



# **PUNE BRANCH OF WICASA OF ICAI**

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

## **NEWSLETTER**

**Issue No. 6 - JUNE 2020**

**(Subscribers copy not for sale)**



**CA. Sameer Ladda (M.Com, FCA)**  
**Vice Chairman, Pune Branch of WIRC of ICAI (2020-21)**  
**Chairman, Pune Branch of WICASA of ICAI (2020-21)**

**A warm wishes to all dear students. The entire world together is fighting the battle against the corona till and at present there is no answer when this battle will end. So we have to live with this corona with at most care of self and others.**

Dear friends though there is period of lock down in the whole state the branch has not stopped its duty to arrange seminars in order to update the knowledge to the members as well as students. Our Chairman, Treasurer and whole of the Managing Committee are working 24\*7 for arranging all these webinars and e meetings etc. Students are also taking keen interest for learning from home and utilizing the time in best possible manner.

Dear students we shall always convert any problem into opportunity. The exams have been postponed already. As all you aware that ICAI has given option for appearing or non-appearing this attempt of exam via notification dated 15.06.2020. You are advised to take wise decision which is suitable to you. Here with I am enclosing the table at last of both options. *Dear students since most of the offices are recently opened after lockdown and that is also with some staff and not in full capacity; I appeal all of you please contribute sincerely in your office work as there will be lot of workload in coming days.*

*In last month Pune WICASA has organized first ever e-quiz "Kaun Banega Chatur Chankya - 2020". This quiz got tremendous success beyond the expectation and in my view it has created milestone and can be arranged every year. We have uploaded all the questions and answers of this quiz on Pune Branch site. This quiz will be played now on WIRC level for members and students also. You should participate in the same.*

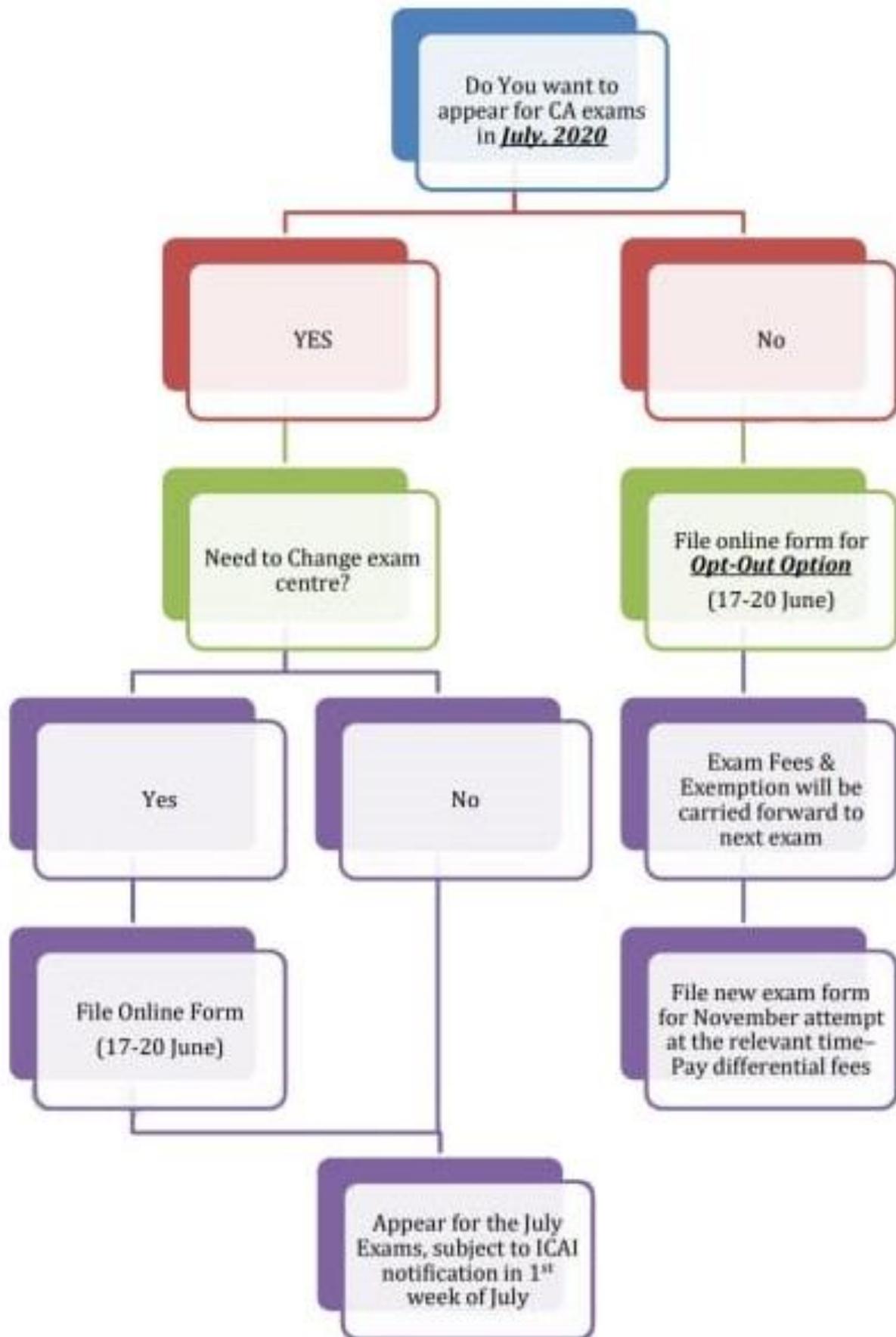
***Students though lockdown is now almost closed but the Covid-19 pandemic situation is still there and we all have to follow the rules to keep away corona from ourselves.*** Please educate your family members, relatives and neighbors in order to stay safe from this Covid-19. Stay safe.

