

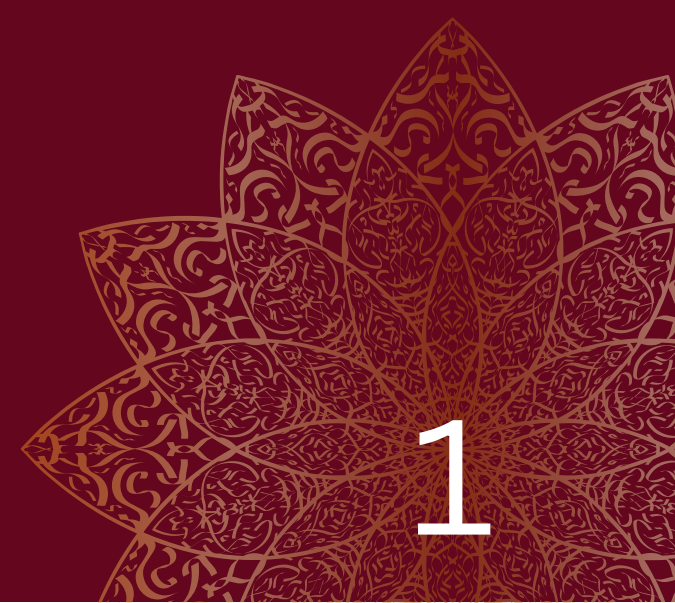
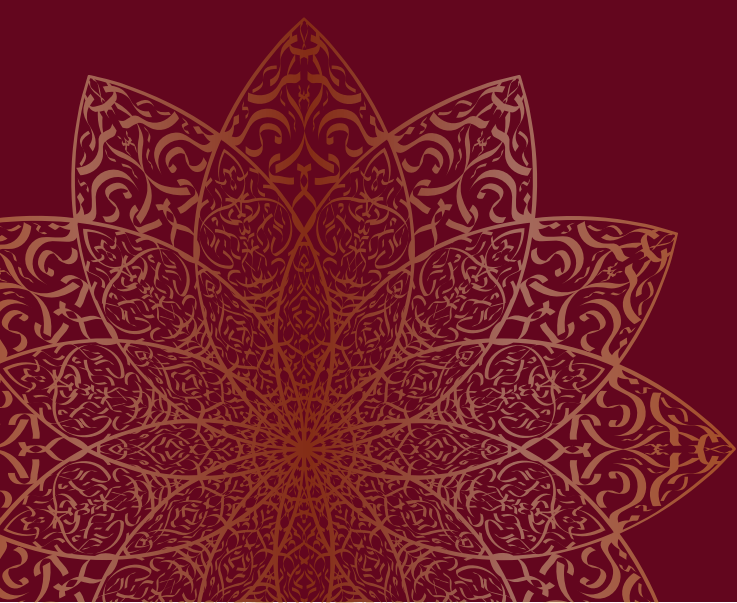
AHMEDABAD BRANCH OF WICASA OF ICAI



SEPTEMBER 2025 NEWSLETTER



Happy Navratri





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MESSAGE FROM CHAIRMAN



Dear Students,

As September unfolds, we find ourselves in the midst of both the festive season and the peak of professional commitments. Just as Navratri brings vibrancy, energy, and rhythm, this season of audits and income tax filings calls for dedication, balance, and perseverance. I am deeply inspired by the enthusiasm our students display—navigating deadlines, managing studies, and still finding time to celebrate life's colors.

At WIRC Ahmedabad, we strive to match that spirit by curating meaningful events, workshops, and opportunities to support your journey. Remember, each challenge you overcome today becomes a step toward building the professional you aspire to be. Let this season remind us that with discipline and devotion, both in work and in celebration, success is inevitable. Wishing you all strength, wisdom, and joy this month

**Warm Regards,
CA Neerav Agarwal
Chairman, ICAI Ahmedabad**



MESSAGE FROM CHAIRPERSON



Dear Students,

August was buzzing with meaningful learning and mindful living.

We hosted two special initiatives

Green Ganpati Workshop – celebrating tradition with sustainability.

AURA: AI for CAs Workshop – empowering you to use AI smartly in studies and at work.

September brings intense exam prep and compliance deadlines. In the rush, don't forget you. Take short pauses, hydrate, stretch, and plan your day. Work–life balance isn't a luxury—it's a strategy for consistent, high-quality performance.

“Jitnizaroorimehnat, utni hi zaroorisehat.”

Small breaks sharpen focus; disciplined routines reduce stress. Prioritise sleep, eat well, and ask for help when needed—your WICASA community is with you.

Celebrate the season

As we welcome the festive vibe, let's carry the same balance into joy and togetherness. Navratri is around the corner—nine nights of energy, gratitude, and community.



MESSAGE FROM CHAIRPERSON



You're invited!

