



# CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI



JANUARY 2025

## E-NEWSLETTER DHISHETRA

It takes courage to grow up and become  
who you really are.

"Believe you can and you're halfway there." — Theodore Roosevelt.

SICASA TEAM (2024-25)

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## CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

**January 2025**

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January 2025

**FROM THE BRANCH CHAIRMAN'S DESK TO STUDENTS**



**CA Narasimma Raghavan R**

My Dear Future Chartered Accountants,

Greetings from Chengalpattu District Branch (SIRC). Wishing you all a very happy and healthy New Year!

I hope this message finds you in good health and high spirits. As we step into the year 2025, I am filled with immense pride and confidence in the journey that all of you, as aspiring Chartered Accountants, are undertaking. I wish and pray that the Almighty blesses you all, and that in the years to come, each one of you shall become a Chartered Accountant.

**"Successful people are not gifted; they just work hard, then succeed on purpose."**

**"When you live for a strong purpose, then hard work isn't an option. It's a necessity."**

These quotes emphasize the importance of hard work in our lives. There is no shortcut to becoming a Chartered Accountant. The path ahead requires a Continuous, Constant, and Committed Approach. The journey to becoming a CA involves not just hard work but also dedication, discipline, and persistence. The profession of Chartered Accountancy is both challenging and rewarding, and it is these very qualities that will help you succeed.



**January 2025**

As you continue to prepare for your exams, I urge you to maintain a balance between hard work and self-care. Consistency, rather than intensity, will help you manage your time efficiently and keep stress at bay. Plan and prepare a schedule for your studies, and proceed accordingly. Remember, small, consistent efforts over time will lead to big results. Reach out for help whenever needed, and never hesitate to lean on your peers, mentors, or faculty for guidance and support.

At our branch, we remain committed to providing you with the best resources, training, and support to help you succeed. Your success is our pride. Make use of all the facilities of our branch, and let us help you in every way we can to achieve your goals.

I wish you all the very best in your studies and exams ahead. May the year 2025 bring you closer to realizing your dreams and achieving great success in the field of Chartered Accountancy.

Once again, wishing you all a very happy, healthy, and prosperous New Year.

Jai Hind. Jai ICAI.

Warm regards,

CA Narasimma Raghavan R

Chairman

Chengalpattu District Branch (SIRC)



January 2025

**FROM THE SICASA CHAIRPERSON'S DESK TO STUDENTS**



**CA Ravichandran S**

**My Dear Students,**

In the Month of December 2024, we had lot of important activities like Talent Search Programme for CA Students, Two Days State level Conference titled “ARAM “ – Virtues, Values & Integrity held on 13th and 14th December 2024. After 2019, our Branch has conducted Two Days State Level Conference for CA Students in AM Jain College, Meenambakkam . Motivational Sessions with Eminent Speakers and Expertise Chairman for Students Technical Session. Lot of Students in and around Chennai , Chengalpattu and Kancheepuram participated in this Conference and made it a Grand Success. Our Past President Mr. Devaraja Reddy sir is the Chief guest for the inaugural Session and Mr. M.P. Vijayakumar Sir is the Chief guest for Valedictory Session. Students won in the Talent Search programme has been awarded Memento and certificates in the conference.

Chengai – Kanchi Vizhais another feather in the Cap of Youth fest Cultural programme held on 21st December in PRC RESIDENCY . West Tambaram. Chief guest of the Programme is DR. RAMYA M.M. , DEAN for A.M. JAIN COLLEGE. Students from CA Foundation, Intermediate and Final has shown their Extra ordinary talent in Singing , Dancing, Extramplore Speak , mimicry , Skit and Mono acting. Prize Distribution and honouring of SICASA Students happened during the programme.



## CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

**January 2025**

SICASA journey has been a roller coaster ride. I would probably never forget this tenure my whole life. The way I could enjoy and explore a totally different side of hectic CA life was definitely through sicasa. It changed me as a person. Even now when we are at the end to complete our tenure, would be always there around and do everything possible in my capability. Of course, this was possible because of our amazing team. My dear committee members - we would have had agreements, disagreements, fun, fights and above all we've got some true friends for life. This is the bond that am going to cherish for life.

CA as a course isn't easy or tough, it depends on how you take it. Always follow your dreams, but do not let them become your cage. And never question your ability. The course completion may take more time comparatively- it should always be your decision whether to continue or discontinue. And both of them isn't an easy decision. But always remember it should be your decision. Do not give that power to people. At the end they'll remember about you of what they want to, so do not follow the bandwagon. Your competition is with yourself and not anyone else. Embrace the glorious mess that you are.

Thanking you.

Warm regards, CA Ravichandran S  
SICASA - Chairman  
Chengalpattu Branch of SIRC of ICAI

**Transshipment: India's way forward**



**Introduction:**

India has a vast coastline of 7516.6 kms. Across this vast coastline, India has 229 ports. 12 of them being major ports and the rest 217 being minor and intermediate ports. But India does not have a transshipment port.

**What is a transshipment port?**

Let us understand the concept of transshipment port with a help of example. You are starting from place A and you need to go to place C. But you cannot directly go to place C. So, you go to place B and from there you go to place C.

Now applying the same in the port industry,

- 1.Place “A” - Port of origin
- 2.Place “B” - Transshipment port
- 3.Place “C” - Port of destination

Here, India does not have the place “B”.

The cargo is transported in huge ships. These ships arrive at the transshipment ports and the cargo in the big ships are being transferred from big ships to small ships and the cargo arrives at the destination port in the small ship.

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### What is the direct issue with India not having a transshipment port?

The total value of imports of India is Rs. 56 crore lakhs as on 25th December 2024.

