



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

E-NEWSLETTER

OCTOBER 2025



"பிறவிப் பெருங்கடல் நீந்துவர் நீந்தார்
இறைவன் அடிசேரா தார்"

"Those who do not seek the feet of God
Will not cross the vast sea of birth (samsara/suffering)"

SICASA TEAM (2025-26)

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NOTE: The views expressed in the articles published are own view of authors and SICASA Chengalpattu District Branch does not endorse or take any responsibility for the views expressed in the articles.

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October 2025

BRANCH CHAIRMAN'S COMMUNICATION



CA. SHIVACHANDRA REDDY K

Dear Students,

September was an energetic month for our SICASA family marked by knowledge, competition, and camaraderie. From the Workshop on Tax Audit Forms, which offered practical insights into compliance, to the National Talent Search, where students showcased reasoning and analytical skills, and the spirited Sports and Badminton Competitions, the month reflected your enthusiasm and commitment.

As we step into October, we look forward to equally enriching opportunities:

- Aura – 2 Day AI Workshop – Learn how technology is shaping the future of our profession.
- Industrial Visit – Experience real-time industry functioning to complement classroom learning.

I encourage you to participate wholeheartedly in these initiatives, designed to prepare you as future-ready professionals. Beyond academics, they foster teamwork, leadership, and creativity.

Message to Students - Focus on What You Can Control – Accelerate Your Growth

In the journey of becoming a Chartered Accountant, challenges are inevitable but so is your ability to rise above them. The key lies in focusing your energy on what you can control: your attitude, your effort, your consistency, and your willingness to learn. Don't let external pressures distract you. Instead, channel your time into daily progress one concept understood better, one mock test attempted, one habit improved. Growth is never accidental; it is the outcome of conscious effort and disciplined focus. When you take ownership of your actions, success naturally follows. Keep refining, keep moving, and let every small step bring you closer to the professional you aspire to be.

With best wishes,

CA. Shivachandra Reddy K

Chairman, Chengalpattu District Branch (SIRC)



CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

SICASA CHAIRPERSON'S COMMUNICATION

October 2025



CA. PRIYA A

Dear Students,

I extend my warm greetings to each one of you. With the successful completion of the CA examinations, I take this opportunity to congratulate you all for your hard work, perseverance, and determination. Irrespective of the results, every step in this journey is a testimony to your dedication towards the noble profession we all cherish.

Beyond academics, it has been truly heartening to witness the enthusiastic participation of our students in various activities conducted by our Branch. In the Tax Audit programme we saw overwhelming student involvement, reflecting your eagerness to keep pace with professional developments and strengthen practical knowledge. Such initiatives not only enhance your technical skills but also prepare you to meet future professional challenges with confidence.

Equally commendable has been the zeal and spirit displayed in sports events and various competitions that were conducted by our Branch. The energy, discipline, and teamwork on the sports field, along with the creativity and talent showcased in competitions, speak volumes about the all-round capabilities of our student fraternity. These moments of camaraderie, healthy competition, and talent-sharing add immense value to your overall growth.

As we move forward, I encourage each of you to continue this balanced approach—excelling in academics while also nurturing your professional, personal, and social skills. Together, let us strive to uphold the values of our profession and make meaningful contributions to society. With best wishes for your future endeavors.

Warm regards,

CA. Priya A

SICASA - Chairperson

Chengalpattu District Branch (SIRC)

The Institute of Chartered Accountants of India



Krrishna priya
SRO0709480

The Journey That Shapes a Chartered Accountant

Becoming a Chartered Accountant is often described as one of the most challenging professional journeys in India, but it is also one of the most rewarding. While the examinations test a student's theoretical knowledge, it is the articleship that truly equips them for the real world. Articleship is not merely three years of prescribed training—it is an immersive experience that draws students into audits, taxation, compliance, and client interactions. This is where the neatly defined principles found in textbooks meet the complexities of business life, and students learn to exercise judgment, cultivate discipline, and develop habits of professionalism.

For many CA students, this stage can feel overwhelming. During peak periods such as audit finalisation or GST filing, office hours often stretch late into the evening. By the time students return home, fatigue sets in, yet the vast syllabus of Inter or Final examinations awaits revision. It is in this very struggle that the true challenge—and beauty—of balancing academics with practical training emerges. While their peers outside the profession may enjoy weekends free of responsibility, CA students are often buried in files or revisiting chapters. This contrast may feel frustrating, but it is precisely what builds resilience and stamina.

