



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

E-NEWSLETTER

April 2025



தெய்வத்தான் ஆகா தெனினும் முயற்சிதன்
மெய்வருத்தக் கூலி தரும்.

"Destiny may challenge, but effort replies;
Hard work turns dreams into highs."

SICASA TEAM (2025-26)

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VICE CHAIRPERSON

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SECRETARY

Mr. Vishnu Vardan V

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CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

April 2025

BRANCH CHAIRMAN'S COMMUNICATION

Dear Students,

As we step into April 2025, I take this opportunity to reflect on the key initiatives undertaken by our branch to support your academic and professional growth. Our commitment to fostering a dynamic learning environment remains steadfast, and I am pleased to share the highlights from March 2025.



CA. SHIVACHANDRA REDDY K

With the Bank Audit season approaching, we conducted a Bank Audit Seminar on 15th March 2025, providing students with essential insights into audit procedures. On 22nd March 2025, a Workshop on Monthly Returns under GST was organized, offering practical guidance on compliance and real-world applications.

A batch of ITT, Advanced ITT, OP, and MCS training programs successfully concluded last month, with a new batch starting on 1st April 2025. Additionally, regular coaching classes for Foundation and Intermediate levels will commence in the last week of May 2025, offering structured guidance to students preparing for their exams.

To enhance exam preparedness, we organized a half-day seminar on 1st March 2025, covering Clubbing of Income and Set-Off & Carry Forward and Cracking the 21 Clauses of CARO, both designed to help students excel in their exams. Fast Track Classes for Intermediate students began on 13th March 2025, providing focused revision, while mock tests for Intermediate and Final students were conducted to assess readiness and identify areas for improvement.

Exam Preparation Tips for May 2025

As the May 2025 exams approach, I encourage you to stay focused and follow a structured study plan:

- Create a Realistic Study Schedule – Allocate time for each subject and adhere to a disciplined routine.
- Focus on Conceptual Clarity – Prioritize understanding over memorization for better retention.
- Practice with Mock Tests – Solve past question papers and take mock tests to assess your preparation.
- Revise Regularly – Strengthen key concepts through systematic revision.
- Stay Healthy & Positive – Maintain a balanced lifestyle with proper sleep, nutrition, and relaxation.



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

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With dedication, perseverance, and the right approach, success is within your reach. Stay confident, give your best, and approach your exams with a positive mindset. Wishing all students appearing for the May 2025 exams the very best!

I am also pleased to announce the successful completion of the SICASA elections for the 2025-26 term. The details of the newly elected team can be found in this newsletter. I extend my best wishes to the new SICASA team and look forward to their efforts in fostering an engaging and supportive student community under the leadership of the dynamic SICASA Chairperson and her team.

Best regards,

CA. Shivachandra Reddy

Chairman, Chengalpattu District Branch (SIRC)
The Institute of Chartered Accountants of India



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

SICASA CHAIRPERSON'S COMMUNICATION

April 2025



CA. PRIYA A

My dear students,

The journey to becoming a Chartered Accountant is one that demands not just academic excellence, but immense perseverance, discipline, and hard work. As CA students, you are part of a community that has chosen one of the most prestigious and respected professions in the world of finance and governance.

We understand that the path is challenging. Long hours of study, multiple revisions, and the pressure of performance can feel overwhelming. But let this also be a reminder: the CA course isn't just about clearing exams—it's about shaping yourself into a professional who is sharp, ethical, and resilient.

Every effort you make today brings you one step closer to your goal. Whether you're at the Foundation, Intermediate, or Final level, remember that each stage is a significant milestone. Stay committed to your preparation, seek support when needed, and never lose sight of the bigger picture.

In this month's issue, we bring you the glimpses of the outgoing SICASA team's journey and experience, tips from the rank holders on turning Dreams into Deeds upon their success journey who provide insights into building a strong professional mindset.

SICASA election results for the new SICASA Team of 2025-26 were declared on 28th March 2025. We wholeheartedly thank the outgoing SICASA team students, who have been very industrious and robust in all their endeavour. They will always remain an inspiring factor for the new incoming team students, who are welcomed to showcase their strengths and talent.

I am very enthralled by your overwhelming response to the student's programs conducted in the month of March 2025.

Students, your dedication inspires us all. Keep pushing forward. All the Best. !!!

