

**The Institute of Chartered
Accountants of India**



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**THE CASA NEWSLETTER
VASAI BRANCH OF WICASA**



प **THAL** 

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Chairman's Communiqué

Dear Professional Companions,

Our esteemed Institute of Chartered Accountant of India ("Institute") has entered in its 75 years of trust and it is a proud moment for all of us. The Institute is constantly innovating, upgrading and making itself enriched for all of us. In return, we as the members also have the responsibility, in fact duty towards our Institute and such responsibility can be shared if we take interest in Institutes various activities, interact with each other and share our views.

The Initiatives taken by the Vasai Branch of WIRC, ICAI Many members having a lot of confusion regarding the amendment in PMLA Act and for that Vasai Branch has organised the seminar on Amendment in PMLA Act and Effect on the Responsibility of Chartered Accountants on 10th June and we have the CA Rajkumar Audika, Central Council Member as a guest speaker.

Considering the importance of growing the practice of members we have organised the seminar on the Grow Your Practice with the Committee of Members in Practice where speakers are CA Umesh Sharma (Central Council Member), CA Rahul Dunganwal, CA Kedar Pande.

To give the boost to the Career Counselling we have organised the Mentorship Programme for Career Counsellors jointly with Committee on Carrer Counseling of ICAI and we have CA Hrudyesh Pankhania as a guest speaker.

In this very busy schedule members not take proper care of our health, so to make our heart and soul calm, for that Vasai Branch of WIRC has organized the 9th International Yoga Day on 21st June'2023 for Members, Students and their families at JMD Turf, Bhayander West.

1st July- 75th Foundation Day and this day will be celebrated as a festival in vasai branch and Head Office has released the New Logo for the 75 years of trust on 30th June' 2023 and we team vasai branch also coming up with the various initiative to celebrate this day and make the day more memorable.

I pay my sincere thanks to the entire Vasai Branch Managing Committee Members, Past Chairperson and all coordinator for playing a key role in an digital ambit of sharing, participating and keeping in touch with the stakeholders to fulfil their requirements which are also our own topmost priorities. Noteworthy initiatives have been taken by our team, have served in the welfare of our stakeholders and have been instrumental in winning the trust.

Hope you have a joyful journey reading this newsletter that will enhance your knowledge!

I look forward to your valuable suggestions and feedback. Feel free to interact with me at vasaibranch@gmail.com.

A true teacher instills a love of learning, inspires curiosity through careful guidance, and opens doors to new experiences in the world. Happy Guru Purnima to all! In advance Happy Chartered Accountant Day to the financial experts who play a vital role in shaping businesses and economies. Your knowledge and skills are truly invaluable!

Wishing all of you a good health! Stay Safe, Stay Healthy, and take care.

With warm regards

CA. Amit Agarwal

Chairman

Vasai Branch of WIRC of ICAI



Chairman's Communiqué

Dear Students,

Warmest Greetings to you all.

I extend my heartiest congratulations to all the newly Qualified Chartered Accountants and CA Finalists. We are proud of your achievements and awards, you shall continue to strive excellence in all the spheres of your life. If you couldn't make up this time, there is much more to conquer, it's not an end. Also, all the best to our little future CAs for Foundation results.

I am thrilled to share the hardcore success of our National Talent Search Hunt Competition and VWPL Season 4 (Cricket tournament) organised on 11th June, 2023. Your presence made it a huge success to us. I would like take this opportunity to congratulate our Regional Level Winners Ayush Bagaria, Henil Shah and Yash Mishra in Pitch Deck Competition.

We our busy in our day to day routines and offices so much that we never pay attention to our health. This made WICASA VASAI to organise International Yoga Day on 21st June, 2023.

Your presence made WICASA Vasai cycle to another event triumph which was marked on 25th June 2023 Cyclothon at Sanjay Gandhi National Park.