Despite the difficulties, the balance is achievable. Successful students treat study periods with the same seriousness as client meetings. Early mornings often become sacred time for focused reading and revision, while weekends transform into intensive sessions for mock assessments and tackling difficult topics. The most resourceful students learn to integrate work with study—filing GST returns becomes a lesson in taxation, and assisting with audits reinforces concepts from auditing theory. In this way, practical work doubles as revision. Equally important is communication with principals and senior colleagues. When students are open about exam schedules and consistently demonstrate commitment during office work, most firms respond with genuine support and encouragement.

What students ultimately gain from articleship is not just technical knowledge but also the qualities that define a true professional. Discipline, time management, teamwork, and adaptability are sharpened through daily challenges. Mistakes, corrections, and even missed deadlines serve as lessons in maturity and accountability. Exposure to diverse industries—manufacturing, services, finance, and more—broadens perspectives and equips students with the versatility to understand different sectors of the economy through the lens of a future Chartered Accountant.



In retrospect, most qualified Chartered Accountants look back on their articleship days with pride, and sometimes even nostalgia. What once felt like a burden—long hours of audit work, late-night study sessions, and the constant pressure of exams—eventually becomes a badge of honour. These experiences, once overwhelming, turn into stories shared with a smile, reminders of the resilience that carried them through. Articleship, at its core, is a period of transformation. It takes students from the safety of classrooms and immerses them in the unpredictable realities of business, where every deadline, every client, and every responsibility becomes a lesson in growth.

It is natural to feel overwhelmed during this process, but that very struggle is what highlights the value of the profession. Articleship is not about merely surviving three years; it is about emerging stronger, wiser, and ready to embrace the title of Chartered Accountant with dignity. For those who commit fully, articleship is not simply training—it is the foundation of a career built on determination, professionalism, and pride.





Harni B
SRO0831071

It's beyond belief how things
workout eventually.

It's beyond belief how things work out eventually,
before one could even realize it

In a world full of grief,
there can still be a tiny little space for belief.

It's astounding how something that had bothered you so much yesterday,
Brings you laughter today

Magical, the way how the universe conspires in helping you,
with the chaos that scares you

Alluring, a heart full of gratitude
for who shall be with a positive attitude

It's beyond belief how things work out eventually,
before one could even realize it.



Ms. Arularasi A B
SRO 0767454

Recent Amendments in GST Rates: Simplifying Taxation in 2025

In a major step toward simplifying India's tax structure, the Government of India introduced landmark reforms in the Goods and Services Tax (GST) system in 2025. Effective from September 22, 2025, these amendments were designed to make taxation more transparent, reduce compliance burden, and align the system with the changing needs of the economy.

Key Highlights of the 2025 GST Amendments

1. Simplified GST Rate Structure

One of the most significant changes was the reduction in the number of GST slabs, which previously stood at four — 5%, 12%, 18%, and 28%. These were consolidated into three primary slabs:

5% GST for essential and priority sector goods

18% GST as the new standard rate for most goods and services

40% GST as a special rate for luxury and sin goods

This streamlined structure aims to make the tax system more user-friendly and efficient, both for consumers and businesses.

Simple Explainer of the New GST Rate Slabs

► 5% GST Slab – For Essentials and Priority Sectors

The 5% GST rate now covers a wide range of daily-use and essential items, helping reduce costs for the common man. Key items under this slab include:

Food & Agriculture: Dairy products like butter, cheese, ghee; edible nuts; processed foods

Healthcare & Personal Care: Basic medical equipment, over-the-counter drugs, toothpaste, soaps, hair oil

Education & Rural Economy: Educational supplies, farm tools, and equipment



Many products that were earlier taxed at 12% or even 18% have been moved to this lower rate to ease the financial burden on households

➤ **18% GST Slab – The New Standard Rate**

This slab serves as the default GST rate for most goods and services not classified as essential or luxury. It applies to:

Consumer Electronics: TVs, refrigerators, air conditioners

Automobiles: Small cars, including petrol and LPG variants (up to 350cc)

Renewables & Construction: Solar panels, cement, roofing materials

Miscellaneous: Sports goods, furniture, services in hospitality and tourism

By absorbing the older 18% and parts of the 28% categories, this slab brings consistency and predictability to taxation.