Our twenty soldiers martyred while fighting with china on our border. We are enjoying our life in a country because of our brave soldiers. I salute on behalf all of us to them.

Jay Hind.

Regards,  
CA. Sameer Ladda

## ICAI Notification – 15.06.2020





**MS. Hinal Jethalal Bhanushali**  
**WRO0477842**

### **NATURE BOUNCE BACK – Covid19 Impact on Environment**



Recently on Earth day i.e. on April 22 Going through the news channel, found photos of Clear Air in India, reduced smog in China, unpolluted canals in Italy, and wild animals roaming on the streets in the United States. Also it have been shared all over Facebook, Instagram, Twitter and many more social media platforms over the past few weeks, helping give hope to a demoralized global population.

On the announce of Janta Curfew by Prime Minister in India the results of 'Janata Curfew', following which, a significant dip in air pollution levels was measured across the country. Cities like Delhi, Bengaluru, Kolkata and Lucknow saw their average Air Quality Index (AQI) staying within two digits. Water bodies have also been clearing and the rivers Yamuna and Ganga have seen significant improvement since the enforcement of a nationwide lockdown.

Mother Earth (or Mother Nature) is a common personification of nature that focuses on the life-giving and nurturing aspects of nature. Earth Day is an annual event celebrated around the world on April 22 to demonstrate support for environmental protection.

Last weekend news notification populated on my mobile phone "**Your Environment This Week**" and it was quite good. The coronavirus pandemic has caused a global reduction in economic activity and although this is major cause for concern, the ramping down of human activity appears to have had a positive impact on the environment. The environmental changes wrought by the coronavirus were first visible from space. Then, as the disease and

the lockdown spread, they could be sensed in the sky above our heads, the air in our lungs and even the ground beneath our feet. As motorways stopped and factories closed, dirty brown pollution belts shrunk over cities and industrial centers in country after country within days of lockdown. The month of April- May, which usually records peak carbon emissions due to the decomposition of leaves, has recorded what might be the lowest levels of pollutants in the air. But it is not unimaginable that the experience of Covid-19 could help us understand climate change differently.

The pandemic has also shown that pollution lowers our resistance to disease. More exposure to traffic fumes means weaker lungs and greater risk of dying from Covid-19. Indeed, the pandemic should above all be a wakeup call that our wellbeing is closely tied to the health of the planet. Now we must learn that healthy societies and markets depend on the health of the natural environment. We can respond to the current crisis while at the same time building a healthier, greener and safer future. As **“Prevention is always better than cure”**

Although the term **“Environment”** is vast and varied, the basic modeling is combined by the physical environment and the biological life forms. Thanks to us humans and our never ending demands, the environment is now facing a number of problems that include Global warming, Ozone Depletion, Pollution in every form possible and Population. The Earth's biosphere can't take no more and it's high time we did our bit to save the environment. We have witnessed with this lockdown all across the world, ironically, by shutting down swaths of the global economy, COVID-19 has helped expose another respiratory health crisis. The ensuing lockdowns have shown the improvements to air quality that are possible when emissions are reduced on a global scale.