It gives me immense pleasure to share this exciting news with all of you that we have marked a significant milestone in ICAI's history this year; as we are celebrating the 75th Year of Foundation of our esteemed Institute, the celebrations for which had begun on July 1, 2023 and Vasai WICASA had celebrated the inner fire of every CA student through अंतराग्नि- The Cultural Fest of CA students and members.

Before I conclude, I request your cooperation and participation for our upcoming events and programs because events come and go but what we cherish stays forever with us.

CA Aba Parab
Chairman
VASAI – WICASA



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The Physiological Challenges Faced by CA Students Under Environmental Pressure

“No Food will ever hurt you as much as an unhealthy mind.” - Brittany Burgunder

The journey of becoming a Chartered Accountant (CA) is known for its rigorous nature and demands on students. While striving for excellence, CA students often face tremendous pressure, not only from their academic responsibilities but also from the environment around them. This article aims to shed light on the physiological problems that CA students may encounter as a result of the pressure they experience from their surroundings. Understanding these challenges can help us support and empathize with CA students and foster a healthier educational environment.

The Pressure-Filled Environment

The CA profession demands a high level of academic performance, time management, and commitment. CA students typically face long study hours, complex course material, and the need to pass multiple exams. However, these challenges are compounded by the external pressures they experience from various sources.

Family and Peer Expectations: CA students often face significant expectations from their families and peers. The desire to meet these expectations can create additional stress and anxiety, contributing to physiological problems.

Society’s Perception: Society often places a high value on success in the CA profession. This perception can add to the pressure on students, leading to feelings of inadequacy, self-doubt, and fear of failure.

Physiological Problems and their Impact

The pressure faced by CA students in their environment can have a significant impact on their physical and mental well-being. Here are some common physiological problems that students may experience:

Insomnia and Sleep Disorders: High levels of stress and anxiety can disrupt sleep patterns, leading to insomnia and other sleep disorders. Inadequate sleep can further impair concentration, memory retention, and overall cognitive function.

Headaches and Migraines: Prolonged stress can manifest in the form of chronic headaches or migraines, which can be debilitating and affect a student’s ability to study effectively.

Gastrointestinal Issues: The digestive system is highly sensitive to stress, and CA students may experience digestive problems such as stomach-aches, acid reflux, and irritable bowel syndrome (IBS) due to environmental pressures.

Musculoskeletal Disorders: Sitting for long hours while studying can contribute to musculoskeletal problems, including back pain, neck strain, and repetitive strain injuries (RSI). These issues can have a long-term impact on physical health.

Weakened Immune System: Chronic stress can weaken the immune system, making CA students more susceptible to illnesses, infections, and prolonged recovery periods.

Coping Strategies and Support

Recognizing and addressing the physiological problems faced by CA students is crucial to ensure



their overall well-being. Here are some strategies that can help them manage and alleviate the pressure:

Time Management and Prioritization: Developing effective time management skills and setting realistic goals can reduce stress levels and create a balanced study routine.

Seeking Emotional Support: Encouraging CA students to seek emotional support from friends, family, or mental health professionals can provide an outlet for their concerns and anxieties.

Physical Exercise and Relaxation Techniques: Engaging in regular physical exercise and relaxation techniques such as deep breathing, meditation, or yoga can help reduce stress levels and promote overall well-being.

Healthy Lifestyle Habits: Promoting a healthy lifestyle, including nutritious eating habits, regular sleep patterns, and avoiding excessive caffeine or stimulant consumption, can have a positive impact on physical and mental health.

Creating a Supportive Environment: Institutes, universities, and educational organizations should foster a supportive environment that addresses the unique challenges faced by CA students. This includes offering counselling services, mentorship programs, and stress management workshops.

Conclusion

The pressure and demands faced by CA students can take a toll on their physiological well-being. By recognizing the physiological problems caused by environmental pressure and adopting effective coping strategies, students can better manage the challenges they encounter. Prioritizing self-care, seeking support, and maintaining a balanced lifestyle are essential steps toward maintaining good health and achieving success in the CA profession. Remember, taking care of one's well-being is not a sign of weakness but a necessary aspect of long-term success.



