



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

AMRITSAR BRANCH OF NIRC

STUDENTS NEWSLETTER JUNE - 2020

EMPOWER WOMEN NOW SHE WILL EMPOWER NATION LATER



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Message from Chief Commissioner of Income Tax, Amritsar. 



It gives me great pleasure to contribute this to the special edition on Womens Empowerment, being published by the Amritsar Branch of the ICAI.

I was selected into the IRS in 1987 and we were 15 lady officers in the 1987 IRS batch of 109. Since then, the representation of ladies in the service has grown at all levels, amongst both the officers and staff.

This accounts for the wholesome, gender sensitive, working environment in all our Offices. There is a compassionate and sensitive handling of postings and transfers and the Department strives to keep families together.

Throughout my service I have not sought concessions because I was a lady. I have worked longer and harder than my male counterparts and allowed my work to speak for itself. Fortunately the Department also recognizes good work, merit and professional conduct. It was this that encouraged me at the age of 51 to pursue a Masters in Law at the University of Michigan, Ann Arbor to gain a specialization in International Tax. This too was possible because of the excellent Government of India Partial-Funding Scheme.

I am proud to be a part of the Indian IRS. I have watched the IRS evolve with great satisfaction as a professional service, relying increasingly on Big Data, moving from random scrutiny to focused computer aided selection. We have also moved to an e-filing and e-assessment interface with our taxpayers, to eliminate harassment and put speed and accuracy into our taxpayer services.

To all the women who juggle home and professional careers I will say effective time management is key to success. Selecting a supportive spouse is another key choice-so choose wisely. And never feel guilty about the time you spend with your family and children. It's the best investment you will make. I have tried also to follow this advice from one of my idols Ruth Bader Ginsburg, US Supreme Court Justice who has famously said that,

“In every good marriage, it helps sometimes to be a little deaf. I have followed that advice assiduously, and not only at home through 36 years of a marital partnership nonpareil, I have employed it as well in every workplace, including the Supreme Court. When a thoughtless or unkind word is spoken, best tune out. Reacting in anger or annoyance will not advance one's ability to persuade.”

As Chief Commissioner Amritsar, I have recently travelled to Mofussil towns like Bathinda, Ferozepur and Mansa, Gurdaspur, Jammu and Srinagar to speak about our special dispute resolution initiative for taxpayers-“Vivad se Vishwas” and I am so impressed with the credentials and conduct of not just our young lady IRS officers but also practicing lady CAs and Advocates that I have met. They are the bright future, and I am so proud to have walked the path they will take to make a mark for themselves.

So a shout out to all my Tax Stakeholder family in Srinagar Azra Baba, Shailja Wazir, Samriti Kohli, Shaista, Sunfat, Shafiya , in Bathinda Mani Bansal, Pallavi Gupta, Vani Jindal, and others in Amritsar Aanchal Kapoor, Aditi Dhawan, Palak Bansal, Sukhjit Khanna, Sonia Shweta, Pooja Trikha , Radhika , Sahiba arora , Neha Kundra , Sonia Sarma , Kaveri Arora , Isha Seth and all the other s who I cannot name because of word limits -You make me so proud.

With Warm regards.

Poonam Khaira Sidhu IRS,
Chief Commissioner of Income Tax, Amritsar.

June, 2020





From the Desk of the
Ex-Officio-Amritsar Branch..... 

Respected Professional Colleagues & Dear Students,

Last year during my visit to the beautiful and pious city of Golden Temple as Vice Chairperson of NIRC, I extended my heartfelt thanks to all of you whom I could meet personally and today through this newsletter, I take this opportunity to thank those too with whom I could not connect during that visit, for showering your blessings, best wishes and support because of which I could come forward to serve you. This year I have been assigned with the responsibility of serving NICASA in the Northern Region and also to serve Amritsar Branch as an ex-officio.

