

### NEWSLETTER FOR THE MONTH OF OCTOBER, 2020

Education is a commitment to excellence in Teaching and Learning.

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### MESSAGE FROM CHAIRMAN Ahmedabad Branch of WIRC of ICAI

### Dear Students,



<u>"Live as if you were to die tomorrow. Learn as if you were to Live Forever." – Mahatma Ghandhiji.</u>

Greetings. I am glad to share that even in mid of the pandemic scenario due to COVID 19 we were actively engaged in Professional programs and also in programs for Health and Corporate Social Responsibility. Being month of October we can learn some insights from the life of Father of Nation Mahatma Ghandhiji too that with an optimistic perspective and a never-give-up attitude, man is invincible and triumph is inevitable. After all, if the eye is steadily set on the goal, one can take temporary challenges in their stride and rise against all odds.

In my vision to serve the Members and Students, I am arranging various **Webinars** and we are getting the overwhelming response to it.

Ahmedabad Branch has also initiated the **Plasma Donation Drive** which is also helping various members to get the Plasma when they or their family members are in need. Register as Donor and / or Volunteer: <u>http://tiny.cc/ICAIPlasmaDetails</u> and the Background Material for ICAI Plasma Donation Drive: <u>http://tiny.cc/ICAIPlasmaInformation</u>. We were privileged to have CA. NiravChoksi. Past Chairman, Ahmedabad Branch to be the First Plasma Donor in the ICAI Ahmedabad Plasma Donation Drive.

Branch Cares for Students and Staff Members of yours: Colleagues we have launched various initiatives at WICASA Ahmedabad for the benefit of the students namely the Series of **Swadhyay** – A Platform where Students present their ideas under the mentorship of a CA Member and also a **Workshop on Tax Audit & ICDS.**Get more details in the Newsletter.

### Summary from "ICAI in Conversation with its Students Series II":

From CA. Atul Kumar Gupta, President ICAI: Number of reforms in system:

- Digital evaluation of Exam Answer Sheets.
- In process of more and more open book exams.
- More and more case study in examination in future
- Result before 15 days (Approximately)
- Re-verification within 3 to 7 days
- Examiner exam also taken (More than 7000 examiner)
- Increase in examination centres by adding 200 new districts.
- Initiated the process of the industrial training industrial Training Portal
- Established student skill enrichment board
- CPE program system for the student
- Students belong to the north east are getting a discount
- Fee concession for virtual GMCS also
- ICAI will come up the more detail guidelines and F&Q for the students very soon.

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### CA. Pramod Kumar Boob, Vice Chairman, SSEB BOS(O) ICAI

- 100% digital Checking
- No more movement of physical copies
- Member sitting outside India can give service of Paper Evaluation.
- Examiners will be in continues viewing and supervision from their laptop or desktop when they will evaluating copies.
- Step wise marking of each question should be there
- Unless mark to the allotted step marked by the examiner the answer copy will not be submitted.
- Totalling of the marks given by various allotted to various step will automatically aggregated taken to the cover page and grand total will also be made by the system.
- TOTALLING MISTKES WILL NOT AT ALL BE THERE
- Even is the final answer is not correct, working to reach the final answer is correct, then also the student will going to get the mark for correct step.
- Making some mark of each paper on answer copy is compulsory for examiner
- Timing for each copy evaluation will be recorded
- Verification copy by student will be given within 3 to 7 days from application
- Result will be declared before 10 to 15 days before the expecting dates
- Exam will take place on schedule dates

VIRTUAL AHMEDABAD BRANCH GST HELPDESK: Any person can lodge the grievance and it will be redressed by aGST HELP DESK COMMITTEE consisting of experts. In case of any grievance you can submit your details on this LINK <a href="https://forms.gle/3m3eyqiSvMG6iXiz7">https://forms.gle/3m3eyqiSvMG6iXiz7</a>

During this times Ahmedabad Branch is also to come up with more Webinars & other

Initiatives to ensure that Students remain intune with the updates and can make the best of this time to sharpen their knowledge and skills base. Till then I request all students to remain at home. Hope the preparations of Students who are to appear in November 2020 Exams is going well.

Stay Home. Stay Safe. Stay Updated. Stay Happy.

Thanks & Regards,

CA. Fenil Shah, Chairman, Ahmedabad Branch of WIRC of ICAI



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## **MESSAGE FROM CHAIRPERSON**

### **Ahmedabad Branch of WICASA of ICAI**

### Dear Students,

#### Greetings of the Day!!

#### "Be happy with What You Have, while working for What You Want."

Ahmedabad Branch of WICASA is rocking with activities focusing on all aspects of life-professional, health and personal development despite COVID-19. In my vision to serve the demographic dividend of India and Future of the profession, I am arranging various programmes so that there is 360 degree development of the students.