➤ **40% GST Slab – For Luxury and Sin Goods**

A newly introduced high tax rate of 40% is now applicable to goods considered either harmful or ultra-luxurious. These include:

Sin Goods: Tobacco products (cigarettes, gutkha), pan masala, caffeinated & sugary aerated beverages

Luxury Items: Yachts, private jets, premium luxury cars

This measure is intended to act as a deterrent to the consumption of such items while generating higher tax revenue from luxury spending.



Zero Tax on Essentials

In a relief-oriented move, the government has placed certain essential items under the 0% GST (exempted) category. These include:

Basic food grains

33 life-saving medicines

Educational materials for schools and universities

This reform ensures that critical needs remain affordable, especially for lower- and middle-income families.

Rationale Behind the Reforms

The 2025 GST amendments are rooted in the government's vision of creating a simpler, more equitable, and growth-friendly tax environment. Key objectives include:

Correcting Inverted Duty Structures: Reducing refund delays by aligning input and output tax rates

Reducing Disputes: Simplified classification makes compliance clearer and reduces litigation

Ease of Compliance: Pre-filled GST returns, faster refunds, and easier registration processes for businesses

Federal Coordination: Changes were brought about in close collaboration with state governments, promoting cooperative federalism

Impact and Benefits

For Consumers: The new tax rates reduce the burden on everyday goods, providing relief especially during the festive season that began just after implementation.

For Businesses: Lower compliance costs, fewer disputes, and faster input credit refunds enhance business ease and encourage investment.



For the Economy: A rationalized tax system boosts confidence, promotes consumption, and aids in better revenue collection.

Conclusion

The 2025 GST reforms represent a transformative milestone in India's indirect taxation journey. By consolidating slabs, reducing the burden on essentials, and introducing targeted taxes on luxury and harmful goods, the government has taken a balanced approach to taxation. These reforms are expected to bring long-term benefits to consumers, businesses, and the overall economy, marking a significant step toward a simpler, fairer, and more transparent tax system in India.



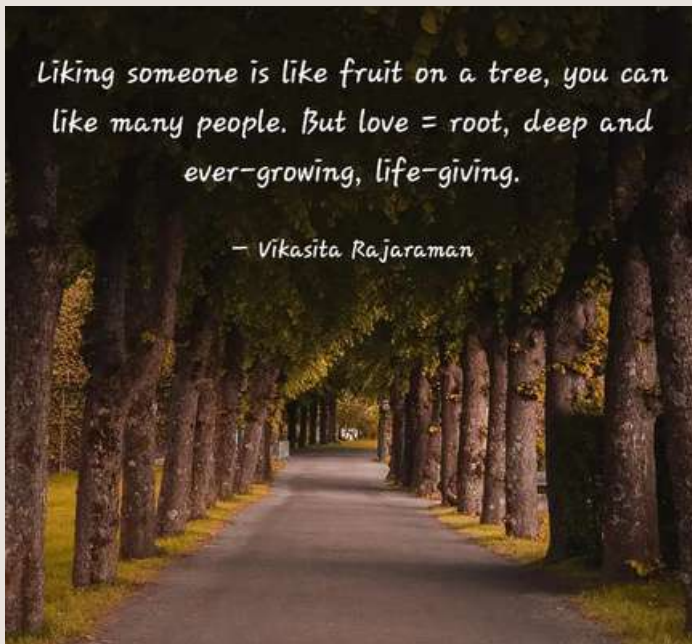
STUDENTS PHOTO GALLERY



**Annapoorani Arumugam
SR00708391**



**Krrishna Priya
SRO 0709480**



Liking someone is like fruit on a tree, you can like many people. But love = root, deep and ever-growing, life-giving.