Warm regards,

CA. Priya A

SICASA - Chairperson

Chengalpattu District Branch (SIRC)

The Institute of Chartered Accountants of India



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

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THE OUTGOING SICASA TEAM FOR 2024 - 25



Ms. Saisudha K
Vice Chairperson
SRO 0502699



Ms. Keerthana R
Secretary
SRO 0837390



Ms. Poorvaja S
Treasurer
SRO 0645809



Mr. Kishore C
Member
SRO 0821986



Mr. Siva K
Member
SRO 0821530



Mr. Parameswaran T
Member
SRO 0802927

*Thank
you*



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

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INCOMING SICASA TEAM FOR 2025 - 26



Ms. Keerthana R
Vice Chairperson
SRO 0837390



Mr. Vishnu Vardan V
Secretary
SRO 0773009



Ms. Arularasi A B
Treasurer
SRO 0767454



Ms. Balaambica V
Member
SRO 0856655



Ms. Deva Renish D D
Member
SRO 0679844



Ms. Krishna Priya
Member
SRO 0709480

Welcome



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

SICASA TEAM JOURNEY

April 2025

Dear SICASA Members,

As I end my tenure as Vice-Chairperson of SICASA, I would like to take this opportunity to express my heartfelt gratitude to every one of you. It has been an absolute privilege to serve as your Chairperson, and I am deeply thankful for the trust and support you have placed in me.

I am proud of what we have achieved together, and I am confident that SICASA will continue to thrive and grow. During my tenure, we have accomplished many significant milestones, including:

- Strengthening our partnerships with key stakeholders
- Enhancing our membership benefits and services
- Fostering a culture of inclusivity and diversity

I would like to thank the entire SICASA team for their hard work, dedication, and commitment to excellence. Your tireless efforts have been instrumental in driving our success, and I am grateful to have had the pleasure of working alongside each of you.

To my fellow members, I thank you for your active participation, engagement, and contributions to our community. Your passion and enthusiasm have been a constant source of inspiration, and I am honored to have been a part of this journey with you.

I would also like to express my appreciation to our partners, sponsors, and stakeholders who have supported us throughout the year. Your contributions have been invaluable, and we are grateful for your trust in our organization.

As I pass the baton to my successor, I am confident that SICASA will continue to flourish and make a meaningful impact. I wish you all the very best for the future.

Before I conclude, I would like to share a few words of wisdom. As we move forward, let us continue to uphold the values of:

- Integrity: Let us remain committed to the highest standards of ethics and integrity.
- Excellence: Let us strive for excellence in everything we do, from our programs and services to our governance and operations.
- Community: Let us continue to foster a sense of community and belonging among our members, partners, and stakeholders.



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Let us remain committed to our mission and vision, and let us strive to make a positive difference in the lives of those around us.

Thank you once again for the opportunity to serve as your Chairperson. It has been an absolute honour and privilege.

Sincerely,



Ms. Sai Sudha K
SRO0502699
Vice Chairperson



My Journey as a SICASA - Secretary April 2025

Dear SICASA Team,

As I bid farewell to my role as Student Secretary, I'm filled with a mix of emotions - sadness to leave behind a SICASA that has given me so much, yet gratitude for the invaluable experiences and lessons I've gained during my period.

Through SICASA, I've discovered the power of teamwork, leadership, and collaboration. I've witnessed first-hand how our collective efforts can drive meaningful change and impact lives.

But beyond the skills and knowledge, I've gained something even more precious - a sense of belonging, camaraderie, and lifelong friendships. The SICASA team has become like a family to me, and I'll always treasure the memories, laughter, and moments we've shared.

I want to express my heartfelt gratitude to each one of you for your support, guidance, and encouragement. Your trust in me as Secretary has meant the world, and I'm honored to have served alongside such a dedicated, passionate, and talented team.

As I reflect on my time at SICASA, I'm reminded of the countless moments that have shaped me into the person I am today. From our lively meetings to our collaborative projects, every experience has been a valuable learning opportunity.

I'm grateful for the late-night conversations, the brainstorming sessions, and the laughter we've shared. I'm grateful for the opportunities to grow, to learn, and to make a difference. And I'm grateful for the friendships that have been forged through our shared experiences.

As I move on to new challenges and opportunities, I know that the lessons I've learned and the relationships I've built through SICASA will remain with me forever.

Thank you, SICASA, for being an incredible organization that fosters growth, learning, connection, and community. Thank you for believing in me and allowing me to serve. And thank you for being a constant source of inspiration, motivation, and joy in my life.

Sincerely,



Ms. Keerthana R
SRO0837390
SICASA Secretary



April 2025

My Journey as a SICASA - Treasurer

I am Poorvaja S, SICASA Treasurer here to share my experience in SICASA during the period 2024-25. We conducted various study circles, half-day seminars, one day seminar, State conference and went to industrial visits. During industrial visits I got opportunities to explore different companies and their operations, techniques and management strategies.

These study circles, seminars and state conference gave me the opportunity to hold the mike to organize the event. I had a wonderful experience during State conference “**ARAM- Virtues, Values and Integrity**” conducted by SICASA of Chengalpattu District Branch of SIRC. I along with SICASA volunteers with the guidance of Committee Member got an opportunity to do the Master of Ceremony. The State level conference was conducted for two days with several changes in plans, had some obstacles but our Committee members helped us to overcome those hurdles and taught us how things to be managed in the short period.

