# INTELEKTRA

THE OFFICIAL E-NEWSLETTER OF PALAKKAD BRANCH OF ICAI & SICASA

## QUARTER 1 NEWSLETTER


LEARN
GROW
INSPIRE

UNITED
BY PURPOSE

DRIVEN BY
EXCELLENCE

PALAKKAD BRANCH OF ICAI AND SICASA

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**
**NEW DELHI**

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

| य एष सुप्तेषु जागर्ति कामं कामं पुरूषों निर्मिमाणः । तदेव शुक्रं तद् ब्रह्म तदेवामृतमुच्यते । तस्मिंल्लोकाः श्रिताः सर्वे तदु नात्येति कश्चन । एतद् वै तत् ।।

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CA SIVADAS CHETTOOR

## MESSAGE FROM CHAIRPERSON

It gives me immense pleasure to connect with you through this edition of our SICASA newsletter as we step into this new financial year 2026-27. As I look at the vibrant community of CA students before me, I am constantly reminded that the future of our profession is not just secure; it is incredibly bright.

The journey to earning those two prestigious letters—"CA"—is no doubt highly demanding. I remember as a student how much efforts I have taken during my article ship days when even computers were not in use. All would agree that it requires rigorous academic discipline, long hours of practical training, and a strong mind-set. However, remember that excellence is not a destination; it is a continuous journey. Every late night spent decoding a complex tax provision or reconciling a stubborn balance sheet is shaping you into the strategic business leaders of tomorrow.

The financial landscape is evolving at an unprecedented pace. Today, being a Chartered Accountant is no longer just about compliance and auditing. I advise you to look beyond your textbooks. Embrace the digital revolution (especially AI), develop your soft skills, and stay informed about Indian economic outlook and also global economic shifts.

SICASA has always been, and will continue to be, your canvas to paint this holistic growth. We are committed to organizing technical seminars, mock tests, and workshops that sharpen your professional edge, alongside cultural and sports events that keep your spirit high and healthy.

To those appearing for the upcoming examinations: believe in your preparation. There is no substitute for hard work, but equally important is your mental well-being. Stay focused, manage your time wisely, and approach the exam hall with confidence.

Let us continue to strive for excellence, support one another as a community, and uphold the high standards of integrity that the ICAI stands for./

I wish you all the very best in all your future endeavours.

With warm regards,

SIVADAS CHETTOOR BCOM FCA LL.M
CHAIRMAN, PALAKKAD BRANCH OF ICAI (2026-27)

CA PRAMOD M. NAIR

## MESSAGE FROM SICASA CHAIRMAN

**“DREAMS ARE NOT WHICH YOU SEE IN SLEEP, DREAMS ARE THOSE WHICH DOES NOT LET YOU SLEEP”**
**-DR. A.P.J ABDUL KALAM**

Guided by this inspiring thought, we continue to aim higher with each passing year. It is a privilege to take up the responsibility of leading the students’ wing and to contribute towards building a platform where CA students can learn, share, network, and grow beyond academics.

Dear Students & Members,

At the ouset, I wish to extend my sincere gratitude to each and every member and student of the branch for reposing their trust and confidence in me with this responsibility. We’ve already started rolling this term with a Bank Audit Seminar and a session on exam preparations setting a positive tone for the year ahead.

Building on this momentum, we have several programs, workshops, and interactive initiatives already in the pipeline, including classes on Self-Paced Online Modules (SPOMs), Industrial Visit etc. focused on enhancing both technical knowledge and practical exposure, we look forward to your continued support in making this term impactful and memorable.

Our emphasis this year will also be on increased student engagement, knowledge-sharing, and creating opportunities for holistic development. We look forward to your active participation and continued support as we strive to make this term impactful, enriching, and truly memorable for all.

I also take this opportunity to appreciate and congratulate the Editorial Board Members for their dedicated efforts in bringing out this newsletter.
Wishing you a successful and eventful year ahead.

**Warm Regards,**
**CA. Pramod M. Nair**
**Chairman, Palakkad SICASA**
**2026-27**

# EDITOR'S NOTE

Every meaningful journey begins with a fresh start. When our new team came together in March, we carried with us not just enthusiasm, but a quiet sense of responsibility — to nurture a publication that truly reflects the spirit of this community. This edition of Intelektra is the fruit of that beginning, shaped by three months of learning, creating, and growing together.

On the professional front, we bring you timely coverage of the new Income Tax forms, the latest FCRA amendments, and significant case laws in both Direct Taxation and GST — updates that every student of this profession must stay close to. These are not just regulatory changes; they are the evolving language of our vocation.