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Pre-IPO Services

What is an Initial Public Offering (IPO)?

An initial public offering (IPO) refers to offering shares of a private corporation to the public in a new stock issuance for the first time. An IPO allows a company to raise equity capital from public investors.

The transition from a private to a public company can be an important time for private investors to fully realize gains from their investment, as it typically includes a share premium for current private investors. Meanwhile, it also allows public investors to participate in the offering.

This article will cover two aspects which need to take care of before going for IPO. One aspect will cover from the companies' angle, i.e., Roadmap to file DRHP & the second aspect will cover the requirement of restatement of the financial statement.

Roadmap to DRHP

Normally a period of 6 months to 12 months requires a private limited company to file DRHP, as there would be some compliances which need to be fulfilled before filing DRHP, which were not applicable to a private company earlier.

The major steps & compliances include the following:

1. Appointment of Merchant banker & Legal advisor
2. Appointment of peer review certified CA as an Auditor in case the predecessor auditor did not hold a valid peer review certificate.
3. Converting Private limited into public limited
4. Appointment of whole-time Key managerial person like CFO, CS etc.
4. Increase in Authorised share capital
5. Company law requirements for listed entities like:
 - Formation of the Audit Committee

- Formation of Nomination & remuneration committee
- Formation of Stakeholder relationship committee (in case post-issue shareholders are more than 1000)
- Applicability of Internal Audit
- Applicability of Secretarial Audit
- Applicability of CARO
- Adoption of IND AS

Applicability of Ind AS: -

An issuer company should be mindful of the fact that the road map on Ind AS is applicable to all listed companies or any company which is in the process of listing inside or outside India. Generally, companies considering an IPO adopt Ind AS voluntarily and prepare restated financials to ease out financial reporting challenges post-listing. However, IND AS is not applicable to companies which are listed on the SME platform.

SEBI Regulation for preparation of restated financial statement: -

As per SEBI ICDR Regulations, 2018, an issuer is required to prepare the restated consolidated financial statements as part of the financial information.

The company have to prepare the restated financial statements for each of the three financial years immediately preceding the filing of the offer document and stub period (if applicable). Where the company has been in existence for a period of fewer than three years, the financial statements are to be given for the actual period of existence.

In case the entity does not have a subsidiary, associate or joint venture in any financial year, the issuer shall present separate financial statements for that financial year by following the applicable requirements of a



restated consolidated financial statement.

The restated financial information shall be audited and certified by the statutory auditors who hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India (ICAI). If a new auditor holding a valid peer review certificate is appointed for the stub period, and the predecessor auditor did not hold a valid peer review certificate at the date of signing the last annual financial statement, then the last annual financial statement would need to be re-audited by the new auditor in accordance with applicable standards. The re-audit may exclude audit reporting on CARO, Internal financial control, and other regulatory matters. Where the auditor earlier held a valid peer review certificate but did not hold a valid certificate at the date of signing the restated financial information, the earlier certificate shall be considered valid, provided there is no express refusal by the peer review board to renew the certificate and the process to renew the peer review certificate was initiated by the auditor.

The restated financial information in the offer document shall not be more than six months old from the date of filing the DRHP/RHP/Prospectus, as applicable. In a situation where the financial statements for the latest full financial year included in the offer document are older than six months from the date of filing of the draft offer document (DRHP), the issuer company will be required to present a restated financial information for the stub period in accordance with Ind AS 34 or AS 25 as applicable and other accounting principles generally accepted in India for the stub period.