(as per Ministry of commerce and Industry)

Out of this value, 70% imports are made through sea ports. India being the destination port, without transshipment port, how is India getting their destined imports? These goods are transshipped in the neighbouring countries of Sri Lanka, Malaysia and Singapore.

Keeping these numbers in mind, imagine crores and crores of cargo destined to India is being transhipped to other countries before arriving at India. Now, there is a cost for transshipment. These transshipment costs increase the cost of the product which ultimately is borne by the citizens of India.



### What are the other issues with India not having a transshipment port?

Take a look into the picture. India is situated at the middle of the east-west sea trade route. No big ship is stopping in India because of the absence of a transshipment port. So, India is losing the opportunity of serving the big ships with the transshipment services and the potential revenue arising out of it.



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**The way forward:**

“Better late than never”. India is now constructing its first deep-water container transshipment port at Vizhinjam (Kerala). Also, India will start constructing the Galathea Bay (International Transshipment) Port in the Andaman and Nicobar Islands by 2028.

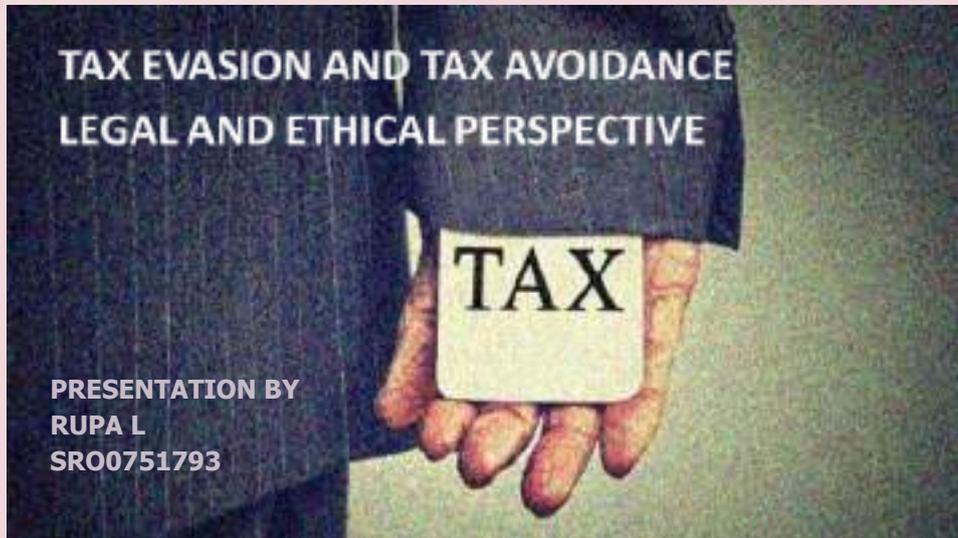


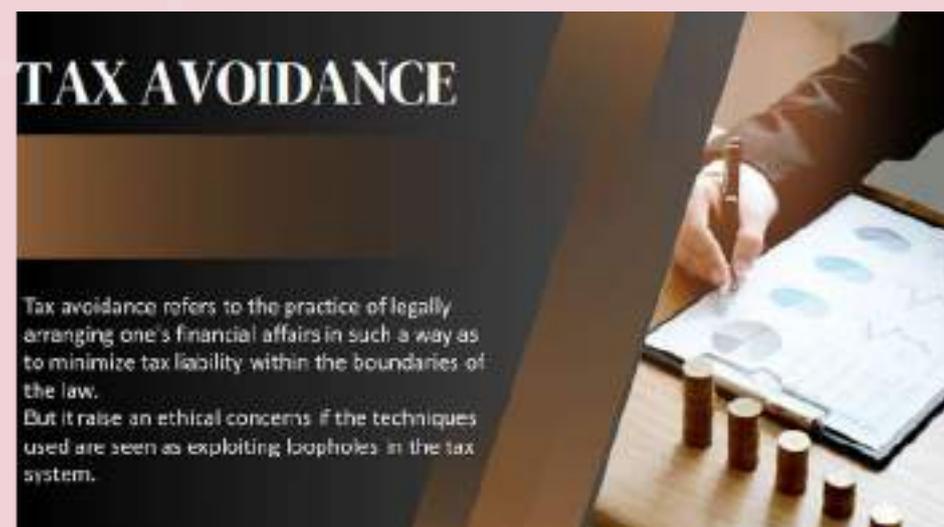
**Name: S. Aniruth**  
**SRO: SRO0739681**