The pandemic could show us how the future might look with less air pollution, or it may just indicate the scale of the challenge ahead. At the very least, it should challenge governments and businesses to consider how things can be done differently after the pandemic, to hold on to temporary improvements in air quality.

A House plant not only adds to the esthetics of a room but also helps in maintaining temperature by adding moisture to the air and reducing airborne bacteria, fungi and other unhealthy pollutants. Plants refresh the stale indoor air by replacing the carbon dioxide we exhale with life sustaining oxygen. Two house plants per 100 sq. ft. will detoxify the air better than any disinfectant spray or air freshener. The pollutants are absorbed through the leaves of the plants, so it is advised to keep the leaves clean and have good air circulation around them. Since the filtration of the air is done by leaves, fast growing plants are seen to be more effective in refreshing the surrounding air.

In a matter of months, the world has been transformed. Thousands of people have already died, and hundreds of thousands more have fallen ill, from a coronavirus that was previously unknown before appearing in the city of Wuhan in December 2019. For millions of others who have not caught the disease, their entire way of life has changed by it. **The world feels awfully strange right now**, but not because – or not just because – it is changing so fast and any one of us could fall ill at any time, or could already be carrying the virus and not knowing it. It feels strange because the past few weeks have exposed the fact that the biggest things can always change, at any minute. This simple truth can make you wonder.

**We are in this fight together with our Mother Earth.**



**Ms. Amruta Khadilkar**  
**WRO0507070**

### **Verification of advances in Statutory Bank Branch Audit**

April, a rush month for all bank auditors. Though in current scenario all audits are postponed, I'm sure all of us are missing the fun of 'Bank audit season.

Advances verification is one of the areas of utmost importance in bank branch audit. Branch advances can be primarily classified into Fund based (Term loans & working capital limits) and non-fund based limits (bank guarantee, Letter of credit).

Three focus areas in verifying the advances are Appraisal/ Sanction, Documentation and Monitoring. Loan appraisal indicates verification of terms and conditions of loans sanctioned based on various circulars of RBI and bank's policy. It is important to thoroughly verify the appraisal note prepared by branch and the financial statements and related documents provided by borrower. Documentation includes verifying the documents related to borrower, his business, security offered and other administrative paperwork. Monitoring is the most crucial part in verification of advances. It not only includes the verification of end use of funds but also monitoring the financial and operational viability of borrower to ensure his ability to repay the loan throughout the period. In current year an auditor must give attention to the moratorium offered by branches in respect of interest and installments for last quarter in the light of COVID-19 pandemic.

Generally, in absence of monitoring, advances become overdue and gradually turn into NPAs. It is the duty of Statutory Branch Auditor to verify the NPA and overdue statements prepared by branch and check account transactions, including working capital limits to ensure no account is skipped or wrongly classified in NPA. Simultaneously, it is well in the scope of auditor to check the provision for bad and doubtful debts with respect to various factors such as period of their overdue, security available, etc.

All the observations regarding advances should be properly reported in required reporting formats like LFAR. Though the branch auditor must work in accordance with the guidelines provided by Central Statutory Auditor, he must maintain his own independence and at the same time he must not be troublesome to the auditee. He should be the watchdog and not the bloodhound.



**Ms. Charu Sonekar**  
**CRO0554142**

## **COMPANIES (AMENDMENT) BILL 2020**

A more general and important concern is that, numerous changes to company law took place in the last seven years since it was enacted, every year with an object to make company law flawless. On the same hand the major theme of this Amendment Bill is:-

“Ease of doing ethical business and ease of doing honest business”

The inspiration of Companies (Amendment) Bill, 2020 is basically the report given by Company Law Committee i.e committee chaired by Mr. Injeti Srinivas.