Beyond the technical, this issue celebrates the many voices within our fraternity. Articles that challenge and inform sit alongside poems that pause and reflect, and original sketches that remind us that the creative impulse and the analytical mind are not opposites — they are partners. In a world that increasingly demands both precision and imagination, our contributors have offered the best of both.

None of this would have been possible without the dedication of our contributors, the tireless effort of our editorial volunteers, and the readership that gives this publication its purpose. To each of you — thank you.

As you turn these pages, may you find something that sharpens your thinking, something that stirs your creativity, and perhaps something that simply makes you proud to be part of this journey.

Team Intelektra

# Meet the Team

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Vice Chairperson

Adarsh P.S.
Secretary

M. Paavana
Joint Secretary

Swetha R
Treasurer

Mohamed Hashim S
Executive member

Sneha S
Executive member

**Athulya. H**

Editorial board member

**Sadhana S**

Editorial board member

**Varsha VK**

Editorial board member

**Fathima Nahida VT**

Editorial board member

# Knowledge Corner

TIME TO UPDATE!

# NEW INCOME TAX FORMS – 2026

Old vs New Forms (Effective April 1, 2026)

## MAJOR FORM CHANGES

| Purpose | Old Form | New Form |
|---|---|---|
| Declaration to Avoid TDS | Form 15G / 15H | Form 121 |
| Employee Investment & HRA Declaration | Form 12BB | Form 124 |
| TDS Certificate – Salary | Form 16 | Form 130 |
| Annual Tax Statement | Form 26AS | Form 168 |
| TDS Certificate – Non Salary | Form 16A | Form 131 |
| TCS Certificate | Form 27D | Form 133 |

## TDS RETURN CHANGES

| Purpose | Old Form | New Form |
|---|---|---|
| Quarterly TDS Return – Salary | Form 24Q | Form 138 |
| Quarterly TDS Return – Non Salary | Form 26Q | Form 140 |
| Property / Rent / VDA TDS | Form 26QB/QC/QD/QE | Form 141 |
| Non-Resident TDS Return | Form 27Q | Form 144 |

## OTHER IMPORTANT FORMS

| Purpose | Old Form | New Form |
|---|---|---|
| Foreign Remittance Information | Form 15CA | Form 145 |
| Accountant Certificate | Form 15CB | Form 146 |
| Tax Audit Report | Form 3CA / 3CB / 3CD | Form 26 |
| Perquisites Statement | Form 12BA | Form 123 |
| Salary Arrears Relief | Form 10E | Form 39 |
| Foreign Tax Credit | Form 67 | Form 44 |
| Lower TDS / TCS Application | Form 13 | Form 128 |



**APPLICABLE FROM: 1 APRIL 2026**

## PREFACE OF THE ACT

The Foreign Contribution (Regulation) Act, 2010 (the Act) regulates the acceptance and utilisation of foreign contribution and foreign hospitality to ensure that such inflows do not adversely aAect national interest, public order or national security. The Act came into force on 1st May 2011 and has been amended in the years 2016, 2018 and 2020. At present, approximately 16,000 associations are registered under the Act and receive around ₹ 22,000 crore annually. Over the period, certain operational and legal gaps have been identified, particularly in relation to the management of foreign contribution and assets created therefrom in cases where registration is cancelled, surrendered or otherwise ceases.

Section 15 of the Act provides for vesting of assets, but the absence of a comprehensive framework for supervision, management and disposal of such assets has led to administrative uncertainty and scope for misuse. Further, multiplicity of investigations, inconsistency in penalties, absence of timelines for utilisation, lack of express provision for cessation of registration, and ambiguity regarding treatment of assets during suspension have resulted in implementation challenges. It is therefore proposed to amend the Act to introduce a comprehensive statutory framework for vesting, supervision, management and disposal of foreign contribution and assets through a Designated authority, including provisional and permanent vesting; to provide timelines for receipt and utilisation under prior permission; to provide for cessation of certificate; to regulate handling of assets during suspension; to rationalise penalties; and to require prior approval of the Central Government for initiation of investigation.

**AMENDMENDS**

The Amendment Bill, 2026 was introduced in Lok Sabha on March 25, 2026. The Bill seeks to amend the Foreign Contribution (Regulation) Act, 2010. The Act regulates the acceptance and utilisation of foreign contribution by individuals, associations, and companies. Foreign contribution is the donation or transfer of any currency, security, or article (beyond a specified value) by a foreign source. Foreign sources include governments of foreign countries or their agencies, foreign companies, trusts, or societies, and citizens of foreign countries. Under the Act, certain persons must register with the central government for accepting foreign contribution. These include persons having a definite cultural, economic, educational, religious, or social programme. Such persons may surrender the registration later. The Act also empowers the central government to cancel the registration on specified grounds. In cases of surrender or cancellation, the Act provides that foreign contribution and assets created out of it will vest in such authority as may be prescribed. Assets may be disposed of where a person ceases to exist. The Bill adds that a registration certificate will be deemed to have ceased if no application for renewal was made, renewal has been denied, or renewal is not obtained before expiry. In cases of cancellation, surrender, or ceasing of registration certificate, the Bill replaces the existing framework on management of foreign contribution and assets created out of foreign contribution. In such cases, foreign contribution and assets will vest provisionally in the Designated Authority notified by the central government. This will also cover assets created partly from foreign contribution. The Authority will supervise and maintain the assets.

