on the 'S' in ESG? That treat delivery personnel as expendables rather than essential contributors?

From Humanity to Numbers: I've spoken to several delivery partners. Many have shared that they make less than ₹40 per hour if they don't hit targets. Some skip meals to complete deliveries. Others ride through rain without proper gear, afraid that rejecting orders would affect their scores. Bonuses and incentives come with terms and conditions so restrictive that they barely earn it unless they break themselves.

Blinkit delivery partners recently protested, demanding fair wages, cotton uniforms, and breaks during peak summer. Instead of negotiation, their IDs were blocked.

From a Regulatory Standpoint: This model is not sustainable. Not financially. Not ethically. And not legally. With the Ministry of Labour increasingly focusing on gig economy welfare, punitive damages in the future could be severe. If even one state imposes wage floors or demands provident fund contributions, the entire cost structure breaks.

So, what should we do as informed citizens and future professionals?

Ask questions. Raise awareness. Refuse to glorify inhuman efficiency.

Every time you get a delivery at 2 PM in May, remember: someone rode through 43°C for your 15-minute thrill of dopamine. Offer water. Show respect. And when your order is late, hold back that complaint – you're not dealing with robots.

Because they aren't "delivery boys." They are workers. Humans. And no model – no matter how efficient – should devalue that.



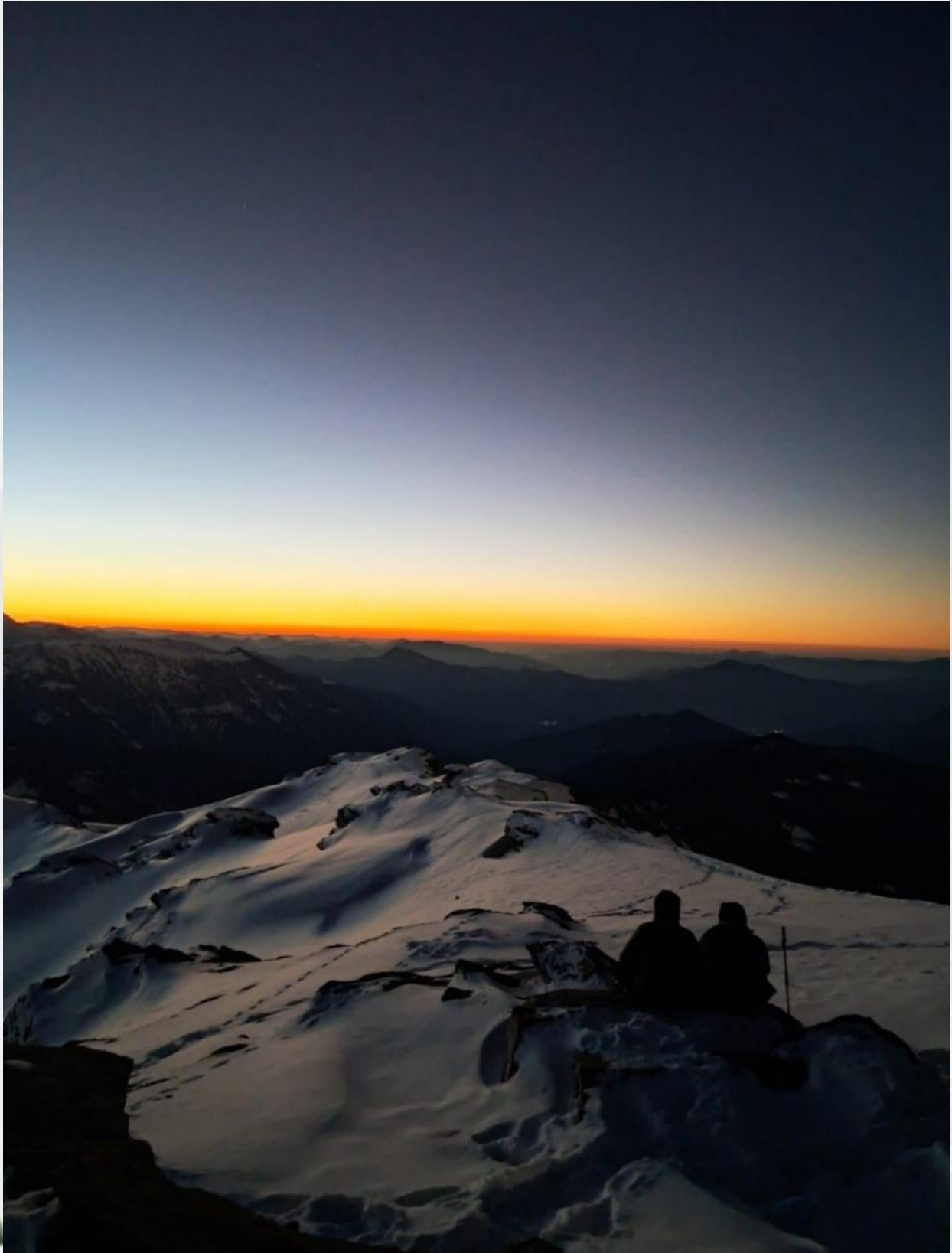
~Art gallery and
poems



Khushi Agarwal
CRO0715907
Varanasi

Digital Art:

1. A Trek to Kedarkantha



2. People watching famous Dev Diwali in Banaras