I was also able to get to know many Chartered Accountants from Chennai and from various cities. I had an opportunity to get blessings from senior members. We also had a memorable day on “**Chengai – Kanchi Thiruvizha 2024**” where the students got a stage for showing their talents. On the day, we SICASA team were honored with a Memento as a Token of Appreciation.

Thank you, Committee Members, Branch Staff, SICASA volunteers and my SICASA team for an wonderful and memorable journey.



Ms. Poorvaja S
SRO0645809
Treasurer SICASA



April 2025

My Journey with SICASA: A Transformative Experience

As a CA student, I always sought opportunities to grow beyond academics. Joining SICASA was a decision that truly enriched my learning journey, giving me an experience far beyond just theoretical knowledge.

When I first joined SICASA, I was both excited and nervous. It was a platform led by students, for students, and I was eager to contribute. I had heard about SICASA's role in organizing seminars, workshops, and networking events for CA students, but experiencing it first hand was a whole new level of learning.

One of the biggest takeaways from working with SICASA was practical exposure. While our CA curriculum equips us with technical knowledge, SICASA introduced me to the world of event planning, leadership, and teamwork. From brainstorming ideas for student-centric events to coordinating logistics, I saw how small details contribute to the bigger picture.

Handling speaker sessions, technical discussions, and industrial visits gave me a broader understanding of the profession. I even had the opportunity to interact with experienced CAs and industry leaders, which was incredibly inspiring.

Working in SICASA wasn't without challenges. Balancing articleship, studies, and responsibilities was tough, but it taught me time management and adaptability. There were moments when events didn't go as planned—maybe a speaker arrives at last minute, or technical glitches disrupted sessions. But each challenge came with a learning experience.

I remember many instances where we had to organize last-minute sessions. The pressure was intense, but our team pulled through, ensuring all the session was both engaging and informative. That experience reinforced my problem-solving skills and the importance of staying calm under pressure.

One of the most underrated benefits of being part of SICASA was the networking opportunities. I met fellow CA students from different backgrounds, exchanged study strategies, and built friendships that extended beyond professional circles. These connections made the CA journey feel less isolating.



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Joining SICASA was one of the best decisions of my CA journey. It wasn't just an extracurricular activity; it was a transformative experience that helped me grow personally and professionally. For any CA student looking to learn beyond books, develop leadership skills, and build a strong network, SICASA is the place to be.

If you get the opportunity to be a part of SICASA, grab it! It's an experience that will stay with you long after you clear your CA exams.



Mr. Kishore C
SRO0821986
SICASA Member



April 2025

My Journey as a SICASA MC Member

Hello, this is Siva.K

I am very grateful that I have worked as a student member of Chengalpattu branch of SICASA of ICAI 2024-25

It is the platform where I have learned to how to build a professional network engaging with peers, professionals, and experts through SICASA activities.

It has been a journey of learning, responsibility, and growth. It gave me the chance to serve the student community, to our profession, and challenge myself in ways. From Creative ideas, organizing events, and facing hurdles, to celebrating the success of every initiative every moment has shaped me both personally and professionally.

I am really glad that I have worked alongside such passionate, talented, and dedicated team members. My team members and the seniors has inspired me in different ways with their enthusiasm, creativity, and unwavering commitment. Together, we have not only planned and executed events but created platforms for learning, networking, and leadership for hundreds of students.

Throughout the process I have gained knowledge about how to organizing various events, including lectures, seminars, workshops, and conferences. This involvement enhances organizational and coordination skills, providing hands-on experience in managing professional events. And I have learned how to work as a team and also helped me to develop my leadership qualities.

Attending industrial visits and tours to understand real-world applications.

I take this opportunity to thank every mentor, senior, and fellow team member who supported and guided me throughout this journey. Your trust and encouragement gave me the confidence to do more, learn more, and give my best.



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Although my official role comes to an end, I will always remain a proud part of the SICASA family.

Finally a special thanks to my vice chairman Ms. Sai Sudha and Secretary Ms. Keerthana and my team for backing me up.



Mr. Shiva K
SRO0821530
SICASA Member



My Journey as a SICASA MC Member

I whole heartedly thank my principle (CA C Kathiresan sir & T N Santhosh Kumar sir-C. Kathiresan & Co.), who grant permission to join in SICASA Team. He is the person, who trust me, who guided me to my entire CA Studies & Articleship Journey. And I would like to express my deepest gratitude to branch chairman CA Narasimma Raghavan sir, branch Secretary CA Madhumitha mam, branch Treasurer CA Sathish sir, SICASA Chairman CA Ravichandran sir, Students development committee chairperson CA Sandhya mam, Branch student committee member CA Ramakrishnan sir and Chengalpattu district branch of SIRC of ICAI office officials for their valuable guidance, effective support and their positive motivation helps me a remarkable journey and cultivating a long life learning experience in my life.

Journey as SICASA Member:

As a SICASA MC Member, I got a wonderful exposure and gained various knowledge apart from my studies. Here, I get know about management techniques, which are quite different from the management studies which are already learned in management studies. You can able to learn and get the various hands on exposure to manage a program from starting to closure of the event. You get independence to mingle each and every department, get co-ordination with other departments and get valuable suggestions from students.

