



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

WICASA NAGPUR



E-NEWSLETTER

JUNE 2025

SCAN ME



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MESSAGE - WICASA CHAIRMAN



CA Vinod Agrawal

Chairman, WICASA – Nagpur Branch

Dear Students,

It gives me immense pleasure to announce the release of the WICASA Monthly Newsletter for June 2025. This edition encapsulates the dedication, enthusiasm, and active participation of our students, reflecting the spirit of growth and knowledge-sharing that defines our community.

Through this newsletter, we bring you insightful articles, updates on recent and upcoming events, and contributions from our talented students, ensuring that you stay informed and engaged with the latest developments. Our journey at WICASA has always been about fostering learning, leadership, and collaboration, and this publication stands as a testament to our collective efforts.

I extend my heartfelt gratitude to the contributors, editorial team, and every individual whose unwavering support has made this issue possible. Your involvement strengthens our commitment to excellence and continuous learning.

07/05/2025 is the date to remember, on this date India retaliated to the cowardly terrorist attack backed by Pakistan. Operation Sindoor stands as a proud reminder of India's unshakable commitment to national security. Through precision and courage, our armed forces delivered a clear message — acts of terror and those who sponsor them, especially Pakistan, will face firm and decisive retaliation. It was a moment that reignited our collective pride and

reminded us that justice always prevails when backed by unwavering resolve.

Jai Hind!



The month of May was filled with creativity, achievements, and reflection for us at WICASA Nagpur.

We were thrilled to see the enthusiastic participation of more than 50 students in the Raisin Art Workshop — a refreshing initiative that allowed young minds to explore their creativity beyond numbers and ledgers. Such platforms help in building a well-rounded personality and relieving academic stress.

Adding to the momentum, our Swimming Competition made a big splash — quite literally! Beyond the excitement and fun, it was a reminder of the importance of physical fitness in our otherwise sedentary academic lives. Swimming, known for its cardiovascular and stress-relief benefits, proved to be a perfect blend of health and recreation for our CA students.

A heartwarming moment this month was when we welcomed our former WICASA Committee members, pillars of strength in our journey. We also had the proud privilege to felicitate our WICASA office bearers who have now earned the prestigious title of “Chartered Accountant” CA. Udit Choithani, CA.



MESSAGE - WICASA CHAIRMAN

Ameya Soman, CA. Manak Laturiya, CA. Samyak Modi, CA. Pradnya Raut. Their journey is an inspiration for all current students pursuing the same goal with dedication and resilience.

Another key highlight was the Organising Committee Meet for NATCON 2025, graced by CA Jitendra Saglani Sir (WIRC WICASA Chairman) and CA Deepak Jethwani Sir, whose words of wisdom brought clarity and motivation to the student teams. Their guidance was pivotal in helping us prepare for one of the biggest events in our calendar "National Conference".

ICAI Nagpur Branch and WICASA Nagpur Branch are hosting the National Conference of CA Students 2025 (NATCON 2025) organised by ICAI Board of Studies (Operations)! After a vibrant round of brainstorming

among students, several theme ideas were presented. With the collective consent of the entire Managing Committee, including our RCM, our students' AI-powered theme — "INTELLIVERSE" — was finalized. The theme reflects the boundless universe of intelligent opportunities ahead for the profession.

I sincerely thank Branch Chairman CA Dinesh Rathi Sir, WIRC WICASA Chairman CA Jitendra Saglani Sir, and all members of the Managing Committee for their vision and proactive role in forming various committees for the efficient planning and execution of NATCON 2025. A detailed table listing these committees, their members, and contact details is included below in this newsletter:

Sr. No.	Name of Committee	Name of Chairman	Contact Number	Name of Co-Chair	Contact Number	Name of Student Covenor	Contact Number
1	Registration	Ashish L Agarwal	9145866616	Vinod Agrawal	9665011000	Ashu Mahajan	8767343471
2	Hall & Dais	Tripti Bhattad	9970285072	Ankush Kesharwani	9730890971	Laxmi Gajrani	9326561951
3	Travelling & Accomodation	Pranavkumar Limaja	9923173970	Deepak Jethwani	9823051543	Archie Gupta	9356616432
4	Finance & Marketing	Prateek Palan	9370975177	Pranavkumar Limaja	9923173970	Disha Tahaliyani	9518535534
5	Catering	Deepak Jethwani	9823051543	Ashish L Agarwal	9145866616	Vansh Pardeshi	7776044542
6	Technical	Swaroop Wazalwar	9890673268	Prateek Palan	9370975177	Pratik Wanjari	9834405652
7	Cultural	Ankush Kesharwani	9730890971	Swaroop Wazalwar	9890673268	Radhika Kalantri	9405344998

Looking ahead, we are all set to kickstart June with a first-of-its-kind 3-day AI Workshop, from 3rd to 5th June 2025. Designed specifically for CA students, this workshop will focus on practical exposure to AI tools and applications relevant to our field.

On the economic front, May also saw the release of key financial indicators including GDP numbers, positive cues in the stock market, and updates on India's ongoing discussions related to tax reforms and the Direct Tax Code. As future professionals, staying

tuned to these trends helps build financial awareness early.

