



The Institute of Chartered
Accountants of India
Raipur Branch of CICA



**CURIOSITY IS
THE WICK
IN THE CANDLE
OF LEARNING**

September 2016
Monthly Newsletter

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Purohit, CICASA
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CA Amitabh Dubey,
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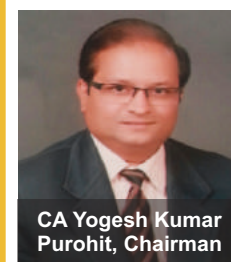


CA Sanjiv Kumar
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CICASA MANAGING COMMITTEE



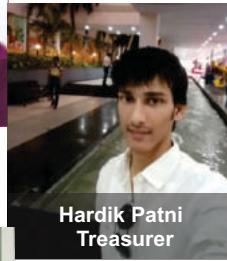
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Executive Member



Prakhar Jain
Editor

MESSAGE

ICAI Raipur Branch Chairman's Communication



CA M.M. Upadhyay
Chairman

Dear Students,

I hope you all are doing well. It is the month of September, with all the audits and busyness that accompanies it in a CA firm. For the articles, it is going to be a busy month, and for the students who have their IPCC and Final Exam this November, it is the time to pack up their preliminary studies and begin the first phase of revision. Do your best, prepare extensively and do not worry unnecessarily about the results. If there is anything more detrimental to your results, it is the fear of results and the worry of exams. Also keep in mind that smart-work is as important as hard work.

I congratulate CICASA managing committee for the great success of their event "Legends Meet" held on the 14th of August. I also came to know that another program is being organised of an even grander scale "Knowledge Osmosis" on the 2nd of October. I invite all the students to extensively take part in all such programs; and not to miss the chance to listen to eminent faculties who are coming from great distances.

Dear Students,

Greetings for better future!

I was really spellbound with the enthusiasm with which you all responded to the event "Legends Meet". The event indeed became a legendary one, with huge participation, excellent sessions and an extraordinary cultural program. It was indeed a perfect package of knowledge, motivation and enjoyment.

It is your enthusiasm and participation that gives Team CICASA the energy and the boost to think innovatively and improve. We all know that growth is life, and life is growth. Continuous brainstorming is always going on in the quarters to bring out better programs, lecture meets and facilities for you all.

As you all must have already come to know, another grand event is being organized which we have named "Knowledge Osmosis – Enlighten with the Enlightened". And indeed true to its name, the program is going to contain power packed sessions, on contemporary topics, full of knowledge and motivation from one of the most popular teachers in India. So, grab your passes, inform all your friends and get ready to be a part of one of the biggest seminars of Central India for CA students. See you all there!

CICASA Chairman's Communication



CA Yogesh Kumar Purohit
CICASA Chairman

MESSAGE

Hello Friends,

Here we are again, another month has gone by in a whoosh, and all the ponderings and contemplations have resulted in many great ideas and plans. I am sure the experience of “Legends Meet” was a wonderful one, it was also a great learning experience for us all the CICASA team members, and learning from that experience, we have brought for you all another amazing program of a larger scale.

Raipur Branch of CICASA has taken another big leap of faith in organizing one of Central India's biggest Seminar for CA Students in Raipur. “Knowledge Osmosis – Enlighten with the Enlightened” is a result of the positive attitude, vision and hardwork of your CICASA team, and we are sure, that this program is going to be a huge success as well. Be sure to reserve your time on the 2nd of October to attend this mega event. We have kept the program at MAIC Auditorium once again to enable the largest number of students to take part. Lunch will be provided in the venue itself, and it is surely going to be a very enlightening session for one and all. Hope to see you there!!



**Jayesh Sachdev
(Secretary)**



**Prakhar Jain
(Editor)**

Hello Friends,

It is really gratifying to see the increasing response to the newsletter, and with so many contributions coming in. You would observe that this time, there are many articles on popular as well as lesser-known but important topics. Creativity and the expression of one's opinion, and the drive to share one's knowledge are traits that go a long way in a person's self-development. I commend all the persons who contributed in this edition, and congratulate them on their achievement on making a mark by being a part of this CICASA newsletter atleast once.