As per SEBI (ICDR) Regulations, 2018, the financial statements are required to be restated for the below-stipulated areas: -

- **Change in accounting policy:** Accounting policies are the specific principles, bases, conventions, rules and practices applied by an entity in preparing and presenting financial statements. Examples include the method of valuation of inventory
- **Prior-period error:** Prior period errors are omissions from, and misstatements in, an entity's financial statements for one or more prior periods arising from a failure to use, or misuse of, reliable information that was available and could reasonably be expected to have been obtained and considered in preparing those statements.
- **Change in estimates:** There are certain estimates which are used while preparing the financial statements for any period. For example, estimate the useful life of machinery and estimate the realizable value of an item in inventory.

- **Audit qualifications:** SA 705 Modification to the Opinion in the Independent Auditor's Report requires a qualified opinion, adverse opinion or disclaimer of opinion for material misstatements. In case audit modifications, which are quantifiable or can be estimated, shall be adjusted in the restated financial information in the appropriate period. In situations where the qualification cannot be quantified or estimated, appropriate disclosures should be made, in the notes to account, explaining why the qualification cannot be quantified or estimated.
- **Non-provisioning, regrouping, and other adjustments.** Following are other disclosure required in restated financial statements:

1. A reconciliation explaining the differences between the audited financial statement and the restated financial statement should be presented in a columnar format with respect to changes in
 - (i) equity and
 - (ii) profit/ (loss) after tax or total comprehensive income.

2. List of the related parties and all related party transactions of the consolidated entities

Other FS information: - As mentioned below, in addition to restated financial statements, other relevant information shall form part of it: Statement of Accounting & Other Ratios, As per SEBI ICDR

- Earnings per share (Basic and Diluted)
- Return on net worth
- Net Asset Value per share
- EBITDA

2. Statement of capitalisation

Capitalisation statements showing total borrowings, total equity, and the borrowing/ equity ratios before and after the issue is made shall be incorporated. It shall be prepared on the basis of the restated financial statement for the latest financial year or, when applicable, at the end of the stub period.

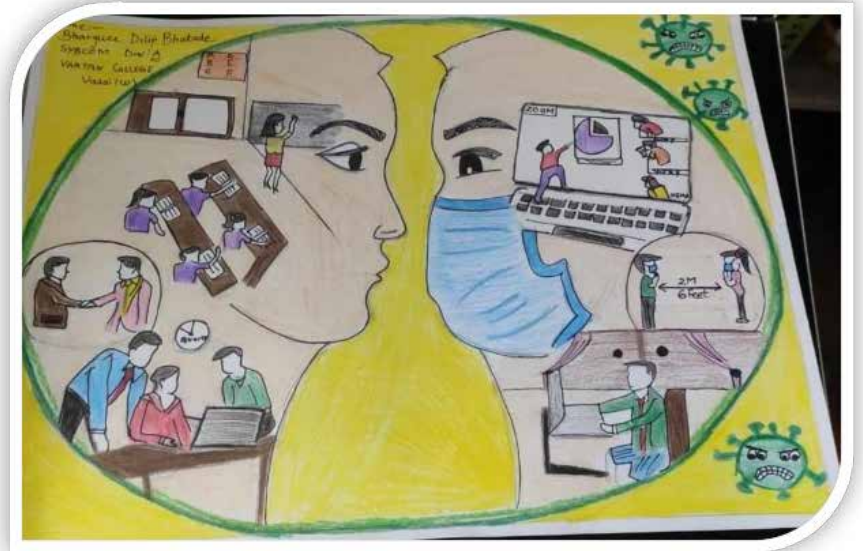
Conclusion:

As it is mandatory for a listed company to appoint a peer-reviewed certified Chartered Accountant as a statutory auditor, the entity who is planning to file DRHP in the near future after 2-3 years can appoint peer review certified Chartered Accountant to streamline their DRHP filing process.