Let's continue to learn, grow, and support one another as we build a stronger student community under the banner of ICAI.

"सफलता समूह के प्रयास से मिलती है, न कि पद से। जब हर व्यक्ति अपने कौशल से योगदान देता है, तब सच्ची प्रगति होती है।"



MESSAGE - WICASA COMMITTEE



Dear Aspirants,

May was yet another month filled with purpose, creativity, and collaboration — a reflection of the vibrant spirit that defines our WICASA community.

We began with the Mock Test Papers (MTP), an essential academic support initiative aimed at helping students assess their preparedness and identify areas for improvement ahead of examinations. The enthusiastic participation reaffirmed our shared commitment to academic excellence.

Adding a refreshing twist to the month, we organized a Swimming Competition — a first for many, and a reminder that fitness and fun go hand in hand with professional development. It was heartening to see members take a break, dive in, and embrace the spirit of healthy competition.

Our Quiz Competition kept minds buzzing with excitement, encouraging quick thinking, teamwork, and general awareness. This was followed by the Essay Competition, which provided a platform for students to express their thoughts with depth and clarity on topics that matter.

A memorable highlight was the Meet with Past WICASA Committee Members, where experiences were shared, lessons were revisited, and valuable insights passed on. It was not just a meeting, but a moment of reflection and inspiration for all of us working to carry the legacy forward.

We also hosted our first Organizing Committee Meeting for the upcoming conference, laying the foundation for what promises to be a grand and enriching event. The energy, ideas, and collaborative spirit witnessed during this meet were truly motivating.

To round off the month with a touch of creativity, we introduced the Resin Art Workshop — a unique and hands-on experience that allowed students to explore a new medium of artistic expression. It was a delightful break from routine and a reminder of the importance of creative balance.

These initiatives were held alongside our regular support programs such as ITT, Orientation Courses, One Day Revisionary Classes (ODRs), and Mock Test Papers — all designed to foster holistic development and enhance exam readiness.

As always, the success of each event is a testament to the enthusiasm of our members and the strength of our shared vision. We thank you for your continued participation and look forward to creating more meaningful experiences together.

“Success is the sum of small efforts, repeated day in and day out.” – Robert Collier

Warm regards,
Team WICASA
ICAI Nagpur Branch

STUDENT'S ARTICLE



IPL: A Saga of National Passion, Progress, and the 2025 Delay Due to Operation Sindoor

Ritu Gupta - WRO0821763

Cricket has always held a sacred place in the Indian psyche. It is more than a sport; it is a shared language, a collective passion that transcends the immense diversity of the subcontinent. From narrow gullies to sprawling maidans, from sleepy villages to hyper-urbanized metropolises, cricket is not just watched in India—it is lived. Among the many expressions of this national obsession, nothing has captured the imagination of the country quite like the Indian Premier League (IPL). Since its inception in 2008, the IPL has transformed not just the way cricket is played but also how it is consumed, celebrated, and commercialized. It represents the fusion of sport, cinema, business, and culture, all wrapped in the format of high-octane T20 cricket. Yet even something as formidable as the IPL was not immune to disruption. In 2025, the tournament faced an unprecedented delay, not because of internal scandals or logistical failures, but due to the shadow cast by a critical military mission: Operation Sindoor.

Cricket has always held a sacred place in the Indian psyche. It is more than a sport; it is a shared language, a collective passion that transcends the immense diversity of the subcontinent. From narrow gullies to sprawling maidans, from sleepy villages to hyper-urbanized metropolises, cricket is not just watched in India—it is lived. Among the many expressions of this national obsession, nothing has captured the imagination of the country quite like the Indian Premier League (IPL). Since its inception in 2008, the IPL has transformed not just the way cricket is played but also how it is consumed, celebrated, and commercialized. It represents the fusion of sport, cinema, business, and culture, all wrapped in the format of

high-octane T20 cricket. Yet even something as formidable as the IPL was not immune to disruption. In 2025, the tournament faced an unprecedented delay, not because of internal scandals or logistical failures, but due to the shadow cast by a critical military mission: Operation Sindoor.

Over the years, the IPL became more than just a sporting spectacle; it became a symbol of India's rising economic and cultural power. With lucrative broadcasting deals, player auctions that resembled mega business negotiations, and sponsorships from global corporations, the IPL created an entirely new sporting economy. It also played a crucial role in grooming young Indian talent. Cricketers like Jasprit Bumrah, Hardik Pandya, KL Rahul, and Rinku Singh owe their rise in part to the exposure and experience they gained through IPL stints. It created a platform where young domestic players could rub shoulders with international legends, learn under pressure, and emerge as stars in their own right. For Indian fans, this was not just cricket—it was a dream-making machine.

The league also fostered a sense of unity in diversity. With franchises representing cities like Chennai, Mumbai, Kolkata, and Bengaluru, fans began to wear their city pride on their sleeves. Yet despite these localized affiliations, the IPL managed to bring the country together in celebration. Each April and May, life in India seems to pause every evening around 7:30 p.m., as screens flicker on in millions of homes, chai stalls, and airport lounges. It is a shared experience that connects software engineers in Bengaluru with farmers in Punjab, film stars in Mumbai with



students in Shillong. No other event in modern India commands such collective attention, not even general elections.