I would also like to inform you all that, CICASA at the central level (not Raipur Branch) are going to publish their own E-Newsletter, which will be circulated to the students of all the Branches of CICASA, which covers the state of Rajasthan, Madhya Pradesh, Utrakhand, Uttar Pradesh, Bihar and Jharkhand besides our own state Chhattisgarh. Thus they have invited articles and other write-ups for their newsletter from all the branches of CICASA, including the Raipur branch.

It is an awesome opportunity for us all to show the talent of Raipur at the central level. We are going to select 2-3 best ones out of the contributions that you make for our own Raipur CICASA E-Newsletter, and send them to CICASA central. So gear up, leave all hesitations and doubts aside, and contribute. You may get a chance to feature at the central level!!

DUTY DRAWBACK PROCEDURE



ANUJ DUBEY

CRO0513562

Duty drawback has been one of the popular and principal methods of encouraging exports. It is a relief by way of refund/recoupment of duty of customs and duty of central excise that are chargeable on imported and indigenous materials used in the manufacture of exported goods.

Duty draw back provisions are explained under section 74 and 75 of the customs act 1962

Where section 74:- allows duty drawback on re-export of duty paid goods.

Whereas section 75:- allows drawback on imported goods used in the manufacture of export goods. In order to facilitate the drawback procedures, the central government are empowered to make rules.

Pursuant to such power, the central government has issued two rules, i.e. Re-export of imported goods (drawback of custom duties) rules 1995 and customs and central excise and service tax drawback rules 1995.

In case of goods which were earlier imported on the payment of duty and are later sought to be exported within a specified period, Customs Duty paid at the time of import of the goods, with certain cuts, can be claimed as Duty Drawback at the time of export of such goods. Such Duty Drawback is granted in terms of Sec. 74 of the Customs Act, 1962 read with Re-export of Imported Goods (Drawback of Customs Duty) Rules, 1995. For this purpose, the identity of export goods is cross verified with the particulars furnished at the time of import of such goods.

In the above section two different questions arise, there are:-

CASE 1:- The imported goods are re-exported without putting into any use-

In that case 98% of Duty Drawback is admissible under Sec. 74 of the Customs Act, 1962

CASE 2:- The imported goods are put into use and then re-exported-

In that case Duty Drawback is granted on a sliding scale basis depending upon the extent of use of the goods. No Duty Drawback is available if the goods are exported 18 months after import.

TIME LIMIT:- - the goods that had been imported into must be entered into for export within two years from the date of payment of duty on the importation. IT MAY BE NOTED THAT THE TIME PERIOD MENTIONED OVER HERE IS RELATED TO THE DATE OF PAYMENT OF DUTY AND NOT DATE OF IMPORTATION

1. What is duty drawback?

2. In which act the term duty draw back has been explained?

3. What is duty draw backs on re-export of duty paid goods?

SOME IMPORTANT CONDITIONS FOR DRAWBACK UNDER SECTION 74:-

The goods on which drawback is claimed must have been previously imported;

Import duty must have been paid on these goods when they were imported;

The goods should be entered for export within two years from the date of payment of duty on their importation (whether provisional or final duty). The period can be further extended to three years by the Commissioner of Customs on sufficient cause being shown.

The goods are identified as the goods imported

The goods must be capable of being identified as imported goods.

The goods must actually be re-exported to any place outside India.

The market price of such goods must not be less than the amount of drawback claimed.

The amount of drawback should not be less than Rs. 50/- as per Sec. 76-(1) (c) of the Customs Act.



4. What is the procedure to claim duty drawback under section 75 of custom act 1972 ?

This section deals with the duty drawback of central excise and service tax paid on the goods used in the manufacture of exported goods. There are two types of duty drawback under this section, they are:

i) All India Industry Rates (AIR),

ii) Brand Rate

Under **All Industry Rate (AIR)** it is essentially an average rate based on the average quantity and value of inputs and duties (both Excise & Customs) borne by them and Service Tax suffered by a particular export product. The All Industry Rates are notified by the Government in the form of a Drawback Schedule every year and the present Schedule covers 2837 entries. The legal framework in this regard is provided under Sections 75 and 76 of the Customs Act, 1962 and the Customs and Central Excise Duties and Service Tax Drawback Rules, 1995.

This scheme is for a large number of export products every year by the Government after an assessment of average incidence of Customs, Central Excise duties and Service Tax suffered by the export products.