A snapshot of the programmes launched/ completed are as follows:-

- 1. Plasma Donation Drive in association with Red Cross society and ChhatraSansad-ongoing
- 2. Felicitation Ceremony of Model United Nations Competition jointly with International peace model United Nations.
- 3. Box Cricket with participation of more than 150 students
- 4. Student Series-"SWADHYAY" on every Sunday with 3 episodes successfully completed.
- 5. Welcoming WICASA New Committee on the day of AGM.

The New WICASA Committee is full of energy, dedication and insights. I urge all the students to just participate in all the events organised and I ensure you that there will be extensive learning and huge networking which will transform a better YOU in some time. Also if you have any suggestions/views, do contact me or write to us.

A glimpse of Forth coming Events:-

- 1. Workshop on ICDS and Tax Audit
- 2. Ahmedabad University Educational Tour
- 3. Cycling Event
- 4. 21 days "How to" Series
- 5. Rankers Talk & much more

During this time, mostly all our programmes are virtual and I urge students to make the best of this time in upskilling themselves. Till then I request all students to stay home.

Wishing all November 2020 Exam students, all the very best and Happy Gandhi Jayanti too.

Stay happy & blessed!!! Thanking you!

Dr CA Anjali Choksi, Chairperson, Ahmedabad Branch of WICASA of ICAI

## MESSAGE FROM VICE-CHAIRMAN, WICASA



Team Ahmedabad WICASA! The Huge Association of 35000+ Students registered in Ahmedabad Branch of ICAI.

I really feel very proud to be associated with this Great Association. As this is First Time for me writing this message for the students who work very hard in their office, who study hard in libraries, the students who are regarded as an example of Hard work.

I feel an immense pleasure writing some words to address you. Definitely an Introduction is necessary for us, but better we do that by our deeds.

As a Students Body, we assure that we will be committed to work for the professional and personal development of the students. I personally believe that WICASA Team is not limited to just 5 or 6 of us, rather it is family of 35000+ students registered in Ahmedabad. That's why while writing this message to you, I am Very Confident that we all together will make this year a memorable one.

Cheers to Our Student Life. Let's Cherish Our Unity.

Jai Hind.

Regards,

Jayprakash Motwani, Vice-Chairman, Ahmedabad Branch of WICASA of ICAI



## **MESSAGE FROM SECRETARY, WICASA**

"The reward for work well done is the opportunity to do more"

Becoming a part of WICASA Committee 2020-21 is a dream turned into reality, I could not put it into better words, the quote above says it all.

It brings me a lot of joy to serve our fraternity under the guidance of CA Fenil Shah, CA Anjali Choksi, CA HaritDhariwal and CA Bishan Shah. Alongside ever motivating and helping seniors from the past committee. What makes everything perfect is the TEAM!

Privileged to have such hardworking people in and with WICASA surrounding me, whether it be the committee or the volunteers.

From this day forth, we all shall give our best to make this year the most memorable one! And work even more for years to come.

Sincerely,

Khushi Chakravorty, Secretary, Ahmedabad Branch of WICASA of ICAI



## **MESSAGE FROM TREASURER, WICASA**

Hello everyone,

### Success is not final; failure is not fatal: It is the courage to continue that counts.

I feel blessed to be selected as a treasurer of WICASA Ahmedabad branch for the year 2020-21. I am glad to share that even in mid of the pandemic scenario due to COVID-19 we were actively engaged in Professional programs and also in programs for Health and Corporate Social Responsibility.

I am glad to announce that, we are going to launch Plasma Donation Campaign to help COVID-19 Infected people with co-operation of ChhatraSansad and Red Cross Society.

Stay Safe, Stay Home and Stay Happy!!

Thanking you,

Akshat Shah, Treasurer, Ahmedabad Branch of WICASA of ICAI

## MESSAGE FROM MANAGING COMMITTEE MEMBER AND CHIEF EDITOR, WICASA

Dear Readers,

Greetings!

### "A Leader is the one who knows the way, goes the way and shows the way".

I now realize the gravity of this quote, as one of the most important actions, a leader can do, is to lead by example. If you want everyone else to be passionate, committed, dedicated and motivated, you should go first !.

It is a matter of great distinction to be humbled by the faith reposed by you all in me as the Managing Committee Member of such an Eminent Student Association and for this I would like to thank all those who believed in me and my abilities.

It is indeed a great honour to be the Chief Editor for the Newsletter of Ahmedabad Branch of WICASA and it is an immense pleasure to launch this first Newsletter of our WICASA Committee 2020-21. The whole CA Students Faternity, we are a strong grade, blessed with our own remarkable talents. For me, it is important to acknowledge that our success lies in drawing from each other's strengths, rather than overcoming challenges alone.

With the new zeal and enthusiasm of the new committee, we have brought in more interactive and creative things for the readers. Gratitude to all the people who contributed writing the wonderful and inspiring articles, without which there wouldn't have been this newsletter.