The Key takeaways from the proposed bill:

### **Decriminalization of approx 45 sections.**

Critics might say that in India, the problems of weak enforcement and clogged judicial infra makes most punishment pointless. In order to solve this problem and keeping in mind that Company Law is Civil law in nature, most penalty sections are proposed to be amended and omitted. The reason being lack of public interest and fraud (mens rea) intention.

As we move forward the appeals, suits have also been increased leaving approx 10,860 cases pending in NCLT which leads to propose Setting up of more benches of the National Company Law Appellate Tribunal.

Relaxation is also proposed relating to charging of higher additional fees for default on two or more occasions in submitting, filing, registering.

Section 446B, relating to lesser penalties for Small Companies and One person Companies, benefit of lesser penalty is also proposed to be extended to Producer Companies and Start-ups.

### **Remuneration to NED and ID Sec 197**

Previously in case of inadequate profit only Executive directors were eligible for remuneration as per section 197 now it is proposed to provide remuneration **to Non-executive Directors** and **Independent Directors**; also, keeping in mind the work load they have to teed off.

### **Corporate Social Responsibility Sec (135)**

The most important and welcoming changes is proposed in CSR rules, which will definitely, lead companies to spend more in such activities.

The Companies having spending obligation up to Rupees 50 lakh shall not be required to constitute the CSR Committee and to allow eligible companies under section 135 to set off any amount spent in excess of their CSR spending obligation in a particular Financial Year towards such obligation in subsequent Financial Years, which were not allowable in previous Rules.

### **Listed Companies**

Now, to facilitate Indian Companies to reach global market without any hurdle, direct listing of securities of Indian Companies is proposed in foreign jurisdictions as per rules to be prescribed.

Certain Class of listed companies has also been on path, to be removed from the definition of listed companies.

**However, it is also taken care of, that transparency is being maintained through new section which is on its way to be introduced i.e. Section 129A require certain class or classes of Unlisted Companies to prepare financial results on periodical basis.**

### **Inference:**

**This bill was introduced in lok sabha (lower house) by Minister of State for Finance by. Mr. Anurag Thakur, making it clear that upcoming company law will be compliance friendly for all large, small, legal complaint companies and doing business in India will be hassle-free.**



**Mr. APRMAY KUMAR**  
**CRO0515074**

### **Critical evaluation on concessions given by Finance Minister Recently**

Amid the outbreak of Novel Corona Virus 2019, where many of the countries are under lockdown, the world has faced a great crisis on humanity owing to human survival at stake. Being specific to Our Motherland, the fiscal deficit has been swelled up to 3.8%, export being cut by a quarter percent, CPI being the highest adding gravity to the unemployment and many more.

The Government of India (GOI) has come up with a substantial relief package of Rs.1.70 lacs crore under PMGKY, deploying 24% of P.F Contribution in the PF account for the next 3 months and urging the industry not to retrench the workers, providing Loan worth Rs. 20 lacs without guarantee to women and other additive advantages against this novel disaster. Although there are many repercussions of these financial concessions, but none is over and above humanity.

Critical Sectorial analysis and key takeaways are as follows: -

**Finance-** Some of the Economist have portrayed this pandemic to be more critical then Global Financial Crisis of 2008. Government has already announced the Merger of 10 Banks into 4 PSU's after the genesis of continuing Bank crisis and NBFC Bubble. Providing loan of Rs.20 lacs without any guarantee will add a cherry on the top of current NPA rate of 9.1% although the active involvement of IBC ACT, 2016 (Modus Operandi).

**Corporates and MSME'S** - Providing 80G advantages to those contributing in PMCARES FUND along with a slash in Rate of Tax with the introduction of 115BAA and 115BAB. Also, Contributing to EPF for 3 months will prevent disruption in their employment.

**Statutory compliances-** PF, GST and INCOME TAX DATE EXTENSIOIN UPTO 30<sup>TH</sup> JUNE.

TDS REFUND has been initiated in 2 Phases

1<sup>st</sup> Phase -5 LACS to INDIVIDUAL

2<sup>ND</sup> PHASE -immediate refund to large borrowers (amount not fixed)

**Agriculture-** Doubling farmers' income by 2022 and providing grid connection to 15 lacs farmers will aid in farming. Distributing 5 kgs Wheat and 1 Kg Pulses per family member for 3 months.

