



Save Water

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NEW DELHI



MOTTO

Ya esa suptesu jagarti kamam kamam Puruso nirmimanah ।
Tadeva sukram tad brahma tadevamrtamucyate ।
Tasmalokah sritah sarve tadu natyeti Kascan । etad vai tat ॥

य एष सुप्तेषु जागर्ति कामं कामं पुरुषो निर्मिमाणः ।

तदेव शुक्रं तद् ब्रह्म तदेवामृतमुच्यते ।

तस्मिंल्लोकाः श्रिताः सर्वे तदु नात्येति कश्चन । एतद् वै तत् ॥

(That person who is awake in those that sleep, shaping desire after desire, that, indeed, is the pure. That is Brahman, that, indeed, is called the immortal. In it all the worlds rest and no one ever goes beyond it. This, verily, is that, kamam kamam : desire after desire, really objects of desire. Even dream objects like objects of waking consciousness are due to the Supreme Person. Even dream consciousness is a proof of the existence of the self.

No one ever goes beyond it : cf. Eckhart : 'On reaching God all progress ends.'



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Bikaner Branch of CIRC

The Institute of Chartered Accountants of India



Respected professional colleagues and my dear students,

We are the proud citizens of a country that has an eternally glorious and magnanimously rich heritage and culture. This vibrant culture edifies us to celebrate every moment of our life blissfully. Our splendid traditions, vivacious festivals and grand culture all are distinctively majestic. The 16th of May (Akshaya Tritiya) observed as the auspiciously prestigious Bikaner Day, marked an occasion frothing with excitement for the proud residents of this lively Bikaner city; which was all set for long time to celebrate the 523rd Bikaner Day. The dynamic Bikaneris can be seen bubbling in the seventh heaven of excitement and exhilaration; flying kites and enjoying traditional Rajasthani cuisine throughout the day. The heights of thrill and enthusiasm dared the high mercury that failed against the storming festive spirit and momentum of the joyous Bikaneris. It was really a thrilling and awe-inspiring experience. I cordially extend heartiest congratulations and warm greetings to all of you on the Bikaner Day.

To add a streak of substance relevant to our domain, let's recall that this month witnessed CA examinations. There is an intense yet contemporarily pertinent and brainstorming discussion nowadays pertaining to the admission process and result pattern of CA course. And quite occasionally, I also experienced a remarkably beneficial understanding and value addition from these discussions. Majority of our members and students were of the opinion that in the broadly significant array of all the professional courses, undoubtedly CA stands as a distinguished itinerary where consistency is crucially essential not only at the entrance level but also at the further level examinations. Keeping in line with the laudable esteem of the CA domain, I personally endorse their view. We all appreciate the unremitting and commendably relentless efforts our Institute and the entire CA fraternity is investing day and night to make our profession a perpetually glorifying & highly acclaimed profession, the introduction of IT training, Orientation and GMCS courses are the supporting examples to quote.

Our mission of IT awareness for branch members stands a self-committed promise that continues with utmost sincerity. This month we had two workshops on MS Word-2007 on 07th and 08th of this month. The detail for the next month is mentioned in the subsequent sections of this news letter.

As mentioned in preceding newsletter, the month of June is dedicated to the students with well-defined objective. Orientation program for IPCC students is all set to commence on 03rd of June. As practiced in past programs, there will be a one hour special session for the students in which dignitaries from various fields will share their experience with the participants to extend significant insight on relevant subjects. The Branch is also going to organize a daylong Seminar, Elocution Contest, Drawing Competition and Quiz contest for the students. Detailed program chart is given in the students section of this newsletter. I appeal to all the students to actively participate in all these events.

I am thankful to all my friends for their generous compliments and valuable feedback on the Branch e-news letter. We assure to put our best to make our e-news letter more informative and useful. Commencing from this month page 5 of the news letter will be named as Health Plus. Every month this page will feature an article from a renowned medical personality who will guide us on a particular subject matter significant to all and sundry. I am sure we all shall be benefited from their expert advice.