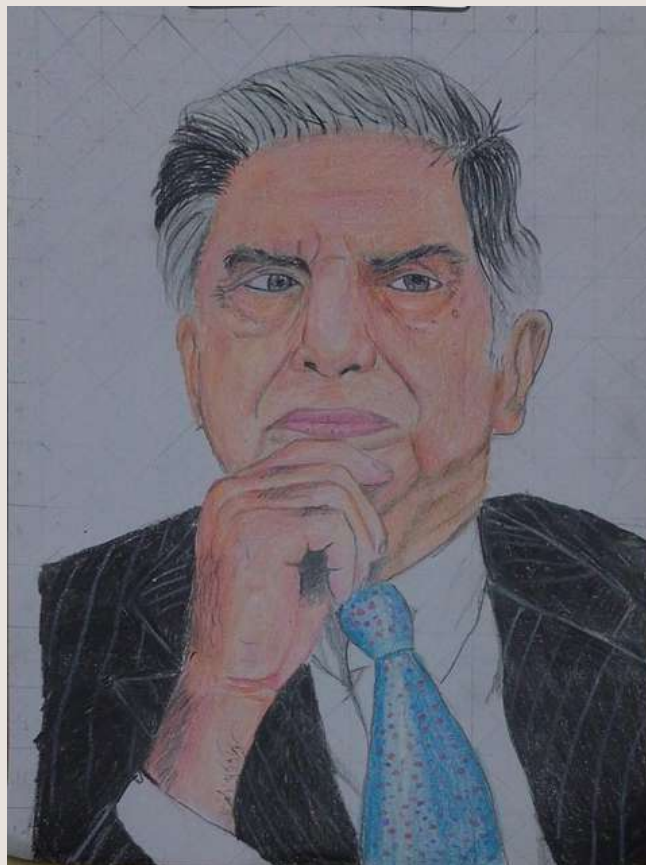
— Vikasita Rajaraman



If you are crying for something then you are true to it

— Vikasita Rajaraman

Viksitha
SRO0818198



Mahavishal Pandiyan
SRO0885138



TRIVIA

LUXHEAL is a cutting-edge healthcare equipment design and manufacturing company founded by esteemed Indian medical academicians. The company secured a substantial investment of approximately 115 crores from a Pune based venture capital firm to meet its capital requirements. Recently, LUXHEAL unveiled its groundbreaking automated mind-mapped wheelchair, WHEELIX, which garnered recognition and accolades worldwide. The product earned the prestigious Industry Differentiator Award at an international conclave, solidifying its position as an industry innovator. Dr. Budhiraja assumed the role of CEO last year, steering the company from a challenging position to a leadership position in innovation. His transformative leadership style fostered a culture of unity and inspiration among employees. Notably, he initiated a company-wide competition to encourage and recognize exceptional innovations. One of the company's key strategic strengths lies in its advanced benchmarking processes. However, in their eagerness to enter the market and showcase their product range, LUXHEAL overlooked implementing some of the valuable insights and conclusions derived from these processes. WHEELIX is poised to establish LUXHEAL as a specialized player in the market catering to affluent elderly individuals. The company has received interest from WeGO, a global leader in wheelchair production, proposing a partnership involving shared branding and facilities. The Board is inclined towards accepting this offer. Nevertheless, WeGO is entangled in a legal dispute with its distribution partners, necessitating LUXHEAL invests considerable effort into building its own distribution channels. Given the rising population of affluent elderly individuals and the escalating demand for high-end medical equipment, LUXHEAL is well-positioned to realize its visionary goals. The company's success hinges on effectively executing its innovative ideas.

Based on the above case scenario, answer the multiple choice questions.

1. LUXHEAL is envisaged and is the most admired and responsible healthcare equipment company with an international footprint. Is this a vision or a mission? If this is LUXHEAL's vision, then which of the following is not essential while drafting the strategic vision?

- (a) It should clearly illuminate the direction in which the organisation is headed.
- (b) It should create enthusiasm among members of the organization.
- (c) It should be rigidly defined to prepare the organisation for the future.
- (d) This is a mission statement and not a vision statement

2. Considering the need for LUXHEAL to build its own distribution channels due to WeGO's legal dispute, which category in the BCG matrix might be relevant for this effort?

