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BHUBANESWAR BRANCH OF EICASA OF ICAI



e-News Letter

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ICAI BHAWAN

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EICASA Chairman's Note

My dear Students

It gives me immense pleasure to write the Students fraternity in Chartered Accountancy course of this beautiful temple city as the Chairman of EICASA, Bhubaneswar.

Down the memory lane, when I look into the past since my founding term as EICASA, Bhubaneswar Chairman, I am immensely satisfied with the progress made so far.

But, however, we can't be complacent. So it is the time to introspect & look again towards our Objective which has been our guiding force.

Our Objective:

- (i) Develop Social Contacts and a spirit of fellow-feeling among the students.
- (ii) Promote social, cultural and intellectual development of the students.
- (iii) Assist in the education of student in the recent developments in trade, commerce and industry especially these affecting the maintenance of their accounts, office routine and audit procedures.
- (iv) Organize lectures, meeting debates, seminars, study circles and other means of cultural association for the education of students.
- (v) Establish and maintain libraries and/or Reading Rooms for the use of students.
- (vi) Providing facilities to students like book-banks etc.
- (vii) Make representations to the Central and Regional Council, Branch on matters concerning the common interest of the students.
- (viii) Maintain a Register of Members of the Association.
- (ix) Organise trips and tours to important factories and industrial organizations and also to places of historical and educational importance.
- (x) Providing facilities to students, including the construction of hostels and to raise funds for this purpose by donations from members, students and others through such means as might be approved by the Council.
- (xi) Such other functions as the Regional Council, Branch concerned may prescribe for the attainment of the aforementioned objectives.

Let us best use the available facilities as much as we can to refine our learning & achieve the aforesaid objectives as much as is possible.

Before I conclude, I wished to share a beautiful phrase of 'Swami Vivekananda' –

“My faith is in the younger generation, out of them will come my workers; they will work out the whole problem”

So Let's create the solid foundation as per the aforesaid principle!!!

Finally I conclude with the quote of Late APJ Abdul Kalam: “Dream is not that you see in sleep, Dream is something that does not let you sleep.”

May your dreams come true.

With Best Wishes,

CA Raja Narayan Tripathy

Chairman EICASA and Vice Chairman, Bhubaneswar Branch of EIRC of ICAI.

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Confidence is nothing more than believing yourself, and believing in yourself is about doing the things you once didn't believe you can do.

-Steven Atchison

Messages



CA. Rashmi Ranjan Mishra
Chairman
Bhubaneswar Branch of EIRC of ICAI

I drive immense pleasure to pen my piece of mind on the occasion of release of e-Newsletter for the month of March 2017 by EICASA, Bhubaneswar.

This time, I am addressing as the Chairman of Bhubaneswar branch. Higher post comes with higher responsibility. Now this become a joint responsibility to continue the e-Newsletter publication. The e-Newsletter would be an exhaustive publication covering information and event details of activities and will be useful to all our beloved students.

This will be a platform to reflect the inner growth of the students, their working skills and creativity in various field. The contributors have spent their precious time in shaping the e-Newsletter. I appreciate and compliment them for their brilliant effort.

I persuade all the students and appeal before the members of my fraternity to encourage their article students to participate and contribute more and more to the e-Newsletter to be released in coming days.

And in last I will borrow the best quote I use always in my life,

AWAKE, ARISE AND STOP NOT TILL THE GOAL IS REACHED.



CA. Sugyan Kumar Sahoo
Secretary
Bhubaneswar Branch of EIRC of ICAI

Dear students,

I hereby extend a warm welcome to all. It's of immense pleasure to take your attention and pen down my thoughts on the occasion of release of the e-Newsletter for March 2017, EICASA, Bhunaneswar.

E-Newsletter an exhaustive piece of work including the valuable information and activities conducted at bhubaneswar branch, which will be of great use to our beloved students.

Not the least are the contributors who have spent their precious time in shaping it, which is worth appreciation for their brilliant efforts.