I conclude with the words of Henry L. Doherty "Get over the idea that only children should spend their time in study. Be a student so long as you still have something to learn, and this will mean all your life"

Friends, please feel free to give your valuable suggestions any time. Let us come together and join hands for the progress and prosperity of the profession.

With regards and wishing you a happy month ahead.

Yours Sincerely,

CA Manoj Kumar Sipani

"Whatever course you decide upon, there is always someone to tell you that you are wrong. There are always difficulties arising which tempt you to believe that your critics are right. To map out a course of action and follow it to an end requires courage"

Ralph Waldo Emerson



Bikaner Branch of CIRC

The Institute of Chartered Accountants of India

Events



IT Workshop for members'



Our mission of IT awareness for branch members stands a self-committed promise that continues with utmost sincerity. This month we had two workshops on MS Word-2007 on 07th and 08th of May 2010.

Members during one of the IT workshop held on 07.05.2010 and 08.05.2010.

523rd Bikaner Day Celebration

The 16th of May (Akshaya Tritiya) observed as the auspiciously prestigious 523rd Bikaner Day. The dynamic Bikaneris can be seen bubbling in the seventh heaven of excitement and exhilaration; flying kites and enjoying traditional Rajasthani cuisine throughout the day. The heights of thrill and enthusiasm dared the high mercury that failed against the storming festive spirit and momentum of the joyous Bikaneris.

Sky Flooded with Kites on Bikaner Day



Unveiling of April News Letter



The news letter for the month of April 2010 was unveiled by the Past Chairman of the Branch CA Vinod Dammani on 28th of April, 2010.

Photograph taken on this occasion. Also Present Past Chairman CA H.L. Tiwari and Chairman of the Branch CA Manoj Sipani



Bikaner Branch of CIRC

The Institute of Chartered Accountants of India

Letter to the Editor



To,
CA. SH. MANOJ JI SIPANI
CHAIRMAN
BIKANER BRANCH,

Sub: E-Newsletter of Bikaner Branch

Sir,
NAMASKAR!

I compliment you and your team at branch for a wonderful preparation of E- NEWSLETTER - APRIL 2010.

I have gone through the news letter and found it very attractive , colourful, eyeloving and well designed. It is very informative and covers the relevant information for members and studentS regarding the branch activities and others. I also congratulate you for new look given to your website.

Thanks for your effort made through this newsletter for appealing members to join CABF.

THANKS AND REGARDS

CA. O.P.MAHESHWARI
SECRETARY-CIRC



Certified Facilitation Centres under ACES Project of the CBEC - (13-04-2010)

Chartered Accountants in practice for one year or more

Become Certified Facilitation Centre (CFC) for providing facilities to Central Excise and Service Tax assesseees to file returns and other documents electronically under Automation of Central Excise and Service Tax (ACES) Project of the CBEC.

The Institute of Chartered Accountants of India (ICAI) is pleased to announce signing of Memorandum of Understanding with the Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Government of India to facilitate setting up of **Certified Facilitation Centres (CFCs) under ACES Project** by Chartered Accountants in practice / proprietary concerns of Chartered Accountants / firms of Chartered Accountants.

Any member/proprietor of a proprietorship firm/any partner of a partnership firm desirous of operating a CFC in his/firm's name is required to make an application to the ICAI together with the requisite information, whereupon the ICAI will issue a Certificate to operate Facilitation Centre under ACES Project of the CBEC. CBEC will issue a user name and password to the CFC on the basis of which, the CFC will be able to upload returns and other documents for Central Excise and Service Tax assesseees .

The names of the CFCs along with their contact details as provided by the CFCs will be put up on the website of the ICAI and the CBEC. The eligibility criteria, fee schedule and obligations of CFCs are set out in the Memorandum of Understanding and in the FAQs on the subject.

Submit your Scanned Application Forms at : cbectech@icai.org.
Queries relating to setting up of Certified Facilitation Centers may be sent at cfcaces@icai.org





Bikaner Branch of CIRC

The Institute of Chartered Accountants of India

Health Plus

Daily Calorie Requirement Chart

Please note that generally, men need more calories per day than women. Younger people need to consume more calories than older people. Pregnant or lactating women need a higher calorie intake. This chart is a guide for both males and females of various ages and body weights. We have included an additional chart which displays the calories needed when partaking in certain activities.