Here you get an opportunity to mingle with other students by sharing your thoughts, gaining experience, get friendship, knowledge transmission, etc. you can get more networks from students, faculty members & CA Members.





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Each and every meetings, our team has to work step by step planning even before and after execution of the event program. The first and foremost step is to plan about the event which we are going to conduct, delegating of work and properly execute and monitor the work which we are going at current track.

Key takeaways:

From this journey, I get some essential skill like

- Positive Mindset,
- Team Building,
- Networking,
- Set target and
- Self-motivation

Conclusion:

From this article, it was my immense pleasure to share my experience along with the key takeaways which I have learned from this journey. Thank you for your patience learning. I would like to join other and give your support to our Chengalpattu district branch of SIRC of ICAI.



Mr. Paramasivam T
SRO0802927
SICASA Member



April 2025



Ms. Dharani. M
SRO0841866

THE PATH OF MY SUCCESS OF AIR – 23

I am Dharani M.

I have cleared my CA Intermediate exams held in January 2025 and secured AIR – 23.

The journey behind my success is all worth it.

I have followed a process for each of the subjects. I have also saw all the questions in all the subjects for the past 11 attempts of the CA Intermediate exams.

For Advanced Accounting, I solved all the sums in the Study Material and also solved every question of the past examinations of CA Intermediate exams which helped me in getting 97 in my exam.

For Corporate and Other Laws, I had my own notes for my revision for the 1.5 days and also read the suggested answers of ICAI for the past examinations to get used to the way we should present our answer.

For Taxation, my only solution was to study the provision and solve as many sums as possible.

For Cost and Management Accounting, I concentrated more on the practical chapters rather than the theory chapters and solved many problems.

For Auditing, I followed the same process of Law to know how to present an answer in the exam to score high marks.

For Financial Management, I had followed the technique of solving every question by myself without seeing the solution after having the knowledge of the chapter. For Strategic Management, I followed the same process that I did in Law and Audit.

To sum up, my journey of Intermediate is to use all the possibilities and resources that is available to get the success.



April 2025



Ms. Reshma
SRO0844990

THE JOURNEY TO MY SUCCESS OF AIR 26

I am Reshma. I have cleared my CA Intermediate examinations held in January 2025 in my first attempt and secured AIR 26. A major factor in my success was creating a study routine that allowed me to cover all topics while leaving enough time for revision.

I understood early on that it wasn't about the number of hours I studied, but the quality of my study time. This led me to break down complex topics into manageable sections and tackle them one at a time. Understanding concepts rather than rote memorization was key to mastering the subjects.

I also prioritized regular practice, especially in areas like accounting and taxation, where applying theoretical knowledge to practical problems helped me solidify my grasp on the subject matter. One of the main aspects of my preparation was consistency. I made it a point to study every day, even if for shorter hours, rather than cramming at the last minute. By maintaining a steady pace and regularly reviewing what I had learned, I was able to retain concepts better.

I also paid special attention to weak areas, especially Taxation and Audit, which I found initially challenging. I took extra care to practice multiple problems in these subjects and focused on understanding their core principles instead of merely memorizing them. Another crucial element that contributed to my success was the habit of taking mock exams and solving previous years' question papers. This helped me get used to the exam pattern and manage my time efficiently during the actual exams. It also allowed me to assess my progress and identify areas where I needed improvement. The results of these mock exams served as a reality check, motivating me to work harder and smarter. The support I received from my family was another important element that kept me motivated throughout my preparation.

There were times when I felt exhausted or overwhelmed, but having a strong support system provided me with the encouragement I needed to push through difficult times. Their belief in my abilities kept me focused on my goal and helped me stay positive, even during the most challenging phases. Looking back, my experience as a CA Intermediate rank holder has been a defining chapter in my life. It has taught me discipline, resilience, and the power of strategic planning. I am now preparing for the CA Final exams, and the lessons from my journey so far continue to guide me.



April 2025

HOW TO FACE CA EXAMS - AIR 30



Mr. Mani Rupan R
SRO0839479

The path to becoming a Chartered Accountant is a demanding ascent, much like an eagle's climb to the highest peaks. It requires the same resilience and unwavering determination that allows the eagle to weather any storm. This journey calls for aspiring CAs to develop a similar fortitude, confronting each challenge with courage and a steadfast commitment to their goal.

The most important part in the CA journey is to study Consistently with resilience and to be determined with Discipline much like an eagle. Establish a study schedule and adhere to it rigorously. Consistency is key to mastering the vast syllabus. While studying it is vital to study the concepts thoroughly with such clarity that you are able to explain them because CA exams test your analytical and problem-solving skills. Focus on understanding concepts rather than rote learning. It is critical to cover the entire syllabus without leaving any chapters. For theory subjects, prioritize highlighting and memorizing essential keywords and making short notes for revision. Mark crucial practical questions, note key concepts and tricky points in sums for practical subjects as it is essential for focused revision before examination. Prepare a plan for revising the day before the exam. Study multiple subjects daily, switch between practical and theoretical topics as it is essential for studying long hours without fatigue and with steady focus. Using pomodoro technique will help you avoid burnouts and meditating during helps reduce stress and improves concentration.