WICASA Navratri Celebration

Date: 1st October, 2025 (Wednesday)

**Dress up, bring your friends, and come dance your stress away.
Let's network, unwind, and celebrate our vibrant CA community.
Attendance is open to all students—do spread the word!**

**Wishing you productive study hours, smooth deadlines, and a
festive season full of light. See you on 1st October!**

Warm regards,
CA. Shikha Agarwal
Chairperson, WICASA Ahmedabad



MESSAGE FROM VICECHAIRMAN



Dear Friends,

September is that phase where audits stretch us, deadlines chase us, and yet we keep learning every day. For those fresh out of exams, the wait for results can feel endless, but this in-between time is a gift.

Pick up a skill, explore something new, or simply polish what you already know. It will add more value than you think.

And as Navratri arrives, let's not forget to step out of the spreadsheets and onto the dance floor. Energy, joy, and community are just as important as hard work.

Wishing you balance, in work, in learning, and in celebration.

Warm regards,
Mann Soni
Vice Chairman, WICASA Ahmedabad



MESSAGE FROM SECRETARY



Dear Friends,

September often feels like a bridge—between finishing audits and chasing new targets, between what we've learned and what's still ahead. It's a month that asks for focus but also rewards the small moments of growth. Whether you're deep in articleship, preparing for exams, or planning your next move, remember that every little effort today builds a stronger tomorrow.

Navratri is here to fill our nights with music, colours, and joy. These nine days remind us to stay strong, stay happy, and keep moving forward. Just like every round of garba brings everyone together, this festival tells us to enjoy life, share smiles, and keep our energy alive even while we work hard.

**Warm Regards,
Khushi Patel
Secretary,
WICASA Ahmedabadn.**



MESSAGE FROM JOINT - SECRETARY



Dear Friends,

We also celebrated CA Day on July 1st, a day that reminds us how proud we are to be part of this legacy. But behind every CA tag lies a story – of sleepless nDeadlines, Data & Dostis

ITR and tax audit season is when deadlines chase us, late nights feel normal, and Excel becomes our best friend. Amidst the pressure, we learn faster—be it client queries, time management, or staying calm under stress.

What makes it memorable are the chai breaks, random talks, and office laughter that lighten even the busiest days. Articleship is not just about compliance—it's about growth, friendships, and professionalism.

Tough as it may be, this season leaves us with experiences and memories that truly make the articleship journey unforgettable.ights, missed celebrations, and silent sacrifices. The journey tests your patience, strength, and willpower at every step.

Yours in learning and friendship,
Furkan Bhohariya
Joint Secretary, WICASA Ahmedabad



MESSAGE FROM TREASURER



Dear Readers,

Warm greetings!

As we step into September, the season brings with it joy, togetherness, and festive energy. Celebrations like Ganesh Chaturthi and Navratri remind us of positivity, harmony, and devotion while also inspiring balance in our academic and professional lives. Navratri, in particular, reflects dedication, discipline, and the triumph of good over evil—values that resonate with our journey as aspiring Chartered Accountants.

At WICASA Ahmedabad, we remain committed to providing platforms for learning, networking, and growth. I encourage you to actively participate in the upcoming events and wish you a prosperous festive season.

With regards,
Kuldeep Nareshbhai Solanki
Treasurer, WICASA Ahmedabad



MESSAGE FROM MANAGING COMMITTEE MEMBER



Dear Friends,

As September comes to a close, we know many of us have felt the weight of tax season. The deadlines, compliance work, and long hours may bring stress, but they also strengthen our resilience and sharpen our skills as future professionals. Remember, balance is key—take short breaks, support each other, and keep your focus steady.

At the same time, let's not forget that the festive season is just around the corner. With Navratri approaching, this is the perfect time to celebrate togetherness, energy, and positivity.

Wishing you all a productive end to the month and a joyous beginning to the festive season!

Warm regards,
Namrata Jadeja
WICASA Committee Member



EDITORIAL BOARD



Dear Readers,

A very Happy Navratri to all of you! As we celebrate the nine days of devotion to Ma Ambe—worshipping her nine forms: Shailputri, Brahmacharini, Chandraghanta, Kushmanda, Skandamata, Katyayani, Kaalratri, Mahagauri, and Siddhidatri—we are reminded of the qualities they symbolize: strength, perseverance, courage, creativity, compassion, focus, fearlessness, clarity, and wisdom. Sounds a lot like what we, as CA students, need every single day, right? Whether it's pushing through long study hours, staying calm in exams, or picking ourselves up after setbacks, Navratri teaches us that with faith and effort, victory is always possible.

This month's edition brings you an engaging article on GST, some soulful poetry, and visuals that we hope will bring you a breather in your busy student journey.

Here's to celebrating Navratri not just with garba nights, but also by embracing Ma Ambe's blessings in our studies and in life. Stay inspired, keep hustling, and enjoy the festival!