I hope all of you and your loved ones are keeping safe during this pandemic of COVID-19. I understand that this pandemic brought a lot of challenges, however our fraternity is always looked upon to transform challenges into opportunities. Organising knowledge sharing seminars digitally, video conferencing meetings, working from home is something which we have learned and inculcated during Lockdown. I would like to congratulate each and every member of the branch management committee, who came forward and took digital initiatives to serve our members.

Heartiest gratitude had been expressed by Prime Minister Of India, Shri Narendra Modi Ji for invaluable contribution to PM- CARES Fund by ICAI. I also appreciate the members who came forward for the noble cause.

Corona crisis has also caused a global disruption unseen before. We must realise the challenge and thereby convert it into an opportunity. The response to the threat should be greater than the threat. The same principle is being the PMs call for Atmanirbhar Bharat. We Chartered Accountants are the partners in Nation Building and we must also take pledge to work on the way to getting India's growth back and become self-reliant India. We should also change the ways of traditional practice and adopt the technology for effective and efficient working and to keep up the pace with Digital India. This is the time to think and make a transformation in our working which is systematic, planned, integrated, inter-connected and futuristic. The change should also see from women empowerment to women lead development. Also as our Honourable Prime Minister mentioned that it is time to be "Vocal" for our "Local" products, I would like to mention here that we Chartered Accountants must also use that mantra and synergise our energies together, think big and make the structural reforms in our services for a growth oriented future.

Let us together make ICAI greater. Let us together make an Atmanirbhar Bharat.

Stay Safe. Keep growing. God bless you all.
Jai Hind Jai ICAI.

Many thanks & Regards
CA Shweta Pathak
Vice Chairperson-NIRC (2019-20)
NICASA Member (2020-21)
Ex- Officio- Amritsar Branch

June, 2020



From the Desk of the Chairman.

“The Best thermometer to progress of a nation is treatment of its women ”- Swami Vivekananda

Dear Students

I hope you are doing well & sheltering in place. This issue of E news letter is dedicated to Women Empowerment. Ms. Shirin k Engineer of Mumbai & Ms R. Shivabhogam of Chennai becoming First & Second Indian Women Chartered Accountant respectively, time has come full circle since then, with more & more women joining the realm of our profession. Today, we can boast of women comprising more than 25 % of our total membership. The role of women in any sphere is inevitable. May it be space or making space, Women have proved that it is she who can bear life & nurture it. Amidst all the difficulties across her path, they turn out to be independent & capable in every field & career. Swami Vivekanand letter to Ram Krishna in Which he said that there is no chance for the welfare of world unless the condition of woman is informed. It is not possible for a bird to fly on one wing.

The role of women is not new as women have proved their mettle from handling finance of home as well as country .list of some role models in India's success story can not be sufficient as women from various fields & professions have made better than yesterday. They have carved niches & demolished stereotypes in their own ways & terms.

Women Power-Self Made Women

Ashwiny Iyer Tiwari (Filmmaker)- Ad film maker turned director delivered her incisive storytelling & hopes to represent India at the Oscars

Monika Shergill (Director international originals Netflix India) As a storyteller, she has scripted abold & adventurous tale of how a women can shape their own destiny

Neha Rastogi (Cofounder & COO Agatsa) Noida based Start up is making cardiac care accessible & affordable with a keychain device

Poorna Malavath (Student & mountaineer) Made history as youngest person to ever scale Mt Everest at 13

Pranjul Bhandari (Chief India Economist) HSBC Securities & capital market India) made a mark for herself with contrarian calls & understand how big money moves globally

Usha Vishwakarma (Founder red brigade Lucknow) develops techniques to help women defend themselves from harassment or assault

Vedika Bhandakar (Managing Director Water.org) Working to bring clean water & sanitation to those living at the base of pyramid

We should place women as leaders & give them decision making roles ,

With Warm regards.
CA SANJAY ARORA
Chairman, 2020-21

Amritsar Branch of NIRC of ICAI

June, 2020



Chairman



From the Desk of the Editor..