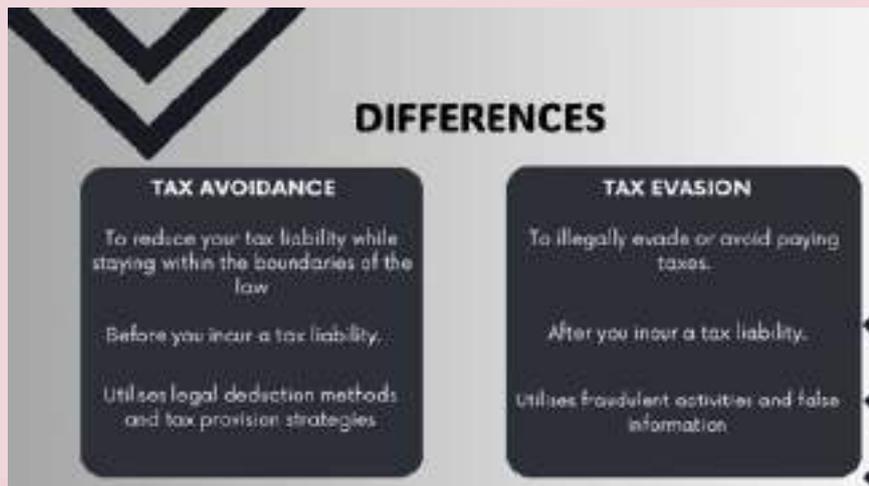


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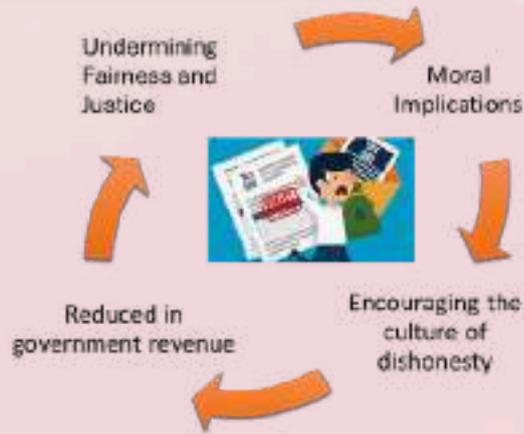
**TAX EVASION AND TAX AVOIDANCE LEGAL AND ETHICAL PERSPECTIVE**

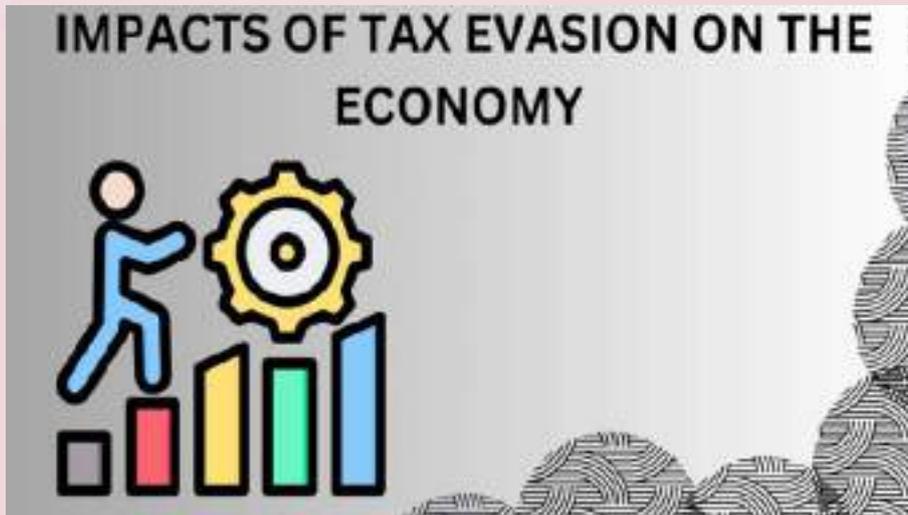






**TAX EVASION- ETHICAL PERSPECTIVE**





Statistics data of past 5 years of tax evasion on Indirect tax



**Winner of Direct Taxation**

**Name: RUPA L**

**SRO: SRO0751793**

**Distinguish between Section 12(6), 12(7) and 13(5) of IGST Act,2017**



**CHENGALPATTU BRANCH OF ICAI STUDENT CONFERENCE**

**CONFERENCE**



**The Institute of Chartered Accountants of India**

**Distinguish between Section 12(6), 12(7) and 13(5) of IGST Act,2017**

By  
R. Akshaya  
SRO0793060

**Place of Supply of Services in India: Admission/ Organizing an event**

Welcome in this presentation on the place of supply of services under the Goods and Services Tax (GST) regime. Understanding the place of supply is crucial for accurate tax compliance. This presentation aims to provide clarity on the key provisions governing place of supply.

Section 12(1) of IGST Act,2017 deals with determination of place of supply.

Section 12 - Sec. 12 provides rules for determining place of supply where both locations of supplier of service & recipient of service are in India.

Section 13 - Sec. 13 provides rules for determining place of supply where location of either of supplier of service or recipient of service is in India.



**SEC 12(6)-Services Provided by Way of Admission**



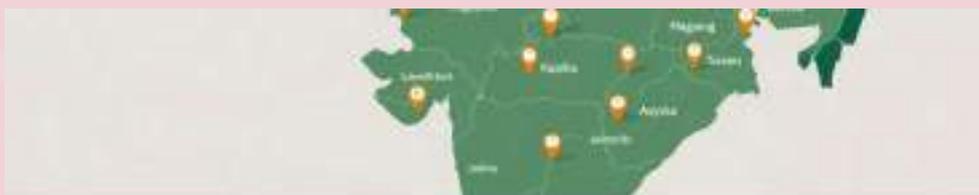
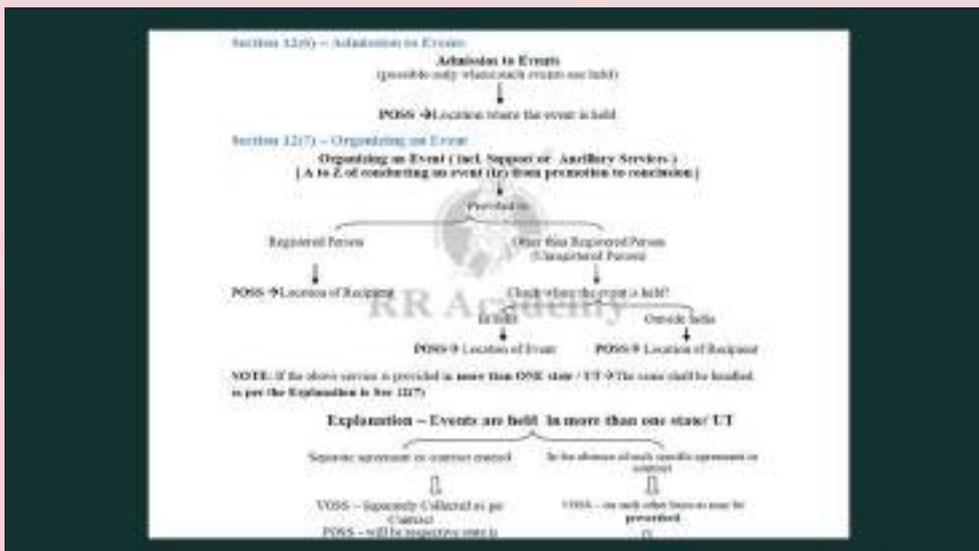
**Sec.12(6) of IGST Act,2017**

The place of supply of services provided by way of admission to a cultural, artistic, sporting, scientific, educational, entertainment event or amusement park or any other place and services ancillary thereto, shall be the place where the event is actually held or where the park or such other place is located.