The key to more success is to have every key. The key to open every door is bless up. Most of all, enjoy every moment and smile. We'll make sure that each and everyone will get our 100% support. And we will continue the legacy of WICASA Ahmedabad to live up to everyone's expectation.

Last but not least, I would like to thank all the mentors and whole team behind this for their everlasting support throughout the creation of this edition. Let's take our Student Association to greater heights of success. We will travel this road together and work in unison!

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#### Sincerely,

Divya Jain, Managing Committee Member & Chief Editor, Ahmedabad Branch of WICASA of ICAI

## MESSAGE FROM MANAGING COMMITTEE MEMBER, WICASA



Hello everyone,

"All our dreams can come true, if we have the courage to pursue them."

I feel honoured to get selected as Managing Committee Member of WICASA Ahmedabad and serve our esteem faternity. It feels immense pleasure working with our new team under the leadership of CA Fenil Sir, CA Anjali Ma'am, CA Harit Sir and CA Bishan Sir and mentorship of past committe members.

Let's work together for our overall development and make WICASA reach new heights. Keep participating and extend your horizons.

Regards,

Radhika Dhanuka, Managing Committee Member, Ahmedabad Branch of WICASA of ICAI

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## MESSAGE FROM MANAGING COMMITTEE MEMBER, WICASA

### Hi everyon<mark>e,</mark>

We are glad to announce many events; Creative events like Photography, Sports events, Cricket, Health events, Cycling, Educational Visit and many more. So participate in every events to be a creative and active, "To live a creative life, we must lose our fear of being wrong."

Also who want to join WICASA as a Volunteer or in different Event managing teams then come forward and contact us and join a very big family of WICASA.

Thanking You,

Stay Safe, Stay Home and Stay Happy !!

Vraj Choksi, Managing Committee Member, Ahmedabad Branch of WICASA of ICAI

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### **OFFICE BEARERS OF AHMEDABAD WICASA 2020-21**



**CA Fenil Shah** Chairman Ahmedabad Branch of WIRC of ICAI



CA Anjali Choksi Chairperson Ahmedabad Branch of WICASA of ICAI



Mr. Jayprakash Motwani **Vice Chairman** Ahmedabad Branch of WICASA



Ms. Khushi Chakravorty Secretary



Mr. Akshat Shah Treasurer Ahmedabad Branch of WICASA Ahmedabad Branch of WICASA



Ms. Divya Jain **Managing Committee Member** Ahmedabad Branch of WICASA



Ms. Radhika Dhanuka **Managing Committee Member** Ahmedabad Branch of WICASA



Mr. Vraj Choksi **Managing Committee Member** Ahmedabad Branch of WICASA

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## **EDITORIAL BOARD**



Ms. Divya Jain Chief Editor Ahmedabad Branch of WICASA



Mr. Maulik Kesariya Co-Editor Ahmedabad Branch of WICASA



Mr. Keval Trivedi Associate Editor Ahmedabad Branch of WICASA



Mr. Pratham Agarwal Associate Editor Ahmedabad Branch of WICASA



## **IMPORTANT ANNOUNCEMENT FOR NEWSLETTER**

### **Best Article of Month**

- Every month from the articles published in newsletter, one article shall be announced as Best Article of the Month.
- The photo and details of candidate whose article has been awarded as best article of the month shall be published in next month newsletter.
- During the year all the Best articles of month will be deemed nominated for Best Article of the Year.

### **Best Article of the Year**

- Three articles amongst nominated articles shall be declared as Best Articles of the year at the end of year.
- The photo and details of candidate whose article has been awarded as best article of the year shall be published in newsletter of August 2021.



## **RULES & FORMAT FOR ARTICLE**

- Candidates shall submit their Articles on official mail id i.e. <u>ahmedabadwicasa@icai.org</u>.
- Last Date of Submission of articles: 20<sup>th</sup> of the month.
- Subject of Mail shall be "Article/ Motivation for the Newsletter".
- Every candidate is required to mention Name, Registration No., Stage of CA curriculum pursuing, Name of the Firm (if pursuing articleship) and topic of Article in the body of mail.
- Every candidate is required to attach PDF and WORD File of the Article.
- Candidates are advised to use Font: Times New Roman because newsletter shall contain the same font and font size should remain 15.
- Formatting of the article may change in order to bring the uniformity in newsletter.
- Best Article of the Month and Best Article of the Year will be announced as and when required.
- Format of the Article should be like as below:

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- 1. Title: The name of the subject of the article, or the topic of the Article. It must be short.
- 2. Introduction: Present the background of your study, introduce your topic and aim, and give an overview of the Article.
- 3. Definitions: Difficult terms needs to be defined for better understanding of the topic (suggested).
- 4. Purpose: What you exactly want to convey through the Article should be mentioned as purpose.
- 5. Main Body: This comprises of the main content of the topic that means more details about the topic.
- 6. Analysis:Try to demonstrate your critical thinking ability and throw light on important points. Mention your key take away or findings.
- 7. Conclusion: Give the essence of every paragraph in short and discuss them to the point.
- 8. Reference: If the information is taken from somewhere then source of the same needs to be mention in an Article.
- 9. Student Details: Students are required to send their Name, Registration No., Stage of CA Curriculum pursuing, Name of the Firm (if pursuing Articleship) and a Student's Photo.