Rupal Garibe
WRO0678587
Nagpur

मेरे देश के वीर जवानों , योद्धाओं

मैंने तो सिर्फ अपनी मिट्टी का इतिहास पढ़ा है,

पर आपने तो अपनी मिट्टी के लिए पूरा इतिहास रचा है।

हमने तो बस इन हवाओं में साँसें ली हैं,

पर आपने हमें इन साँसों की आज़ादी दी है।

कि हम तो चैन से सो गए,

आपने न जाने कि तनी बार दिन की तपिश से, रात की चाँदनी तक अपनी

आँखें न मूँदी हैं...

मुलायम बिस्तरों पर जहाँ हमने कल का सपना देख नींद पूरी की

वहाँ आपने अपने सीने में सख्त ज़ख्म खाए हैं।

कि न हमने केवल बातें की हैं, उन्हें सबक सिखाने की,

सच्चा करा राजवाब तो आपने ही उन्हें दिया है।

हमने बस तिरंगा था माँ है इन हाथों में,

आपने तो उसे लहराने के लिए अपना लहू बहाया है।


कि हमने बस लफ्जों में दर्द साझा किया है,

आपने तपती धूप में, बर्फीली रातों में उस दर्द को खुशी से अपनाया है।

लड़का, लड़की, हर नौजवान,

आपने हर एक बंधन को तोड़ा,

सच में, देश को आगे बढ़ाया है।



लेकिन फिर भी हर बार...

इन मुलायम बिस्तरों पर, बेचैन हैं हम भी, कहीं ना कहीं ..

आँसू है इन आँखों में


कि इस देश का नौजवान अब तक घर नहीं लौटा है।...

क्योंकि छिन न जाए हमारा साया हमसे,

उन्होंने साया बनकर हमें सँवा रखा है।

उन्होंने साया बनकर हमें सँवा रखा है।

A humble tribute to the soldiers. This little poem carries the weight of countless salutes...Jay hind jay bharat





Shreeya Hattekar
WRO0709169
Pimpri-Chinchwad

मावळण !!

संध्याकाळ होता होता

सूर्य पुरता अस्ताला गेला होता

सप्तरंगांची उधळून करून

मावळतिच्या दिशेने रूढ झाला होता

सारे जण थंडावले होते

प्रत्येक जण निरोप देत होते

लयाला जाणारा प्रभातमनीचे

आपल्या नेत्रात तेजस्वी रूप साठवत होते

मनोहर ते दृश्य

रातीचा सुगावा देत होते

एका नव्या अध्यायाची सुरवात

नव्याने करायला उर्जाशक्ती जागवत होते

एक क्षितिजापार गेलेला भास्कर बघून

मनात वादळ उठले

वाटले मनाला क्वचितच

आपला विलय सुद्धा

संध्यासमयी समान झाला पाहिजे!!!!