### SEC 12(7)- Services Provided by Way of Organizing an event

|  |   |
|--|---|
| <p><b>1 Registered Persons</b></p> <p>The location of the registered person receiving the service is considered the place of supply for services related to organizing events, like conferences, fairs, or exhibitions. This applies when the service provider is also registered under GST.</p> | <p><b>2 Unregistered Persons</b></p> <p>If the event is held within India and the recipient is an unregistered person, the place of supply is where the event is held. However, if the event is held outside India, the recipient's location becomes the place of supply.</p> |
|--|---|



### Multiple State Events

**Consolidated Amount**

Where the event is held in more than one State or Union territory and a consolidated amount is charged for supply of services relating to such event, the place of supply of such services shall be taken as being in each of the respective States or Union territories in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed.

**Proportionate Allocation**

The proportion of the value for services in each state is used to determine the place of supply. This value can be derived from the contract or agreement for the event or, in its absence, from other prescribed methods.



### Services Supplied by Way of Admission, Organization, or Ancillary Services

- 
**Admission**  
 The place of supply for services like admission to cultural, artistic, sporting, scientific, educational, or entertainment events is where the event actually takes place. This is regardless of the supplier's or recipient's location.
- 
**Organization**  
 The same rule applies to the organization of such events, including conferences, fairs, exhibitions, and celebrations. The location of the event itself determines the place of supply.
- 
**Ancillary Services**  
 Services ancillary to these events, such as catering, security, and event management, are also subject to the place of supply rule, meaning the place where the event is held dictates the location of supply.

### Section 13 of IGST Act

- Section 13 of the Integrated Goods and Services Tax (IGST) Act deals with the place of supply for services where either the supplier or the recipient is located outside of India. This is crucial for businesses operating in the international arena.
- The place of supply of services supplied by way of admission to, or organization of a cultural, artistic, sporting, scientific, educational or entertainment event, or a celebration, conference, fair, exhibition or similar events, and of services ancillary to such admission or organization, shall be the place where the event is actually held.



### Key Takeaways

- 1 Event Location
- 2 Place of Supply
- 3 Tax Compliance

Understanding the place of supply for services is crucial for correct tax compliance and efficient business operations. The location of the event, rather than the supplier or recipient's location, generally determines the place of supply. Accurate identification of the place of supply ensures that taxes are levied and paid in the correct jurisdiction.

### Event Management Services: Case I

**Scenario**

Mega events, based in Kolkata, organize two award functions for the jewelers registered in Chennai in New Delhi and Singapore. What is the POS?

**Conclusion**

In this case, the POS for both award functions is Chennai, the location of the jewelers.

**The Rule**

As per Section 137(a)(ii) of the IGST Act, 2017 when services are provided to a registered person, the POS is the location of the recipient.



### Event Management Services: Case II

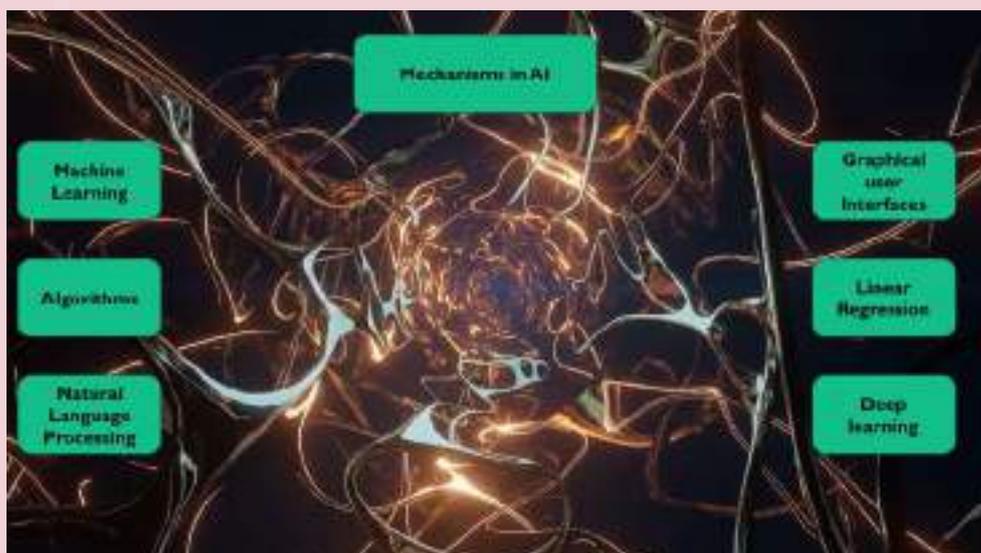
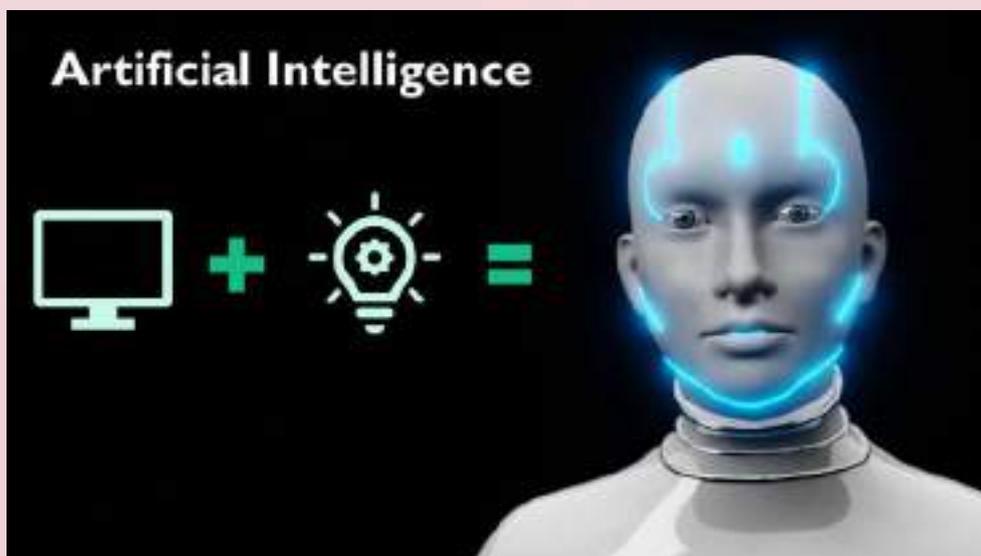