(AIR) are fixed after extensive discussions with all stake holders viz. Export Promotion Councils, Trade Associations, and individual exporters

to solicit relevant data, which includes the data on procurement prices of inputs, indigenous as well as imported, applicable duty rates, consumption ratios and FOB values of export products.

All Industry Rate (AIR) of Duty Drawback is generally fixed as a percentage of FOB prices of export product.

Notification No. 84/2010-Cus (N.T.), dated 17-9-2010 is relevant for ascertaining the current All Industry Rate (AIR) of Duty Drawback for various export products.

Under Brand Rate the export product has not been notified in All Industry Rate (AIR) of Duty Drawback or where the exporter considers the All Industry Rate (AIR) of Duty Drawback insufficient to fully neutralize the duties suffered by his export product, he may opt for the Brand Rate of Duty Drawback. Under this scheme, the exporters are compensated by paying the amount of Customs, Central Excise duties and Service Tax incidence actually incurred by the export product. For this purpose, the exporter has to produce documents/proof about the actual quantity of inputs / services utilized in the manufacture of export product along with evidence of payment of duties thereon.

5. Explain the term FOB values?

FOB means **Freight On Board or Free On Board**. If terms of delivery of a transaction is on FOB means, the cost of movement of goods on board of Airlines or on board of ship is borne by the seller. Rest of all expenses to arrive the goods at buyer's premise has to be met by the buyer. For example:-

Expenses borne by seller: - The expenses relating to carry on the goods at the port and all further expenses include custom clearance in port to get the goods on board to airlines or to ship.

Expenses borne by buyer:- all further cost to reach the goods to the buyer's place has to be met by the buyer like payment of freight to shipping company or airlines, cost of insurance etc.

6. What are the documents Required to claim duty drawback under section 74 i.e re-export of imported goods ?

(1) A claim for drawback under these rules shall be filed in the form at Annexure II [See Customs Series Form No. 109 in Part 5] within three months from the date on which an order permitting clearance and loading of goods for exportation under Sec. 51 is made by proper officer of customs :

Provided that the [Assistant Commissioner of Customs or Deputy Commissioner of Customs] may, if he is satisfied that the exporter was prevented by sufficient cause to file his claim within the aforesaid period of three months, allow the exporter to file his claim within a further period of three months.

(2) The claim shall be filed along with the following documents, namely :-

(a) Triplicate copy of the Shipping Bill bearing examination report recorded by the proper officer of the customs at the time of export.

(b) Copy of Bill of Entry or any other prescribed document against which goods were cleared on importation.

(c) Import invoice.

(d) Evidence of payment of duty paid at the time of importation of the goods.

(e) Permission from Reserve Bank of India for re-exports of goods, wherever necessary.

(f) Export invoice and packing list.

(g) Copy of Bill of lading or Airway bill.

(h) Any other documents as may be specified in the deficiency memo.

7. What are the documents required to claim duty drawback under section 75A?

(1) Triplicate copy of the Shipping Bill for export of goods under a claim for drawback shall be deemed to be a claim for drawback filed on the date on which the proper officer of Customs makes an order permitting clearance and loading of goods for exportation under section 51 and said claim for drawback shall be retained by the proper officer making such order.

(2) The said claim for drawback should be accompanied by the following documents, namely:-

(i) copy of export contract or letter of credit, as the case may be,

(ii) Copy of packing list,

(iii) Copy of ARE-1, wherever applicable,

(iv) Insurance certificate, wherever necessary, and

(v) copy of communication regarding rate of drawback where the drawback claim is for a rate determined by the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be under rule 6 or rule 7 of these rules.

(3) (a) If the said claim for drawback is incomplete in any material particulars or is without the documents specified in sub-rule (2), shall be returned to the claimant with a deficiency memo in the form prescribed by the Commissioner of Customs within 10 days and shall be deemed not to have been filed for the purpose of section 75A.

(b) Where the exporter resubmits the claim for drawback after complying with the requirements specified in the deficiency memo, the same will be treated as a claim filed under sub-rule (1) for the purpose of section 75A.

(4) For computing the period of two months prescribed under section 75A for payment of drawback to the claimant, the time taken in testing of the export goods, not more than one month, shall be excluded.