Write mock tests and review them as it will help you to manage time effectively so that you are able to attempt all sections, to Prioritize questions based on your strengths, to improve accuracy of answers and it will help you plan the exam day revision so that you can cover the subjects exhaustively. It is crucial to analyse yourself and find ways you can improve so you can write the final exams with full confidence.

Referring to MTPs, RTPs and PYQs is of utmost importance as you'll get an idea of how the concepts are tested in the exams. It is key to analyse them so you will get an idea of the frequently asked and important concepts. Taxation and law-related subjects undergo frequent changes. Remember to stay updated with ICAI notifications and amendments as they are frequently tested in the exams.



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

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Here are a few exam tips: Read the question paper fully in the 15 minutes reading time and remember the keywords that will help you in writing the answers. Start by attempting the question you are most confident in and then to the less confident ones. CA exams require detailed and structured answers, Use headings, sub-headings, and bullet points wherever possible. Never spend too much time on one question especially in practical subjects. Keep track of time by checking your watch and if you find yourself stuck in a question, leave the required pages and solve other sums and later revisit it. Stay calm and never give up. Approach the exams with confidence and a positive mindset. When you are unsure during the exams, think logically and take the required assumptions for you to answer.

All the best for your exams!!!



April 2025



Mr. Akshath Muthesh K
SRO0838808

TIPS TO APPROACH CA EXAMS - AIR 48

Clearing CA Exams requires combination of enormous efforts, consistency and extensive practicing. Having cleared both my Foundation with distinction and Intermediate with **AIR – 48** in First attempt, I would like to share the approach which helped me to succeed.

➤ Structured Study Plan

- I made a well-structured study plan that balanced my study sessions with regular breaks to maintain focus for extended periods. I adhered to this plan and tracked my progress consistently to stay on the track.
- Many students struggle either with making a plan or following it consistently, which can negatively impact their exam performance.
- Therefore, I strongly recommend setting realistic, achievable targets and sticking to the plan with discipline.

➤ Extensive practice with MTPs, RTPs & PYQs

- Practicing past-year questions and mock test papers played a crucial role for building my confidence in exam preparation.
- It provides insights into the level of difficulty, the intricacies of questions, and the best approach to answering them.
- Simply going through the Institute's study material will not be enough to tackle the main CA exams effectively. However, consistent practice with these resources significantly enhances the chances of success.

➤ Conceptual Clarity

- Memorizing topics alone won't be effective for CA exams. Conceptual clarity is essential, especially for theory subjects like Law and Audit.
- While certain definitions and sections need to be memorized, relying solely on memorising won't be beneficial.
- For theory subjects, I focused on logically connecting various topics, which greatly helped me tackle the conceptual questions asked in the exams.
- For practical subjects, practicing a variety of question types is crucial, as it enhances the ability to apply concepts, principles, and formulas effectively.

➤ Staying Positive & Motivated

- A positive mindset and the right attitude are essential for success.
 - It's natural to feel demotivated at times, but letting it take over can hinder preparation.
 - Whenever I felt discouraged, I reminded myself why I started this journey. Taking short breaks helped me recharge and prevent burnout. Most importantly, I stayed calm on exam day—because panic never helps!
- Preparing for CA exams is challenging, but with the right strategy, it's completely doable. Make a plan, focus on conceptual clarity, stay consistent, practice as much as possible, and keep a positive mindset. And trust me, when you finally clear the exam, all the effort will be 100% worth it.



April 2025



Ms. Dakshika
SRO0841865

TIPS TO APPROACH CA EXAMS - AIR 50

Hello readers,

I am Dakshika. I have cleared my CA Intermediate examinations held in January 2025 in the very first attempt and secured AIR-50 by scoring exemption in all the subjects.

This would not have been possible without God's grace. Hence, I extend my heartfelt gratitude to the God Almighty.

Next, let me share about my study schedule. I had completed my classes in October. During my classes, I would clock in 4-5 hours in the evening apart from my classes. I was consistent and I revised all the portions what I had learnt in my class that day. I was doing Three-Seven-Thirty days Revision and was maintaining a diary to track my progress. This type of revision especially helped me in Audit paper.

During my revision times (i.e., during November and December), I would clock in 12-14 effective hours a day. I had divided my day into four slots i.e., from 7am-2pm, 3pm-6pm, 6pm-10pm, 10pm-2am with breaks in between. I had a strategy where I would not do one subject for the whole day. I did theory papers in the morning and evening and practical papers in the afternoon and night. I had referred to the past 11 attempts scanner where I solved the questions and noted down the important ones so that I saw only those important ones during the day before the exams. I had written one model exam before the main exams.