- 1 — Dr. Bartra, an unregistered person based in Kochi, hires ASE Flavors (Bengaluru) to plan and organize his son's wedding in Mumbai.
- 2 — Section 137(a)(ii) of the IGST Act, 2017 states that when services are provided to an unregistered person, the POS is where the event actually takes place.
- 3 — Therefore, the POS is Mumbai, the location of the wedding. If the wedding were held outside India, the POS would be Kochi, Dr. Bartra's location.

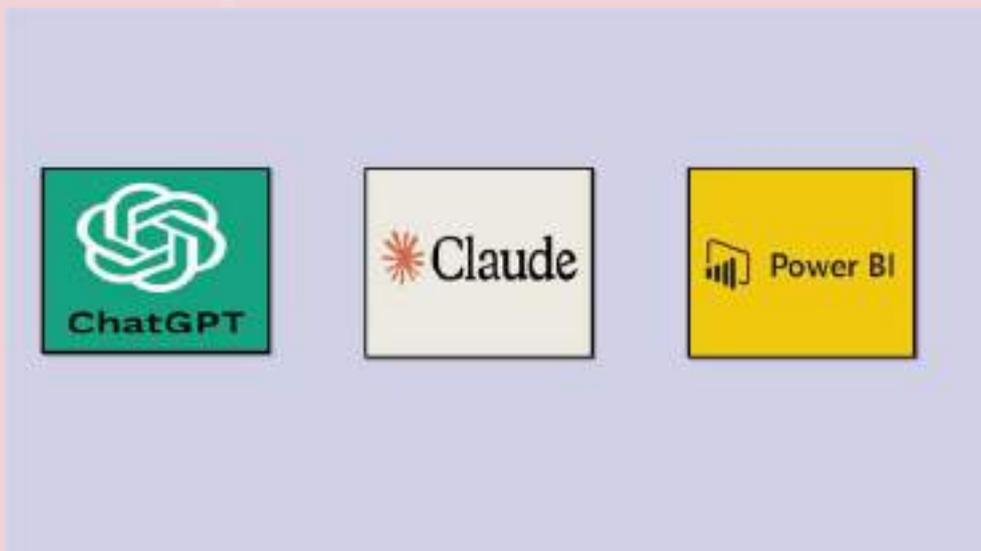
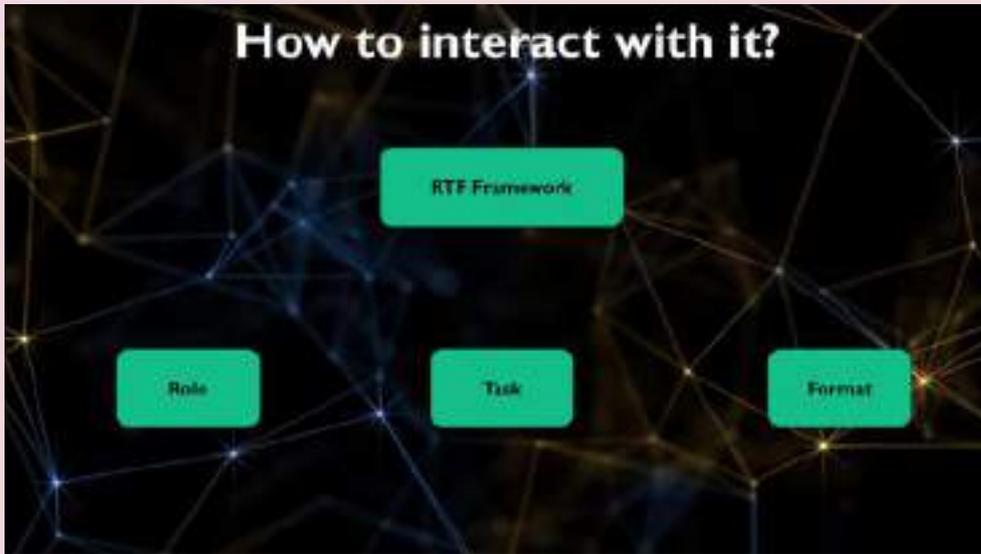
**Winner of Indirect Taxation**  
**Name: Akshaya.R**  
**SRO: SRO0793080**