To lose weight, you should keep your calorie intake under the required allowance for your age and weight. Most people will lose weight when consuming around 1500 calories per day.



Women				
Weight	Age 18 to 35	Age 36 to 55	Age over 55	
45 kg	1760 cals	1570 cals	1430 cals	
50 kg	1860	1660	1500	
55 kg	1950	1760	1550	
60 kg	2050	1860	1600	
65 kg	2150	1960	1630	
70 kg	2250	2050	1660	
75 kg (and above)	2400	2150	1720	
Men				
Weight	Age 18 to 35	Age 36 to 55	Age over 55	
60 kg	2480	2300	1900	
65 kg	2620	2400	2000	
70 kg	2760	2480	2100	
75 kg	2900	2560	2200	
80 kg	3050	2670	2300	
85 kg	3200	2760	2400	
90 kg (and above)	3500	3000	2600	

Calorie Adjustments for specific activities

Add or subtract the specified calories from - to your required daily calorie intake. Note that if you are classed as inactive, you need to subtract calories from your daily allowance to maintain weight. The more active you are the more calories the body needs for energy.

For example if you are a 35 year old women who sits at a computer each day and weighs over 90 kilos - 200 lbs, you would need 2400 calories less 960 to simply maintain your weight. A total of 1440 calories per day.

An example for a male who is over 55, plays golf twice a week is he can consume 2400 calories daily to maintain his weight and on his golf days have a treat equal to 380 calories and not put on weight.

Body Weight	Inactive Office Worker Bed Ridden Computer Geek	Moderate Activity Tradesman Golf Gardening	Strenuous Activity Physical Labor High Energy Sports
50 kg	Minus 480	+ 240	+ 480
60	Minus 570	+ 290	+ 570
70	Minus 670	+ 340	+ 670
80	Minus 760	+ 380	+ 760
90 (and above)	Minus 960	+ 430	+ 860

Most Urgent

MEF 2010-11 hosted at www.meficai.org. Last date of on line submission 15.06.2010 and for receipt of duly signed declaration is 30.06.2010.



S.No	Item Name	Unit	Calorie
Breakfast			
1	Tea	(1 cup)	98
2	Coffee	(1 cup)	98
3	Cold Coffee	(1 big glass)	210
4	Cow's Milk	(1 glass)	134
5	Banana Milkshake	(1 big glass)	310
6	Mango Juice	(1 big glass)	188
7	Papaya Juice	(1 big glass)	92
8	Pineapple Juice	(1 big glass)	105
9	Orange Juice	(1 big glass)	160
11	Apple Milk Shake	(1 big glass)	250
12	Nice Biscuits	1	25
13	Shahi Rice Kheer	(1 mk)	449
14	Nut and Raisin wheat Biscuit	1	27
15	Glucose Biscuit	1	33.5
16	Plain Poha	(1 mk)	145
17	Bread Upma	(1 mk)	176
18	Veg Upma	(1 mk)	180
19	Uniabi Samosa	1	156
20	Veg Malai Kofta	(1 mk)	338
21	Moong Dal Halwa	(1 mk)	487
22	Potato Halwa	(1 mk)	425
23	Jalebi	1	85
24	Veg Sandwich	(1 plate)	259
25	Bread & Butter Pudding	(1 mk)	315
26	Bread Butter	(1 Slice)	91
27	Bread Jam	(1 Slice)	86.5
28	Pakoda Kadhi	(1 mk)	146
29	Paneer Pakoda	1	83.3
30	Salty Lassi	(1 glass)	90
31	Sweet Lassi	(1 glass)	150
32	Ghee Uttapam	1	210
33	Comflakes	(1 sk)	228
34	Custard	(1 mk)	160
35	Coconut Barfi	1	100
Snaks			
1	Butter Dosa Plain	1	145
2	Ghee Dosa	1	155
3	Sambhar	(1 mk)	180
4	dli Big	1	66
5	Dahi Bhalle	(1 plate)	324
Vegetables:			
1	Palak Paneer	(1 mk)	284
2	Paneer Mutter	(1 mk)	313
3	Aloo Gobi veg	(1 mk)	247
4	Aloo Mutter	(1 mk)	217
5	Dum Aloo	(1 mk)	276
6	Aloo Palak	(1 mk)	163
7	Veg Malai Kofta	(1 mk)	338
8	Boiled Chana Dal	(1 mk)	111
9	Boiled Moong Dal	(1 mk)	104
10	Boiled Tur Dal	(1 mk)	100
11	Mix Vegetables	(1 mk)	298
12	Bhindi / Ladies Finger	(1 mk)	119
13	Curd	(1 mk)	90
14	Boondi Raita	(1 sk)	163
15	Mix Vegetable Raita	(1 sk)	60
16	Onion Raita	(1 sk)	51
17	Roasted Chana	(1 sk)	220
18	Fruit Salad	(1 mk)	225
19	Green Salad	(1 mk)	80