Bhargvee Dilip Bhatade - Painting



Disha Siroya- Painting



Shravani Wadekar Painting





Shree Raadhe Raadhe

Papa kuch kehna tumse,

1-Janm se lekar bde hone tk sb kuch apna, Nauchhwar mujh pe kiya,

Khud ke Jute ke soul ghis gye ho, fir v nye jute mujhe diya,
Paise magne per, daat kr bolna pichle hi hafte hi to diya tha,
Us insaan ne apne kleje pe pathar rkh saare jaijbaton ko piya tha,

Asuo ki samandar ko apne aankho ke ander hi maar diya tha,

Mano jaise sara jahaan mujme paa liya tha,
Ashirwaad ke alva Ab kuch nhi lena hai tumse,

Papa suno na kuch kehna hai tumse,

2-Maa to apni nazron se duniyaan dikhati hai,

Per tum to kandhe per bita ker jo tum nhi dekh skte o duniyaan dikhaate ho,

Apna aadhe pet kha kr mujhe bhar pet khilate ho,

Mere/ri ladle/li ko kisi ke samne kuch magna na pde,

Chahe mujhe duniyaan se kyon na ladna pade,

Itna sb kuch kaise seh lete ho,

Bina kuch jataaye, mujhe v sikhna hai tumse,

Papa suno na kuch kehna hai Tumse,

3-Kuch kisse kuch kahaniya hai, jo humesha ke liye dil me darj ho gye,

Mere khushiyaan ke liye, papa aap kharch ho gye,

Mere bade dost hai papa, per aap jaisa koi nhi,

Kitne varsh ho gye papa, aap ki aankhen soyi nhi ,

Un aankhon ko v kaise need aaye, jo mere liye sapne bund rhi hai,

Sari kaaynaath so rhi hai fir v aap ki aankhe Mujhe hi dhund rhi hai,

Aaj aap ki aankhon ke dekh meri aankhe rone lgi hai,

Dil me jo dbi thi aag, aaj o jlne lgi hai,

Humesha apna sneh rakhe rehna humse,

4-Papa suno na kuch hai kehna Tumse,

Kabhi sakhat Ped to kabhi phool dali ban jaate ho,

Kabhi khud ek khel, to Kabhi mere liye khiladi ban jaate ho,

Pata hai mujhe bahut payar kerte ho mujhse ,lekin kabhi btate nhi,

Her muskilon se ladte ho mere liye , lekin kabhi jatate nhi,

Bura lagta tha jab bachpan me marte the,

Per us maar ka arth aaj mujhe samjh aata hai,

Jab yaad krta hu o bachpan ke din,

Meri aankho se aasu nikal jaata hai,

Kitna kuch chhupaate ho humse,

Papa suno na kuch kehna hai tumse.

Jivan ki sikha tha smjhna maine,

Her kadam -kadam pe saath mere chlte rhe,

Pag - pag pe jab meri himmat tuti,

Roshani ki kiran dete rhe,

Lauta saku aap ki khushiyaan itna kabil hona hai mujhe

Lut jaaye sab kuch mera, per papa aap ko nhi khona hai mujhe,

Kabhi dhara to kabhi Aasmaan hai aap,

Janam diya ager Maa ne,to jag janega o pehchan hai aap,

Jo mai keh nhi pays aap se, o keh rha hu sabse,

baba suno na kuch kehna hai tumse.



R. B Maurya



1)

Bdd chle h aage lekin abhi manjil tak pahunchana baaki h ,

Uth gaye h Zameen se prr aasman chunaa baaki h ,

Khene ko toh bhot bdee ho gye h lekin abhi bdaa insaan bnanaa baaki h ,

Seekhaya h zindagi ne khaafi kuch lekin abhi bhut kuch seekhna baaki h ,

Naam se toh jaante h log lekin naam ke aage CA lgaana baaki h ,

Jeet to bhut mili lekin abhi khud se jeetanaa baaki h ,

Abhi CA bnna baaki h.