Also, I had control over my food. I took only fruits in the morning, half meals for lunch and a light dinner. I was very consistent where there is almost no one day where I didn't touch my book.

Finally, this success wouldn't have been possible without my faculties' efforts and my parents and my well-wishers. I am forever grateful to them.

Thank you.



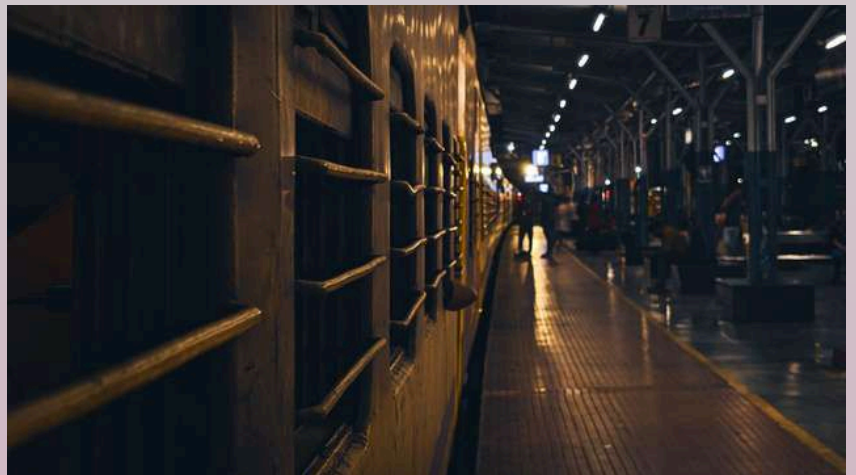
CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

STUDENTS PHOTO GALLERY

April 2025



Ms. SIVAKARTHIKA S
SRO0680220

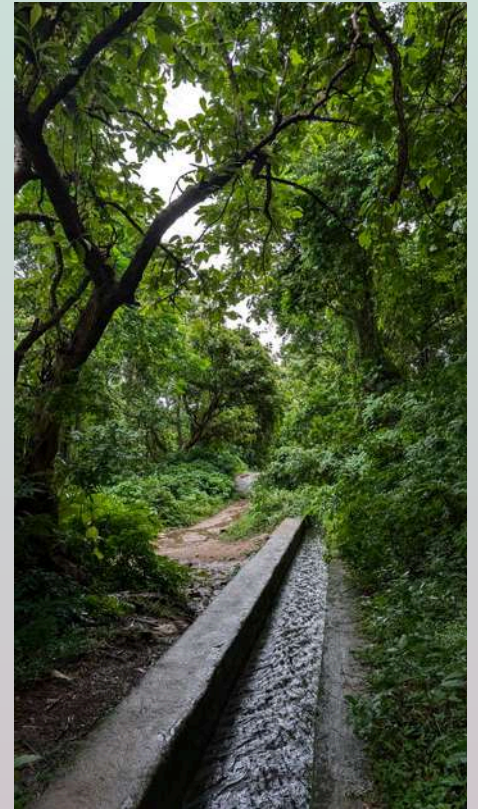


SNEHA N
SRO0699514



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

April 2025



**SNEHA N
SRO0699514**



TRIVIA

Case Study:

M/s XYZ Ltd., a registered supplier in Rajasthan, is engaged in the business of selling home appliances. The company had the following transactions in March 2025:

1. **Sale of Goods:** Sold refrigerators worth ₹6,00,000 to M/s ABC Traders (registered in Gujarat) on March 5, 2025. The invoice was issued on March 7, 2025, and payment was received on March 25, 2025.
2. **Purchase of Raw Materials:** Purchased raw materials worth ₹3,00,000 (plus 18% GST) from a supplier in Rajasthan. The supplier did not file GSTR-1 for March 2025, and the invoice was not reflected in M/s XYZ Ltd.'s GSTR-2B.
3. **Freight Charges:** Paid ₹30,000 to a Goods Transport Agency (GTA) for transporting goods within Rajasthan. The GTA is not registered under GST.
4. **Export Transaction:** M/s XYZ Ltd. exported microwave ovens worth ₹8,00,000 to the UK under LUT (Letter of Undertaking) without paying IGST.
5. **Sale of Old Furniture:** Sold office furniture (used for 5 years) for ₹50,000 to a buyer in Rajasthan. No ITC was availed on the furniture at the time of purchase.