January 2025

## Using AI in Risk Assessment in Auditing



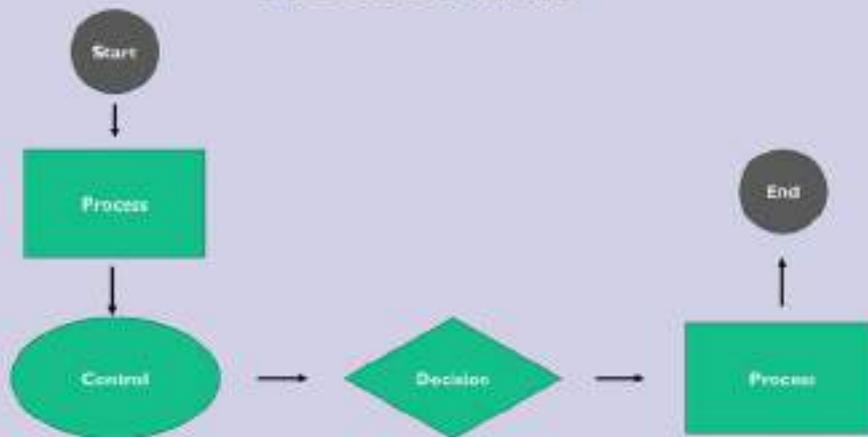
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### Risk Assessment



### Process Audit



### ChatGPT



Use the risk in the invoice processing process in type of risk, risk description, severity of risk, final risk

Provide a complete overview of risks associated with the invoice processing process, including risk type, description, severity, and potential final risk:

| Type of Risk        | Risk Description  | Severity of Risk | Final Risk |
|---------------------|---|------------------|------------|
| Data Entry Error    | Manual errors when inputting invoice data (e.g., amounts, vendor names) | Medium           | Low        |
| Duplicate Invoice   | The same invoice is processed multiple times, leading to double payment | High             | Medium     |
| Invoice Mismatch    | Invoices that do not match the purchase order or receiving reports      | High             | Medium     |
| Disapproved Invoice | Invoices processed without proper authorization or approval             | High             | High       |

## Claude AI



**TML - 52024000 - JD - Results - Sept-2024**

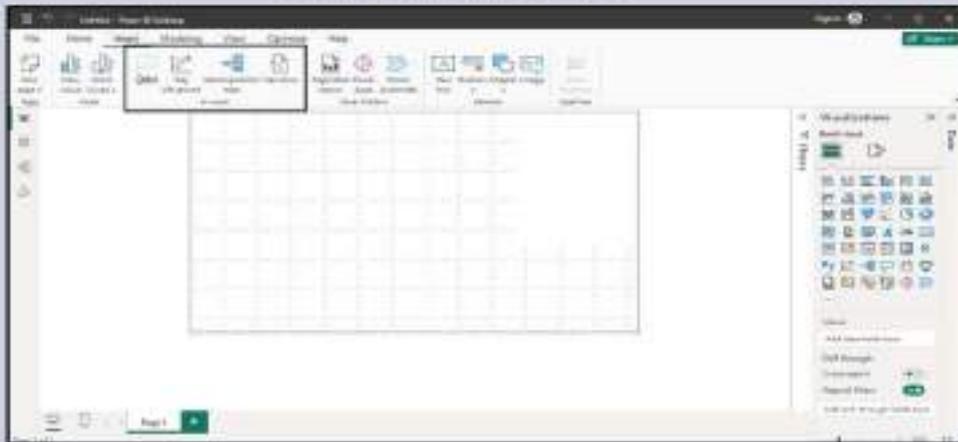
Ask Claude AI

List down the key risks

Based on the financial results discussed, here are the key risks for TML Micro Limited:

1. Regulatory and Legal Risks:
  - Ongoing legal uncertainty with Employee Provident Fund Organisation (EPFO) regarding pension fund transfers
  - Pending high court case on pension fund transfer and joint applications (scheduled for November 21, 2024)
  - Potential financial implications from regulatory changes, such as tax law amendments

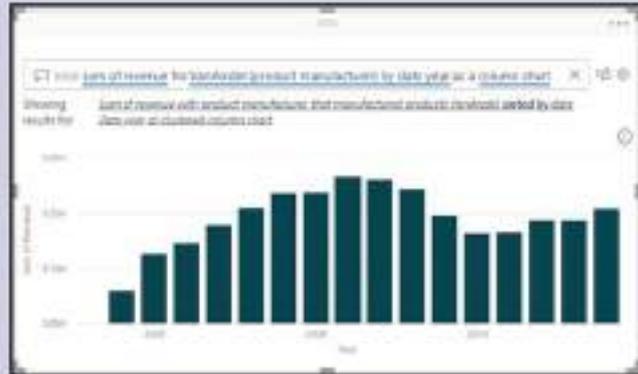
## AI in Power BI



## Key Influencers



### Question and Answers



### Narrative



**Winner of Artificial Intelligence**

**Name: S.Aniruth**

**SRO: SRO0739681**

## Pareto Principle



Work smarter, not harder

**Pareto analysis the 80/20 secret**

- Named after a famous Italian economist: Vilfredo Pareto
- He is an Italian economist



"DID YOU KNOW THAT SOLVING JUST 20% OF PROBLEMS COULD ELIMINATE 80% OF YOUR HEADACHES?"