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• Students can send their creative writing for motivational section as well. We will include the best one in the Newsletter.

### **IMPACT OF COVID – 19 ON POLLUTION**

### Introduction:

In late 2019, a novel infectious disease with human to human transmission (COVID-19) was identified in Wuhan China, which now has turned into a global pandemic. The 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. Industrial and transport emissions and effluents have reduced, and measurable data supports the clearing of pollutants in the atmosphere, soil and water. This effect is also in contrast to carbon emissions, which shot up by 5 percent after the global financial crash over a decade ago, as a result of stimulus spending on fossil fuel use to kickstart the global economy.

There's clear water in the Venice canals, blue skies over Delhi and wild animals are roaming boldly in locked-down cities. The oil industry and airlines are floundering in this new world, and carbon emissions are falling fast.

Countries all over the world have implemented some sort of lockdown to slow down its infection and mitigate it. Lockdown due to COVID-19 has drastic effects on social and economic fronts. However, this lockdown also has some positive effect on natural environment. On the one hand of the global economy has been disrupted causing economies of many countries to collapse, the governments and international bodies are continuously taking steps in the reviving the global economy out of this pit created by COVID-19. And on the other hand, the outbreak of COVID-19 is a green signal for the environment, where every day we are seeing the air quality is getting better and better in the most polluted cities like Delhi, Mumbai, London, Las Vegas, Shangahi, etc. The Ozone depletion which was a big problem for the mankind since many years has been resorted. The biggest hole in Ozone has now been fixed.

Even the water bodies are taking the advantages of the outbreak as lockdown been imposed by several countries has put shutters on the industries and factories and the humans are being locked in their houses. Hence no polluted

Water are being disposed off in the water making it drinkable and healthy. Ganga is one of the examples where the water has become drinkable after several decades.

Humans are being pushed to stay at home and follow social distancing has dramatically reduced the noise pollution as well. Now the chirping of birds can be heard nearby our houses and is no longer a ringtone in electronic devices.

However, this blessings has a great disguise over the other aspects in the world. The outbreak of pandemic Covid-19 all over the world has disturbed the political, social, economic, religious and financial structures of the whole world. World's topmost economies such as the US, China, UK, Germany, France, Italy, Japan and many others are at the verge of collapse.

Besides, Stock Markets around the world have been pounded and oil prices have fallen off a cliff. In just a week 3.3 million Americans applied for unemployment and a week later another 6.6 million people started searching for jobs. In India the unemployment rate also climber to all time high 23.4%. Also, many experts on economic and financial matters have warned about the worsening condition of global economic and financial structure. Such as KristalinaGeorgieva, Managing Director of International Monitory Fund (IMF), explained that "a recession at least as bad as during the Global Financial Crisis or worse". Moreover, Covid-19 is harming the global economy because the world has been experiencing the most difficult economic situation since World War-II.

When it comes to the human cost of the Coronavirus pandemic it is immeasurable therefore all countries need to work together with cooperation and coordination to protect the human beings as well as limit the economic damages. For instance, the lockdown has restricted various businesses such as travelling to contain the virus consequently this business is coming to an abrupt halt globally.

While implementing the recovery measures for the economy the government should not lower environmental standards, suspend environmental monitoring requirements and reduce environmental enforcement, in the belief

That this is necessary to salvage economic growth amid COVID-19.

It would be a mistake to assume that there is a trade-off between saving livelihoods and protecting the environment. The crisis of COVID-19 has highlighted that improving the quality of air in our country is not a matter of choice but an emergency. The measures to be implemented should be done while keeping in mind its impact on the environment. As the COVID-19 has made the impossible possible by the reducing the carbon pollutants and improving the overall sir quality index over the world.

### Air Pollution:

There's a murky relationship between air pollution and coronavirus, clear blue skies over the world's megacities have become a visible mark of the pandemic. It's a welcome change for many, not least because outdoor air pollution kills around 4.2 million people worldwide each year.

To contain the coronavirus pandemic, billions of people have been told to stay at home. The restrictions have sent financial markets into free fall. But they have also given residents in some of the world's most polluted cities something they have not experienced in years: clean air.

Reuters visualisations, based on data from NASA's Global Modelling and Data Assimilation team, show how concentrations of some pollutants fell drastically after the lockdowns started. Satellite observations record information on aerosols in the atmosphere. NASA's model is then able to provide estimates of the distribution of these pollutants close to the Earth's surface.



Week 4, January

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Week 4, February

Week 4, March

People in Punjab, India say they can see the snow peaks of the Himalayas, a view that for decades has been blocked by air pollution. New Delhi alone has recorded a 60% drop in fine particulate matter, the world's deadliest air pollutant.