Questions:

1. **For the sale of refrigerators worth ₹6,00,000 to M/s ABC Traders in Gujarat, which type of GST will be applicable?**
 - A) CGST & SGST
 - B) IGST
 - C) No GST, as it is an inter-state supply
 - D) GST is applicable only when payment is received
2. **Can M/s XYZ Ltd. claim ITC on the raw materials purchased from the supplier in Rajasthan?**
 - A) Yes, full ITC can be claimed
 - B) No, ITC cannot be claimed as the invoice is not in GSTR-2B
 - C) ITC can be claimed only after six months
 - D) ITC can be claimed without any conditions



3. Who is liable to pay GST on the freight charges of ₹30,000 paid to an unregistered GTA?

- A) GTA will collect and pay GST
- B) M/s XYZ Ltd. under Reverse Charge Mechanism (RCM)
- C) No GST is applicable since the GTA is unregistered
- D) GST is applicable only if the transporter is registered

4. How can M/s XYZ Ltd. claim GST benefits on the exported microwave ovens worth ₹8,00,000?

- A) By claiming ITC refund
- B) By paying IGST later
- C) No refund is available for LUT exports
- D) By applying for a special GST exemption

5. M/s XYZ Ltd. sold old office furniture for ₹50,000. No ITC was claimed on the furniture when purchased. What is the GST treatment?

- A) GST is applicable on ₹50,000
- B) GST is applicable on the original purchase price
- C) No GST is applicable, as ITC was not claimed
- D) GST is applicable only if the furniture is sold to a registered buyer

Answers to MCQ is in below pages



UPCOMING EVENTS

🎯 CA NATIONAL TALENT SEARCH 2025 & INDUSTRIAL VISIT 🎯

🔔 Get ready for an exciting journey of learning, leadership, and limitless opportunities!

◆ CA National Talent Search 2025

Are you ready to showcase your intellect and creativity?

This year's Talent Search features thrilling competitions including:

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Step into the real world of business and finance!

An enriching Industrial Visit is in the pipeline to give you hands-on exposure, industry insights, and a taste of professional life.

📌 Details will be unveiled shortly—don't miss the chance to experience learning beyond books!


◆ Study circle meeting – Coming Soon!

◆ Special Programme On How To Face CA Exam.

📌 Stay connected and keep your calendars ready. Big things are coming your way!




UPCOMING EVENTS



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)


Chengalpattu District Branch (SIRC)
Near Tambaram Sanatorium Railway Station




FAST TRACK REVISION CLASSES

CA FOUNDATION

FOR MAY 2025 EXAMINATION

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 Fees: ₹1,500/-


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CA. Shivachandra Reddy K
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East Tambaram, Chennai – 600059 | Mobile: 8056244300 | 7550009811
044-22390098 | chengalpattu@icai.org | www.chengai-icai.org



April 2025



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)



CHENGALPATTU DISTRICT BRANCH (SIRC)

Near Tambaram Sanatorium Railway Station

COACHING CLASSES

Classes to
Commence from
Last Week of
May 2025

Foundation for September 2025 Examination

Morning Batch : 06.30 am - 09.30 am

Evening Batch : 05.30 pm - 08.30 pm

Fees Rs.15,000/-

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Last Week of
May 2025

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Group I : 06.30 am - 9.30 am

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- Duration - 3 Months
- Chapter Wise Coverage
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CA. Shivachandra Reddy K

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Secretary

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East Tambaram, Chennai - 600 059 Ph : 044-22390098 / 80562 44300

Mail ID : chengalpattu@icai.org | www.chengai-icai-org



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

April 2025

GLIMPSE OF MARCH 2025 SICASA PROGRAMMES

Programme : HALF DAY SEMINAR

Date : 1st March 2025 (Saturday)

Venue : Branch Premises





CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

April 2025

GLIMPSE OF MARCH 2025 SICASA PROGRAMMES

Programme : BANK AUDIT FULL DAY SEMINAR

Date : 15th march 2025 (Saturday)

Venue : Flat Promoters Association East Tambaram





CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

April 2025





CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

April 2025

GLIMPSE OF MARCH 2025 SICASA PROGRAMMES

Programme : WORKSHOP ON MONTHLY RETURNS OF GST

Date : 22nd March 2025 (Saturday)

Venue : MEPZMA ASSOCIATION HALL, MEPZ-SEZ ZONE, TAMBARAM





Career Counselling Programme

Programme : Dinakaran Education Expo 2025

Date : 29th & 30th March 2025, (Saturday & Sunday)

Venue : Chennai Trade Centre - Nandambakkam



குறைந்த செலவில் சிறந்த எதிர்காலம் சார்டர்ட் கணக்காளர் படிப்பு

**பட்டய கணக்காளர் மாணவர்
சங்கத்தின் தலைவர் பேட்டி**

சென்னை, மார்ச் 30: குறைந்த செலவில் சிறந்த எதிர்காலம் சார்டர்ட் கணக்காளர் படிப்புதான் என தென்னிந்திய பட்டய கணக்காளர் மாணவர் சங்கத்தின் தலைவர் பிரியா தெரிவித்துள்ளார். சென்னை நந்தம்பாக்கம் வர்த்தக மைய தினகர்ன் கல்வி கண்காட்சியில் இந்திய பட்டய கணக்காளர் நிறுவனத்தின் செங்கல்பட்டு மாவட்ட கிளை சார்பில் அரங்கு அமைக்கப்பட்டுள்ளது. இதில் தென்னிந்திய பட்டய கணக்காளர் மாணவர் சங்கத்தின் தலைவர் பிரியா மற்றும் பலரும் கலந்துகொண்டு மாணவர்களுக்கு எழும் சந்தேகங்களுக்கு தீர்வு வழங்கினர். மேலும் அரங்கில் இருந்த பலரும் பட்டய கணக்காளர்கள் என்பதால் மிகவும் எளிதாக இந்த படிப்பில் எப்படி வெற்றி பெறுவது என்பது குறித்து மாணவர்களுக்கு அறிவுரைகளை வழங்கினர்.