**20%**  
plants  
= 80% peas

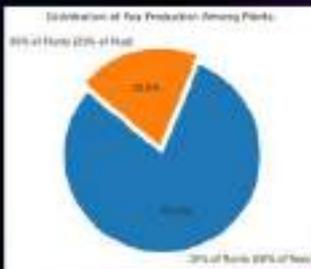
**=**

**80%**  
plants  
= 20% peas

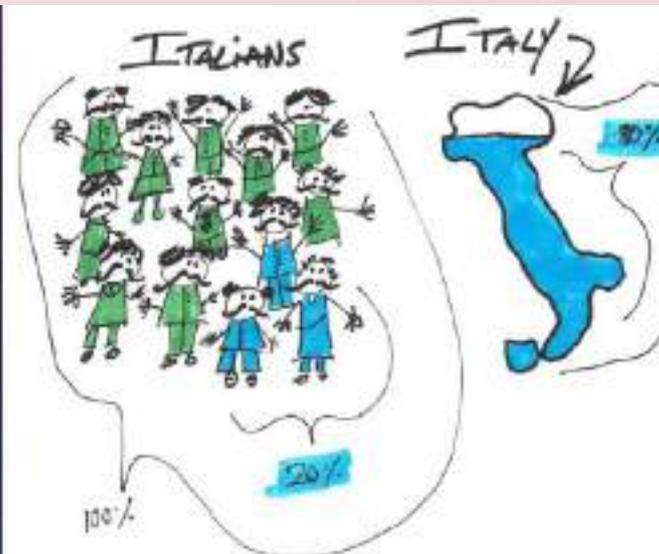


HE OBSERVED THAT 20% OF PLANTS PRODUCE 80% OF THE PEAS

Distribution of Pea Production Among Plants



Pareto noticed that in his home country of Italy, a small proportion of people (approximately 20%) owned the majority (about 80%) of the land.





**shankari's problem:**

She is a seasoned Chartered Accountant at 'Ledger & Co.' faced a common challenge. Despite her team's hard work, they were spending more time on routine tasks and client complaints than on high-value services that could drive growth.

How can Maya use the Pareto Principle to streamline operations and refocus her team's efforts on high impact services?



Whether shankari could solve this problem Using pareto principle ?



### What is Pareto Analysis?

Pareto Analysis, based on the 80/20 rule, helps identify the vital few factors that contribute to the majority of the results. It suggests that 80% of the outcomes come from just 20% of the efforts, or conversely, 20% of the reasons cause 80% of the problems.




### The 80/20 Rule in Action

- Customer Complaints**  
80% of complaints may originate from 20% of the issues or products.
- Production Defects**  
80% of product defects might be caused by 20% of production errors.
- Company Profits**  
80% of a company's profits may come from just 20% of its clients.

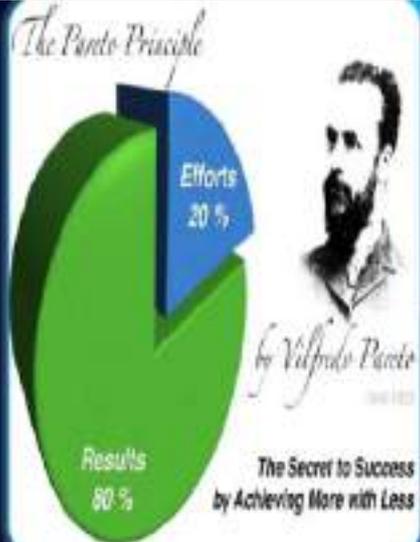




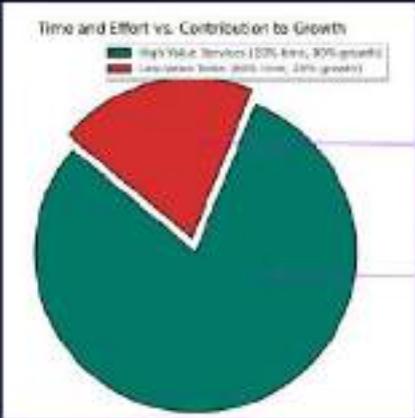
# KNOW YOUR CUSTOMER

### Customer lifetime value (CLV)

- CLV is a metric that measures the total value a customer brings to a business over the course of their relationship.
- The pareto principle can help businesses understand the value of their customers beyond their first purchase.



### shankari's Problem: Revisited



- 80% efforts to solve 20% of problems
- 20% efforts to solve 80% of problems





### INVENTORY MANAGEMENT AND STOCKOUTS

Scenario: Walmart facing stockouts and inventory disruptions



| RANK | CAUSE OF STOCKOUT          | OCCURENCES | % OF TOTAL STOCKOUT |
|------|----------------------------|------------|---------------------|
| 1    | Supplier delays            | 500        | 41.67%              |
| 2    | Warehouse errors           | 300        | 25.00%              |
| 3    | Poor demand forecasting    | 200        | 16.67%              |
| 4    | Transportation issues      | 150        | 12.50%              |
| 5    | Product theft or shrinkage | 50         | 4.17%               |

Scenario: Walmart facing stockouts and inventory disruptions

Supplier delays(41.67%) and warehouse errors (25.00%) together accounts for 66.67% of all stockouts.

| RANK | CAUSE OF STOCK OUT         | OCCURENCES | % OF TOTAL STOCKOUT | CUMULATIVE % |
|------|----------------------------|------------|---------------------|--------------|
| 1    | Supplier delays            | 500        | 41.67%              | 41.67%       |
| 2    | Warehouse errors           | 300        | 25.00%              | 66.67%       |
| 3    | Poor demand forecasting    | 200        | 16.67%              | 83.33%       |
| 4    | Transportation issues      | 150        | 12.50%              | 95.83%       |
| 5    | Product theft or shrinkage | 50         | 4.17%               | 100%         |

Focusing on these two causes will address over 67% of the problems.

### Applications of Pareto Analysis

- Business and Sales:** Identify top-performing customers or products that generate most revenue and focus marketing efforts there.
- Studies:** Maximize exam performance by focusing on the 20% of subjects or topics where you excel.
- Customer Service:** Identify the most critical customer service issues and implement faster resolution processes.
- Time Management:** Prioritize high-impact tasks and reduce time spent on less important activities.
- Cost Management:** Negotiate better deals with suppliers and optimize labor costs to reduce overall expenses.