2)

Sapno ke kuch ese silsile h chlo sunata hu-

Sapne puure krne ke liye hum jaage puri puri night ,

Paar kri hmne besharmon ki height,

Iske liye Krte hmm apno se bhi fight ,

Ab maano kamyabi hi h love at first sight,

Aur Joh pass nhi ho paate vo kr lete h suicide .

I think I m right

Nhi jaanta aane wala kal kya layega 😞

Kiske sapne honge pure ,

Aur kisko adhure sapno ka malaal rhe jayega 🙄

Par joh bhi hoga vo tha hmare liye acha

Ye aaj nhi toh kal hmee jaror samaj ayega 😊

3)

Khud se jeetne ki jid h

Mujhe khud ko haraana hai,

Joh socha h vo banke dikhana hai ,

Mujhe khud mai se khud ko paana hai ,

Bina pair(पैर) zameen se uthaye aasman chuke dikhaana hai,

Ab na Krna aur koi bahaana hai,

Maine iss daur mai ek hi cheej jaana hai,

Mai bheed nhi hu duniya ki mere andrr ek zamana hai.....

4)

Gujri hui zindagi ko yaad na krr ,

Taqdir mai joh likha h uski fariyad na kr ,

Jo hoga vo ho kar rahega ,

Tu kal ki fikar mai apni aaj ki hansa barbaad na krr ,

Mor naachte hue bhi rota h

Hans martee hue bhi gaata h ,

Ye zindagi ka fanda h

Dukho wali raat neend nhi aati h,

aur Khushi wali raat kon sota h



Saurav Gidwani



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Registration No.: NRO0452319

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एक जंग में हार गया,
पर एक जंग अभी बाकी है,
रात का अंधेरा घना है,
पर सवेरो का उज्जाला बाकी है,

मेंहनत कहा मेरी निष्फल होगी,
मेरे सब्र का भी फल होगा,
आज उधार रख लेता हूं,
मेरे श्रम का हिसाब कल होगा,

सवेरे के कोरे कागज़ पे,
अपनी चेतना की तुम आवाज लिखदो,
चिंतन को तुम त्याग कर,

मैं शून्य से शुरू हुआ,
आज मैं एक पर सवार हूं,
मेरे निश्चय का भाग ये,
वरना मैं शून्य से बेकार हूं,

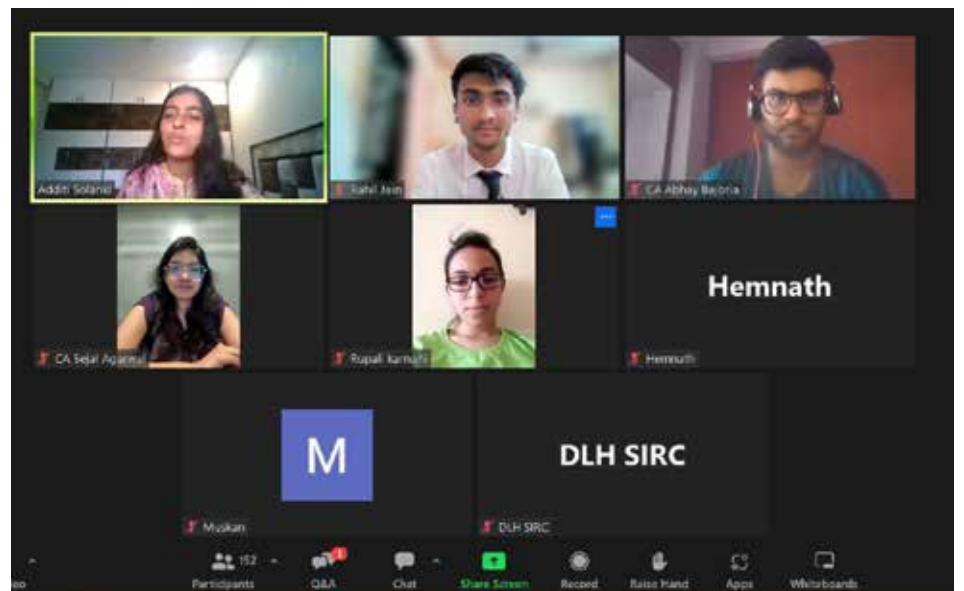
जीवन के इस सफर में,
तुम सिर्फ एक मात्र संपूर्ण हो
अपने कर्म का मान करो,
चाहे ये असफल या उत्तीर्ण हो।