With this I extend my best wishes for the forthcoming exam.





Committee's Note



Mr. Deepak Mohanty
Vice-Chairman
EICASA, Bhubaneswar Branch

Dear Friends.....

It gives me an immense pleasure to address you all after the exam results. I hope that many of you must have succeeded in your efforts that has relieved the exam tensions and pre-occupied mind of all examination materials and preparations. But we have to dedicate ourselves again to further studies with another start and in a planned manner.

I am also glad to write that Team EICASA going to publish its third edition of e-newsletter this February. EICASA e-newsletter main objective is to provide the information to the students regarding the events, seminars & activities held by EICASA, Bhubaneswar Branch. I am glad to share the information that we are going to do seminar on our branch premises on the topic 'Recent amendments on Company Law and Taxation' for CA students relevant to May 2017 Exam . I would like to thank all the team members and volunteers who have supported us in the National CA students Conclave 2016 which made it successful event. In EICASA PREMIERE LEAGUE (EPL) our branch displayed a splendid performance in Kolkata. We always feel happy to do more workplace activities and seminars, for that we need a strong support from the students. At last, dear friends the team EICASA is 'FOR THE STUDENTS, OF THE STUDENTS, BY THE STUDENTS'. So always feel free to share your opinion on how to more events for the students.

Cheers.....



Mr. Sanat Biswal
Secretary
EICASA, Bhubaneswar Branch

Dear Friends....

It feels great to publish another edition of the e-newsletter. It has been a great journey with you all during these months. So many events have been conducted successfully by the EICASA team in Bhubaneswar and so many are yet to come as well. One such noteworthy event where we had a great participation and a lot of learning was the National CA Conclave 2016. The previous results of CA examinations must have imbibed new hopes in some students and would have left some thinking to rebuild their strategies on how to succeed in the forthcoming attempt. I would again like to stress that don't lose your hopes and work even harder this time and you will surely excel. I would also like to convey this message to students, that those who would like to contribute for the EICASA e-newsletter for the forthcoming edition can contribute for the same at eicasabbsr@gmail.com.

My good wishes are with you all. Cheers...



Managing Committee Members

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Article



THE BRIEF SUMMARY OF THE POINT OF TAXATION RULES, 2011 AS AMENDED UPTO 13.04.2016

Jiten Kumar Sahu

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Rule 3

S.No.	In case	Point of Taxation (POT) shall be
1.	The invoice is issued within the prescribed period of 30 days from the date of completion of provision of service	a) Date of invoice or b) Date of payment Whichever is earlier
2.	The invoice is not issued within the prescribed period of 30 days from the date of completion of provision of service	a) Date of Completion of Provision of Service or b) Date of payment Whichever is earlier

For Continuous supply of service: (Commercial or industrial construction, Construction of complex, telegraph, telecom, internet service, formation clearance, excavation, earthmoving, demolition or such other activities)

where the provision of the whole or part of the service is **determined periodically on the completion of an event** in terms of a contract, which requires the receiver of service to make any payment to service provider, **the date of completion of each such event as specified in the contract shall be deemed to be the date of completion of provision of service**

Treatment for **Advances** Received towards the provision of taxable service by whatever name – the point of taxation shall be the date of receipt of each such advance.

Rule 4 (where there is change in effective rate of Tax) **Overriding to Rule 3**

In case a taxable service has been provided	Invoice has been issued	Payment received for the invoice	Point of taxation shall be
Before the Change in effective Rate of tax	Prior to the Change in effective rate of Tax	After the Change in effective rate of Tax	Date of issuing of invoice
	After the Change in effective rate of Tax	Prior to the Change in effective rate of Tax	Date of of payment
	After the Change in effective rate of Tax	After the Change in effective rate of Tax	a) Date of issuing of invoice or b) Date of payment Whichever is earlier
After the Change in effective rate of Tax	Prior to the Change in effective rate of Tax	Prior to the Change in effective rate of Tax	Date of issuing of invoice
	After the Change in effective rate of Tax	Prior to the Change in effective rate of Tax	Date of of payment
	Prior to the Change in effective rate of Tax	After the Change in effective rate of Tax	Date of of payment