Soup:-			
1	Cream of Tomato Soup	(1 bowl)	115
2	Sweet and Sour Soup	(1 bowl)	235
3	Tomato Soup	(1 bowl)	96
4	Sweet Corn Soup	(1 bowl)	145
Chapati			
1	Tandoori Roti	1	147
2	Tandoori Roti W/o ghee	1	102
3	Bajra Roti	1	108
4	Rice Flour Roti	1	105
6	Tandoori Roti W/o ghee	1	102
7	Tomato Pulav	(1 plate)	327
8	Roasted Papad	1	52
9	Rice Boiled	(1 plate)	103
10	Paratha	1	243
Sweets			
1	Rasgulla	1	125
2	Gulab Jamun	1	150
3	Jalebi	1	85
4	Coconut Barfi	1	100
5	Kaju Katri	1	100
6	Groundnut Ladoo	1	141.5
7	Mal Pua	1	156
Shake			
1	Dryfruit Milkshake	(1 big glass)	350
2	Kaju Anjir Milkshake	(1 big glass)	343
3	Lichee Milkshake	(big glass)	255
4	Mango Milkshake	(1 big glass)	270
5	Mango Milkshake w/icecream	(1 big glass)	380
6	Pineapple Milkshake		240
7	Pineapple Milkshake w/icecream	(1 big glass)	357
8	Strawberry Milkshake		240
9	Strawberry Milkshake w/icecream		357
10	Vanila Milkshake w/icecream	(1 big glass)	393
11	Vanilla Milkshake	(1 big glass)	284
12	Apple Milk Shake	(1 big glass)	250
13	Apple Milkshake w/icecream	(1 big glass)	367
Ice Creem			
1	Softy	1	360
Soft Drinks			
1	Coke	(can)	144
2	Pepsi	(1 bottle)	131
3	Limca	(1 bottle)	150

Measurement Dictionary

1 pc= 1 piece 1 sk= 1 small katori 100 gms 1 mk= 1 medium katori 150 gms 1 bk= 1 big katori 200 gms 1 tsp= 1 tea spoon 5 ml 1 tbsp= 1 table spoon 15 ml 1 glass 200 ml 1 big glass 250 ml 1 bottle 300 ml 1 can 330 ml 1 peg 30 ml 1 plate 18 cms dia 1 bowl 12 cms dia

How to Get Blood in Emergency!!

Now it has become easier to get the blood we need. All you have to do is just type "BLOOD and send SMS to 96000 97000" (in India)
EX: "BLOOD B+" A BLOOD DONOR WILL CALL YOU within minutes!!