(5) Subject to the provisions of sub-rules (2), (3) and (4), where the exporter has exported the goods under electronic shipping bill in Electronic Data Interchange (EDI) under the claim of drawback, the electronic shipping bill itself shall be treated as the claim for drawback.



Charu Poddar

(CRO0514436)

CARO, 2016 - SIMPLIFIED

Introduction:

With busy audit season round the corner, much awaited Companies (Auditor's Report) Order, 2016 commonly known as CARO has been notified by Central Government vide its Order No. S.O. 1228(E) dated March 29, 2016 in supersession of the Companies (Auditor's Report) Order, 2015 dated April 10, 2015 and is applicable for the financial years commencing on or after April 1, 2015.

(1). Commencement-This Order may be called the Companies (Auditor's Report) Order, 2016. CARO 2016 has been issued under the Section 143(11) of the Companies Act, 2013. It supersedes the existing CARO 2015 issued in April 2015. It is applicable for financial years commencing on or after April 1, 2015, i.e., it is applicable for the audits of financial year 2015-16 and onwards. It has total 16 clauses compared to 12 clauses in CARO 2015. CARO 2016 specifically provides that it does not apply to the auditor's report on consolidated financial statements. Another significant change made by CARO 2016 is that it requires reporting on only those matters which are applicable to the company. CARO 2016 has made certain changes regarding its applicability to private limited companies

(2). Applicability-It shall apply to every company including a foreign company as defined in clause (42) of section 2 of the Companies Act, 2013 (18 of 2013) [hereinafter referred to as the Companies Act], except—

- (i) a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949 (10 of 1949);
- (ii) an insurance company as defined under the Insurance Act, 1938 (4 of 1938);
- (iii) a company licensed to operate under section 8 of the Companies Act;
- (iv) a One Person Company as defined under clause (62) of section 2 of the Companies Act and a small company as defined under clause (85) of section 2 of the Companies Act; and
- (v) a private limited company, not being a subsidiary or holding company of a public company, having a paid up capital and reserves and surplus not more than rupees one crore as on the balance sheet date and which does not have total borrowings exceeding rupees one crore from any bank or financial institution at any point of time during the financial year and which does not have a total revenue as disclosed in Scheduled III to the Companies Act, 2013 (including revenue from discontinuing operations) exceeding rupees ten crore during the financial year as per the financial statements.

Particulars	CARO 2015	CARO 2016
Paid up Capital & Reserves	50 Lacs	1 Crore
Loans and Borrowings	25 Lacs	1 Crore
Turnover	5 Crore	10 Crore

Deletions in CARO 2016 in comparison to CARO 2015

1. Internal Control System : Adequacy of procedures for physical verification on inventory and dealing with material discrepancies noted on physical verification and maintenance of Proper records of inventory Internal controls relating to purchase of inventory and fixed assets and sale of goods and services.

2. Deposit of statutory dues: Amounts required to be transferred to Investor Education and Protection fund have been transferred within the dues dates.

3. Accumulated losses and incurrence of cash losses: Whether in case of a company which has been registered for a period not less than five years, its accumulated losses at the end of the financial year are not less than fifty per cent of its net worth and whether it has incurred cash losses in such financial year and in the immediately preceding financial year. (Clause viii)

4. Guarantee for loan taken by other from banks or financial institutions: Whether the company has given any guarantee for loans taken by others from banks or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company.

Modifications in CARO 2016 in comparison to CARO 2015

1. Inventory: Reporting over Physical verification of Inventory is tweaked a bit and auditor is no longer required to report on the procedures of physical verification of inventory followed by the management reasonable and adequate in relation to the size of the company and the nature of its business. If not, the inadequacies in such procedures should be reported. (Clause ii)

2. Granting of Loans to Certain Parties: Reporting on Loans granted by the company now requires reporting of reasonable steps taken by the company to recover the Outstanding Principal amount and Interest even if outstanding amount is less than Rs. 1 lacs and the reporting of total amount overdue for more than 90 days. (Clause iii)

3. Default in repayment of dues: Default in repayment of dues to government is also included in report i.e. Whether the company has defaulted in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders? (Clause viii)

4. Application of term loans/ public issue/follow-on-offer: Application of monies raised via Initial Public Offer / further issue of shares is also included in ambit of reporting in addition to term loans that money is applied only for the purposes for which it was raised (Clause ix)

5. Fraud Reporting: Fraud on the company by its officers or employees is also required to be reported in addition to fraud by the company (Clause x)

Additions

New sub clause

Fixed Assets: Auditor should report whether title deeds of immovable properties are held in the name of the company. If not, provide details thereof.