Los Angeles, the traffic-congested city with some of the highest smog levels in the U.S., has seen nitrogen levels drop significantly and rush-hour traffic essentially vanish.

The below picture shows the India Gate war memorial on October 17, 2019, months before the nationwide lockdown. The bottom picture shows the memorial after air pollution levels began to drop during the lockdown in New Delhi on April 8.



Where, in Mumbai people are stunned and surprised by the sight they have seen from the window which the Mumbaikars have never seen in the past decades. People from around the city started sharing more pictures that indicate how humans in quarantine are proving to be a blessingfor our planet and showcasing their love for

nature.



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Despite the rare glimpse of natural beauty like snow-crested mountains and clearer skylines, scientists warn against celebrating any short-term benefits from the decline in air pollution since levels will rebound once global restrictions lift.

One of the biggest blessings of COVID-19 to the humans is the healing of the largest hole in the Ozone layer spreading over 1 million sq km above the Arctic.

The ozone layer which envelops the earth is crucial in maintaining a balance of climatic conditions and also for keeping ocean currents on their natural course and helps in absorbing harmful ultraviolet rays of the sun and prevents it from directly reaching the surface of the earth.

However, activities of human beings over the past few decades have led to the depletion of the layer. That, in turn, had thrown ocean currents off their usual course but the ozone layer has now begun to repair itself, thanks to the COVID-19 and associated lockdowns in many countries.

### Water Pollution:

As India grows and urbanizes, its water bodies are getting toxic. It's estimated that around 70% of surface water in India is unfit for consumption. India's water bodies are in a poor state. In the name of economic growth, most rivers and streams have been turned into sewer canals and are getting difficult to be treated. It is estimated that every day, almost 40 million litres of wastewater enters rivers and other water bodies; only 37 per cent is adequately treated.

The Ganga water quality improved remarkably during the lockdown period. The 2,500-kilometre river has been an important part of India's history, identity, religious beliefs and economy for thousands of years. But the river became a dumpyard for untreated sewage and industrial waste.

According to CPCB, more than half of wastewater treatment plants in the basin do not comply with the discharge norms. Since 1985, several programmes and schemes have been launched to clean the Ganga. It began with the Ganga Action Plan I, followed by Ganga Action Plan II.

In 2015, the biggest-ever initiative, NamamiGange was launched with a budget of over Rs 20,000. Despite numerous programmes and huge funds, the Ganga still runs polluted.

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Amid the nationwide lockdown to contain the spread of the Covid-19 outbreak, the water quality of river Ganga at Har-ki-Pauri in the holy city of Haridwar has been classified as 'fit for drinking', an unprecedented success which the ambitious schemes of the government could not do for years even after pumping thousands of crores.

The closure of industrial units in Delhi-NCR during the lockdown led to an apparent improvement in water quality of the Yamuna river as the tons of toxic wastes and effluents are no more discharged into it.

Many industries and offices are closed due to the lockdown these days and therefore the Yamuna is looking cleaner these days. The stoppage of industrial pollutants and industrial waste has definitely had a positive effect on water quality. We will conduct testing of the water to ascertain the percentage of improvement in the quality.

The AAP leader said that the results during the lockdown have confirmed his party's hopes that the Yamuna river can be cleaned and added that it could be carried out in the future with the participation of the people.

Similarly, Cauvery and its tributaries in Karnataka are regaining their decades-old status in terms of water quality, informs the Karnataka State Pollution Control Board (KSPCB).

The lockdown has also breathed life into polluted creeks and rivers in the Mumbai region as industrial effluent and other waste that flows into them daily has reduced in volume by 50 percent.

### Land Pollution:

Due to rising number of cases in India amid COVID-19. The Health Ministry has urged all states and union territories to ban sale of non-smoking tobacco products and spitting in public places to prevent the spread of coronavirus infection.

Raising concerns about the potential risk of spreading coronavirus through users of tobacco products, as smokeless tobacco users have a tendency to spit in public places, which increases health risks especially spreading contagious diseases like COVID-19.

Use of smokeless tobacco also creates an unhygienic environment which further spreads the diseases. Large gathering at the retail outlets where smokeless tobacco products are sold, also pose the risk of spread of COVID-19.

The restrictions will ultimately increase the of the land whereby reducing the land pollution and will also curb the spread of coronavirus in India.



Under the consolidated revised guidelines issued by the Ministry of Home Affairs (MHA), spitting has been made punishable with a fine under Section 51 (b) of the Disaster Management Act.

Spitting in public spaces shall be punishable with a fine. However strict monitoring will be required for effective implementation of the orders issued by the Ministry.

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Spitting in public is an offence under municipal laws in various cities, but it is hardly taken seriously by the people in the country. Because of the same the ministry has issued fresh guidelines for making it a strict offence.