Bikaner Branch of CIRC

The Institute of Chartered Accountants of India

For our Members



IT Workshop For The Members Of The Branch

The Branch is going to conduct a two day IT workshop in the month of June for the Members of the branch with no charges. Details are as under:

Date	Time	Topic
11.06.2010	03.00 PM to 05.00 PM	Applications in Tally ERP
12.06.2010	03.00 PM to 05.00 PM	Audit Features in Tally ERP

Proposed changes on the provisions relating to TDS as introduced by the Finance Bill, 2010

Amendments in Tax Deduction Provision Section	The slabs of TDS proposed to be modified w.e.f. 07.07.2010			
	Nature of payment	Existing threshold limit of payment (Rs)	Proposed threshold limit of payment (Rs.)	TDS Rate % for the financial year 2010-11
194B	Winnings from lottery or cross word puzzle	5,000	10,000	30
194BB	Winning from horse race	2,500	5,000	30
194C	Payment to contractors for a single transaction	20,000	30,000	1
194C	Payment to contractors Aggregate payments during the F.Y.	50,000	75,000	1
194D	Insurance Commission	5,000	20,000	10
194H	Commission or Brokerage	2,500	5,000	10
194I	Rent	1,20,000	1,80,000	10
194J	Fees for professional or technical services	20,000	30,000	10

Section	Existing Provisions	w.e.f. 01.04.2010 Proposed Amendments
Section 40(a) (ia)	Under the existing provisions, such amount of expenditure in the nature of interest, commission, brokerage, professional fees etc on which tax was not deducted or after deduction was not paid during the previous year, was disallowed while computing income of the assessee. Further where the amount of expenditure relating to last month of the previous year, no disallowance was made if the tax with held was deposited on or before the due date of filing of the return by the assessee.	Under the proposed Finance Bill, no disallowance would be made during the previous year, if after deduction of tax during the previous year, the same has been paid and deposited with the Central Government on or before the due date of filing of return as specified under section 139(1) of the Act; subject to payment of interest on such delay in depositing of TDS.
Section 203 & 206C- TDS Certificates u/s 203 & TCS Certificates u/s 206C to be continued to be issued manually	Finance Act 2004 brought in sub section (3) to Sec. 203 to discontinue the practice of issuing TDS certificates by the deductors. This was done under the impression that the process of TDS can be fully computerized and once the deductor files TDS return, there is no need to issue TDS certificates separately to the deductees because such data can be automatically uploaded in the ledger account of deductees maintained in IRLA and thus credit can be given in the individual assessment of deductees. The deadline initially fixed was 2005. This was modified to 2006 by Finance Act,2005, to 2008 by Finance Act,2006 and to 2010 by Finance Act,2008.	TDS and TCS certificates as prescribed under section 203 and 206C would be continued to be issued by the deductor to deductee.
Amendment in Sec. 201(1A) – The Rate of Interest U/s 201(1A) enhanced for delayed Payments of TDS amount in Govt. account.	Existing Rate of Interest 1% per month	Proposed Rate of Interest 1.5% per month
The rate of Interest U/s 201(1A) for Non Deduction of TDS	Existing Rate of Interest 1% per month	Proposed Rate of Interest Same- No Change – 1% per month