However, the year 2025 introduced a rare disruption to this cultural mainstay. Scheduled to begin in late March, the IPL was unexpectedly postponed due to a classified military operation undertaken by the Indian government. Known publicly as Operation Sindoor, the mission was a response to escalating geopolitical tensions along India's northern borders. While details remain partially classified, it is understood that Operation Sindoor involved a comprehensive defence manoeuvre requiring the full engagement of the armed forces, including strategic deployment in civilian zones, heightened internal security measures, and temporary control over logistical and communication networks in key urban areas. Given the scale and sensitivity of the operation, the Ministry of Home Affairs, in consultation with the BCCI and state governments, decided to delay the tournament.

The decision, though unprecedented, was met with understanding rather than outrage. There was, of course, palpable disappointment across the country. IPL had become such a regular fixture in Indian life that its absence left a void not just in the cricketing calendar but also in the collective mood of the nation. For many, the IPL is a summer ritual, a rhythm to life's chaotic melody. The players had trained, the fans had anticipated, and the sponsors had invested. Yet, in a remarkable display of national unity, the overwhelming sentiment was one of solidarity. Indians, deeply patriotic and proud of their armed forces, recognized the importance of Operation Sindoor and stood by the decision, even as they longed for the return of their beloved league.

When the IPL finally resumed later in the year, it did so with renewed purpose and emotional intensity. Franchises paid tribute to the soldiers involved in the operation, stadiums held moments of silence, and players sported insignias symbolizing national unity. The delay, rather than diminishing interest, seemed to intensify it. The league's opening match post-resumption shattered viewership records, and ticket demand surged to unprecedented levels. Fans flooded social media with messages of support, celebration, and emotion, not just for the sport but for the nation that had emerged stronger from a moment of collective trial. In a sense, Operation

Sindoor deepened the meaning of IPL; it reminded everyone that behind the glitter and glamour, the league was a reflection of the Indian spirit—resilient, passionate, and proud.

In the larger arc of its history, the IPL has faced many challenges—scandals, match-fixing allegations, franchise suspensions, and even a global pandemic. Each time, it has bounced back, reinvented itself, and come out stronger. But the 2025 delay due to Operation Sindoor was unique. It was not a crisis born of corruption or catastrophe, but a testament to the reality that even the grandest spectacles must sometimes pause in service of the greater good. The BCCI's handling of the situation, in coordination with national authorities, showcased a maturity that had not always been associated with the league's early years. It also signalled the beginning of a new chapter—one where the IPL is not just seen as a sports-entertainment product, but as a cultural institution that respects and adapts to the nation's larger needs.

Looking forward, the IPL continues to evolve. The inclusion of two new franchises in 2022, the growing success of the Women's Premier League (WPL), and the integration of advanced analytics and broadcast technologies have all positioned the league for an even more expansive future. There are talks of taking IPL matches abroad, of increasing the season's length, and of deepening grassroots cricket infrastructure through franchise-led academies. All these developments point to a singular truth: the IPL is no longer just an Indian phenomenon—it is a global brand with Indian soul. And that soul, tested but unshaken in 2025, emerged stronger and more beloved than ever.

As India continues its journey as a rising global power, the IPL will likely remain a mirror to its aspirations, contradictions, and celebrations. It will continue to be the arena where dreams are forged, heroes are made, and a billion hearts beat in unison. The pause induced by Operation Sindoor may one day be remembered not just as a disruption, but as a moment that elevated the league's emotional and national significance. For in the vast storybook of Indian cricket, the IPL is not just a chapter—it is a revolution, a festival, and a tribute to everything that makes this country vibrant, diverse, and passionately alive.

STUDENT'S ARTICLE



Trump's Tariffs on Films

Himank Arya - WRO0797570

In a rampage of tariffs imposed here and there by Donald Trump in his new reign has taken the world by storm. And this wide array of tariffs has affected different countries, industries, businesses and whatnot.

One such industry majorly affected by these tariffs is the Film industry in the United States which, in turn, will widely affect the films that are eventually produced in "Hollywood". On 5th May this year, the US Government imposed 100% tariffs on all films that are produced outside the US citing the reason that foreign incentives were luring filmmakers outside the domestic film industry.

Now that you have the background, I will present a contrast between the economic implications on the film industry before and after the tariffs.

BEFORE THE TARIFFS

Filmmakers started producing films abroad as early as the 1910s but the turning point came during the 1950s when there was a significant rise in films shot abroad. This was majorly due to various economic factors, namely-

1. Lower Production Costs-

- Studios saved a fortune on labor, logistics and currency differences.
- Local crews were often highly skilled although they came at a price lower than the US Union requirements.

2. Foreign incentives-

- Canada offered up to 30% in federal/provincial tax credits, plus additional rebates for hiring local crew or post-production work.
- While UK offered Tax relief up to 25% on qualifying UK production expenditure.

3. Global talent and infrastructure-

- Locations like Vancouver, Toronto, London, Auckland, and Budapest became world-class production centers.
- Sound stages, VFX studios, and post-production houses rivaled Hollywood's.
- Some offered bundled services that included shooting, editing and post-production together which, in turn, reduced logistical costs.