**Hotels and Tourism-** While 35AD is still on card for hotels but there is a substantial haircut in tourism industry.

Trade has been stabbed but we can regain the momentum and raise the flame again by adopting some of the measures like-

- 1) GOI can issue GDP LINKED BONDS to raise funds, where they will provide a yield of GDP (say 7.4% projected for 2021-22) PLUS 2% = 9.4%. This can boost money market returns which has been dipped by 1.16% after this relief package. Also, include the same under section 11(5) of Income Tax Act, 1961 as an Investment alternative.
- 2) Consolidated Fund of India and Public Fund of India is currently facing a deficit of 3.8% whereas Forex Reserve is at USD 474.660 BILLION. With the reserve of Crude Oil obtained at USD 20/barrel, GOI has enough liquidity in FOREX frontier. This can be funded by National/ State Disaster Risk Management Fund.
- 3) Government can subsidies all cash expenditure (Rent, salary, electricity, others) by capitalizing them into Guilt Bonds. Otherwise, some of the Large Corporate Giants may stand at the verge of Bailout.



**Ms. Vedika S. Pawar**

**WRO0557816**

**Critical Evaluation on Concessions given by Finance Minister Recently**

The Government of India under its various Departments issues circulars and amendments from time to time. In the ongoing situation which every nation is facing and trying to overcome the pandemic of Corona virus, India's Finance Minister- Smt. Nirmala Sitharaman and Union Minister of State for Finance and Corporate Affairs- Shri Anurag Thakur under Ministry of Finance came with effective concessions for every citizen to face the lockdown and be financially stable.

The Concessions are as follows-

• **March 26, 2020-**

**1. Insurance**

- a. Safai karamcharis, ward-boys, nurses, ASHA workers, paramedics, technicians, doctors and specialists and other health workers would be covered by a Special insurance Scheme.
- b. Any health professional, who while treating Covid-19 patients, meet with some accident, then he/she would be compensated with an amount of Rs 50 lakh per person under the scheme.
- c. All government health centers, wellness centers and hospitals of Centre as well as States would be covered under this scheme approximately 22 lakh health workers would be provided insurance cover to fight this pandemic, according to the release.
- d. **Evaluation-** This will financially secure their life and motivate the workers, doctors, nurses etc. to work and improve the condition.

**2. Food**

- a. Under the existing Pradhan Mantri Garib Kalyan Anna Yojana, the 80 Crore poor population of the country which cover 2/3<sup>rd</sup> of India's population would get 5 Kgs of rice or wheat (depending on the region) free of cost. From March 26, 2020 onwards they will receive additional 5 Kgs of grains and 1 Kg of any pulse among moong, toor, chana, urad daal (based on individual preference) free for next 3 months.
- b. **Evaluation-** This will help poor who at present have no work and hence no money to buy basic requirements in getting effectively (5+5+1) 11Kgs of free grains from the Government, which will help poor in times of the crisis.

**3. Farmers**

- a. Under the existing Pradhan Mantri Kisan Samman Nidhi Yojana and the Finance Bill 2018-19, farmers are receiving Rs. 6,000 per year. The first installment of amount of Rs. 2,000 will be directly transferred to their account in first week of April.
- b. **Evaluation-** This will benefit 8.69 Crore farmers of India as it will help them in buying the basic necessities required for the 3 months.

**4. Wages**

- a. MGNREGA will increase wages of daily workers to Rs 202 per person per day from Rs 182 (w.e.f. April 1,2020.)
- b. **Evaluation-** Increase in daily wage will help 5 Crore families of India and help them sustain and fulfill basic requirement.

**5. Service to Poor, Pensioners, Widow**

- a. Rs 200 per month will be given to senior citizens from 60-79 years of age and Rs 500 per month to 80 years and above.
- c. An amount of Rs 300 per month will be given to the widows in the age group of 40-79 years and Rs 500 to 80 years and above.
- d. For the differently-abled, the pension will be fixed at Rs 300 per month up to 79 years of age and Rs 500 for 80 years and above.
- e. Besides this, they will receive an *ex gratia* amount of Rs. 1,000 over next 3 months in two installments. Amount will be transferred directly in their account.
- f. **Evaluation**-This will benefit 2.98 Crore people who are not dependent on any one for income and make them self sufficient for next three months.