Warm Regards

Aneri Gandhi & Meet Kothari

Managinig Committee Members WICASA Ahmedabad



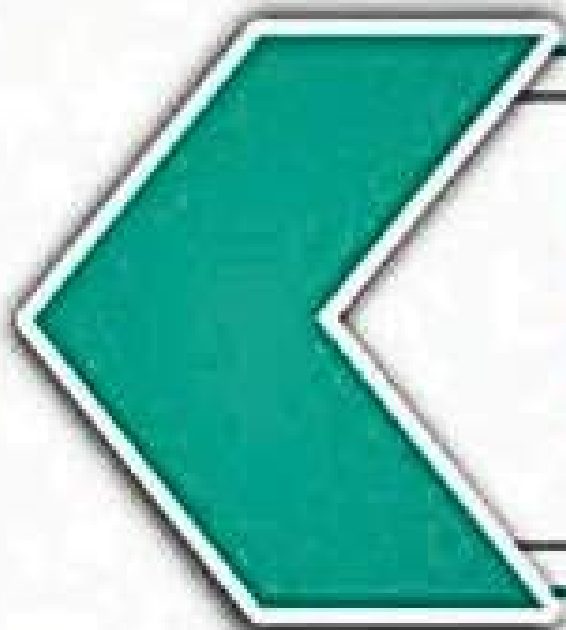
RULES TO SUBMIT

RULES & FORMAT FOR ARTICLE



Candidates shall submit their Articles on official mail id i.e., wicasaahmedabad@icai.org. The last Date of Submission of articles: 20th of each month and subject of Mail shall be "Article for the Newsletter".

Every candidate is required to mention his/her Name, Registration No., Stage of CA curriculum pursuing, Name of the Firm (if pursuing articleship), contact number, State 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 Calibri font and font size should remain 12. Article should be of maximum or 1500-2000 words.

Formatting of the article may change in order to bring the uniformity in newsletter. Best Article of the Month will be announced as and when required.



For all the creative minds, if writing is not your cup of tea, you may highlight your creativity skills by sending your art to us. Since, creativity has no fixed parameters so, you can send to us: drawing, painting, poem, photographs and all the art work which is unusual in your way!



FROM CHOICE TO COMPULSION: THE NEW ISD MANDATE UNDER GST EXPLAINED

BY HARSHIT JAIN

Globalisation has driven economic integration, allowing multinational companies to operate seamlessly across borders. In India, this has led companies to establish multiple offices across India, fostering PAN India presence. Company produces, manage and provide goods & services nationwide, leveraging diverse market across India. To maintain operational efficiency and effectiveness in company, majority of MNC works under the “Head Office – Branch Office Model”, wherein Head office is principal office of business constituted for administration, management & various day to day function such as accounting, IT, human resource, taxation and other ancillary services to day-to-day operations and branches use to produce, procure & sale goods. Under the erstwhile service tax regime, company used to register under single registration across PAN level. Whereas In GST, company is required to obtain registration in each state from where they operate & is treated as a “distinct person”

Under GST law, company faced challenges by employing various mechanism in order to streamline input tax credit distribution across various branch office across India. The industry had adopted varied positions relating to the implementation of ISD framework vis-à-vis the cross-charge framework.

Cross vs. Input Service Distribution

Since inception of GST, there has been ambiguity in determining whether certain ITC are to be apportioned by way of cross charge or ISD mechanism. Tabulated below is difference between both:



Aspect	ISD	Cross Charge
Meaning	ISD mechanism involves distribution of ITC on input services which are commonly received (predominantly received from third party vendors) across various states (branches)	Cross charge is allocation of ITC of internally generated goods and services to branches. Cross charge is to be used for charging of cost of support services provided by HO to various branches
Transactions	Only Input service received for or on behalf of branch/s	Inputs, input services and capital goods are covered
Legal Requirement	Mandatory registration required for office receiving tax invoices of services for or on behalf of other offices (Branches) under section 24 of CGST Act	No separate registration required. However, company is required to issue tax invoice as supply to distinct person is considered as deemed supply under Schedule I of CGST Act 2017.
Compliance	Company is required to file	No separate return required to

	GSTR-6 by 13th of subsequent month	be filed
Valuation	Distribution mechanism prescribed in Rule 39 (i.e. on basis of turnover)	As each branch in each state is treated as distinct person. Valuation shall be in with Rule 28, Rule 30 & Rule 31 of CGST Rules 2017. Furthermore, in accordance with second proviso to Rule 28, if recipient is eligible for 100% ITC, value of supply may be Nil.
Documentation requirement	Required to issue ISD Invoice under Rule 54 of CGST Rules & same may be required by recipient for availing ITC in accordance with Rule 36	Required to issue regular tax invoice in accordance with Rule 46
Examples of services covered	Audit fees, legal fees, insurance expenses, advertisement expenses, IT related expenses etc.	Management Services, Admin Cost, Employee Cost, or any type of internally generated services.



There has been controversy regarding distribution of credit through ISD Mechanism and Cross Charge. The AAAR of Karnataka in case of M/s Columbia Asia Hospitals Private Ltd shed some light on this issue, wherein it was held that fundamental difference regarding both is ISD is mere mechanism for distribution of credit whereas cross charge includes service rendered by person (i.e. Supply) who cross charge certain expenses. Also, company should cross charge internally generated service which includes employee cost. Similarly, Haryana Advance Ruling Authority in case of M/s Tupperware India Private Limited, held that the HO would be required to cross charge the other units, the cost of rendering its services which benefit its other units, by raising a tax invoice and charging applicable GST. Whereas, in case of Cummins India Limited [2022 (58) G.S.T.L. 549], it was held that HO is not entitled to avail ITC for common services by it / on behalf of branches is liable to take ISD Registration and it was ruled that cross charging common expenses were not permitted under GST law. However, all these ambiguities were cleared by issuance of circular 199/11/2023-GST & amendment in ISD provisions under GST law.