Bikaner Branch of CIRC

The Institute of Chartered Accountants of India



For our Members

TABLE SHOWING RELATIONSHIPS AS DEFINED AND APPLICABLE UNDER VARIOUS SECTIONS OF THE INCOME TAX ACT

Relatives	Sections 2(41)	13	40A(2) (a)	56(2)	64(1)	80D	92A	ESO										
1 Father	Y	Y	Y	Y		Y	Y	Y										
2 Mother	Y	Y	Y	Y		Y	Y	Y										
3 Husband	Y	Y	Y	Y	Y	Y	Y	Y										
4 Wife	Y	Y	Y	Y	Y	Y	Y	Y										
5 Son	Y	Y	Y	Y				Y	Y	Y								
6 Son's wife		Y		Y	Y													
7 Daughter	Y	Y	Y	Y		Y	Y	Y										
8 Daughter's Husband		Y		Y														
9 Brother	Y	Y	Y	Y		Y	Y	Y										
10 Brother's Wife		Y		Y														
11 Brother's Son		Y																
12 Brother's Daughter		Y																
13 Sister	Y	Y	Y	Y		Y	Y	Y										
14 Sister's Husband		Y		Y														
15 Sister's Son		Y																
16 Sister's Daughter		Y																
17 Husband's Brother (Jeth/Dewar)		Y		Y														
18 Husband's Brother's Wife		Y		Y														
19 Husband's Sister (Nanand)		Y		Y														
20 Husband's Sister's Husband		Y		Y														
21 Wife's Brother (Sala)		Y		Y														
22 Wife's Brother's Wife		Y		Y														
23 Wife's Sister (Sali)		Y		Y														
24 Wife's Sister's Husband		Y		Y														
25 Father's Brother (Chacha)				Y														
26 Father's Brother's Wife (Chachi)				Y														
27 Father's Sister (Bua)				Y														
28 Father's Sister's Husband (Fuja)				Y														
29 Mother's Brother (Mama)								Y										
30 Mother's Brother's Wife (Mami)								Y										
31 Mother's Sister (Mausi)								Y										
32 Mother's Sister's Husband								Y										
33 Great Grand Father	Y	Y	Y	Y														
34 Grand Father	Y	Y	Y	Y														Y
35 Great Grand Mother	Y	Y	Y	Y														Y
36 Grand Mother	Y	Y	Y	Y														Y
37 Grand Son's Son	Y	Y	Y	Y														Y
38 Grand Son	Y	Y	Y	Y														Y
39 Grand Daughter's Daughter	Y	Y	Y	Y														Y
40 Grand Daughter	Y	Y	Y	Y														Y
41 Husband's Father (Sasur)		Y		Y														
42 Husband's Grand Father		Y		Y														
43 Husband's Great Grand Father		Y		Y														
44 Husband's Mother (Sas)		Y		Y														
45 Husband's Grand Mother		Y		Y														
46 Husband's Great Grand Mother		Y		Y														
47 Husband's Brother's Son		Y																
48 Husband's Sister's Son		Y																
49 Wife's Father (Sasur)		Y		Y														
50 Wife's Grand Father		Y		Y														
51 Wife's Great Grand Father		Y		Y														
52 Wife's Mother (Sas)		Y		Y														
53 Wife's Grand Mother		Y		Y														
54 Wife's Great Grand Mother		Y		Y														
55 Wife's Brother's Son		Y																
56 Wife's Brother's Daughter		Y																

Compiled by CA Rajesh Agarwal



The Institute of Chartered Accountants of India

Examination Department - ICAI

Invitation to Join Panel of Examiners / Paper setters

The Institute is in the process of strengthening its panel of examiners and paper setters with professionals / academicians / resource persons for all the papers in CA IPCC and Final (New Course) Examinations in general and for the following subjects in particular:

- Indirect Tax Laws
- Advanced Auditing and Professional Ethics
- Information Systems Control and Audit
- Advanced Management Accounting
- Strategic Financial Management
- Direct Tax Laws.
- Business law- Communication and Ethics
- Cost Accounting and Financial Management
- Taxation
- Information Technology

Persons who have the requisite proficiency, interest in learning in the above subjects, inclination for evaluation of answer books and who can spare time may send in the Empanelment Form duly filled in to the **Additional Secretary (Exams), The Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, New Delhi – 110 002.**

The Empanelment Form has been hosted in the ICAI's website (http://www.icai.org/resource_file/15857ExaminersEmpanelmentForm.pdf) which can be downloaded or may be obtained by sending a request letter to the Additional Secretary (Exams) by post or by mail at somasekhar@icai.in and / or js_exam@icai.in.