The Designated Authority may utilise foreign contribution to manage the assets and related activities. The Authority will return the unutilised contribution, and assets vested provisionally in it, upon renewal or restoration of registration, or issuance of fresh registration.

The foreign contribution and assets will vest permanently in the Designated Authority if the concerned person fails to obtain a fresh registration or get the registration renewed or restored within a prescribed period, or where a person who was previously permitted to accept foreign contribution, ceases to exist or is rendered inoperative or defunct.

The Designated Authority is required to apply the foreign contribution and assets permanently vested in it for public purposes.It may transfer such assets to ministries, departments, or agencies of the central, state, or local governments. It may also dispose assets through sale or other processes. Proceeds from disposal along with unutilised foreign contribution will be credited to the Consolidated Fund of India. The Bill specifies certain duties of persons and their key functionaries whose foreign contribution and assets are vested.

These include:

(i) providing complete access of accounts, records, and properties for inspection to the Designated Authority, (ii) not transferring such assets without approval, and (iii) maintaining assets and carrying out activities under the supervision of the Designated Authority, and subject to terms and conditions specified by the Authority. Any person aggrieved by an order of the Designated Authority may appeal to the District Judge within 90 days. The central government may exempt certain persons from the provisions regarding vesting of foreign contribution and assets if necessary or expedient in public interest. Under the Act, certain persons are prohibited to accept foreign contribution. These include persons such as election candidates, political parties, judges, legislators, and news publishers. The prohibition also extends to associations or companies engaged in production or broadcast of news or current aAairs programmes. The Bill expands this category to prohibit any “person” engaged in these activities. Contravention of the Act or Rules under it is punishable with imprisonment up to five years, a fine, or both. The Bill reduces imprisonment term to up to one year. It adds that prior approval of the central government will be required to initiate an investigation for any oAence under the Act.

Mohamed Hashim S
SRO0738839

# RESTORATION OF MANDATORY GSTR-9C CERTIFICATION

## EXAMINING THE TRANSITION FROM SELF-CERTIFICATION BACK TO PROFESSIONAL ASSURANCE

Effective for the current financial year filings, the Goods and Services Tax (GST) framework has seen a significant regulatory shift. The government has officially reintroduced the requirement for mandatory certification of GSTR-9C (the Reconciliation Statement) by a Chartered Accountant for all taxpayers with an aggregate turnover exceeding ₹5 crore. Background of the Provision Between 2021 and 2025, the law allowed for "self-certification," where taxpayers could verify their own reconciliations. This was initially aimed at simplifying compliance; however, the subsequent increase in data mismatches and litigation prompted a return to professional oversight. The 2026 mandate ensures that a qualified professional verifies the accuracy of the financial data before it is submitted to the portal.

Summary of Regulatory Changes

| Criteria | 2021–2025 Model | 2026 Revised Mandate |
|---|---|---|
| Certification Authority | Taxpayer (Self-Certified) | Chartered Accountant (Mandatory) |
| Turnover Threshold | Exceeding ₹5 Crore | Exceeding ₹5 Crore |
| Compliance Objective | Simplified Filing | Revenue Assurance & Data Integrity |

## Impact on the Auditing Process

Exceeding ₹5 Crore Revenue Assurance & Data Integrity This update requires a more detailed approach to the audit of GST records. With the recent introduction of the 4-slab rate framework and the expansion of e-invoicing requirements to businesses with a ₹5 crore turnover, the reconciliation between GSTR-2B, GSTR-3B, and financial statements has become increasingly complex. Professional certification now serves as a vital safeguard against departmental scrutiny and potential penalties.