Vasai Branch of WIRC Vasai WICASA Premier League 2023



Webinar Career Opportunities in the World of Finance on 4th June, 2023



Speaker CA Sejal Agarwal & CA Abhay Bajoria



Talent Search held on 11th June, 2023



Hosts of National Talent Search Hunt Competition Hardik Jain, Vice Chairman and Rupali Karnani, Secretary, WICASA Vasai



Participants with Judges CA Hrudyes Pankhania, Dr Ruchi Dixit Advocate, CS Shruti Chitlangia, CA Amit Agarwal Chairman Vasai Branch CA Shree Krishna Purohit Treasurer Vasai Branch, CA Aba Parab Chairman Vasai WICASA and Team WICASA

Yoga Day held on 21st June, 2023



Left to Right CA Vrijendra Jai, CA Daya Bansal, CA Amit Agarwal, Certified Yoga Instructor Mr Ramchandra Naik, CA Tarun Dandh, Certified Yoga Instructor Mrs. Pranali Khale, CA Nitesh Kothari, Ms. Rupali Karnani, Mr Kaushik Jain, Mr. Piyush Jalan, CA Shreekrishna Purohit.



Participants

Cyclothon held on 25th June, 2023 at Sanjay Gandhi National Park



Left to Right: CA Aba Parab Chairman, Vasai WICASA, CA Amit Agarwal Vasai Branch Chairman, Jainam Jain Treasurer, Vasai WICASA, CA Tarun Dhandh Vice Chairman Vasai Branch



Participants Cyclothon



Vasai Branch of WICASA Quiz Contest

- Q1. Minimum penalty for failure to collect tax at source ?
- 100% of tax which a person has failed to collect.
 - 300% of tax which a person has failed to collect.
 - Rs. 1,50,000/-
 - Rs. 10,000/- per default
- Q2. Minimum punishment for falsification of books of account or documents
- 3 months (and with fine)
 - 1 month (and with fine)
 - 3 months (or fine)
 - 1 month (or fine)
- Q3. Maximum penalty on failure to keep or maintain books of account, documents, etc. As required under section 44AA
- 10000
 - 50000
 - 150000
 - 25000
- Q4. Section 271BA deals with
- failure to submit report under section 92E
 - failure to provide facility for accepting payment through the prescribed electronic modes of payment referred to in section 269SU
 - Failure to deduct tax at source
 - Failure to collect tax at source
- Q5. What is the minimum punishment for making a false statement in verification or delivering a false account or statement if the tax evaded does not exceed 25 lakhs ?
- 6 months
 - 1 month and with fine
 - 3 months
 - 3 months and with fine
- Q6. Who is required to file GSTR-9?
- Regular taxpayers
 - Composition scheme taxpayers
 - Input Service Distributors (ISD)
 - Non-resident taxpayers
- Q7. Which authority is responsible for conducting audits and investigations under the GST law?
- Central Board of Indirect Taxes and Customs (CBIC)
 - State GST Department
 - Goods and Services Tax Network (GSTN)
 - National Anti-Profitteering Authority (NAA)
- Q8. Which forum can be approached to appeal against the orders of the Appellate Authority for Advance Ruling (AAAR)?
- High Court
 - Supreme Court
 - State GST Tribunal
 - National Anti-Profitteering Authority (NAA)
- Q9. In which GST return is the liability under Reverse Charge Mechanism (RCM) to be reported?
- GSTR-1
 - GSTR-2
 - GSTR-3B
 - GSTR-9
- Q10. Can a business claim a refund on GST paid on inputs used in the production of exempt turnover?
- Yes, a refund can be claimed on the GST paid on inputs used in exempt turnover
 - No, a refund cannot be claimed on the GST paid on inputs used in exempt turnover
 - Refund eligibility depends on the nature of the exempt turnover
 - Refund eligibility depends on the turnover threshold of the business