#### **6. Pradhan Mantri Jan- Dhan Yojana (PMJDY)**

- a. Ex-gratia payment of Rs 500 per month would be credited to women Jan- Dhan account holders for the next three months, starting from April 1, 2020.
- b. **Evaluation**-This will benefit 20 Crore women to supplement their daily needs.

#### **7. Ujjawala Scheme**

- a. Under Ujjawala Scheme, free gas cylinders will be provided for the 'Below poverty line' families for 3 months.
- b. **Evaluation**-This will ensure 8 Crore BPL families will not remain hungry during the pandemic.

#### **8. Pradhan Mantri Gareeb Kalyan Yojana**

- a. Under Deendayal Upadhyaya Gram Jyoti Yojana, people were eligible for collateral-free loan up to ₹10 lakh till now. This amount will now go up to ₹20 lakh. Self-help groups are eligible for increased collateral free loans, which will give more money in their hands.
- b. **Evaluation**-63 Lakhs Self Help Groups in India will be benefited which in turn will help the others.

#### **9. Organised Sector**

- a. Government of India will pay EPF Contribution on behalf of both employer and employee of 24% (12%+12%) for next 3 months provided the establishment should have employees up to 100 and 90% of whom are such that their earning is less than Rs. 15,000 per month.
- b. The EPFO scheme regulation will be amended to allow non- refundable advance of 75% of the amount standing to the credit of a member or 3 months of wages whichever is lower.
- c. **Evaluation**- This would prevent disruption in the employment of low wage earning EPF members and support EPF covered establishments which do not earn huge profits.
- d. 31,000 Crore funds from Construction Workers Welfare Fund will be provided by Central Government to all State Government to provide safe shelter to construction workers.
- e. **Evaluation**-This will help the construction workers who do not have permanent shelters will receive temporary shelter and basic necessities.
- f. District Mineral fund will be utilized for supplementing medical test kits, screening and other essential requirements to combat COVID- 19.

#### **• March 24, 2020-**

##### **1. Income Tax**

- a. The due date of filing of Income Tax Returns (ITR) for F.Y. 2018-19, i.e., A.Y. 2019-20 stands extended to June 30, 200. For delayed payments made till June 30, interest rate reduced to 9% from 12%.
- b. For delayed deposit of TDS, interest will be reduced to 9 % from 18%.
- c. Issue of notice, intimation, notification, approval order, sanction order, filing of appeals, submission of returns, linking of Aadhar Card and PAN Card, opting of Vivad Se Vishwas Scheme all stand extended till June 30, 2020.
- d. **Evaluation**- This will help to reduce the stress of deadline of filing returns, any notice, intimation etc.

##### **2. Goods and Service Tax**

- a. Last date of filing of GSTR for the months of March, April, May.

- b. For Companies having turnover less than Rs.5 Crores- no interest, late fees and penalty will be levied for late filing. But, Companies having turnover more than Rs.5 Crores no late fees and penalty will be levied but, interest at the rate of 9% will be levied for late filing.
- c. Date for opting Composition Scheme extended to June 30, 2020.
- d. **Evaluation-** This will give sufficient time for the tax payers to match GSTR, to think whether to opt for Composition Scheme or not. Also, small companies having less turnover will be benefitted the most due to insufficient turnover.

### 3. Central Excise/ Customs Duty

- a. Last date to settle disputes under Indirect Tax Regime (Sabka Vishwas) extended to June 30, 2020.
- b. For smooth and hassle-free import and export, Customs clearance will operate 24\*7 till June 30, 2020.
- c. **Evaluation-** Customs clearance operating effectively will help in timely import and export of essentials required on urgent basis.

### 4. Companies

- a. In respect of the MCA21 registry, there will be moratorium issued from April 1, 2020 till September 30, 2020 no additional fees for late filing.
- b. No mandatory Board meeting for next 60 days for next two quarters.
- c. Companies Auditors' Report Order (CARO) applicable from F.Y. 2020-21.
- d. For newly incorporated Companies, additional time of 6 more months to be given for obtaining Certificate of Commencement of Business.
- e. If there is a company director who does not comply with minimum residency requirement of 182 days, this was treated as a violation. It shall not be treated as one.
- f. There was a requirement to create Deposit Reserve of 20% for Deposits maturing in the year 2020-21 before April 30, 2020 now required to make till June 30, 2020.
- g. **Evaluation-** As known, Companies need to fulfill many statutory requirements, giving concession on the above areas will help boost their morale and will not line them up for failing to fulfill any requirements.