4. Risk Diversification and Access to Grants-

Shooting overseas allowed producers to:

- Diversify financial risk by partnering with international co-producers or investors.
- Qualify for government grants or subsidies, especially for cultural exchange or local employment commitments.
- Pre-sell international rights to offset production costs early.



AFTER THE TARIFFS

Visionary filmmakers and renowned auteurs such as Francis Ford Coppola, Stanley Kubrick, Wes Anderson have made films outside the US as the locations in other countries often fit their artistic vision or may complement the grandeur or the desired aesthetic for their films would now have to pay these tariffs which will eventually become a hindrance to their films' success.

The economic implications after the tariffs were as follows-

1. Tariff-Induced Cost Increases-

- Import duties are applied to the value of the films made abroad that are intended for U.S. distribution.
- This effectively erases the cost savings from tax incentives, cheaper labor, or favorable exchange rates abroad.
- Major Studios are now facing a dilemma : whether to absorb the cost, reduce the budget, or pass it on to the film-goers via higher ticket prices or smaller releases.

2. Shift to Domestic Production-

- Studios will have to shift their production to domestic locations.
- Boost local economies in states like Georgia, New Mexico, California that offer strong local incentives.
- Another motive was also to encourage filmmakers to shoot at the various picturesque locations in the US.

3. Impact on Independent Films-

- Independent films or “Indie films” are usually shot outside the US due to affordability and are also take part in various International film festivals like Cannes, Sundance, Berlinale. They often get funds from these festivals too to complete their projects or picked up by major studios for worldwide releases.

4. Loss of Global Efficiency-

- Back then, studios could shoot in one country, edit in another and finish VFX in a third.
- Tariffs force more of the process to stay in one country — often the “Mighty U.S.”, reducing efficiency and global competitiveness.

MY THOUGHTS-

As a film-enthusiast, this news particularly did not sit well with me as some of my favourite films like Apocalypse Now, Gladiator, Inception, etc. were shot outside the US. And I know that if their production were confined to just one country then we probably wouldn't have got these gems. Thinking from the viewers' perspective, the ticket costs would also rise to unusually high levels which will only aid in increasing the more recent tendency of people to watch films at their homes. Passionate individuals like the movie star Tom Cruise are one of the major advocates working tirelessly to produce films that are meant to be 'experienced' and not just merely “watched”. But these restrictions would only defeat the point of “Reviving Cinema” and move people away from the theatres, a business that is very much declining due to Major streaming platforms like Netflix. This also limits the filmmakers to completely execute their ideas so that the most beautiful art i.e. Cinema keeps on living.

STUDENT'S ARTICLE



Forensic Accounting: The CA's Role in Detecting Financial Crime

Sarvesh Butle - WRO0725004

In an era where money moves faster than ever and fraudsters grow more sophisticated by the day, the spotlight is turning toward a new kind of financial hero: the **forensic accountant**. Armed with a deep understanding of numbers, law, and investigative techniques, forensic accountants are at the forefront of safeguarding financial integrity.

What is Forensic Accounting?

Forensic accounting is a specialized area of accounting that combines traditional accounting with investigative techniques and legal knowledge to detect, prevent, and report fraud and financial crimes. It involves scrutinizing financial data to uncover hidden patterns, inconsistencies, or red flags that may point to illegal activity.

Unlike regular auditing — which focuses on compliance and correctness — forensic accounting focuses on **suspicion, investigation, and evidence**. Every report, trail, and transaction is a potential clue.

What Do Forensic Accountants Do?

Forensic accountants work in various domains such as:

- **Fraud detection & prevention:** Investigating misappropriation of funds, fake invoices, inflated expenses, or ghost employees.
- **Litigation support:** Providing expert witness testimony in court cases involving financial disputes.

- **Valuation of businesses in partnership disputes or divorces.**
- **Money laundering investigations:** Tracing layers of transactions used to hide illicit income.
- **Due diligence reviews:** Examining financials during M&A deals to spot potential fraud.

They often work alongside law enforcement agencies, lawyers, government regulators, or within internal audit teams.

Real Skills Needed

To succeed in forensic accounting, professionals need a powerful blend of:

- **Accounting expertise** — deep understanding of financial systems and statements.
- **Legal awareness** — knowledge of laws related to corporate fraud, evidence, and court procedures.
- **Analytical thinking** — ability to find patterns, inconsistencies, and data gaps.
- **Tech-savviness** — proficiency in forensic tools, Excel, SQL, and data analytics software.
- **Ethical judgment** — objectivity, independence, and professional skepticism.

In today's world, data literacy is as important as accounting literacy for forensic accountants.



IN Forensic Accounting in the Indian Context

India has witnessed major financial frauds in recent years — from the **Satyam Computer scandal (₹7,800 crore)**, to the **Punjab National Bank scam (₹13,000+ crore)** involving **Nirav Modi**. These cases shook investor confidence and led to reforms in governance, risk management, and audit practices.

Recognizing the need, regulators like **SEBI, RBI, and MCA** have mandated **forensic audits** in specific cases of corporate default or fraud. **The Institute of Chartered Accountants of India (ICAI)** has taken a leadership role by launching a **Certificate Course on Forensic Accounting and Fraud Detection (FAFD)**, training professionals to handle fraud investigations effectively.