Understanding Circular 199/11/2023-GST for Cross Charge

By issuance of this circular, it was clarified that company could distribute ITC for third party vendor invoices either through ISD Mechanism or via cross-charge. However, this flexibility was removed by the Finance Act 2024, which mandated ISD registration for entities receiving services on behalf of branches.

Further, in respect of Internally generated services, if recipient is eligible for full ITC, value declared in invoice may be treated as open market value for Rule 28. Even, if HO does not raise any invoice, Nil Value shall be deemed as value of supply. However, if recipient is not eligible for full ITC, the cost of salary of employee is not mandatorily required to be included for purpose valuation of supply.



Amendment in ISD Mechanism under GST Law

The finance Act 2024 has amended section 2(61) & section 20 of CGST Act which are as

summarised below:

- HO is mandatorily required to obtain ISD Registration, in case HO receives services on behalf of branch office;
- Inclusion of distribution of ITC on tax paid under reverse charge basis in definition of “Input Service Distributor”;
- Amendment in manner of distribution of ITC through ISD mechanism by way of amendment in section 20.

In summarised way , the amendment made in definition of ISD under section 2(61), wherein word “liable to distribute the input tax credit” has inserted, indicates compulsory nature of ISD compliance. Furthermore, in section 20(2), wherein “may distribute” has been substituted with “shall distribute”, indicates the same.

Also, amendment in definition of ISD has led to inclusion of RCM transactions in ISD mechanism as well, which gives arises to another question that what is manner of payment of RCM Liability through ISD Returns . Since, there is no specific mechanism for payment of RCM liability in Form GSTR-6. Company is required to pay tax under regular GSTIN in state having same state of ISD Registration. After discharging the liability, company is required to issue an invoice to ISD GSTIN for such transactions, allowing ISD to distribute the credit to respective distinct person accordingly.

Compliance procedure under ISD

1. Company shall record such expense in its books of account & maintain separate ITC ledger for ISD purpose
2. Company shall reconcile ISD ITC Register (inclusive of ISD not availed till previous return) with GSTR-6A (downloaded from GST portal)
3. Determine eligible recipients on invoice level basis for reconciled ITC, Further, classify the ITC into eligible as well as ineligible ITC u/s 17(5) of CGST Act 2017
4. Distribute ITC on pro rata basis to each eligible recipient on their turnover basis, relative to the total turnover of all eligible recipients Act on invoice level basis in accordance Rule 39 of CGST



5. File GSTR-6 by 13th of subsequent month by disclosing details of availment and distribution thereof.
6. Raise tax invoice in accordance with rule 54 to recipient to whom ITC has been distributed.
7. Recipient may avail such ITC under Table 4(A)(3) of GSTR-3B on basis of reconciliation with ITC appearing in GSTR-2B under ISD head with ITC as per books of account.
8. Company shall pass entry in books of account for above arrangement

5. File GSTR-6 by 13th of subsequent month by disclosing details of availment and distribution thereof.
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8. Company shall pass entry in books of account for above arrangement

Action plan

In order to ensure smooth compliance with ISD Compliance under GST law, company is suggested to take following actions:

- Review of expenses to determine eligibility

Company shall identify & prepare list of expense which are required to be cross charged or ITC is to be distributed through ISD Mechanism. This will ensure to bring consistency for distribution of ITC to distinct person. Further, company shall prepare list of vendors from whom company has availed services on which ITC is distributed to distinct person through ISD mechanism. Such list of expenses should be exclusive of expenses which are being considered for distribution through cross charge mechanism.

- Obtain ISD Registration

in case, company has not taken ISD Registration, company shall apply for GST registration as soon as possible in order to comply with legal requirement under GST law.



- Communication of ISD Registration to Vendors

Company shall communicate their ISD GSTIN Registration instead of regular GSTIN to their vendors of services where ITC will be distributed through the ISD mechanism & instruct them to issue invoice under ISD GSTIN. This will ensure that all invoices will be raised on ISD GSTIN & same will be auto populated in GSTR-6A, so that company may avail and distribute ITC to recipients through GSTR-6.

- Updation in ERP system

he company must update its ERP system to ensure ISD compliance, including incorporating the ISD GSTIN, creating new ledgers, and generating invoices as per Rule 54.

- Preparing set of procedure (SOP) & communication to team

Company may prepare SOP in order to bring effectiveness in ISD Implementation process. This will ensure that company follow proper procedure in accordance with ISD Compliance under GST law.

In summarised way, before amendment, company uses to follow either ISD or cross charge mechanism interchangeably for third party invoices. However, effective from 01 April 2025, Company is mandatorily required to take registration and distribute such ITC through I SD Mechanism. With respect to internally generated goods and services & cost of support services, company may continue to cross charge such expenses.