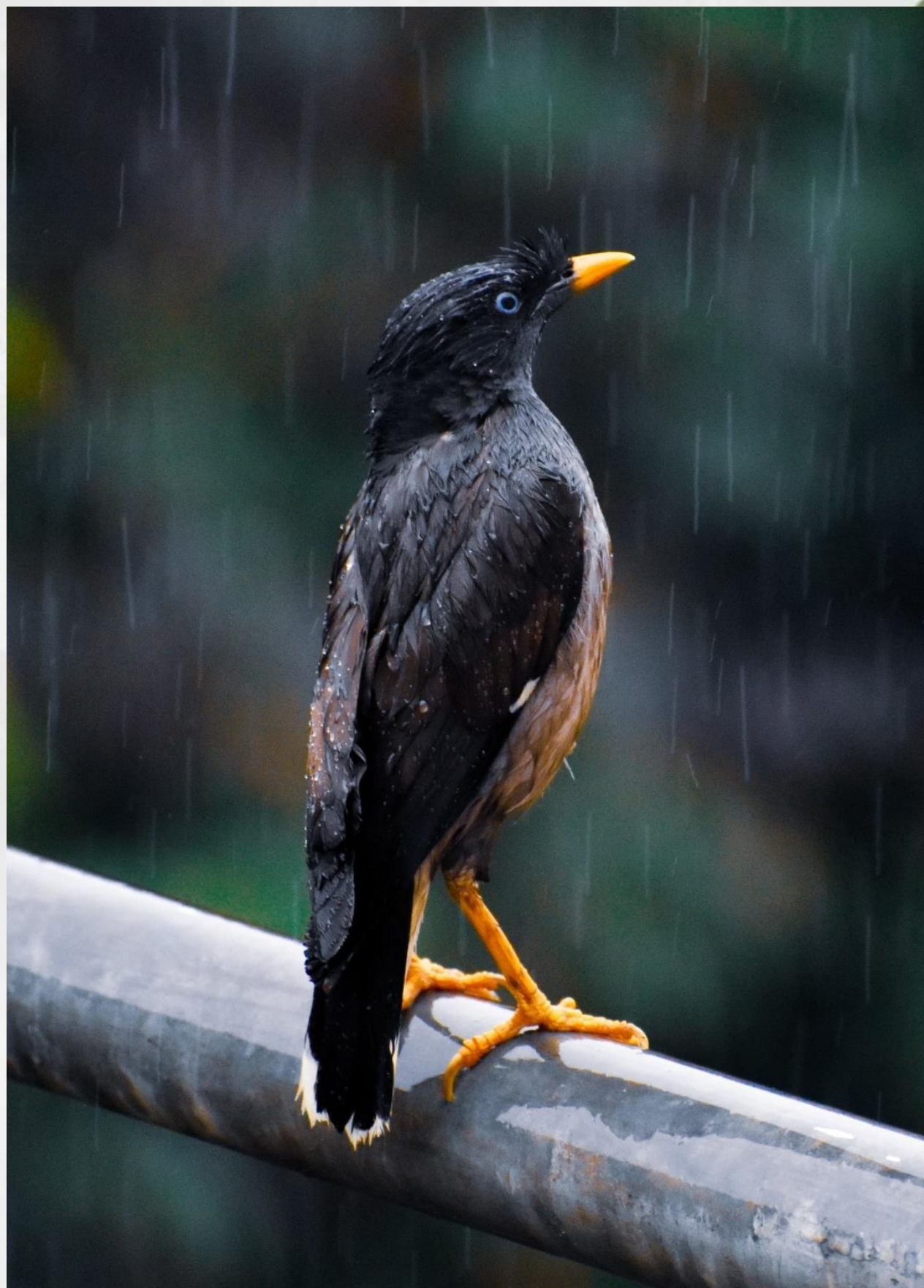
~श्रीया



~Snaps and Clicks



Ishika Mandal
WRO0656884
Pimpri-Chinchwad





Varsham Bagli
WRO0841800
Pimpri-Chinchwad







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WICASA Pimpri-Chinchwad Branch of WIRC of ICAI

ICAI Bhawan Plot No. 17/8 A, at Nigdi, Datta Nagar, Near Bhakti Shakti chowk, Dehuroad Cantonment Board, Behind Indian Oil Petrol Pump, Pune 411044.

Contact No: 8237119966/77

Email: pimpri.chinchwad@icai.org, pimpriicai@gmail.com

Website: <http://pimpriichinchwad-icai.org/>