Dear Students

Warm Greetings,

We with immense delight present our members a special edition of Woman Empowerment for the month of June 2020. In this edition we are especially thankful to Hon'ble CCIT Mrs Poonam Khiara Sidhu, who on our request has shared her words of wisdom in this edition. In this special edition, some female Chartered Accountant members of Amritsar have also come forward to contribute their articles for this edition to show the strength of women empowerment.

“Women don't need to find their voices they need to be empowered to use it and people need to be urged to listen” – Meghan Markle

Women's empowerment refers to “women's ability to make strategic life choices where that ability had been previously denied them. Women empowerment is making women powerful to make them capable of deciding for themselves.

Coming forward, in this June month, Economic situation of country has forced Govt to give relaxations for the running of Businesses and professions in routine course. This month is going to be very important phase of Covid-19 as lock down is being opened inspite of increasing Covid-19 epidemic in the country. We have to be habitual to live our life and continue our workings keeping ourselves healthy and safe from this pandemic. So we pray to almighty for the safety and health of you and your family members. As in these unprecedented times of COVID-19 outbreak, you are aware that the world is getting deeper into a serious life threatening challenge, COVID-19, an infectious disease caused by a novel Coronavirus is exponentially spreading illness and causing deaths to citizens throughout the globe.

Recently ICAI has issued new guidelines to host Webinars named as VCM (Virtual CPE meeting). As per new guidelines of VCM, Structured CPE hours can be given to members after following prescribed procedure. Members need to get themselves registered prior to commencement of each webinar, join the meeting through virtual tools like Zoom, Webex etc as the case may be and make the payment of prescribed fee charged by the branch in Advance. As per new guidelines, VCM on the topic of Code of Ethics and Auditing Standards will be compulsory for two hours each.

In this month, we will continue our Virtual CPE meetings (Webinars) through online platform for the knowledge updation of members of Amritsar branch with best faculties and best topics as per the requirements and need of hour.

Dear Students, Abraham Lincoln said “Give me six hours to chop down a tree and I will spend the first four sharpening the axe.” He is regarded as one of the most important presidents in American history and was well known for his energy and productivity. So what did he mean? He meant that advance preparation is critical for any and every task at hand. This is probably the only time in your life when you have the luxury to sit down and plan your life. Don't waste it. The CA course is a struggle but always remember that the struggle you are in today is developing the strength you need for tomorrow. Look at the achievers in the profession and you will see that they are men and women of iron. They have set goals and achieved them, many times in the face of tremendous difficulties whether financial or social, they have worked during the day and studied at night. They did this not once in a while but regularly, day in and day out making sacrifices till they achieved their goals. Take inspiration from them, talk to these veterans if you get the opportunity and you will understand that they achieved greatness because they pushed themselves. Understand that because no one else is going to do it for you. You have to do it yourself. Study while others are sleeping, work while others are lazing, prepare while others are playing and dream while others.

last but not least most importantly keep yourself safe and stay healthy in the pandemic.

With Warm regards.

Sd/-

CA Shashi Pal

Editor in Chief

Secretary, ICAI Amritsar Branch

June, 2020





From the Desk of the Chief Editor... 

Dear Students

Greetings!

This June 2020 edition is a special focus on Women empowerment .Itincludes increasing a woman's sense of self worth, access to opportunities and resources, and ability to effect change.

“You educate a man; you educate a man .You educate a woman;you educate a generation.”
~Brigham Young

The empowerment of women through education, awareness, training, decision making is essential for our society and sustainable growth of the country. In COVID-19 crises women are playing an important role as frontline healthcare workers, caregivers at home, in offices, NGOs and policy makers in governments.

As Covid -19 pandemic is intensifying around the world and the risk on increase as India now being in an unlock mode, it is imperative for us to strictly follow the guidelines prescribed by the Ministries of the Centre and State so that the risk of our being affected is reduced to minimum. Not only do we have to follow the guidelines ourselves but also have to make sure that our parents, children, employees, colleagues, clients,customers follow the same so as to protect each one of us and thus protecting the nation.