Technology's Role in Modern Forensics

Today, forensic accounting is no longer limited to poring over physical ledgers. Technology plays a crucial role:

- **Data analytics tools** like Power BI and ACL help in transaction analysis and trend identification.
- **Artificial Intelligence** helps detect anomalies in vast financial data.
- **Blockchain forensics** enables tracking cryptocurrency transactions in fraud or money laundering cases.
- **Digital forensics** aids in recovering evidence from hard drives, emails, and mobile devices.

In fact, many forensic accountants now work hand-in-hand with cybersecurity experts and data analysts during investigations.

From Backroom to Courtroom

One of the most unique aspects of forensic accounting is its **legal orientation**. The findings of a

forensic audit are often presented in **courts, arbitration tribunals, or regulatory hearings**. Forensic accountants must ensure their reports are well-documented, objective, and defensible.

In legal cases, they often serve as **expert witnesses**, presenting complex financial information in a simplified manner to judges, lawyers, or juries.

Career Scope for Young Professionals

As the corporate world becomes more regulated and risk-focused, the demand for **forensic accounting professionals is skyrocketing**. Career opportunities exist in:

- Forensic audit firms
- Big 4 consulting firms (like Deloitte, PwC, EY, KPMG)
- Internal audit departments
- Enforcement agencies (ED, CBI, SFIO)
- Banks and financial institutions

Pursuing courses like **ICAI's FAFD, Certified Fraud Examiner (CFE)**, or certifications in **data analytics and forensic technology** can give you an edge.

Final Thoughts: A Noble Role in a Risky World

Forensic accountants are the **watchdogs** of financial honesty in a world that often blurs the line between smart accounting and shady practices. With rising white-collar crimes and digital frauds, the role of CAs and finance professionals is evolving — from being number-crunchers to becoming **financial detectives**.

As future professionals, equipping ourselves with forensic skills isn't just a career move — it's a contribution to a more transparent and trustworthy economy.

"Numbers don't lie — but people do. That's why we need forensic accountants."

EVENTS CONDUCTED

1. Swimming Competition

WICASA Nagpur Makes a Splash with a Thrilling Swimming Competition!

The **Nagpur Branch of WICASA**, under the aegis of **ICAI Nagpur Branch (WIRC)**, successfully hosted an exhilarating **Swimming Competition** on **Sunday, 11th May 2025** at **VIBGYOR World Academy**, bringing together CA students for a morning filled with enthusiasm, sportsmanship, and community spirit.

The event commenced at **10:00 AM** and witnessed overwhelming participation from the student fraternity, who showcased not only their academic excellence but also their sporting prowess. The competition served as a refreshing break and an opportunity to embrace fitness and recreation in the demanding journey of Chartered Accountancy.

Winners across various categories were felicitated with **medals and certificates**, recognizing their determination and talent. The vibrant atmosphere,

cheers from peers, and the sight of participants pushing their limits truly made the event a memorable one.

This summer showdown was brilliantly coordinated by the dynamic student team of the **Nagpur WICASA**. The initiative is part of the ICAI's efforts to promote holistic development among future Chartered Accountants, encouraging them to engage in extracurricular pursuits that build character, discipline, and teamwork.

The event was not just a competition but a celebration of youthful energy and professional camaraderie. The Nagpur Branch of WICASA continues to pave the way for impactful and engaging student-centric initiatives.





EVENTS CONDUCTED

2. Quiz Competition

WICASA Nagpur Ignites Young Minds with a Thrilling Quiz Competition!

With a commitment to holistic development and sharpening the professional acumen of budding Chartered Accountants, the **Nagpur Branch of WICASA**, under the banner of the **ICAI Nagpur Branch (WIRC)**, hosted a power-packed **Quiz Competition** on **Monday, 12th May 2025** at the **ICAI Bhawan**, beginning at **5:00 PM**. The event turned out to be a melting pot of enthusiasm, knowledge, and youthful zeal.

The competition was open to **CA students registered for the Intermediate and Final levels**, including those undergoing their articleship, as well as students who recently completed their articleship tenure. Participants came in large numbers, reflecting not only the popularity of the event but also the vibrant culture of curiosity and learning that defines WICASA.

Designed with precision and care, the quiz encompassed a wide range of topics — from current affairs, logical reasoning, and corporate laws, to iconic moments in the history of Chartered Accountancy and beyond. The questions tested not only factual knowledge but also presence of mind, speed, and team coordination. With each round, the competition grew fiercer, and the audience found themselves just as invested as the participants, cheering, discussing, and enjoying every moment.

After multiple engaging and intellectually stimulating rounds, **Mr. Prakul Banthiya** emerged as the **Winner**, showcasing remarkable clarity of thought and sharp

intellect. **Mr. Samyak Sethia**, who demonstrated consistency and depth of understanding throughout, secured the **Runner-up position**. Both winners were felicitated with attractive prizes and certificates, recognizing their achievements and encouraging them to carry forward their journey with confidence and pride. They will now represent the **Nagpur Branch at the Regional Level Round**, a testament to their skill and dedication.