Rule 5 (Where a service is taxed for the first time)

no tax shall be payable to the extent	Conditions:
the invoice has been issued and the payment received against such invoice	If invoice has been issued before such service became taxable
Payment received in advance	If payment has been received before such service becomes taxable and invoice has been issued within 14 days of the date when the service is taxed for the first time

Rule 7 (POT for Specified service or persons) – **Overrides to Rule 3, 4, 8**

1.

Persons covered under Reverse Charge Mechanism Sec 68(2)	
Whether payment is made within 3 months from the date of invoice	If answer is Yes , then the POT Shall be the date of payment. If answer is No , then the POT Shall be the date immediately following the said period of three months.

2. Where there is change in liability or extent of liability of a person required to pay tax as recipient of service u/s 68(2) of the finance act (for example, Change in proportion of Service Liabe for service tax due to change in abatement percentage);
 - in case service has been provided and invoice has been issued before the date of such change, but the payment has not been made as on such date, the POT shall be the date of issuance of invoice.
3. For **Associated Enterprises**- where service provider is located outside India, POT shall be the
 - a) date of Debit in the books of account of service recipient or
 - b) date of making payment, whichever is earlier.
4. in case of **services provided by the Government or local authority to any business entity**, the point of taxation shall be the earlier of the dates on which, -
 - (a) any payment, part or full, in respect of such service becomes due, as specified in the invoice, bill, challan or any other document issued by the Government or local authority demanding such payment; or
 - (b) payment for such services is made

Rule 8 (In respect of royalties and payments pertaining to copyrights, trademarks, designs or patents)

- where the whole amount of the consideration for the provision of service is not ascertainable at the time when service was performed, and
- subsequently the use or the benefit of these services by a person other than the provider gives rise to any payment of consideration, the service shall be treated as having been provided each time when;-
 - a) a payment in respect of such use or the benefit is received by the provider in respect thereof,
or
 - b) an invoice is issued by the provider,
 whichever is earlier.





DEMONETIZATION THE BRAHMASTRA

Biswajit Sahu

Student Registration No. ER00177353

Keeping in tandem with its promise of uprooting Black Money and associated corruption in the country, the present government took the bold step of demonetizing the country's two biggest denominations of Rs. 500 and 1000 notes on 8th November, 2016, in a move that surprised one and all.

DEFINITION

Demonetization is the act of stripping off a currency unit of its status as legal tender. The old unit is retired and new currency replaces it.

NEED FOR DEMONETISATION

While the prima facie reason cited by the Central government is to target the menace of black money so as to bring into circulation the money that has escaped the scrutiny of the tax departments for various reasons, demonetization strikes at various other vices.

The Indian financial system is marred with the problem of a huge percentage of fake notes in circulation. By forcing 86% of the currency in circulation to pass through the scrutiny of banks, the move aims to reduce if not eliminate the fake notes. Also, the new notes introduced have been improvised with new security and anti-faking features. This will help only truly legal tender to be used in transactions.

The second important aim to be achieved is to block terror financing that was eased by the presence of these huge currency notes. This is very important for the national security and integrity.

The move is also a push towards increasing digital transactions in the country. Not only does this help in automated record keeping but also helps in bringing in transparency and ease of doing business.

PAST INSTANCES OF DEMONETISATION

Globally there have been multiple instances of demonetization to bring in new money. The United States moved from silver coins to gold standard as legal tender. Similar arrangements were made in 2002 when the members of the European Monetary Union moved from their national currency to the Euro.