New clause

1. Loan and Investments: Auditor should report in respect of loans, investment and guarantees and security, whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.

2. Managerial Remuneration: Auditor should report whether managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act? If not, state the amount involved and steps taken by the company for securing refund of the same.

3. Nidhi Company: Auditor should report whether the Nidhi Company has complied with the Net Owned Fund to Deposits in the ratio of 1: 20 to meet out the liability and whether the Nidhi Company is maintaining ten percent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability. (CARO 2003) Section 406 (620A)

4. Related Party Transactions: Auditor should report whether all transactions with the related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

5. Preferential Allotment: Auditor should report whether the company has made any preferential allotment (related party 2003) or private placement of shares or fully or partly convertible debentures during the year under review and if so, as to whether the requirement of Section 42 of the Companies Act, 2013 have been complied with and the amount raised have been used for the purposes for which the funds were raised. If not, provide the details in respect of the amount involved and nature of non-compliance

6. Non Cash Transactions: Auditor should report whether the company has entered into any non-cash transactions with directors or persons connected with him [185(1)expl]and if so, whether provisions of Section 192(asset)of Companies Act, 2013 have been complied with.

7. Registration with RBI: Auditor should report whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained

UNIFIED PAYMENT INTERFACE(UPI)



Saurabh Anand
(CRO 0536036)

What is UPI?

Unified Payments Interface (UPI) is a system that powers multiple bank accounts into a single mobile application, merging several banking features, seamless fund routing & merchant payments into one app. It also collect request which can be scheduled and paid as per requirement and convenience. It is managed by National Payment Corporation of India(NPCI).

HOW DOES UPI WORK?

Popular online payment services currently, the National Electronic Funds Transfer (NEFT), or Real-time Gross Settlement (RTGS) require a user or customer to register on the bank's web site, add a beneficiary, and share details of bank accounts. In UPI, a user just needs to download the UPI app — offered by several banks from the Google Play Store on an android phone, register details, and create a virtual address. This can be your mobile number or any unique mail address. After that, you can send or receive funds up to Rs 1 lakh to or from another person or establishment after a request from a person on the other side of the transaction who too has a unique virtual address or ID. This is done instantly, with the bank authenticating it.

ADVANTAGES OF UPI

- 1.24X7 Instant Money Transfer without any hassle.
- 2.Help in Avoiding Tax Evasion by tracing the transactions
- 3.UPI will benefit the banks also significantly as the service can be provided by the bank to the merchant with a basic smartphone and there is no need to install PoS machine at the place of business. It will help to reduce the overall merchant acquisition cost for the banks by providing a solution to the merchant that is conducive and have long term benefits.
- 4.Every bank requires you to download its app. So, if you have two bank accounts, you will find yourself needing two apps on your smartphone. But, with this interface, the customer needs to download only one app. The UPI interface will network all the banks together and make it possible for the customer to make her transactions using a single app.
- 5.The customer will be given a virtual ID and won't have to disclose his bank details. Of course, he will have to authenticate his ID with a password, safety and confidentiality is maintained.

A MOTIVATIONAL SIGN...

We “YOUTH” are so curious about our career. We all know that our psychological needs are little barrier for our Carrier.That Rave,party,fun, enjoyment are so far from our profession.But our volatile brain gets attracted to such barriers.

We all are addicted with Facebook, WhatsApp and other such social sites. These all waste so much of our working hours and later we ourselves feel guilty. The only solution to get rid of it is “COMPENSATION”.

Even if we knew that we our self are responsible for such drawback,we should try to compensate such hours with the time we waste in our 'routine'.SLEEP less and try to compensate your wasted time in studies.

LIFE is itself a best MOTIVATOR.You don't need a medium to motivate yourself.

JUST LEARN TO COMPROMISE YOUR IMMATERIAL RAVES FOR YOUR BRIGHT CAREERS....