The sight and sounds of birds replaced car horns and many other sources of noise pollution in Kolkata, amid the nationwide lockdown to curb the spread of the novel coronavirus disease (COVID-19).

This was an unprecedented phenomenon, according to several of the city's residents. Kolkata's air and noise pollution were reduced by 50-75 per cent during the lockdown, according to data released by the West Bengal Pollution Control Board.

Birds had reclaimed a part of their lost territory, said SujataBasu, a resident of a posh locality in south Kolkata. "I saw and heard the calls of different kinds of birds that I hardly knew about, since the imposition of the lockdown," said SkSelim, an auto rickshaw driver who stays at a slum in NorthKolkata.



"The types and numbers of birds in the open have both increased, with far less ambient noise and air pollution and human interference," Rudra said.

It was not just the number of birds, but also their activities across the city that had increased as well, according to Shakti Ranjan Banerjee, a former director of the World Wildlife Fund in West Bengal. For nearly a month, there's been no honking, no whirr of vehicular engines, no echo of loudspeakers and no clanking of machinery in factories. For nearly a month since the lockdown was clamped, Delhiites have been waking up to the chirping of birds.

Experts, however, said the lockdown was not particularly good for those birds whose survival depends on food remnants scattered by humans across the city, something hardly being done anymore.

### **Conclusion:**

The novel coronavirus disease (COVID-19) pandemic poses a cruel choice to the world: the society and economy. It has revealed the vulnerabilities and strengths of every country and has taught us a series of lifelong lessons.

A pattern emerges from analysing the approach of countries that have tackled the COVID-19 outbreak successfully. First, accept the problem. The countries that accepted COVID-19 to be a serious problem and not a hoax, saw a less damaging impact of the disease.

Second, continuously communicate and share the seriousness of the problem with society. People's faith and cooperation is essential to face such pandemics. Third, take strict measures to save the lives of people, even if it costs you financially in the short term.

Fourth, engage with all stakeholders and take collaborative actions. The world has seen that rich economies that delayed in accepting the problem, failed miserably. On the other hand, countries that were least affected by COVID-19, proactively accepted the problem and followed this process.

COVID-19 is a blessing as well as an eye-opener. Blessings for the mother EARTH as it has become "Super year for Nature". It is an eye-opener for the society and government who were pumping and putting all the efforts to make environment more and more sustainable for all the living creatures. But at the end, all were unable to show case results which we have seen in last 2 months of lockdown. Where quality of air of the most polluted cities like New Delhi, London, Las Vegas, Mumbai, etc. has improved dramatically and the pollutants in the air has reduced to a minimal levels.

COVID-19 not only improved the guality of air but also has improved the guality of water significantly and making the polluted water drinkable. "Ganga" the holy river of India and one of the most polluted rivers. Ganga is now making sense to the name given for the river i.e. the holiest water. The water in Ganga has now become drinkable which was a long quest for the government since 1986 has been achieved in just 2 months.

The advantages of reduction in Land Pollution and Noise Pollution amid COVID-19, will increase the quality of living and simultaneously will increase the expected life of a human.

There are other positive aspects to the lockdown as well but the toll for these is heavy and has been faced by the global economy, which has been collapsed and facing a situation of recession even worse than World War II recession amid COVID-19 and associated lockdowns in several countries.

It is true that we cannot push this lockdown further and can't live the rest of our life like this. Then what is the solution to this. The solution lies in the partnership between Government and Private where both thrives for a common goal that is sustainable development; whereby the Economic growth will be corresponded to the sustainability of resources and protection to the environment.

While reviving the economy out of this pit caused by COVID-19, they should not compromise with the negative impacts of such measures taken on the environment and trading off all the positives and environmental benefits we have received as a blessing of COVID-19.

"The nature has once again proved its power; now it's our turn to think upon it otherwise COVID-19 may not the deadliest virus nature to offer."

Name: Pratham Agarwal **Registration No.: WRO0625150** Articleship: B Kabra& Co.





## Zippy Zone - Riddles

### **Rules for Riddles**

- Solution of the Riddles shall be submitted by 10<sup>th</sup> of the month.
- Only one mail from candidate shall be allowed. Repetitive mails from single candidate will amount to disqualification.
- Solution shall be sent on Official Mail ID wicasaahmedabad@icai.org
- Subject line of such mail shall be "Solution of Riddle".
- Solution shall be either hand written in paper and then photo of such solution shall be shared through e-mail or it can be solved on digital devices like Laptop, Handphones and like devices then screenshot of such solution shall be shared on mail.
- Image or screenshot as may be applicable shall be clear and visible.
- Along with image or screenshot candidate is required to mention Full Name, Registration No., and Stage of CA curriculum in the mail.
- Candidates are also required to mention all the answers to the riddles in the body of mail.
- Winner shall be selected on basis of first come first basis whose solution is correct.
- Winner shall be announced in next month newsletter.
- Winner shall be given Certificate / Medal / Memento as may be decided.