More than just a contest, the **Quiz Competition** was a celebration of learning, camaraderie, and intellectual vibrance. It provided participants an opportunity to break away from their study schedules and immerse themselves in a dynamic learning experience — one that tested their capabilities under pressure while fostering teamwork and healthy competition.

The event was organized seamlessly by the dedicated **WICASA Nagpur Committee**, which has consistently strived to offer platforms where students don't just compete, but evolve. The success of the quiz is a reflection of the branch's broader vision — to empower CA students with the confidence, knowledge, and opportunities to shine both in examinations and in life.

As the evening concluded with applause, photographs, and felicitations, what lingered was a renewed enthusiasm among all present — a reminder that learning can be as fun as it is enriching when done together, with purpose and passion.

EVENTS CONDUCTED

2. Quiz Competition

WICASA Nagpur Ignites Young Minds with a Thrilling Quiz Competition!



Prakul Banthiya



Samyak Sethia



EVENTS CONDUCTED

3. Essay Competition

Pen Meets Purpose: WICASA Nagpur Hosts Inspiring Essay Writing Competition

With a vision to nurture critical thinking and articulate expression among the aspiring Chartered Accountants of tomorrow, the **Nagpur Branch of WICASA**, under the aegis of the **ICAI Nagpur Branch (WIRC)**, hosted a deeply thought-provoking **Essay Writing Competition** on **Monday, 19th May 2025** at **ICAI Bhawan**, beginning at **5:00 PM**.

This intellectually rich event welcomed participation from **CA Intermediate and Final students**, including those currently pursuing their articleship, as well as students who completed their articleship in 2024. The competition provided a unique platform for young minds to voice their perspectives on contemporary topics of professional, ethical, and societal relevance — an experience that combined creativity, insight, and academic rigor.

Participants expressed their views on well-curated themes that aligned with the core values of the Chartered Accountancy profession, encouraging them to reflect deeply, structure arguments thoughtfully, and communicate effectively. The essays were judged not only on content and coherence but also on originality, clarity of thought, and relevance to the professional world.

Among the many impressive submissions, **Miss Ritu Gupta** stood out with her compelling writing, rich insight, and clarity of expression, earning her the **First Prize**. The **Runner-up** position was secured by **Miss**

Urvi Shah, whose thoughtful approach and balanced analysis were deeply appreciated by the judges. Both winners were felicitated with certificates and attractive prizes as a token of appreciation for their efforts and excellence.

Held in a calm and focused environment, the competition served as a reminder of the power of the pen — a skill equally vital in a profession known for its precision and depth. It not only gave students an avenue to showcase their intellectual capabilities but also helped them build confidence in formal written communication — a key asset for professional success.

The event was gracefully anchored by the enthusiastic team of **Nagpur WICASA**, which continues to provide engaging and value-driven platforms to the CA student community. From thoughtful planning to flawless execution, the event reflected the committee's commitment to holistic student development.

In the presence of motivating mentors and peers, the competition ended on a high note, leaving the participants inspired and more confident in their ability to think, write, and lead. **The Essay Writing Competition 2025** proved yet again that ICAI is not just about passing exams — it's about shaping articulate professionals ready to make a meaningful impact.



Ritu Gupta



Urvi Shah

EVENTS CONDUCTED

4. Past WICASA Committee Meet Wisdom Meets Vision: Past WICASA Committee Meet

The **Nagpur Branch of WICASA**, under the aegis of the **ICAI Nagpur Branch (WIRC)**, hosted a heart-warming and impactful **Past WICASA Committee Meet** on **Saturday, 24th May 2025** at **ICAI Bhawan, Nagpur**. The meet was a beautiful confluence of legacy, learning, and leadership, aiming to draw from the rich experiences of former committee members to empower the present committee in its journey ahead.

The objective of the meet was not just to reconnect but to reflect — on what WICASA has achieved over the years and how its legacy continues to evolve. Former WICASA committee members, who once held the reins of student leadership, returned to share their wisdom, guide the current team, and offer valuable suggestions for the smooth execution of future activities — especially for the upcoming national-level flagship event, **NATCON 2025**, themed **"INTELLIVERSE."**

The atmosphere was one of celebration and mutual respect. The event commenced with a warm welcome address followed by an interactive session where past and present committee members exchanged ideas, insights, and anecdotes from their respective tenures. It was a testament to how deeply rooted the values of mentorship and continuity are within the ICAI framework.

A special and emotional highlight of the evening was the **felicitation of past WICASA committee members who have now become Chartered Accountants**. As a mark of honor and celebration, each of them was presented with a **"CA Batch"**, symbolizing their hard-earned professional identity and their everlasting bond with WICASA. Additionally, all attending past committee members were gifted a **box of chocolates** as a heartfelt token of appreciation from the current team — a small gesture to convey immense gratitude.

CA. Vinod Agrawal, WICASA Chairman, emphasized the importance of guidance, collaboration, and maintaining the culture of excellence. **CA. Deepak Jethwani**, Secretary, ICAI Nagpur Branch, appreciated the initiative and encouraged open dialogue between generations of student leaders. **CA. Pranavkumar Limaja**, Managing Committee Member, motivated both new and seasoned members alike.