Arvind Thawait
(CRO 0594923)



Soumya Agrawal

(CRO0522346)

THE STORY OF THE CESSES – SBC and KKC

The thrust of Modi Government towards clean India has made the government to impose Swachh Bharat Cess. With the objective of financing and promoting Swachh Bharat initiatives, enabling provisions were made in the Finance Bill' 2015 to empower the Central Government to impose a Swachh Bharat Cess on all or any of the taxable services at a rate of 2% of the value of such taxable services. Owing to this requirement, the central government issued Notifications 21/2015 & 22/2015 – ST both dated 6th Nov' 2015, for the purpose of chargeability of Swachh Bharat Cess w.e.f. 15th Nov' 2015 on all the taxable services at the effective rate of 0.5%.

The Budget 2016 introduced this new Krishi Kalyan Cess for development of agricultural sector in India. All taxes collected under the name of Krishi Kalyan Cess will be exclusively used for improvement of agricultural and welfare of farmers in India. Tax @0.5% on all taxable services from 1st June 2016

This tax is levied, charged, collected and paid to the Government, independent of service tax and thus must be charged as a separate line item in the invoice.

Particulars	Amount
Internet Charges	500
Service tax@14%	700
Swachh bharat cess@0.5%	25
Krishi kalyan cess @0.5%	25
Total amount	5750

I. APPLICABILITY

SBC and KKC both are applicable only on taxable services, and shall not be leviable on services which are:

- Exempt from service tax by a notification, or
- Otherwise not leviable to service tax.

II. RULE 5 OF POINT OF TAXATION RULES, 2011 IS APPLICABLE TO SWACHH BHARAT CESS & KRISHIKALYAN CESS

This has been amended by budget 2016

Where a service is taxed for the first time, then,-

1. No tax shall be payable to the extent the invoice has been issued and the payment received against such invoice before such service became taxable;
2. No tax shall be payable if the payment has been received before the service becomes taxable and invoice has been issued within fourteen days of the date when the service is taxed for the first time.

In any other situation, there shall be levy of SBC along with Service Tax
Same goes in the reverse charge mechanism, for service receiver to pay SBC.

III. ON WHAT VALUE, THE CESS WOULD BE APPLIED?

SBC and KKC are levied on the “Value of Taxable Services” and NOT on the “Service Tax” component unlike the general character of any other CESS.

IV. WHETHER THE CENVAT CREDIT OF THE CESSSES CAN BE CLAIMED?

Rule 3(1) of Cenvat Credit Rules' 2004, specifies the duties and taxes eligible for cenvat credit.

SBC is not covered there. Thus, input credit of SBC is not available and it forms part of cost.

But unlike Swatch Bharat cess, the input (CENVAT) credit received on purchase of services will be available for payment of such cess on output services.

The credit can only be utilized for payment of Krishi Kalyan cess. So separate account need to be made for this levy in books.

V. WHAT WOULD BE THE EFFECTIVE RATE OF TAX IN CASE OF PARTIALLY EXEMPTED SERVICES

Any exemption (Whether full or partial) given in service tax laws shall be applicable to SBC and KKC also. Thus, in case of GTA services, wherein the abatement is 70%, for a service of Rs. 100, the effective rate will be 4.5% (15 * 30%) i.e. Rs. 4.5



Mockery of Sadhus- A reply from a Jain

-Hardik Patni
(CRO0409424)

जय जिनेन्द्र ।

आचार्य 108 श्री सौभाग्य सागर जी महाराज के आशीर्वाद से आज में आप सभी को " दिगम्बर जैन मुनि"के जीवन की दैनिक चर्या, त्याग तपस्या इत्यादि के बारे में संक्षिप्त रूप से अवगत कराना चाहता हूँ। जैन साधु की शुरुआत ब्रह्मचर्य जैसे व्रत के साथ होती है तत्पश्चात आचार्यों द्वारा ब्रह्मचारी भैयाजी की अन्य व्रतों को पालने की क्षमता एवं काबिलियत पर नजर रखर उन्हें मुनि दीक्षा प्रदान की जाती है। दिगम्बर मुनि का सामान्य शब्दों में आशय है कि "आकाश है जिनका वस्त्र", अतः केवल वस्त्रों को उतारने ही मुनि दीक्षा लेना नहीं है, क्या किसी नग्न को कोई भी नमस्कार करता है? नहीं न, किन्तु दिगंबर साधु को सभी नमन करते हैं क्योंकि वे महाव्रतों का पालन करते हुए विश्व में सबसे कठिन तप-साधना में लिप्त रहते हैं।