The whole economy has been adversely impacted due to COVID-19 and the government is taking multiple measures for the revival of the economy. The results at the macro level can only be achieved when they are clearly understood and implemented at micro level .We at individual level can help the country in social and economic recovery efforts through the strategies we adopt. Though it is getting difficult in this pandemic, still we have to be concerned about the families of our employees and suppliers and it is only then the flow of money can move from one person to another and the business cycle can move from the stage of contraction to recovery.With the Grace of God we can win this situation.

We pray to the Almighty for the health and safety of the whole world and for the speedy recovery of the people who have been infected by the COVID-19.

With best wishes to all from the Editorial Team,

June, 2020

Regards
C.A Manish Midha
Chief Editor



Chief Editor



From the Desk of the NICASA Chairperson... 



Dear Students



I hope this note of mine will find all my budding professions in good health and spirits. As the exams are approaching all the students must put a whole lot of efforts in achieving their dream of becoming a chartered accountant. We must all remember one thing that efforts we put in gaining knowledge are never wasted. Cracking exams is our goal But our ultimate goal should be to gain perfect knowledge so that we are well equipped for all the coming situations. They might come situations when you feel like giving up but then think of why you joined it And once again start working on it. Study with great passion and you will not feel it a burden, rather you will start enjoying it and will become more inquisitive in gaining more and more knowledge. Never think of any particular subject uninteresting or of less importance because every bit of the institute's syllabus will help you in your professional life. Our course is very dynamic and we should utilise it by gaining complete knowledge and becoming a successful professional.

PS: Shine bright like a Diamond

With Warm regards.
Sd/-

CA Palak Bansal

Chairperson

NICASA Amritsar Branch.

June, 2020

NICASA Chairperson



IMPACT OF COVID-19 ON TRANSFER PRICING ARRANGMENT



BY PUJITA GROVER

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Without doubt, no one could have predicted the impact of the COVID-19 pandemic to every human being, thus impacting businesses and governments in an enormous way. We are in extremely uncertain times, predicting new norms and managing how businesses are run as supply chains are disrupted, businesses moving rapidly into digital integration, fast action business continuity plans and seizing opportunities, and above all, keeping safe and healthy.

Transfer pricing is essentially the price paid by the parent company or its foreign arm to a local subsidiary for transactions among them. In most cases, the local entity charges a mark-up at arm's length, or at a price as per industry average

Industry trackers said many multinationals facing margin pressures due to the corona virus outbreak were renegotiating these mark-ups. This would mean the margins for Indian entities of the MNCs could come down. The tax authorities, experts said, might not agree with the markdowns.

Multinationals including Google, Microsoft and IBM could face these issues, say industry trackers. For many companies, the mark-ups are in the range of 18-20%. The fear is that mark-ups could fall to as much as half, leading the taxman to question the dip and slapping additional tax.

Consideration of extraordinary events

Among other considerations, MNEs should take into account the treatment of extraordinary items, the timing of the impact to taxpayer and comparables' financial results, the inclusion of loss companies, and the significance of capital adjustments.

For many MNEs, the COVID-19 business environment will entail a sharp increase in costs, as well as a potential decline in demand which may drive down system profit, resulting in extraordinary losses impacting the MNEs' financial results. As a result, it should be considered how to account for such unplanned fluctuating operating results from a transfer pricing perspective.

In this respect, critical transfer pricing assessments are necessary to determine whether losses and gains associated with COVID-19 should be allocated between the MNEs' value chain participants.

Considerations may include, but are not limited to:

- An assessment of the management and allocation of risk within each company's specific transfer pricing model.
- What does the company's transfer pricing documentation or legal agreements say about which parties bear specific risks, force majeure clauses etc.?
- Where is special event risk borne according to the company's transfer pricing model (e.g., principal company, local entrepreneurs)?