Now with ISD provisions becoming mandatory, organisations with operations in multiple States would reassess their compliance approach. It advisable to undertake due analysis their business models and evaluate ISD applicability and develop & implement proper system to identify services for ITC distribution through ISD and cost which are required to be recovered from distinct person through Cross charge. This will not only be ensuring smooth compliance but leads to operational efficiency and effectiveness.



Poetry

“When Dreams Rain”!!!

**Is it easy to live your dream?
It isn't hard or easy;
It's a game of the mind.**

**Struggles are like storms,
They come even if you don't live your dream
Or follow a forced path.**

**But storms may not affect you much
If you enjoy the process
Of being in the rain.**

**You're shaping your own clouds to
rain,
Hoping for showers,
Staying positive with your dreams.**

**Some nights feel endless,
The thunder's roar too heavy to bear,
Yet even in that darkness
A drop of rain prepares to fall.**



Even rain feels the excitement to
pour,
Yet it bears the pain of thunder
Before it falls.

But when it rains,
The thunder is no longer visible.

You don't need the world's approval
to rain;
Your own skylight is you.
The storm clears,
And your dream pours into reality.

Payal Mirchandani



Poetry

હે સારથી, તારું ગાડું પાછું વાળ હવે

હે પ્રકૃતિ, તે આપેલો વસંતનો વાયરો મેઘના વાદળમાં બદલાઈ રહ્યો છે,
ફૂલોથી સુગંધિત મારા જીવનમાં કાંટાનો સ્પર્શ થઈ રહ્યો છે.

કે હે સારથી, તારું ગાડું પાછું વાળ હવે,
આ જીવનની ઘડિયાળમાં મારો મનગમતો સમય બદલાઈ રહ્યો છે.

મારી સાથે સૌથી વધારે સમય પસાર કરનાર મારી ઢીંગલી ક્યાંક અગાવા થઈ
રહી છે,

કે જે માટીમાં ભાવના ભેળવી રમકડાં બનાવેલા,
આ વરસતા મેહમાં એ માટી વહી રહી છે.

કે હે સારથી, તારું ગાડું પાછું વાળ હવે,
ચિંતામુક્ત મારા આ જીવનમાં ચિંતાઓ વધી રહી છે.

નિસ્વાર્થ ભાવથી વ્હાલ કરતા લોકોની મારા પ્રત્યે આશાઓ વધી રહી છે,

મારી ઝાંઝરીના અવાજથી જે આંખો મલકતી,
આજે મારા ઘરની બહાર નીકળતા જ શંકામાં બદલાઈ રહી છે.

કે હે સારથી, તારું ગાડું પાછું વાળ હવે,
આ મર્યાદાની ગાંઠમાં મારી ઝાંઝરી બંધાઈ રહી છે.

એક વાર મને તો પૂછ, મારે શું જોઈએ છે!