मुनि दीक्षा में आचार्य द्वारा 28 मुलगुण के संस्कार दिए जाते हैं। एक दिगम्बर साधु उस समय अपने सभी रिश्ते-दुश्मनी, वाद-विवाद, धर, धन दौलत, वाहन इत्यादि सभी सांसारिक वस्तुओं का त्याग कर देते हैं। दीक्षा के समय उन्हें केवल तीन प्रकार की वस्तुएं ही उपलब्ध कराई जाती है रू-

- 1 कमण्डल
 - 2 पिच्छी
 - 3 शास्त्र (धर्म ग्रंथ, जिनवाणी)
- इन तीनों के अलावा इनका संसार में कुछ भी नहीं होता है।

इनकी दैनिक चर्या प्रातः 4 बजे उठाकर जिनेन्द्र प्रभु की वंदना से होती है, तत्पश्चात समाज को जन समूह को अपनी मंगल वाणी से प्रवचन दिए जाते हैं, अपने प्रवचन हेतु कोई भी शुल्क नहीं लिया जाता है। दिगम्बर मुनि एक दिन में केवल एक ही बार आहार (भोजन) ग्रहण करते हैं, अर्थात् प्रतिदिन सुबह सूर्योदय के पश्चात। चूंकि मुनि जी द्वारा सभी चीजों के उपयोग का त्याग रहता है इस हेतु वे एक स्थान पर खड़े होकर अपने हाथों में ही आहार लेते हैं।

मुनि जी द्वारा सभी प्रकार के जमीकंद, पत्तेदार सब्जियों, सप्त व्यसनों इत्यादि का आजीवन त्याग होता है। जल भी उसी समय लिया जाता है उसके पश्चात अगले दिन सुबह तक कुछ भी ग्रहण नहीं किया जाता है। दिगम्बर साधु कभी किसीसे कुछ मांगते नहीं है, वे उपवास न होने पर मंदिर जी में शुद्धि के पश्चात जिनेन्द्र देव के दर्शन करके आहार हेतु विधि धारण कर आते हैं, एवं उस समय जैन श्रावकों द्वारा "नवधा" भक्ति से उनका पड़गाहन किया जाता है, विधि बैठने पर मुनि जी को घर में आहार हेतु निवेदन करने के पश्चात उच्चासन पर विराजमान होने हेतु निवेदन करके उनकी पूजा की जाती है एवं आहार चर्या का प्रारंभ होता है।

दिगम्बर साधु स्नान नहीं करते हैं फिर भी उनकी ध्यान तप साधना द्वारा उनके शरीर से दुर्गन्ध नहीं आती है। मुनि जी विश्राम हेतु किसी गद्देदार बिस्तर, इत्यादि का प्रयोग नहीं करते हैं, चाहे कितनी भी सर्दी का मौसम ही क्यों न हो किन्तु मुनि जी द्वारा रजाई कम्बल इत्यादि वस्त्रों का आजीवन त्याग होता है, धन्य है ऐसी साधना जिसके द्वारा वे सभी प्रकार की ऋतुओं में संयम धारण कर अपने महाव्रतों का पालन करते हैं। कटिंग एवं शेविंग करने के स्थान पर हर चार माह में अनिवार्य रूप से एक बार उनके द्वारा समाज के सामने "केश लौंच" किया जाता है अर्थात् दाढ़ी मूँछ एवं सर के बालों को अपने हाथों से उखाड़ कर अलग किया जाता है। रात्रि में उनके द्वारा मौन व्रत का पालन किया जाता है। मुनि जी वर्ष में एक बार चातुर्मास की स्थापना करते हैं एवं उसे बाद वहां से बिहार करते हैं।

मुनि जी का कोई परमानेंट एड्रेस नहीं होता है न ही कोई बैंक बैलेंस होता है। भारत भ्रमण अर्थात् एक स्थान से दूसरे स्थान जाने हेतु वे किसी भी प्रकार के वाहन का उपयोग नहीं करते हैं, इसके स्थान पर वे पैदल विहार ही करते हैं। यहाँ पर विस्तृत रूप में बताना संभव भी नहीं है। कुछ दिन पहले ही कुछ अज्ञानियों द्वारा दिगम्बर साधुओं पर की गई अश्लील टिप्पणियों से सभी आहात हुए हैं, इसलिए सभी से निवेदन की कुछ भी कहने से पहले एक बार इस कठिन साधना में आकर देखिये।