- Where are key risk management decisions about COVID-19 responses being made (e.g., level of supply chain diversification, changes in pricing of impacted goods/services, delays in delivery, closing/suspending of operations, public communication, etc.)?

MNEs should aim to align these considerations and may consider more long-term changes to the transfer pricing model, also being aware that tax authorities may challenge the allocation of extraordinary losses or may argue for higher profit allocation in the past or for future years in return for assuming additional risk.

In this respect, there is need to evaluate whether adjustments should be made to existing inter-company contracts in order to account for the impact of a decrease in system profit and, in the long term, to include descriptions in the transfer pricing documentation/defense files supporting the allocation of lower or higher than expected profits.

MNEs which depend on Advance Pricing Agreements (“APAs”) and/or rulings from tax authorities should review critical assumptions, as the basis for such assumptions may change due to implications on the value chain drivers and profitability of the group as touched upon above. If this is the case, it is of vital importance to reconnect with the tax authorities to determine if any critical assumptions can be revised, if they will accept a deviation this year or, worst case, if the APA would no longer be considered applicable.

Other immediate actions to be considered from a transfer pricing perspective

- Get an overview and understanding of who makes the decisions that are fundamental to the reaction to the COVID-19 crisis and ensure that these decision makers are reflected properly in the company's functional and risk analysis.
- In this respect, it is advise to archive emails/documents or similar paper trails that can serve as documentation of who have been the decision makers and the basis for making COVID-19 related decisions. The paper trails will be useful for potential transfer pricing audits a few years down the road.
- Ensure that the way the organization reacts to the crisis is aligned with the conclusions of your DEMPE analysis.
- Get an overview of local government crisis plans which your group may plan to make use of and determine whether such rescue plans may impact the current transfer pricing setup and internal compensation structure. Examples:
 - Government has agreed to pay wages for people who are impacted by COVID crisis.
 - Government will make compensation for lost revenue.
- If your group is already aware that the COVID-19 crisis will require adjustments of profitability levels or have significant impact on the supply chain (i.e. delay of products), we recommend that the intercompany agreements are amended now (if possible) in respect of the termination and renegotiation clauses, since adjusting profitability levels or other contractual assumptions which contradict existing agreements may cause legal and transfer pricing scrutiny.



- Where are key risk management decisions about COVID-19 responses being made (e.g., level of supply chain diversification, changes in pricing of impacted goods/services, delays in delivery, closing/suspending of operations, public communication, etc.)?
- While making the above amendments, further suggestion of considering whether it makes sense to update/include more detailed Force Majeure clauses in the agreements.

The challenging times associated with the COVID-19 crisis are expected to continue, and at this stage it is difficult to fully predict the extensiveness of the impact it will have on transfer pricing setups during this volatile period.





THERE ARE THREE KINDS OF PEOPLE IN THE WORLD – the wills , the won'ts and the can'ts. SO THINK WISELY TO WHICH CATEGORY YOU BELONG...



BY SAKSHI ARORA

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“Great souls have will , feeble one's have only wishes and wishes we know lead nowhere.”

There is much truth in the above adage , which describes the types of human being in the world “The wills, the won'ts and the can'ts. The first accomplish everything ,the second oppose everything and the third fail in everything.”

Victor Hugo rightly said **“People do not lack strength, they lack the will.”** Man is a creature with two hands , two legs , and a mind but he has been able to achieve laurels in the history by conquering the majestic height of the imposing mountains and has been able to conquer the space. And the man is relentlessly in the pursuit of breaking new grounds. On account of his physical prowess? The answer is a big No.. It is all because of his strong determination and resolve and will power.

If you want to achieve something bigger in life then trust me you must not only sit in your room and wish and aspire for something . What you need is to get up , gather all your tools and work with resolve for achieving for “ God helps those who help themselves.”

We all possess this strong determination to achieve everything ,to a lesser or greater strength. Only the men with a wavering mind and feeble will cannot succeed in life as Napoleon said “The word impossible exists in the dictionary of fools.”