<https://forms.gle/Eogoun7H49rudix69>

Student NEWSLETTER QUIZ (June-2023)





Name: Priyal Rakesh Rathod
Registration no: WRO0712307
Contact no: 9326174674
Topic: Painting



Best Article

Best Article



Reclaiming Your Energy: Embracing Rest as a catalyst for Personal Growth

In a world that glorifies constant productivity and achievement, it's easy to overlook the importance of rest and self-care. We often find ourselves caught up in the relentless pursuit of success, fearing that any pause or moment of relaxation will set us back. However, we must recognize that taking time for ourselves is not only acceptable but crucial for our overall well-being and personal growth.

Sometimes doing nothing is the hardest thing in the book, taking rest is not just okay, it's essential for your well-being and personal growth, don't fall in the trap of Fear of missing out.

I always felt left out when I wanted to take rest and all my friends were doing something, but little did I know, I am not built as same as they are and I needed some time to reflect, rest and do things I always liked be it sports, movies or writing.

Don't burden yourself by trying to fit into someone else's definition of success, each one of us is different, with different strengths, weaknesses, and passions, you will not fall behind in life if you do things wisely rather than blindly following peers/friends.

You already have put in countless hours, many sleepless nights, the endless study sessions, and enough mental exhaustion, your body and mind both need some rest, constantly doing something is nothing but a trap that steals our peace of mind and robs us of our well-deserved rest, it not the question of our ability but being able to run for a longer period rather than drying ourselves in the shorter run.

I used to believe that I needed to keep pushing forward at all times, fearing that any pause would mean failure or missed opportunities. But it only led to burnouts and diminished my true potential. It was during moments of rest and introspection that I found my clarity, my motivation, and my spark again.

You might feel more creative when you're singing, painting, drawing or simply watching movies, do that and stop telling your brain that all these things are waste of time, no they're not, everybody has their own way of recovery, follow yours.

Taking rest allows you to recharge, reflect, and rejuvenate your mind and body. It's during these moments of rest that you truly gain clarity and find inspiration. Don't burden yourself by trying to fit into someone else's mold or pursuing activities that don't resonate with you.

Everybody has their own journey, whether it's pursuing other interests, exploring new fields, or taking a break to figure out your next steps, trust that your path is unfolding exactly as it should. Today social media bombards us with achievements and constant updates, it's crucial to remind ourselves that we are not defined by our accomplishments alone. So, let go of the comparisons, the self-imposed pressure, and focus on your own growth and happiness.

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Celebrate your achievements, big and small, and embrace the journey that has led you to this point. You have worked hard, and you deserve this time for self-care, reflection, and pursuing things that truly ignite your passion. Always remember, you are capable, talented, and destined for greatness in your own way. When the time is right, you'll be ready to take on new challenges with renewed energy and enthusiasm!



IMPORTANT ANNOUNCEMENT FOR NEWSLETTER

RULES & FORMAT FOR ARTICLE:

- Students shall submit their Articles on official mail id i.e., wicasa.vasai@gmail.com.
- Last Date of Submission of articles: 20th of the month.
- Subject of Mail shall be “Article for the Newsletter”.
- Every candidate is required to mention Name, Registration No., Stage of CA curriculum pursuing, Name of the Firm (if pursuing articleship), contact number and topic of Article in the body of mail.
- Every candidate is required to attach PDF and WORD File of the Article.
- Every month from the article published in monthly newsletter, one article will be announced as Best Article of the month and the same shall be published in the next month newsletter.
- 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!



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