Calorie Burn Chart

<u>Activity (30 minutes)</u>	<u>Calories</u>
Aerobic Dance	178
Basketball	258
Bicycling (10 mph, level ground)	189
Judo	363
Field Hockey	249
Jumping rope	223
Golf (carrying clubs)	162
Golf (power cart)	108
Handball (leisure)	270
Horseback riding (trotting)	204
Horseback riding (galloping)	255
Roller skating (fast pace)	315
Horseback riding (walking)	75
Roller skating (slow pace)	199
Running (7.5 mph)	426
Skiing (cross-country, 2.5 mph)	252
Skiing (cross-country, 8.0 mph)	459
Skiing (downhill)	247
Sleeping	32
Squash	393
Swimming (breast stroke, 1.0 mph)	300
Swimming (crawl, fast)	291
Swimming (back stroke)	341
Tennis (singles)	216
Tennis (doubles)	162
Volleyball	93
Walking (3.0 to 3.5 mph)	130
Running (5.5 mph)	295

CLB Settlement Scheme, 2010

The Ministry has introduced the following two Schemes with effect from **30-5-2010**:

- **“Company Law Settlement Scheme, 2010”** giving opportunity to the defaulting Companies to enable them to make their default good by filing belated documents and to become a regular compliant in future.
- **“Easy Exit Scheme, 2010”** giving opportunity to the defunct companies to get their names struck off from the register under Section 560 of the Companies Act, 1956.

For details kindly see **General Circular No 1/2010** and **2/2010** available on MCA portal under **News & Events** and under heading **Act, Bills and Rules**. Availing the benefit of the Schemes will prevent companies from prosecution and other legal action.



Bikaner Branch of CIRC

The Institute of Chartered Accountants of India

For the Students



Bikaner Branch of CIRC of ICAI
Khaturia Bhawan, Rani Bazar Bikaner

June for Students

As informed earlier Bikaner Branch of CIRC of ICAI is organizing various programs for the students in the month of June,2010 as under:

Date	Time	Particulars	Faculty
17.06.2010	03.00 PM	Inauguration of Students week and Distribution of Kit	CA Kemisha Soni, Chairperson CIRC CA O P Maheshwari, Secretary CIRC
18.06.2010	10.00 AM 03.00 PM	Industrial Visit Drawing Competition	
19.06.2010	10.30 AM	Quiz Contest	
20.06.2010	10.30 AM	Elocution Contest	
21.06.2010	10.00 AM	One Day Seminar	1. CA Ravindra Holani, Central Council Member CIRC 2. CA Jaydeep Narendra Shah, Central Council Member WIRC 3. CA C.S.Nanda, Central Council Member NIRC 4. CA Naveen ND Gupta, Central Council Member NIRC



Last date of registration : 10.06.2010

Registration Fee : Rs.300/- per student

Note : In order to participate in the events the student should be atleast IPCC/PCC registered

For more details contact to the branch in charge.

Dummy Articleship - De-recognition of full training period - (07-05-2010)

The articleship training is the backbone of Chartered Accountancy course as it gives an opportunity to the articled assistants to acquire on-the-job work experience of a professional nature, inculcate a disciplined attitude for hard work, develops necessary skills in applying theoretical knowledge to practical situation. In this regard, the Council of the Institute has been taking different initiatives from time to time to streamline and sustain the efforts of the Institute in providing effective articleship.

The appropriate Committee of the Institute on the basis of the relevant information / documents brought to its notice on dummy articleship had decided to de-recognize the entire period of articleship allegedly served by three articled assistant varying from 1 year 08 months to 02 years 04 months.

This is for information of all concerned.

07th May, 2010

Deputy Director (MSS)

GMCS COURSE IN AUGUST

Bikaner Branch proposes to conduct 15 days GMCS course for the students in the month of August. Intersted students are requested to register their name with the branch at earliest. Hurry Limited Seats Left.

Branch Chairman



Bikaner Branch of CIRC

The Institute of Chartered Accountants of India

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Dil Se...

Once, an old man was sitting on a bench of a garden with his 25yrs old son. There was a tree beside the bench. Old man saw a bird sitting on the tree. He asked the son- what is this? Son replied, it's a crow. The old man again asked -what is this? Son said, I already told u, it's a crow. The old man again asked- what is this? Son angrily -Dad, are you deaf or mad? How many times to tell you it's a crow. Can't u understand? Old man patiently replied-My dear son, when you was 5yrs old, u asked me the same question more than 100 times. I replied every time with a kiss, that is a crow! Now, I asked u 3 times and you are irritated. It's the difference between the love of parents & love from the children!

Parents are precious gift. Love your parents.

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