Sometimes you have to face daunting challenges, failure and it will smack you down to the ground also throw dirt. And your success story will begin when you will get back up on your feet, shake the dust from your clothes and continue pursuing your dreams and wishes with an iron will and determined perseverance.

Our history of mankind is replete with instances of how ordinary people with the least resources achieved great things by dint of their will power. The pioneers of aviation the Wright Brothers, had their limbs broken but they did finally succeed in achieving their dream of flying. They proved to the whole world that if you want to fly in your life , to reach the highest destinations , you don't need wings to fly .All you need is an idea and the strong determination to accomplish it.

Walt Disney began his career by being fired by a newspaper for not being creative enough. Then his Mickey Mouse cartoons were rejected but thankfully we have the Disney company today because Walt chose not to listen to any of his critics and press forward towards his dream.

The other example is India achieving independence in 1947 from the shackles of britishers. It was not because Indians were physically very strong .We achieved independence because we have great mortals like Mahatma Gandhi, Jawaharlal Nehru who had a strong will power to face the challenges boldly and optimisticly .Such heroes are my ideals, and are placed in the category of the “wills”. Remember, the fortune favours the brave .The cowards who only wish and lack the will end up nowhere. The won'ts and the can'ts have no place in the highly competitive world today.



It is in meeting challenges and facing our adversary that we improve ourselves. Meeting challenges is the essence of life. **It is well said that when life gives you lemons, you make a lemonade. It is what the life is.**

Even the darkest hour too has only 60 minutes. Life can be really tough during facing difficulties, obstacles or in a crisis moment. But what you need to remember is that there should be no ifs and buts, rather only the will to achieve the impossible. Napoleon once said “The word impossible exists only in dictionary of fools”. So , you have to decide that you want to live as a fool or achieve great things wisely.

The desire to excel will give you the self –motivation to face new challenges that life throws at you. This spirit of competition will propel you to achieve greater things in life and will place you resolutely in the class of the wills.

So what are you waiting for? An opportunity to knock your door?

No you have to get up.. You have to create the opportunities...You have to keep your doors open and grab every opportunity and put all your efforts and will to achieve them because “Success is the child of audacity , mould it by opportunity.”

Come on, muster up all your will and strong determination to achieve greater things in this one time event called –LIFE.

SAKSHI ARORA





The world we choose

BY KRITIKA SEHGAL

The Author can be reached at
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I wonder what world is
Is it the seven continents and the five oceans
Or is it countries bifurcated by people
Is it the economies driven by forces
Or is it the accomplishments of humans on earth
It seems infinite yet so small in existence

Then not going so far
I think may be our body is our world
Or the structure and our society is our world
But again is it that confined to ourselves

Everything has arrived and developed with time
And knowing the fact that it will vanish one day
I found that the world is one's perspective
The perspective of our inner soul
To live and let others live in a certain way
That is the only truth I have found
Outside everthing else is nothing but just a lie.

The fragile world humans have created
Is just a temporary phase
The eternal is the path we stick upon
That will lead us to a world we choose to live in.



Be A Light In Someone's Life

(a initiative to encourage studenst to explore their hidden talent)

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Harmanpreet Kaur

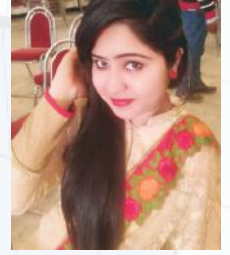
Sukoon mil raha hai us dharti maa ko b,
Jo insaan ne apni beparwahi aur lalach se cheen liya tha...

Khushmizaaz hai woh nadiyan, ped podhe aur khud asmaan b,
Jo insaan apni khudgarzi ke liye istemaal krta tha...

O bandeya! Sambhal ja abhi b...
Kar na qaid kudrat ki khoobsurti ko,
Varna tu khud e qaid ho kar reh jayega..