- (a) Star
- (b) Dogs
- (c) Cash Cows
- (d) Question Mark



3. Dr. Budhiraja has been instrumental in bringing about monumental changes in the company's structure and working culture. He has been very approachable yet feared by employees at all levels. What kind of leadership style can his style be termed as?
- (a) Transactional leadership style
 - (b) Autocratic leadership style
 - (c) Diplomatic leadership style
 - (d) Transformational leadership style
4. The recent international recognition that the company has got for WHEELIX, has turned around its strategy all together. Which of the following Michael Porter's generic strategies should LUXHEAL follow?
- (a) Cost leadership
 - (b) Focused differentiation
 - (c) Differentiation
 - (d) Focused cost leadership
5. Which of the following is a key entry barrier for LUXHEAL?
- (a) Brand identity
 - (b) Capital requirement
 - (c) Access to distribution channels
 - (d) Product differentiation.

Answers to MCQ is in below pages



1. Option (c) It should be rigidly defined to prepare the organisation for the future. Reason: This is LUXHEAL's vision, and a vision should be creatively defined to prepare the organisation for the future. Hence, defining rigidly is not essential for drafting the vision.
2. Option (d) Question Mark Reason: Building a distribution channel is a resource-intensive process and represents a strategic move in a segment where success is uncertain. The company has potential but requires investment to grow and establish itself in this new domain.
3. Option (d) Transformational leadership style Reason: Transformational style, he inspires people and has been instrumental in the early stages of the company during its turbulent times.
4. Option (b) Focused differentiation. Focused differentiation, as it aims to fulfill the demands of a narrow market with its differentiated product.
5. Option (c) Access to distribution channels Reason: The rest all are amply covered for LUXHEAL except access to distribution channels.



GLIMPSE OF SEPTEMBER 2025 SICASA PROGRAMMES

Programme

October 2025

Topic: Teachers' Day Celebrations

Date: 5th September 2025 (Friday)

Time: 2.30 PM to 5.00 PM

Venue: Branch Premises





October 2025





October 2025





October 2025





CHENGALPATTU DISTRICT BRANCH OF SICASA OF ICAI

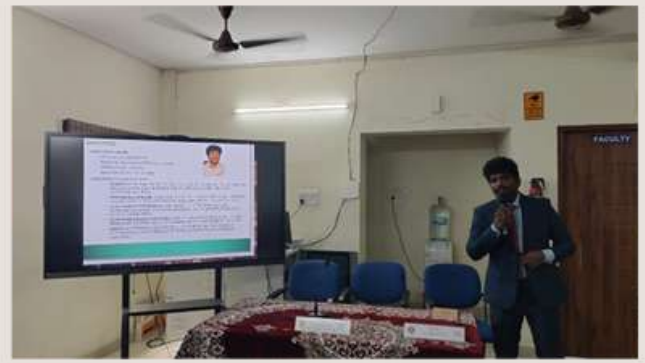
October 2025

Topic: Workshop on tax audit forms

Date: 17th September 2025 (Wednesday)

Time: 10.00 AM to 1.00 PM

Venue: Branch Premises





Topic: CA STUDENTS' NATIONAL TALENT SEARCH

Date: 17th September 2025 (Wednesday)

Time: 12.00 Noon to 5.00 PM

Venue: Branch Premises





Topic: CA STUDENTS' NATIONAL TALENT SEARCH

Date: 17th September 2025 (Wednesday)

Time: 12.00 Noon to 5.00 PM

Venue: Branch Premises





Topic: Badminton Competition

Date: 28th September 2025 (Sunday)

Time: 10.00 AM Onwards

Venue: 8/88D, Acharya Tulsi Rd, Pallavaram, Chennai, Tamil Nadu 600044





UPCOMING PROGRAMME



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

Board of Studies - Operations

Hosted by - Chengalpattu District Branch of SICASA





AURA
ARTIFICIAL INTELLIGENCE UNDERSTANDING
FOR RISING ACHIEVERS



CA. Charanjot Singh Nanda
President, ICAI



CA. Prasanna Kumar D
Vice President, ICAI



CA. (Dr.) Rohit Ruwatia
Chairman, BOS Operations



CA. Sanjib Sanghi
Vice Chairman, BOS Operations

2

DAYS
AI WORKSHOP
FOR CA STUDENTS

Key Outcomes

- Understand concepts of Artificial Intelligence and Automation relevant to Future Chartered Accountants
- Grasp ethical boundaries & professional responsibility with AI
- Learn to conduct a Smart Financial Review end-to-end

AI Tools

- ICAI CA GPT
- Midjourney, Sora
- Google AI Studio
- Perplexity AI
- Bricks.com, Rows.com
- Gemini
- ChatGPT
- Canva AI
- Claude
- Notebook LM
- & Other AI Tools