This special evening not only strengthened the bonds between past and present committee members but also served as a motivational launchpad for the **NATCON 2025** preparations. The sharing of experiences, challenges, and strategies by the alumni provided the current team with a deeper perspective on leadership, coordination, and execution.



EVENTS CONDUCTED

5. Organizing Committee Meet Pre-NATCON Organising Committee Meet

In an enthusiastic and forward-looking initiative, the Nagpur Branch of WICASA convened the **Pre-NATCON Organising Committee Meet** on **Sunday, 25th May 2025**, at **ICAI Bhawan, Dhantoli, Nagpur**. The meeting marked the official commencement of preparations for the **National Conference (NATCON 2025)**, set to unfold under the visionary theme "**INTELLIVERSE**", which reflects the boundless potential of young minds in the CA fraternity.

The session witnessed a vibrant gathering of student volunteers and aspiring coordinators who came together with a shared zeal to contribute to the success of this national-level event. The objective of the meet was to ignite the spark of leadership among CA students and to actively involve them in the formation of key functional committees such as Hall & Dais, Hospitality, Media, Registration, Technical, and Event Coordination. Each committee is expected to play a critical role in shaping the event, allowing students to explore, experiment, and execute ideas with professionalism and teamwork.

The event was graced by the motivating presence of **CA. Jitendra Saglani**, Chairman of WIRC WICASA, who addressed the students with heartfelt encouragement. He emphasized the immense learning opportunities such events bring and urged students to take ownership of their roles while upholding the values of discipline and collaboration. He also gave a very thoughtful message to all the students i.e., "**Network is Networth**", which inspired a lot of students. Also present at the meet was **CA. Vinod**

Agrawal, Chairman of WICASA, ICAI Nagpur Branch, whose inspiring words detailed the vision for INTELLIVERSE. He underlined how this conference is not just an event but a journey of empowerment that reflects the spirit and dynamism of young chartered accountants in the making. Adding to the strength of the session was **CA. Deepak Jethwani**, Secretary of the ICAI Nagpur Branch, who guided students on the logistics, coordination, and behind-the-scenes planning necessary for an event of such scale. His insights helped the attendees understand the criticality of time management, accountability, and coordinated effort.

The meeting served as a unique blend of brainstorming and bonding — an initial glimpse into the magnitude of NATCON 2025 and the energy it is expected to bring. Students engaged in interactive discussions, shared their creative ideas, and expressed their eagerness to contribute to various responsibilities. It was a moment of collective excitement, with everyone determined to make INTELLIVERSE not just a successful conference but a memorable legacy of teamwork, innovation, and excellence.

As the preparations now move into full swing, the Nagpur Branch of WICASA stands united and ready to create an experience that will echo the intellect and imagination of the future of the profession. INTELLIVERSE 2025 is not just on the horizon — it has officially begun.



EVENTS CONDUCTED

6. Resin Art Workshop

WICASA Nagpur Organizes Immersive Resin Art Workshop for CA Students

In a refreshing blend of creativity and community, the **Nagpur Branch of WICASA**, under the guidance of the **ICAI Nagpur Branch (WIRC)**, successfully conducted an inspiring **Art Workshop** on **Sunday, 25th May 2025**, at **ICAI Bhawan, Dhantoli, Nagpur**, from **2:00 PM to 5:00 PM**.

Centered around the beautiful and intricate craft of Resin Art, the workshop saw enthusiastic participation from **around 50 students** who embraced the opportunity to explore a creative escape from their rigorous academic routines. This unique event held was not just an art session — it was a platform for CA students to unwind, express, and connect through the language of color, texture, and imagination.

Each participant was provided with a **complete Resin Art Kit**, ensuring a hands-on, guided, and deeply engaging experience. A dedicated team of **professional members** facilitated the workshop, bringing in both expertise and enthusiasm that kept the session lively, interactive, and enriching from start to finish.

The session covered the basics of Resin Art — from mixing and pouring techniques to embedding florals and objects into keychains, bookmarks, coasters, and decorative pieces. Students were guided step-by-

step, allowing even first-time artists to create stunning pieces of their own to take home. The excitement of trying something new and the joy of seeing their own finished creations made the event truly memorable for all who attended.

The workshop resonated deeply with the student community, reminding everyone that even in a profession as technical as Chartered Accountancy, creativity has its place and power. The atmosphere was one of collaboration, laughter, and colorful exploration — a refreshing contrast that left everyone recharged and inspired.

This initiative by **Nagpur WICASA** is a testament to its commitment toward the **holistic development** of CA students — encouraging them not only to excel academically but also to explore new interests, foster well-being, and nurture a balanced personality.

As the vibrant artworks dried and participants clicked pictures with their proud creations, one thing was certain — the **Art Workshop 2025** was not just an event, but an experience that added color and joy to the professional journey of every student present.





ART CORNER



What happened to the ship?

Vedantika Narad - WRO0809827

Come gather near and hear me speak.
A sailor's tale-yes, I will be talking about the ship trip.

I set my sail with a steadfast will,
A dream ahead, a distant hill.
They did warn me of the waves so tall,
Of raging storms, of winds that call.
Yet "Dream Big," the world had said,
So off I went-no fear, no dread.