तुझे पीने के लिए पानी दिया, सांस लेने के लिए वायु दी,
तुझे खाने के लिए अनाज दिया, रहने के लिए जगह दी,
जिस पेड़ के नीचे सुकून पाता है उस पेड़ की टंडी छांव दी,
जी सके इस दुनिया में इस खातिर तुझे हर एक सौगात दी।
किसने?????



Bhawna Nanda

वहीं जो मां की तरह तेरा ख्याल रखती है। खुद इतना कष्ट
सेह कर भी तुझे खुशी देती है और उसी खुशी में अपनी खुशी
की आस रखती है। ये पेड़ ये पोधे, ये पशु ये पक्षी, ये जल ये
वायु, ये भोजन ये जमीन, ये वातावरण ये मिट्टी, ये टंड ये गर्मी,
ये चांद ये सूरज और चमकते हुए ये तारे, ये सब कुछ और तू,
उसी की तो देन है।

अच्छा अच्छा तुम कुदरत की बात कर रहे हो??
हां बिल्कुल, वहीं कुदरत जिसने एक मां की तरह तुम्हें पाला है
और बदले में सिर्फ इज्जत मांगी है। और चाहा है के तुम उसकी
रक्षा करो। परन्तु तुमने उसे बदले में क्या दिया???

प्रदूषण, पेड़ों की कटाई, जल की बरबादी, अनाज का अपमान, श्र
जमीन के झगड़े, वातावरण का दूषण, जात पात की लड़ाई,
खून की नदियां, भ्रष्टाचार, और पता नहीं क्या क्या।

समझ गया!!!! समझ गया मैं के मैंने अपनी मां को कितना रुलाया है।
इसी लिए आज कुदरत खुद का प्रवर्तन कर रही है और मैं घर में कैद हू।
पशु और पक्षी आजाद घूम रहे हैं और मुझे बाहर जाने का भी भय है।
दोस्त मुझे बताओ मैं अब कुदरत के लिए क्या करूँ??

हां दोस्त!!!! तुमने जो बिगाड़ा है उसे सच्ची नीयत से ठीक करो।
जल की बरबादी तुम्हारी बरबादी है, उसका जितना चाहिए उतना इस्तेमाल करो।
वातावरण को दूषित ना करो। जमीन को साफ रखो और अपने दिल को भी।
प्राकृतिक संसाधन (नेचुरल रसोर्सस) का जरूरत जितना इस्तेमाल करो और आने
वाली पीढ़ियों के लिए बचा कर रखो। अच्छी चीजें खा कर कुदरत के अनमोल तोहफे को
(यानी अपने शरीर को) स्वस्थ रखो। या फिर ये सब कहने की बजाय मैं ऐसा कहूँ के
कुदरत को अपनी मां जानो और उसकी सेवा करो। तुम एक कदम बढ़ा कर तो देखो वो
तुम्हे अपनी गोद में दस गुना ज़्यादा प्यार देगी।

ठीक है दोस्त मैं समझ गया। मैं बोहोत ही शर्मिन्दा हूँ अपनी इस कुनीती से।
अपने स्वार्थ के लिए मैंने ना जाने कुदरत को कितना कष्ट पहुंचाया है।
अब मैं अच्छा बेटा बनूंगा और अपनी मां को और नहीं रुलाऊंगा।

आओ मिल कर मदद करें कुदरत के इस प्रवर्तन में,
धरती पर हम बोझ ना बनें और अपना योगदान दें,
बड़ी ही सुन्दर सृष्टि है उसको यूँ हम निराश ना करें,
कुदरत को मां जाने और उसका हम सम्मान करें।



कुदरत की तरफ से...