Day 1: Foundation & Application	
Session Title Introduction to AI AI in Finance & Accounting AI in Auditing & Taxation Ethical Use of AI Assessment	Session Title History & Evolution Concepts – Machine Learning, MLP, Deep Learning Prompt Drafting/ Crafting How to use CA GPT Drafting Financial Statements and Other Financial Reports Case Study on Accounting & Expense Mapping Personal Finance and Wealth Management powered by AI AI Use Cases and Risk Analysis: Case Study 1: Income Tax Case Study 2: GST Foundation of Ethical AI Biasness and Hallucination in AI – How to Control Building an Ethical AI Culture Faculty CA. Arun Kumar K
Date- 04th Oct 2025, Saturday Time: 9.00 AM to 4.00 PM	

Day 2: Hands-on with Smart Financial Review	
Session Title Productivity Enhancement Tool Data Visualization & Reporting AI in Presentation To enhance Academics Assessment	Session Title Vibe Coding Google App Script Macros and VBA Script Building AI Powered Visuals for Presentation AI task Automation Design using AI Presentation using AI AI-based Study Planning Mock Tests Faculty CA. Lalith Kataria B
Date- 05th Oct 2025, Sunday Time: 10.00 AM to 5.00 PM	

Register Now - <https://bosactivities.icai.org>

Registration Link: <https://events.cglportal-icai.org/student>

Fee: Rs 300/-

CA. SHIVACHANDRA REDDY K
Chairman

CA. PRIYA A
SICASA Chairperson

CA. ARUMUGARAJ P
Nominated Member SICASA

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UPCOMING PROGRAMME



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(SET UP BY AN ACT OF PARLIAMENT)

SICASA OF CHENGALPATTU DISTRICT BRANCH (SIRC)



STUDY CIRCLE MEETING

ANNUAL RETURN FILING UNDER COMPANIES ACT, 2013

Student speaker

Ms. Deva Renish D D

Moderator

CA. Priya A

On 11th October 2025, Saturday

@ Branch Premises

No Fee | Time- 2.00 PM to 5.00 PM

Followed by High Tea

Registration Link: <https://events.cglportal-icai.org/student>



SCAN HERE TO REGISTER!!



CA. SHIVACHANDRA REDDY K
Chairman

CA. PRIYA A
SICASA Chairperson

CA. ARUMUGARAJ P
Nominated Member SICASA

MS. KEERTHANA R
Vice Chairperson

MR. VISHNU VARDAN V
Secretary

MS. ARULARASI A B
Treasurer

MS. BALAAMBICA V
Member

MS. DEVA RENISH D D
Member

MS. KRISHNA PRIYA
Member

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Ph: 044-22390098 | 7550009811 | Mail id: Chengalpattu@icai.org

Registration Link: <https://events.cglportal-icai.org/student>



OPPORTUNITY FOR OUR CA STUDENTS

Articles are invited from students for publishing in the e-newsletter. The articles shall be either on a specific subject or a general article.

For all the artistic minds, you October highlight your artistic skills by sending your art to us. It could be drawing, poem, photographs and all the artwork which is unusual in your way!

Students can mail their work with Name, SRO Number, Mobile Number, Residential Address, Office Address & Photo to our E-Mail mentioned below.

Email Id : sicasa@chengai-icai.org | Mobile No : 80562 44300 | 7550009811.

We wholeheartedly thank all the students who have provided their valuable Inputs for this newsletter as well as for the upcoming newsletters.

CALLING ALL PASSIONATE CA STUDENTS FOR VOLUNTEERING !

Are you eager to grow, connect, and make a real difference? We're looking for enthusiastic and committed volunteers to be part of a series of exciting events curated exclusively for CA students!

These events are not just gatherings—they're gateways to professional development, networking with industry leaders, and knowledge-sharing within the CA community. As a volunteer, you'll be at the heart of it all—gaining hands-on experience in event planning, coordination, and team collaboration.

This is your chance to:

- Sharpen your leadership and organizational skills
- Be part of something meaningful
- Build lasting connections in the CA fraternity
- Stand out and grow personally & professionally

 Ready to step up and shine? Join us and be a driving force behind these impactful events. Let's create something unforgettable—together!