Chandni Godheja

(CRO 0522152)

Sakshi Malik - From Rohtak to Rio! - Story of the young Legend

On 18th of August 2016, nearly after two weeks of frustration and disappointment at the 2016 Rio Olympics, female wrestler Sakshi Malik delivered India its first medal, sending the nation into ecstasy. But her journey to the Olympics podium has not been easy.

She was born on 3rd September 1992 in Mokhra village, near Rohtak in Haryana, the state which is known for having the most severe gender imbalance. Her father Sukhbir Malik works with the Delhi Transport Corporation while her mother Sudesh Malik is a government employee.

As a child Sakshi was taken to the wrestling centre in Rohtak's Sir Chota Ram Stadium for a tour of all the games played there. Gymnastics, athletics, basketball, volleyball – she was shown each of them. But none of them seemed to excite the young girl until she came across few young men in colorful vests grappling with each other

“***This is what I want to do!***” her mother remembers Sakshi telling her.

She started training at the age of 12 under her coach Ishwar Dahiya, having gained full support of her parents. The locals berated her parents but they persevered. For years, Mr. Malik has been waking up at 4.30 a.m. to ensure that Sakshi reaches the akhara by 5.30 a.m.

“***There is and can be no compromise with duty but I always made it to a point to be physically available when it came to Sakshi's training and nutrition,***” says her father.

Six hours of wrestling every day and two hours at the gymnasium if the wrestling left her dissatisfied – that's how Sakshi trained herself. Apart from dedication to sports, she also owns two special attributes – enormous willpower and passion.

“Like a devoted doctor never gives up on a patient till his last breath, Sakshi also doesn't give up till the last second. And like an intelligent lawyer produces convincing argument at a second's notice, Sakshi also has the ability to take smart decisions under pressure.”

Her first success as a professional wrestler came in 2010 at the Junior World Championships where she won a bronze medal. She went on to earn a silver medal at the 2014 Glasgow Commonwealth Games and walked away with a bronze at the 2015 Asian Championships. The bronze medal winner in the women's wrestling 58 kg category also holds a masters degree in physical education.

Sakshi was one of the three female wrestlers to qualify for the Rio Olympics. She prepared a calendar of all the Olympic qualifiers and pinned it in her bedroom. She was totally focused on her goal. A week before leaving for Rio she made her mission statement. She got framed her snapshot with the tricolor in the background and three magical words imprinted: “I will win.” She did not buy a rakhi for her brother Sachin, instead told him that she will bring a medal for him. That will be his rakhi.

Late on Wednesday night, the 23 year old fulfilled her promise. She earned a dramatic come-from-behind win over Kyrgyzstan's Aisuluu Tynybekova to script history. It is India's 25th medal at the Olympics since independence.

“It's the result of 12 years of wrestling day and night. I never gave up in the bout and gave it my maximum,” she told news channels after her victory.

India's Prime Minister, Narendra Modi congratulated Sakshi for her win, calling her a daughter of India. His tweet follows –

“On this very auspicious day of Rakshabandhan, Sakshi Malik, a daughter of India, wins a bronze and makes us all very proud.”

With her win, Sakshi is sure to inspire the next generation of Olympians in India.

MEMORABLE MOMENTS



Lecture Meet on Tax Audit at Branch by CA Ashish Ramani



Lecture Meet on GST Law by CA Jitendra Singh Khanuja



CKM Reloaded

Articles, write-ups and other original content are invited to be included in the upcoming issues of the CICASA newsletter.

Guidelines -

1. The topic must be relevant and not necessarily academic. It can be articles on academic issues, current affairs, experiences, opinions, poems, suggestions, motivational content etc.

2. The content may be compiled from multiple sources and it must be in word format. It should not be a copy paste job.

Contributors are advised to send along with their content, -

Full Name, CRO number and a Photo

in the email id-prakharjain2244@icai.org

Active participation and contribution by you all only will make the newsletter better. For any queries/suggestions, you may contact at the above email id.



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