© McKinsey & Company

### Pareto Analysis: Powerful, But Not Perfect

- While Pareto Analysis is a powerful tool, it's not a magic bullet.
- Not everything fits the 80/20 rule, and neglecting smaller issues might have cumulative impacts.
- Additionally, Pareto Analysis only identifies areas of focus, not specific solutions.



**Winner of Strategic management**

**Name: Sivasankari U**

**SRO: SRO0785098**



## TRIVIA CORNER

### Question:

XYZ Ltd. is a manufacturing company. In the current financial year, the company encountered the following situations:

1. The company is involved in a legal case regarding environmental damages, where the lawyers estimate a 70% chance of losing the case and paying damages of ₹10 lakh.
2. An employee filed a lawsuit against XYZ Ltd. for wrongful termination, but the company's legal team believes it is unlikely that XYZ Ltd. will lose the case.
3. XYZ Ltd. expects to receive compensation of ₹15 lakh from a supplier for breach of contract, which is highly probable but not virtually certain.
4. The company has identified an obligation to dismantle its factory at the end of its useful life, and this obligation is required under environmental law. The dismantling cost is estimated to be ₹50 lakh.
5. XYZ Ltd. has sold goods with a one-year warranty. Based on past experience, 5% of products are likely to require repairs or replacement. The expected cost of warranty claims is ₹2 lakh.

Q1. Based on AS 29, how should XYZ Ltd. account for the legal case related to environmental damages?

- a) Create a provision of ₹10 lakh.
- b) Disclose it as a contingent liability.
- c) Do nothing as the outcome is uncertain.
- d) Recognize a provision of ₹7 lakh (70% of ₹10 lakh).

Q2. How should XYZ Ltd. account for the wrongful termination lawsuit?

- a) Create a provision for the amount claimed.
- b) Disclose it as a contingent liability.
- c) Do nothing as the case is unlikely to result in a liability.
- d) Recognize it as an expense immediately.



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Q3. How should XYZ Ltd. account for the compensation receivable from the supplier?

- a) Recognize an asset of ₹15 lakh.
- b) Disclose it as a contingent asset.
- c) Create a provision of ₹15 lakh.
- d) Do nothing as the compensation is not certain.

Q4. How should XYZ Ltd. account for the dismantling obligation at the end of the factory's life?

- a) Ignore it until the obligation is due.
- b) Disclose it as a contingent liability.
- c) Recognize a provision of ₹50 lakh.
- d) Create a contingent asset.

Q5. How should XYZ Ltd. account for the warranty cost?

- a) Do nothing as the costs are not yet incurred.
- b) Disclose it as a contingent liability.
- c) Recognize a provision of ₹2 lakh.
- d) Recognize an expense when the warranty claims arise.



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**Answers:**

1. d) Recognize a provision of ₹7 lakh (70% of ₹10 lakh).

(A provision is recognized as there is a probable outflow of resources, and the amount can be reliably estimated.)

2. c) Do nothing as the case is unlikely to result in a liability.

(AS 29 does not require recognition or disclosure if the liability is remote.)

3. b) Disclose it as a contingent asset.

(Compensation is disclosed as a contingent asset since its realization is probable but not virtually certain.)

4. c) Recognize a provision of ₹50 lakh.

(A constructive obligation exists, and the cost is reliably estimable, requiring recognition as a provision.)

5. c) Recognize a provision of ₹2 lakh.

(Based on past experience, the cost is probable and measurable, requiring a provision for warranty expenses.)



# CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

January 2025

Programme : "ARAM" State Level Conference

Date : 13th and 14th December, 2024

Venue : Gyan Bhavan, AM Jain College,  
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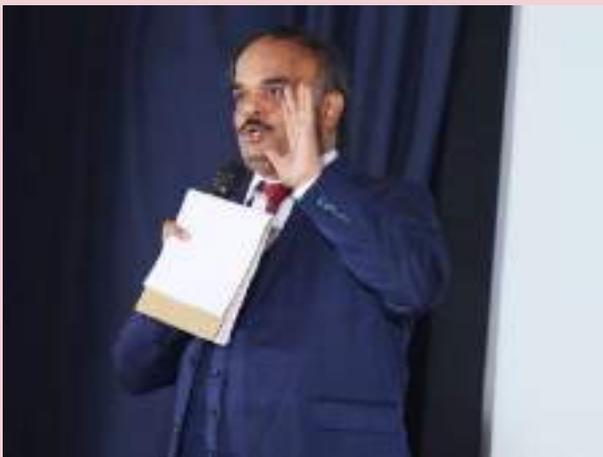
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# CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

January 2025

**Programme : Half Day Seminar**

**Date : 21th Decemer, 2024**

**Venue : PRC Residency, West Tambaram**





# CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

January 2025

**Programme : Chengai - Kanchi Vizha**  
**Date : 21th Decemer, 2024**  
**Venue : PRC Residency, West Tambaram**





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# CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

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**January 2025**

**OPPORTUNITY FOR OUR CA STUDENTS**

Articles are invited from students for publishing in the e-newsletter. The articles shall be either on a specific subject or a general article.

For all the artistic minds, you may highlight your artistic skills by sending your art to us. It could be drawing, poem, photographs and all the artwork which is unusual in your way!

Students can mail their work with Name, SRO Number, Mobile Number, Residential Address, Office Address & Photo to our E-Mail mentioned below.

**Email Id : [sicasa@chengai-icai.org](mailto:sicasa@chengai-icai.org) | Mobile No : 80562 44300 | 7550009811.**

We wholeheartedly thank all the students who have provided their valuable Inputs for this newsletter as well as for the upcoming newsletters.