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## Zippy Zone - Crossword

### **Rules of Crossword**

- Solution of the Crossword shall be submitted by 10<sup>th</sup> of the month
- Only one mail from candidate shall be allowed. Repetitive mails from single candidate will amount to disgualification
- Solution shall be sent on Official Mail ID wicasaahmedabad@icai.org
- Subject line of such mail shall be "Solution of Crossword".
- Solution shall be either hand written in paper and then photo of such solution shall be shared through e-mail or it can be solved on digital devices like Laptop, Handphones and like devices then screenshot of such solution shall be shared on mail
- Image or screenshot as may be applicable shall be clear and visible
- Along with image or screenshot candidate is required to mention Full Name, Registration No., and Stage of CA curriculum in the mail.
- Also Answers to questions of crossword shall be mentioned in e-mail with corresponding question No. divided in two categories Up and Down.
- Grammatical mistake and spelling mistakes while mentioning in mail will be considered and may amount to disgualification of answer.
- Winner shall be selected on basis of first come first basis whose solution is correct. •
- Winner shall be announced in next month newsletter
- Winner shall be given Certificate / Medal / Memento as may be decided.



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# OVERVIEW OF FACELESS ASSESSMENT AND FACELESS APPEAL SCHEME

"Painless, seamless and faceless" words used by the Hon'ble Prime Minister in his Speech focuses on making tax system people-centric and public friendly. It also aimed at easing compliance and benefiting the honest taxpayers. The most decisive and bold step taken under Income tax administration, Transparent Taxation – "Honouring the honest" to uplift the economy.

### **Faceless Assessment:**

From 13<sup>th</sup> August2020, the e-assessment scheme of 2019 amended and hence known as Faceless assessment scheme. The Faceless assessment scheme applies to scrutiny assessment and best judgment assessment. In the union budget 2019, the Finance Ministerproposed the introduction of the scheme of faceless assessment. The Scheme lays down the procedure to carry out faceless assessment through electronic mode.

### 1) Progress to Faceless-Assessment:-



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### 3) Structure of Faceless Assessment:-

Unit	Functions
Assessment units	To carry out regular assessment/best judgment assessment/reassessment functions
Verification units	To undertake verification related to above assessment
Review units	To review draft assessment orders passed by AU
Technical units	To provide technical support to AU

4) Procedure of Faceless Assessment:-



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Income tax liability is determined by the Assessing Officer first. A tax payer aggrieved by various actions of Assessing Officer can appeal before Commissioner of Income Tax (Appeals). Further appeal can be preferred before the Income Tax Appellate Tribunal. On substantial question of law, further appeal can be filed before the High Court and even to the Supreme Court. Various appellate procedures at different levels of appellate authority are defined hereunder:

- > Appeal to Commissioner of Income-tax (Appeals)
- Appeal to Income-tax Appellate Tribunal
- > Appeal to High Court
- > Appeal to Supreme Court

### 2. Welcoming the new initiative of Transparent taxation:-

"The government is now focusing on making tax-paying seamless, painless, faceless" PM

Prime Minister <u>NarendraModi</u> on 13<sup>th</sup> August 2020 launched a platform for <u>"Transparent Taxation - Honoring the Honest"</u>government goes ahead with its tax reform journey. He elaborated that the platform has major reforms like Faceless Assessment, Faceless Appeal and Taxpayers Charter.

He said that Faceless Assessment and Taxpayers Charter have come into force from 13<sup>th</sup> August 2020 while the facility of faceless appeal will be available for

the citizens across country from 25th September2020 i.e. DeenDayalUpadhyay's birth anniversary. The new platform apart from being faceless is also aimed at boosting the confidence of the taxpayer and making him/her fearless.

### Advantages of Faceless appeal:-

- > As per the new reforms, Faceless Appeals aims to add more trust, transparency in the system. Under this, appeals made by a taxpayer will be randomly allotted to any Income Tax officer in the country.
- The identity of officers deciding appeal will remain unknown.
- > A taxpayer won't need to visit the officer or the office.
- The appellate decision will be team-based and reviewed.

#### **Exceptions are:-**

### Exceptions will be made only in cases relating to:

- Serious frauds, major tax evasion, sensitive and search matters.
- International tax
- Black Money Act and Benami Property.

Name : Charvi Godhwani **Registration No.: WRO0664391** Articleship: Surana Maloo& Co.