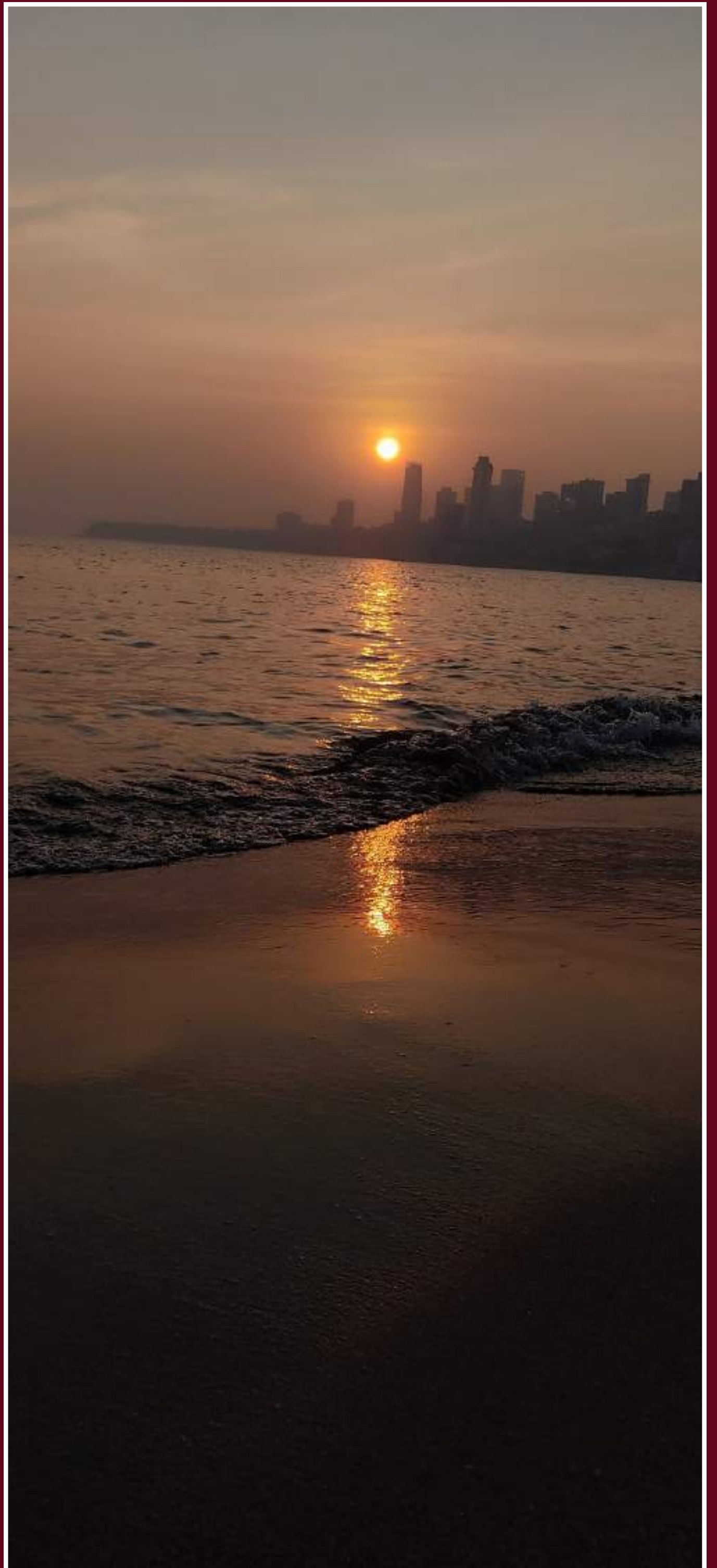
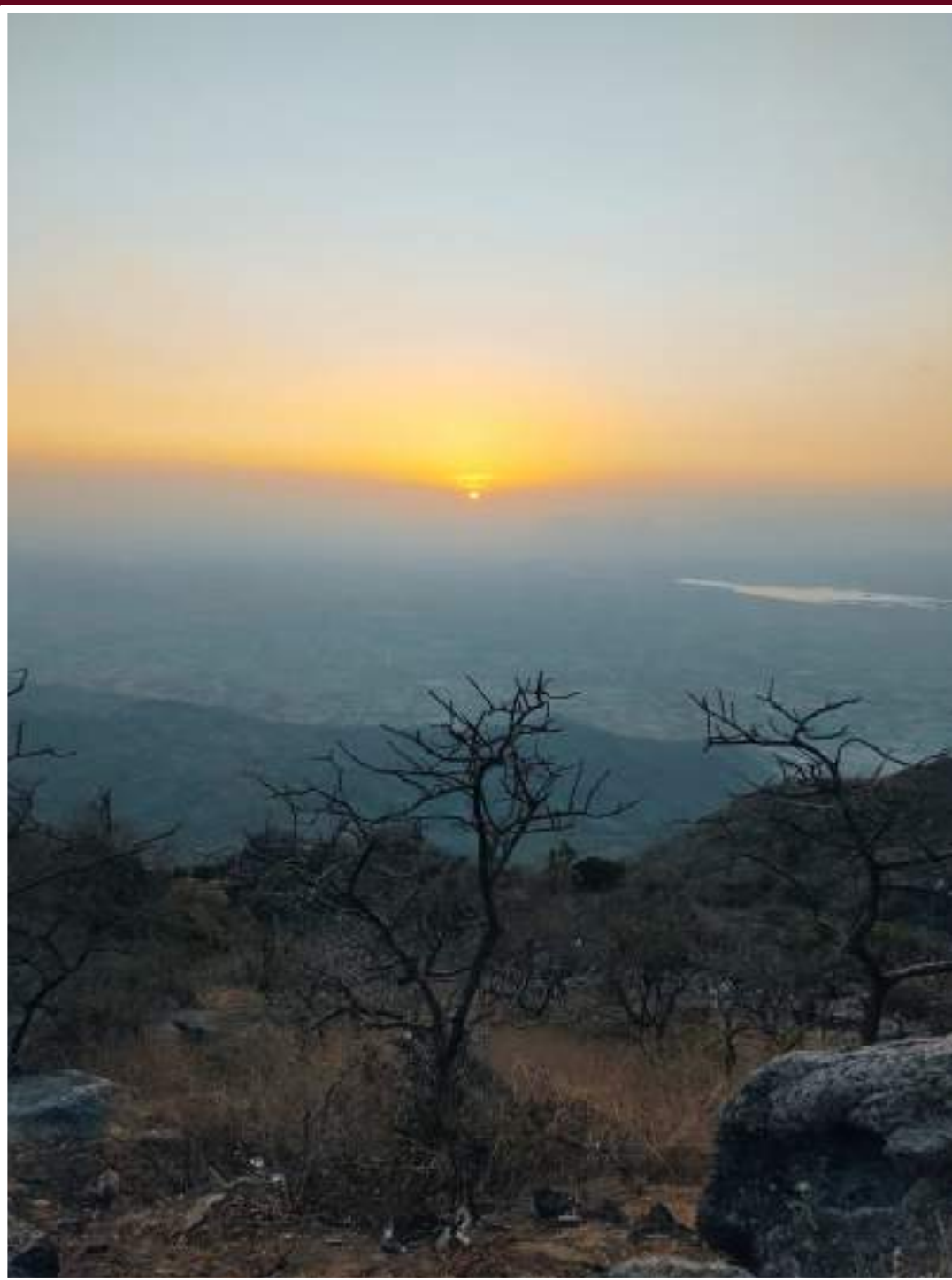
કે હે સારથી, તારું ગાડું પાછું વાળ હવે,
આ બાળપણના લાડને ભૂલી, જવાબદારીભર્યું જીવન નહીં જીવી શકાય
મારાથી.