India is no stranger to demonetization. Rs. 1,000 and higher denomination notes were first demonetized in January 1946 and again in 1978. The highest denomination note ever printed by the Reserve Bank of India was the Rs 10,000 note in 1938 and again in 1954. But these notes were demonetized in January 1946 and again in January 1978, according to RBI data. Rs 1,000 and Rs 10,000 bank notes were in circulation prior to January 1946. Higher denomination banknotes of Rs 1,000, Rs 5,000 and Rs 10,000 were reintroduced in 1954 and all of them were demonetized in January 1978. The Rs 1,000 note made a comeback in November 2000. Rs 500 note came into circulation in October 1987. The move was then justified as an attempt to contain the volume of banknotes in circulation due to inflation.

Public sector banks are advised that merchant should not be required to pay more than Rs 100 per month as monthly rental for PoS terminals/Micro ATMs/mobile POS from the merchants to bring small merchant on board the digital payment eco system.

No service tax will be charged on digital transaction charges/MDR for transactions up to Rs.2000

Government departments and PSUs will ensure that transactions fee/MDR charges associated with payment through digital means shall not be passed on to the consumers and all such expenses shall be borne by them.

Public sector insurance companies will provide incentive, by way of discount or credit, up to 10 per cent of the premium in general insurance policies and 8 per cent in new life policies of Life Insurance Corporation sold through the customer portals, in case payment is made through digital means.

All railway passengers buying online ticket shall be given free accidental insurance cover of up to Rs 10 lakh. Nearly 14 lakh railway passengers are buying tickets everyday out of which 58% tickets are bought online through digital means.

The Government through NABARD will also support Rural Regional Banks and Cooperative Banks to issue "RupayKisan Cards" to 4.32 crore Kisan Credit Card holders to enable them to make digital transactions at POS machines/Micro ATMs/ATMs to expand digital payment infrastructure in rural areas.



DEMONETIZATION A POLITICAL GLIMMAK

Yes, it is definitely a political gimmick. Just bear with me for a few moments and I will explain why is it so.

The real reason I feel is that this move was to reduce the liability of RBI by a few lakh crores and use this money to recapitalize banks to comply with Basel 3 norms. Using public money could have entailed a backlash but this move gave a perfect illusion of not doing so.

Also, lower Cash to GDP ratio doesn't imply low corruption. Brazil has it at 4% while Japan at 18% and you know the amount of corruption prevalent there.

This move also helped in conjuring up an image in the minds of poor that the 'rich' have been hurt due to this move. While we can safely assume that apart from a few cases, this has not been so.

GOI could have achieved all the aims of demonetization through a plethora of other ways but chose this ineffective method. With elections round the corner, this was totally a planned move.

I really hope that the exercise turns out to be a hit and the common people eventually get benefited from it.

PSYCHOLOGY IMPACT

Well if we go to the psychological impact of demonetization then it is different for different class of people. Let us begin with the business men, they are finding difficulties to overcome the impact of demonetization. Their rate of income are falling due to unavailability of cash. But they should remain calm and use other measures to solve this problem. They should use cash less methods like paytm or card swipe to maintain their number of customers. Actually they should remain calm in this situation and should help the govt to move forward in their decision. But for the black money holders the demonetization had a bad psychological impact. They would definitely be worried now what to do with their money. They are now asking their relatives to keep their some money in their bank account. Now it is an irony and a bit funny also that those business men who does not want to give their money to the govt(through tax) not even their needy relatives are now requesting their relatives and friends to keep their money in their bank accounts.

Now coming to the poor peoples (by poor mean i mean the people who are below poverty lines) yes i do agree that they are facing a lot of problems through the demonetization issue. For ex the daily wage workers who mainly depend on their daily wages are not getting their daily wages because their bosses are unable to give them cash as banks are out of cash, ATM's are out of cash. If they go to ATM's only 2000 notes are coming so they are unable to pay their workers their daily wages. Also the tea workers in the north eastern region are facing the same problem. Even though the cashless system is introduced in the tea gardens these workers are unable to use cashless system as most of them are illiterate. But the officials of tea garden are trying to implement the cashless system and helping the workers to use the cashless system. Though demonetization have khattameetha effects on the mind of Indian people but it is our responsibility to cooperate with the govt. so that they can bring out all the black money and use it for the nation's betterment.