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## Zippy Zone-WordSearch

### **Rules for Word Search**

- Solution of the Word Search shall be submitted by 10<sup>th</sup> of the month. •
- Only one mail from candidate shall be allowed. Repetitive mails from single candidate will • amount to disqualification.
- Solution shall be sent on Official Mail ID wicasaahmedabad@icai.org
- Subject line of such mail shall be "Solution of Word Search". •
- Solution shall be either hand written in paper and then photo of such solution shall be • shared through e-mail or it can be solved on digital devices like Laptop, Handphones and like devices then screenshot of such solution shall be shared on mail.
- Image or screenshot as may be applicable shall be clear and visible. •
- Along with image or screenshot candidate is required to mention Full Name, Registration No., and Stage of CA curriculum in the mail.
- Candidates are also required to mention all the words that he/she found in the body of mail. •
- Winner shall be selected on basis of first come first basis whose solution is correct. •
- Winner shall be announced in next month newsletter. •
- Winner shall be given Certificate / Medal / Memento as may be decided.

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Find words as many as you can related to law.

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### Ahmedabad Branch of WIRC of ICAI

## **CARES FOR YOU**



### There are Certain Places where COVID-19 Spreads more Easily



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## Zippy Zone - Sudoku

### **Rules for Sudoku**

- Solution of the Sudoku shall be submitted by 10<sup>th</sup> of the month.
- Only one mail from candidate shall be allowed. Repetitive mails from single candidate will amount to disqualification.
- Solution shall be sent on Official Mail ID wicasaahmedabad@icai.org
- Subject line of such mail shall be "Solution of Sudoku".
- Solution shall be either hand written in paper and then photo of such solution shall be shared through e-mail or it can be solved on digital devices like Laptop, Handphones and like devices then screenshot of such solution shall be shared on mail.
- Image or screenshot as may be applicable shall be clear and visible.
- Along with image or screenshot candidate is required to mention Full Name, Registration No., and Stage of CA curriculum in the mail.
- Winner shall be selected on basis of first come first basis whose solution is correct.
- Winner shall be announced in next month newsletter.
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## FREQUENTLY ASKED QUESTIONS PLASMA RANNA

### Q: WHAT IS PLASMA DONATE KARONA?

Plasma Donate Karona is a plasma donation drive to help critical covid-19 patients and address the dearth of plasma that is needed for COVID-19 treatment. The drive will happen in partnership with multiple COVID-19 hospitals and ICMR approved blood banks. The campaign is already up and running in multiple cities in Gujarat- Ahmedabad, Bhavnagar, Vadodara and Surat. We have been able to confirm at least 250 donors out of which 75 people have successfully donated their plasma through this initiative.

### Q: WHY PLASMA DONATE KARONA?

According to data, there are about 5000 active cases in the city, increasing by more than 150 cases per day. At this rate we need to make sure that there is enough plasma available for those in need of help.

#### Q: HOW CAN I HELP?

We always welcome volunteers- more the number, more the reach, more the lives saved. Did you know that you can save 2 lives with just one plasma donation? You didnt? Well... now you know!

You can also donate to Zero Hour Foundation; A/c no 8413324171 IFSC KKBK0002751

### Q: WHY DO I VOLUNTEER?

According to data, there are about 5000 active cases in the city, increasing by more than 150 cases per day. This is an alarming number. Ahmedabad is facing a very big shortage of plasma, we need to fulfill that shortage and plus we need to make sure that we have enough plasma to save lives

### **Q: HOW WILL THIS WORK?**

We will be contacting COVID-19 recovered patients and requesting them to donate plasma. Once they agree, we fix a time slot for them at our partner blood bank centres where they can donate their plasma. Upon the completion of the same they recieve a hamper sponsored by our partners!

### **Q: WHAT WILL THE HAMPER CONTAIN?**

The hamper contains a badge, certificate and some goodies!

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### Q: WHAT IS CHHATRA SANSAD?

তাৰ सेंसद (Chhatra Sansad) is an act set up by Zero Hour Foundation. Chhatra Sansad is a one of its kind youth movement that provides the youth a platform to become an element of change. Through our work we want to create ethical, spirited and competent leaders in our country. More than 25,000 students are associated with our initiative and we have hosted more than 250 guest speakers and conducted more than 100 campaigns.

For further queries contact: Rathin Bhatt, National General Secretary +91 63552 69165 rathin.csyp@gmail.com

@@csiahemdabad

## LEXICON

### Compiled by- Ms. Divya Jain



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## **MOTIVATIONAL SECTION**

### Awaiting CA PREFIX

You're the driver of your destiny, Passenger of none, In control and looking forward Of things that must be done.

You're the captain of your ship, Destination unknown, Plans to help you get there And freedom to bring you home.

You're the pilot of your airplane; Fly as high as you can. Life is what you make it, So follow your plan.

Hopes and dreams not yet reached, Motivation on display. A journey full of ups and downs, Experience gained each day.

Direction is always forward; Backwards remains the same. Discover your authentic self, And have a willingness to change. Enhance each quality given. Develop talents you were blessed. Transform your heart into one of gold, And believe in more than yourself.

Mistakes are made; we move on. We get back on our feet. I'm here to support you always Should you ever need me.



Name: Manmeet Basantani Registration No.: WRO0667546 Articleship: G.K. Choksi & Co.





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### **PAST EVENTS**





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## **FUTURE EVENTS**





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