Ghanghar Bhikhu



Photography

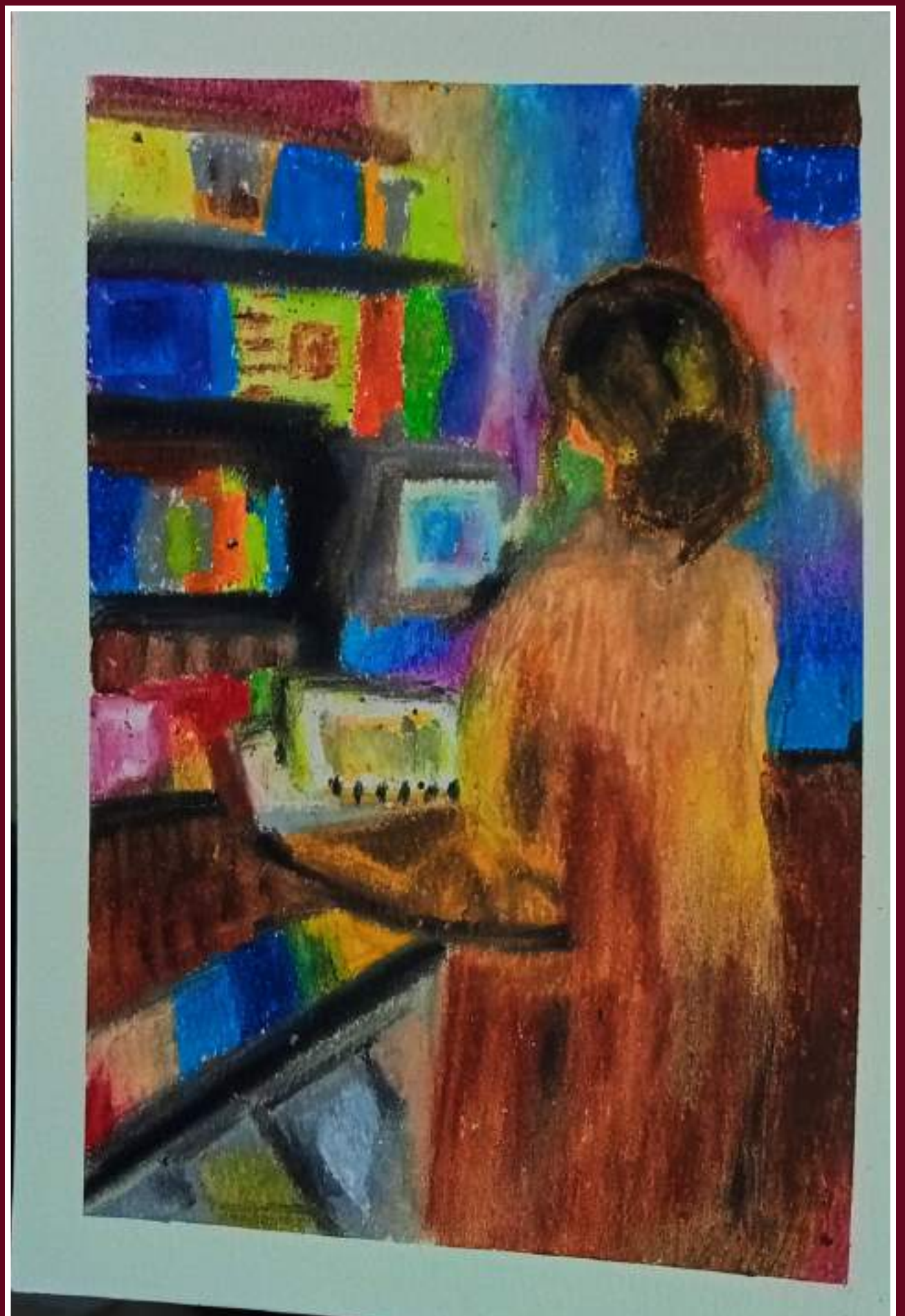
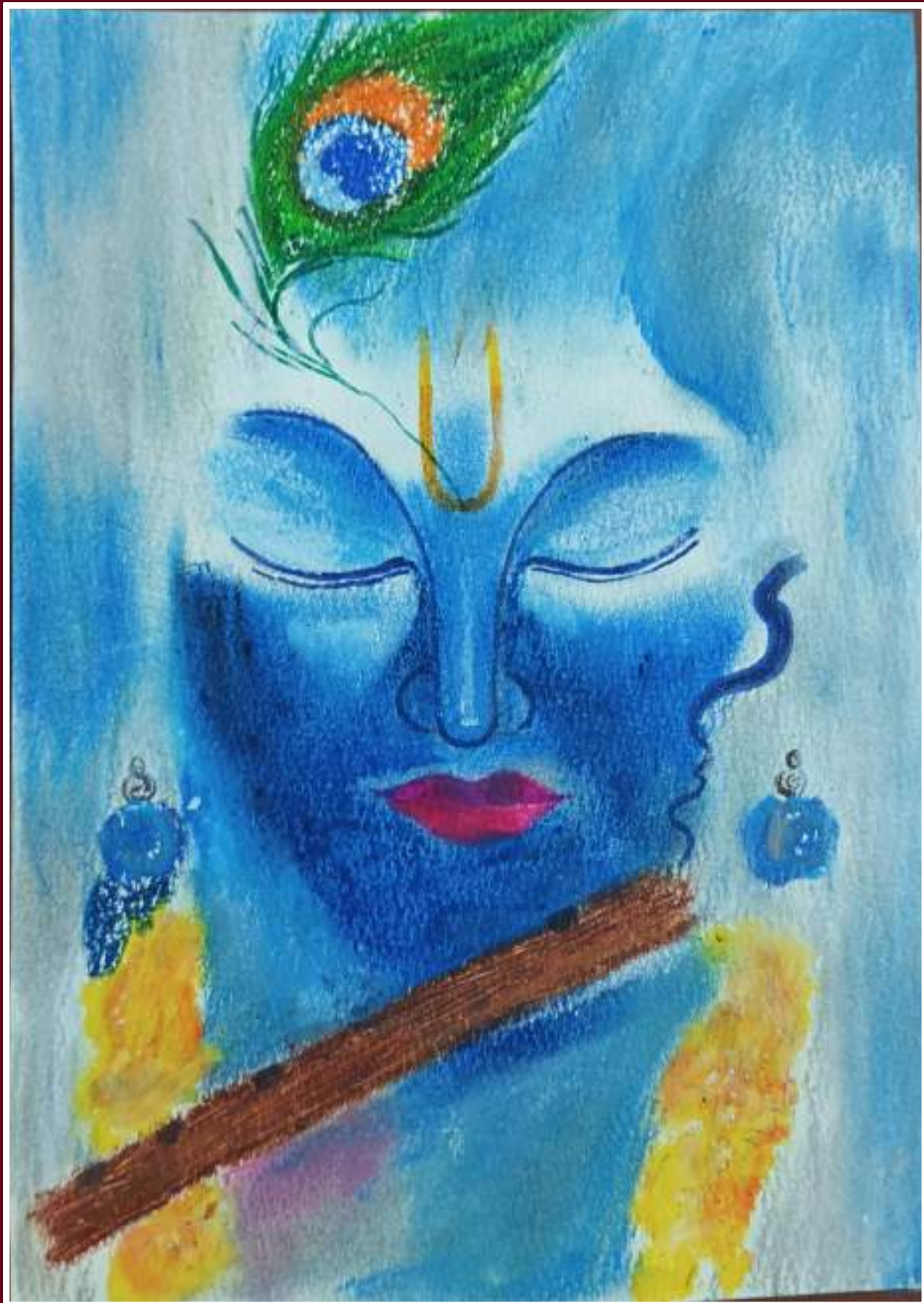
BY RISHABH B SHAH