— ● —

..... Do You Know

- ICAI has signed various MOU's/MRA's with international accounting bodies which will help its members to work in countries outside INDIA as well.
- Besides logo of ICAI which is given by Sri Aurobindo, they have their official motto song (YaAeshSuptaeshuJagruti)literally means "a person who is awake in those that sleep".
- The first CA registered with ICAI is Mr. G.P.Kapadia.



When you feel like quitting, think about why you started.

Glimpses



CA. Rashmi Ranjan Mishra, Chairman (Occupying Chair), (Left to Right)
CA. Sugyan Kumar Sahoo, Secretary, CA. Tarun Kumar Agarwalla, Member, CA. Siddharth Ranjan, Treasurer
CA. Chiranjeebi Jena, Member, CA. Janhabi Deo, Member, CA. Raja Narayan Tripathy, Vice Chairman & Chairman EICASA
CA. Amit Kumar Agarwalla, Chairman (2016-17), Member, Bhubaneswar Branch of EIRC of ICAI



Lighting of Lamp by CA. Babu Abraham Kallivayalil, Chairman, Board of Studies, ICAI on the occasion of National Conclave for CA Student



Industrial Visit for CA Students
Indian Metals & Ferro Alloys Limited



Presenting Memento to GM (HR), IMFA by Vice Chairman, Chairman EICASA (2016-17) & Treasurer (2016-17)



Saraswati Puja Celebration



The goal is not to change who you are, but to become more of who you are at your best.

-Sally Hogshead

Test Your Intelligence

CROSS WORD PUZZLE

1	2	3			4		5	6		7	8
9					10	11					
12				13				14			
			15			16					
	17	18			19						
20							21		22		
23							24				25
26					27	28	29			30	
					31				32		
33	34			35				36			
37				38			39			40	
41								42			

ACROSS

- Minimum number of meetings to be conducted by a company in a year.
- Smell
- An independent assessment and certification body which provides global assessment and certification services in the field of management system, product certifications, etc.
- The first annual general meeting of the company shall be held within -----months from the closing of first financial year.
- Largest company (in terms of assets value) in India.
- Maximum number of public companies in which a person can be appointed as a director.
- A grouping of assets, such as mortgages, that serves as a basis for the issuing of securities.
- Roman numeral for four.
- An open _____ policy: A communication policy in which a manager encourages openness and transparency with the employees of that company.
- The speed of a printer is measured in _____.
- Roman numeral for 1001.
- Payment of interest on time deposits with banks to be subject to TDS under section 194A with effect from 1st June, 2015.
- These get special benefits from the government.
- Watchdog of international trade.
- A short-term memory for your computer to store programs it is using and gets wiped out, when shut down is _____.
- The highest adult male singing voice especially in church music.
- _____ is the popular name in India for withholding tax.
- One of major trade partners of India.
- That is, in Latin.
- Roman numeral for 55.



35. In computer architecture, _____ bus is a set of wires that connects CPU and RAM and carries the memory addresses.
37. Intelligence exhibited by machines or software.
38. Roman numeral for 51.
39. An organization that owns or controls productions of goods or services in one or more countries other than the home country.
41. _____ tax has been abolished w.e.f. A.Y.2016-17.
42. Tax benefit under section 80G has been extended for contribution made by domestic donors to Clean Fund.