The ocean vast, the sky so wide,
Hope and Doubt walked by my side.
The storms arrived, both day and night,
I held the wheel, I fought the fight.

But currents pulled, the winds would scream-
Some things lay beyond my scheme.

My hands grew tired, my heart grew weak.
I asked myself-was this the shore I longed to seek?
Or had I chased a distant haze,
A fading light, a fleeting dream?

Then came a storm, the cruellest yet-
A trial long, a fate unmet.

Days and weeks, the thunder spoke,
The mast was torn, the rudder broke.
And as I drifted, lost and free,
I thought of *Life of Pi* at sea.

Survival's weight, the mind's own tide-
What's real, what's dream, and what's denied?

And when they ask, "Pi reached the shore. What came of you?
Did your ship reach the land you knew?
Or find a shore both strange and new?
Or turn around-the old path true?"

To all those, I would like to say:
I am good. Thank you.

ART CORNER**Mohan Thawrani****WRO0838403**

Scene:-Ek baar bhakt aur Bhagwan ke beech baatcheet shuru thi,jaha bhakt wahi apna roz ka kaam kar raha tha,jo ki hai Shikayat,par is baar thoda hook milaakar,thoda tuk milaakar.Toh Bhakt kehta hai:-

Sab jaante hai poojte hai tujhe, isliye itna itraata hai na,kisi din sab ke liye anjaan banke dekh,
Bhagwaan hone ka bahut gurur haina tujhe, Kisi din tu bhi insaan banke dekh.

Itni saari peedaon ke beech kabhi tu bhi reh ke dekh,
Kya hota hai apno ko khone ka gham,kabhi tu bhi seh ke dekh.

Jis mushkil bhari raah pe humse chalne ko kehta hai,kabhi uspar tu bhi saath chal dena,
Bhagwaan ke muh se bhi hey bhagwaan na nikal jaaye,toh mera naam badal dena.

Tera ek baccha bhookha sota hai toh dusra kachre me khaana phenkta hai,aisa antar insaano me banata hi kyu hai?

Fir kehta hai ki ye uske karmo ka fal hai,toh aise karam usse karwata hi kyu hai?

Agar aadmi ke paas paise na ho toh woh tere dar pe bhi nahi aa sakta,kaisi ajeeb ye duvidha hai,
Aur agar koi bhakt 1000 ka chadhava chadh de, toh uske liye VIP pass ki bhi suvidha hai.

Par saamne bhi bhagwan, woh parwardigar,jiske paas saare jawaab taiyaar,
Woh chattan hai, in hawa ke jhoko se nahi behte hai, bhagwaan bade prem se bhakt se kehte hai:-

Paisa ho toh taarif nahi karta,par na ho toh toh apmaan bharpoor karta hai,
Main nahi kehhta mujhe poojne ko,ye tere andar ka laalach hi tujhe majboor karta hai.

Safalta dene par aau toh aisi deta hu ki tu sabka guru mantra hi jaye,
Par saath me peedaen bhi isliye deta hu,ki tu meri ungli chhod swatantra ho jaaye.

Farak nahi karta main apne baccho me,mere liye har baccha ek samaan hai,
Bas yu samajh le ki koi kal tha,koi aaj hai toh koi aane waale kal ka dhanwaan hai.

Kya itna ulajh gaya hai tu apne me,ki tu is baat se bhi anjaan hai,
Ki jo chadhava deta hai aur jo use swikar karta hai,dono hi insaan hai.

Hokar is moh maya se aazad, chal tu bhi maahan ho ja,
Main bhi insaan ban jaunga,pehle tu toh sahi mayne me insaan ho ja.....'



ART CORNER



Drawing

Arya Agrawal - CRO0752979





ART CORNER



Drawing

Vaishnavi Durbale - WRO0727811





NATCON 2025 - INTELLIVERSE

The theme for this year's NATCON, **"Intelliverse"**, encapsulates a visionary outlook towards the limitless potential of young minds in a rapidly evolving world. Derived from the fusion of Intelligence and Universe, "Intelliverse" symbolizes an ever-expanding cosmos of ideas, innovation, and intellectual exploration. It reflects a space where thought leaders of tomorrow are nurtured, where curiosity fuels progress, and where creativity is no longer confined by boundaries.

In a time when the world is driven by knowledge, technology, and strategic thinking, "Intelliverse" stands as a celebration of youthful intellect and futuristic aspirations. It emphasizes the importance of not just acquiring information, but applying it with purpose, passion, and precision. The theme encourages students and professionals alike to become explorers of ideas, contributors to innovation, and catalysts of meaningful change.

Through "Intelliverse", this NATCON aims to foster a community that thinks beyond limits - one that redefines intelligence as a tool for empowerment, inclusivity, and sustainability. It is a clarion call to embrace the infinite possibilities that emerge when bright minds unite under one visionary sky.

"In the vast expanse of the Intelliverse, every idea shines bright, every mind sparks change, and together, we build the future - intelligent, inclusive, and infinite."



Theme Reveal Video

**NATCON 2025 - INTELLIVERSE**

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
ICAI Nagpur Branch (WIRC)
Nagpur Branch of WICASA
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