Art Corner

BY HARSHITA CHHANGANI





AHMEDABAD BRANCH OF WICASA OF ICAI



GLIMPSES OF PAST EVENTS

Seminar on Tax Audit and ITR Forms





GLIMPSES OF PAST EVENTS

Green Ganesha Initiative 2025



Green Ganesha Workshop 2025





GLIMPSES OF PAST EVENTS

National Talent Search 2025





WHY WICASA ?

A platform given by ICAI for the students, by the students and of the students, is an association which provides students a platform to learn, share, participate and perform. It's a platform for a visionary to build its networking, its social circle and to sharpen its leadership skills by participating in the various activities held in WICASA. Being a part of this family helps a CA aspirant to shape and understand the CA profession.

Network Expansion

Whether it's through volunteering with a professional committee, helping to run a charity, or mentoring a youngster, you'll meet new and interesting people from a variety of backgrounds, areas of expertise and walks of life.

Self-confidence Booster

Your role as a volunteer can also give you a sense of pride and identity. And the better you feel about yourself, the more likely you are to have a positive view of your life and future goals.

Fun and Fulfilment to your Life

Doing volunteer work you find meaningful and interesting can be a relaxing, energizing escape from your day-to-day routine of work, college or family commitments. Volunteering also provides you with renewed creativity, motivation, and vision that can carry over into your personal and professional life.





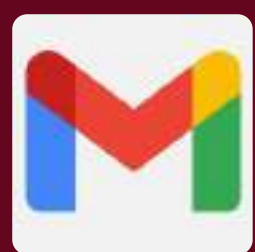
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