DOWN

1. The scheme of Advance Ruling has been extended to resident _____ in Central Excise and Customs.
2. Persons of Indian origin (of certain categories) who migrated from India and acquired citizenship of a foreign country are eligible to be granted an _____.
3. A _____ is a reference to a resource that specifies the location of the resource on a computer network and a mechanism for retrieving it.
The time limit for taking CENVAT credit on inputs has been enhanced from six months to _____ year .
5. If something happens _____ and off during a period of time, it happens sometimes.
6. A kind of borrowing made by the companies.
7. An intergovernmental organization established 24 October 1945 to promote international co-operation.
8. Ind AS has been notified under the Companies (Indian Accounting Standards) _____, 2015
11. As per the Companies Act, 2013, an intermediate wholly-owned subsidiary company whose immediate parent is a company incorporated in _____ is not required to prepare consolidated financial statements.
13. A telecommunication medium that is used for transmitting and receiving moving images and sound.
15. Organizations that provide services for accessing, using, or participating in the Internet.
17. One of the punctuation marks.
18. Internationally well accepted concept of..... to be introduced in the Income-tax Act, 1961 for determining the residential status of companies.
19. Condition for equilibrium for a firm: $MC = \underline{\hspace{1cm}}$.
20. Contributions to Swachh Bharat Kosh set up for the promotion of sanitation will also be considered as eligible expenditure qualifying for _____.
21. The time limit for return of capital goods from a job worker is _____ years.
22. Ballots
25. SEBI formulated the SEBI (Share Based Employee Benefits) Regulations, 2014 which replaces the SEBI (_____) Guidelines, 1999.
27. An unbiased examination and evaluation of the financial statements of an organization.
28. Boy
29. A life insurance which provides coverage at a fixed rate of payments for a limited period of time.
32. A subject which is proposed to be dropped from the CA Final course as per new proposed scheme of education and training.
33. A social science and a system of rules that are enforced through social institutions to govern behaviour.
34. Compete with
35. Ind AS is applicable to _____ the companies on voluntary basis for financial statements for accounting periods beginning on or after April 1, 2015, with the comparatives for the periods ending 31st March, 2015 or thereafter.
36. _____ checks how well the eyes, inner ears, and brain help you keep your balance and position.
40. _____ For example, in Latin



Quiz

- 1. What are the conditions for the taxability of goods according to Section-3 of Central Excise Act,1944?**
 - a. It must be goods
 - b. It must be excisable goods
 - c. It must be produced or manufactured
 - d. All of the above.
- 2. According the Sec-108 of the Finance Act,2015 there shall be levied a tax on the value of all services other than those specified in the negative list at what percentage and what is the effective rate of suchS.tax?**
 - a. 14%.
 - b. 12.36%.
 - c. 15%.
 - d. None of the above
- 3. Under Sec-177 of Companies Act, 2013 the audit committee shall have minimum how many directors?**
 - a. 3
 - b. 5
 - c. 7
 - d. 2
- 4. What is the quorum for board meeting according to the Companies Act?**
 - a. One-third of the total strength of directors or 2
 - b. Two-third of the total strength or 3
 - c. Three-Fourth of the total strength or 2
 - d. One-third of the total strength or 3
- 5. In a public Co. there shall be minimum how many directors?**
 - a. 3
 - b. 2
 - c. 5
 - d. 4
- 6. What is the full form of RAM?**
 - a. Random Access Memory
 - b. Read Access Memory
 - c. Random Access Machine
 - d. Read Access Machine
- 7. Full form of DSS?**
 - a. Decision support System
 - b. Digital Support System
 - c. Dispute support system
 - d. Desirable support system
- 8. IND AS-33 corresponds to which of the following?**
 - a. Earnings per Share
 - b. Interim Financial Reporting
 - c. Investment Property
 - d. Related party disclosures.

..... Stress Buster

CA dedicated songs:

CPT - jalak dikhala ja, 1 bar aaja aaja aaja
PCC/IPCC - Yeh galiyan yeh chobara,yah anaanana dobara
COCHING - Idhar chala me udharchala
SYLLABUS - Ajeeb dasta hai ye, kaha shuru kaha khatam
ARTICAL TRAINING - Aa khushi se khudkushi karle
FINAL - Musafirhu main yaro
EXAM - Zehrili raate, ninde ud jatihai
RESULT - Jane kya hoga rama re, jane kya hoga mola re
PASS - Aaj me upar asmaan niche
FAIL - Jag sunasuna lage



Get connected with EICASA, Bhubaneswar at:

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