हवा तुझे खुली खुली अच्छी लगती है,
मुझे पर अपनी कैद में रखता है,
बुलवाले कोई दो शब्द तुझसे कुदरत पे,
सब अच्छा अच्छा तू बकता हैं।



Umang Singhania

जिन सूखे पत्तों को तूने जलाया है,
कभी धूप में इन्ही से पनाह मांगी थी,
तेरे उस बिस्तर की लकड़ी भी तो,
मेरे ही पेड़ ने टांगी थी।

मेरे कितने नासमझ जीव तेरी बेरुखी पे हारे है,
बेफजूल ना जाने तूने मेरे कितने बच्चे मारे है,
जिस रब से तू डरता है,
उसके लिए तूने प्यार के कितने नग्मे पुकारे है,
मेरा कहर तूने देखा नहीं शायद,
हम भी तो खिलाड़ी पुराने हैं।

माना तू अभी घमण्ड में बंधा है,
मागर जैसा भी हैं मेरा ही तो बंदा है,
वादा कर अब वसंत तू लाएँगा,
मेरा हर अंश जो रोया हैं फिरसे खिलखिलाएगा द्य
इंसान की तरफ से.....

कभी कभी सोचता हूँ ये चाँद में क्या अदबी नूर है,
शायद इसलिये क्योंकि मुझसे वह दूर है,
मेरा पक्का कुछ तो कसूर है,
तभी बाघ बनाने से ज्यादा मेरे जंगल जलाने के किस्से मशहूर हैं।

मुझे फरक पड़ता है... मेरी धरती जब रोती हैं,
माँ तो माँ होती है, बेहका था गरूर में कुछ,
जब मेरी कुदरत रो रही थी,
मेरी इस इंसानी शोख से कुछ बचकानी, दिल्लीगी चल रही थी।

मैं हैवानियत का अपना पूरा विनाश करदुंगा,
मैं तेरा जो खून बहा है जखमों से सब साफ करदुंगा,
तेरी बंजर जमीन का कतरा कतरा फिरसे बाग करदुंगा,
मुझे एक मौका दे दे कुदरत,

मैं तुझको फिरसे गुलजार कर दूंगा।



WEBINAR DETAILS

Detail of Webinars conducted by the Amritsar Branch of NIRC of ICAI during Lockdown Period via Zoom :-

Date	Webinar Topic	Duration	Organiser	Speakers	Video Link of Youtube
09.05.2020	Economy and Stock Markets post Covid 19	3 Hours	Amritsar jointly with Jalandhar, Chandigarh, Hisar and Bahadurgarh Branches	CA. Charanjot Singh Nanda, CA. Sachin Aggarwal and Ms. Aticka Dhandia	https://www.youtube.com/channel/UCK5DR0RVjt5EzOy0NEhX9mw
13.05.2020	Virtual Office	2 Hours	Amritsar Branch of NIRC of ICAI Jointly with Faridabad Branch, Ludhiana Branch, Chandigarh Branch and Bahadurgarh Branch	CA GURU PRASAD (Banglore)	https://youtu.be/d3DF1LvcVFM

Detail of Meeting With Income Tax Department Authorities :

29.05.20	Facilitation of Taxpayers to effect Compliance- Setting up a Panel of consultants for Pro Bono work for Taxpayers	1 Hour	CCIT Amritsar and Amritsar Branch of NIRC	CCIT Poonam Sidhu	Webex Tool
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Date	Webinar Topic	Organiser	Video Link of Youtube
1.5.2020	NIRC Branches - Student PPT Presentation Webinar	Ludhiana, Chandigarh, Jalandhar, Amritsar, Sangrur, Karnal, Patiala and Bathinda Branch of NIRC of ICAI	https://www.youtube.com/channel/UCK5DR0RVjt5EzOy0NEhX9mw



Two Students of Amritsar - Kritika Sehgal and Gauravpreet Singh were shortlisted and presented their PPT at the Webinar held on 1.05.2020. Kritika Sehgal won the 3rd position in the webinar and both of them were appreciated by the mentors.

Branch Orientation Programme:-

Amritsar branch hosted the Branch Orientation Programme (Online) on 29th -30th May, 2020 at ICAI BHAWAN, New Amritsar. Executives committee members attended orientation in Branch premises.



Branch Administration:- **Management Committee Meetings**

The Branch during the month conducted following Management Committee Meetings:-
25th May, 2020