### 5. Insolvency and Bankruptcy Code

- a. Threshold of default is Rs.1 lakh as of now from Rs.1 lakh it is being raised to Rs.1 crore to prevent triggering of insolvency proceedings for SMEs. If it continues like this beyond April, then sec 7, 9, 10 of the IBC will be suspended for a period of six months.
- b. **Evaluation-**In the present scenario, many Indians are do not have money to fill basic needs and in this time of crisis if a person is unable to repay the installments there are chances either to declare him insolvent or reduce CBIL score. So, to remove this hardship, this concession is made.

### 6. Withdrawal of Money-

- a. Debit cardholders can withdraw money from any bank's ATM without any charges for next 3 months.
- b. No requirement to maintain minimum balance for next 3 months for bank account holders.
- c. **Evaluation-**By allowing to withdraw money easy in tough time and not charging money on requirement to maintain minimum balance, people will be able to maintain sufficient cash in hand for the 3 months which may be required for any emergency purpose.

The concessions are availed by the Finance Minister keeping in mind the poor and needy who do not have sufficient funds kept with them in hand. But, India having a deficit budget, apart from the concessions availed, due to lockdown all operations have stagnated which will reduce the Government's revenue thus, creating a bigger hole to their pocket.

In tough times we all need to stay strong. Please follow the Government guidelines to ensure our safety. We can overcome this and we will.

Stay Home, Stay Safe India.



**Mr. Avinash Kadam**

**WRO0323438**

**"Kaun Banega Chatur Chankya -2020" ( KBCC-2020)**

We all know that the world is going through this pandemic phase, where all the institutions have closed their doors for student's learning. Amidst lockdown conducting any event was just nearly impossible. Fascinated by our Indian reality show, a thought of conducting similar event strikes our Pune WICASA Team members.

Yes, you guessed it correctly; I am talking about the most amazing event held by Pune WICASA Branch in this month named KBCC (Kaun Banega Chatur Chanakya). As the name suggests it is the event of quiz competition. We Pune WICASA Team are glad to share with you all about this First ever Online quiz competition taken place.

This Competition started with the volunteer's involvement and with Chairman of WICASA leading them with promoting the event via social media and technological platforms to attract our fellow students to participate in this quiz. Their efforts showed results with 250 participants participating all over India in this event. This participation was taken place with the use of google forms. After overcoming the first milestone of gathering the participants the event moved towards more exciting rounds waiting for them and there the biggest clash of brains started taking place.

**FIRST ROUND:** the very first round begins with the simplest way of google forms containing the questions ranging from simple to the most difficult ones. The MCQ based questions made it simple for participants to play the game on their cell phones as well. Through this round we sorted top 100 chatur of the game to next level.

**SECOND ROUND & THIRD ROUND:** The second round headed by our respected CA members on the zoom meeting. Wherein top 100 participants played this round from their home on zoom. The organizer sends questions on every player's screen simultaneously one after one and the participants submitted their answers. From those 100 students 20 members reached to next level that is third round. Then all players were divided in the groups headed by members who were as follows.

1. CA Snehal Raole
2. CA Sameer Ladda
3. CA Karan Chandwani
4. CA Chaitanya Vakharia
5. CA Sachin Maniyar
6. CA Sarvesh Joshi
7. CA Ruta Chitale
8. CA Nilesh Rathi
9. CA Vishal Rathi
10. CA Jitendra Pawar
11. CA Sagar Padhiyar

In this third level 3 rounds were conducted a) rapid fire round b) Passing round and the most important buzzer round. It was challenging to select five finalists; our juries took the excellent decisions through these rounds and there we were having our top 5 finalists who were the best for this quest;