காளர் நிறுவனம் என்பது பாராளுமன்றத்தில் இயற்றப்பட்ட சட்டத்திற்கு உட்பட்டு செயல்பட்டுவரும் நிறுவனம். பட்டய கணக்காளர் என்பதற்கு சான்று வழங்கும் ஒரே நிறுவனம் இது மட்டும் தான். எந்த இடத்தில் பட்டய கணக்காளர் பயிற்சி பெற்றாலும், அல்லது சுயமாக படித்து வந்தாலும் சான்றிதழ் என்பது இந்திய பட்டய கணக்காளர் நிறுவனம் மூலம் தான் வழங்கப்படும். இவை தவிர இந்நிறுவனத்தில் பட்டய கணக்காளர் பயிற்சியும் வழங்கப்படுகிறது. 12ம் வகுப்பு முடிந்த மாணவர்கள், இளநிலை பட்டப்படிப்பு முடித்தவர்களுக்கு பயிற்சி வழங்கப்படுகிறது. 12ம் வகுப்பு முடிந்த மாணவர்களுக்கு அடித்தளம், இடைநிலை, இறுதி கட்டம் என 3 கட்டங்களாக பயிற்சிகள் வழங்கப்படுகிறது. இளைநிலை பட்டப்படிப்பு முடித்தவர்களுக்கு அடித்தளம் தவிர மீதம் 2 கட்டங்களில் மட்டும் பயிற்சிகள் வழங்கப்படுகிறது. பட்டய கணக்காளராக 3 கட்ட பயிற்சிக்கும் சேர்த்து மொத்தமாக ரூ.77,000 மட்டுமே கட்டணம் பெறப்ப

டுகிறது.

குறைந்த செலவில் சிறந்த எதிர்காலத்தை கொடுக்கும் படிப்பு இது ஒன்றுதான். இதில் பட்டய கணக்கு பயிற்சியோடு மட்டும் இல்லாமல் தற்போதைய காலக்கட்டத்திற்கு தேவையான கணினி அறிவு, தொடர்பு திறன் ஆகிய கூடுதல் பயிற்சியும் வழங்கப்படுகிறது. மேலும் படிக்கும் போதே நேரடியாக பணிகளில் ஈடுபடுத்தப்பட்டு பயிற்சிகள் வழங்கப்படுகிறது. தமிழ்நாட்டில் 13 இடங்களில் இந்நிறுவனம் உள்ளது. பயிற்சி மையத்தில் படித்தாலும், சுயமாக விடுகளில் இருந்து படித்தாலும் தினமும் 2 மணி நேரம் படித்தால் பட்டய கணக்கு தேர்வுகளில் வெற்றி பெறலாம். தேர்வு நேரத்தின் போது மட்டும் படித்தால் தேர்ச்சி பெறுவது சற்று கடினமாகும். ஆனால் பொதுவாக பட்டய கணக்காளர் படிப்பு கடினம் என்ற மனநிலை உள்ளது. உலகம் முழுவதும் பணியாற்ற கூடிய அளவிற்கு நமது பட்டய கணக்கு சான்றிதழ் தகுதி பெற்று இருக்கிறது. அதனால் பட்டப்பெறுவதற்கு கடினமாக சூழல்களை எதிர்கொள்ள வேண்டியிருக்கிறது. ஆனால் சரியாக உழைத்தால் பட்டய கணக்காளராக தேர்ச்சி பெறுவது எளிதுதான். இவ்வாறு அவர் கூறினார்.



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

April 2025





April 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 | 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.


CALLING ALL PASSIONATE CA STUDENTS FOR VOLUNTEERING !

Are you eager to grow, connect, and make a real difference? We're looking for enthusiastic and committed volunteers to be part of a series of exciting events curated exclusively for CA students!

These events are not just gatherings—they're gateways to professional development, networking with industry leaders, and knowledge-sharing within the CA community. As a volunteer, you'll be at the heart of it all—gaining hands-on experience in event planning, coordination, and team collaboration.

This is your chance to:

- Sharpen your leadership and organizational skills
- Be part of something meaningful
- Build lasting connections in the CA fraternity
- Stand out and grow personally & professionally

 Ready to step up and shine? Join us and be a driving force behind these impactful events. Let's create something unforgettable—together!