1. Mr. Shubham Dad
2. Mr. Pawan Zawar
3. Miss. Anuja Jain
4. Mr. Ganesh Paitwar
5. Mr. Gopal Mundada

**FINAL ROUND:** The last and final round surely was the most awaited and extraordinary one. After experiencing so much excitement and interest of the participants our members decided to conduct the final round "LIVE" for all the public. it was conducted on YouTube channel of our Pune ICAI. The volunteers showed up themselves whole heartedly to make this event incredible by promoting the live telecast of the final round through E-banners. This time it was the finalists preparing the promoting videos to attract the public to enjoy the same level of fun and enthusiasm they experienced through the whole event. On 6<sup>th</sup> June 2020, the D-Day when the final round was conducted and telecasted live from ICAI Pune Branch (Bibwewadi).

It was initiated by our Pune WICASA Chairman, Mr. CA Sameer Ladda along with Central council Members Including CA. Chandrashekar Chitale Sir and CA. Jay Chaira Sir and CA. Abhishek Dhamne, Chairman Pune ICAI. It started at 11 am and nearly 250+ public was enjoying this roller coaster ride live on you tube. As mentioned in the beginning about the similar reality show KBC, our members made it more interesting throughout the show by conducting quiz like we admire our favorite actor Mr. Amitabh Bacchan Ji, which also included the rules to make it easy for the participants. Creating a good repo with the participants Sameer sir controlled the nervousness of the participants and everything went flawless.

Alike participants the people watching the live event enjoyed themselves and also cheered their fellow friends who were selected. The overall event went smoothly and perfect. After all the QNA sessions with the finalists our juries finally decided the Chatur Chanakya of this amazing event and it is none other than **Mr. Pawan Zawar**.

Pune WICASA, A team and a family of members and the students made it all possible for such a remarkable event. The volunteers, the backbone of this event were;

1. Avinash Kadam
2. Manmath Shewalkar
3. Monika Trivedi
4. Shravan Ladda
5. Lokesh Agrawal
6. Akash Patil
7. Rohan Kasat

We will also work with same level of enthusiasm in future and conduct more such events for the students which will keep them learning and growing!



## Programmes held in the month of May, 2020

SR. NO.	DATE	TOPIC	SPEAKER	LINK
1	11th May, 2020	Informative Webinar on CA Course Jointly with Pune WICASA	CA Jay Chhaira, CCM	<a href="https://www.youtube.com/watch?v=golbCdo-ZiQ">https://www.youtube.com/watch?v=golbCdo-ZiQ</a>
2	18th May, 2020	Special webinar for CA Students on "Approach towards Exams, Career & Life Beyond Covid-19" Jointly with Pune, Pimpri Chinchwad, Kalyan Dombivali, Ahemdabad, Navi Mumbai, Vasai, Vapi and Satara WICASA	CA. Arpit Kabra, RCM WIRC	
3	22 <sup>nd</sup> May, 2020	Webinar on "Write to Make it Right" Study Plan by Rankers for CA Students Jointly with Pune, Nashik, Aurangabad, Akola and Jalgaon WICASA	Mr. Gurram Naga Sri Krishna Praneeth & Mr. Dhawal Kapoorchand Chopda	<a href="https://www.youtube.com/watch?v=WtosF0Tk6kM">https://www.youtube.com/watch?v=WtosF0Tk6kM</a>
4	23 <sup>rd</sup> May, 2020	Webinar on "Write to Make it Right" Study Plan by Rankers for CA Students Jointly with Pune, Nashik, Aurangabad, Akola and Jalgaon WICASA	Ms. Varada K P & Mr. Dhruv Kothari	<a href="https://www.youtube.com/watch?v=zHHLFquD-SQ">https://www.youtube.com/watch?v=zHHLFquD-SQ</a>
5	24 <sup>th</sup> May, 2020	Webinar on "Write to Make it Right" Study Plan by Rankers for CA Students Jointly with Pune, Nashik, Aurangabad, Akola and Jalgaon WICASA	Mr. Abhay Bajoria & Mr. Suryansh Agarwal	<a href="https://www.youtube.com/watch?v=ldcrL2h9NQI">https://www.youtube.com/watch?v=ldcrL2h9NQI</a> <a href="https://www.youtube.com/watch?v=SMaF6QPCQ2Q">https://www.youtube.com/watch?v=SMaF6QPCQ2Q</a>