# INCOME TAX CASE LAW

**Divya Dhrushti Charitable Trust vs Commissioner Of Income-Tax,**

## Facts of the Case:

- Divya Dhrushti Charitable Trust was registered under the Bombay Public Trusts Act, 1950 on 10.02.2014.
- It applied for registration under Section 12AA of the Income Tax Act on 26.03.2014 before CIT-I, Thane.
- Due to restructuring (CBDT Notification No. 53/2014 dated 22.10.2014), jurisdiction was transferred to CIT (Exemptions), Pune.
- The Trust claimed it received no communication regarding its 2014 application.
- It re-applied electronically for registration under Section 12AA on 31.08.2018 before CIT (E), Pune.
- CIT (E), Pune rejected the application via order dated 28.02.2019.
- The Trust appealed before the Income Tax Appellate Tribunal (ITAT), Pune against the rejection.

## Held by the Court (ITAT Pune):

- The ITAT emphasized that at the stage of granting registration under Section 12AA, the Commissioner is only required to assess the genuineness of the Trust and its objectives, and not the application of income.
- Cited the Kerala High Court ruling in Shri Anjaneya Medical Trust vs. CIT (2016) 382 ITR 399, which clarified that examination of income application arises only at the assessment stage, not during registration.
- In this case, the CIT (E) did not evaluate the genuineness of the Trust's objectives as required under Section 12AA.
- Also noted that the Trust's original application in 2014 was not acted upon, which justified the fresh application in 2018.
- The ITAT restored the matter back to CIT (E), Pune to reconsider the application as per law, after providing a reasonable opportunity of hearing.
- Directed CIT (E) to dispose of the application within three months from receipt of the ITAT order.

**REFERENCE** Appeal allowed for statistical purposes; issue remanded to CIT (E) for fresh adjudication.

# GST CASE LAW

**M/S Radha Krishan Industries vs The State Of Himachal Pradesh on 20 April, 2021**

### Facts of the Case:

The appellant, a GST-registered manufacturer of lead, faced provisional attachment of its receivables by the Joint Commissioner (State Taxes) on 28 October 2020 under Section 83 of the HPGST Act, citing links to a fraudulent supplier, GM Powertech.

The supplier was earlier found guilty of availing fake ITC, leading to a confirmed demand of ₹39.48 crores. Despite cooperating in the investigation, the appellant’s funds were attached without direct proceedings under relevant sections.

The appellant filed a writ petition under Article 226 challenging the attachment, but the High Court dismissed it, stating an alternate remedy under Section 107 was available.

### Held by the Court :

The Supreme Court allowed the appeal, holding:

- Writ petition was maintainable since the GST Appellate Tribunal was not constituted, making the alternative remedy ineffective.
- Section 83 powers must be exercised cautiously, and only when proceedings are pending against the same taxable person under specified sections.
- Procedural compliance, including proper use of Form GST DRC-22, is essential.

### Conclusion:

The Court set aside the High Court’s dismissal and emphasized that provisional attachment is a serious power and must be legally justified.

REFERENCE M/S Radha Krishan Industries vs The State Of Himachal Pradesh on 20 April, 2021

# Writer's Corner

# Sustainability: A Shared Responsibility for Professionals and Future Leaders

CA ARUN A
BSc, FCA, DISA
Social Impact Assessor, BRSR Professional

We live in a world where change is constant—and some of the biggest changes today are linked to the environment, society, and how we do business. The term sustainability captures all of this. It's about taking care of our planet and our people, while also ensuring progress and prosperity continue for generations to come.

The word sustainability is everywhere—from the news to business reports and even daily conversations. But what does it really mean, and why should it matter to us as Chartered Accountants or students preparing to enter the profession?

Sustainability simply means making choices today that don't harm our ability to live well tomorrow. It involves looking after the environment, supporting social well-being, and ensuring economic stability. For our profession, this means thinking beyond just numbers—towards how our work can help build a better, more responsible future.

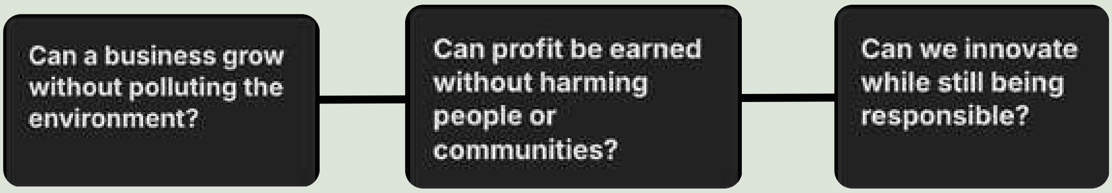
For Chartered Accountants and aspiring professionals, sustainability is not just a buzzword—it is becoming a part of how we work, think, and create value. Whether we are reviewing financial statements, guiding businesses, or learning the foundations of accounting, we are part of a profession that is evolving to meet new global challenges.

In an era marked by climate change, resource depletion, and increasing social inequality, sustainability is no longer a choice—it is a necessity. For us, the responsibility to integrate sustainable thinking into financial and business decision-making has become central. As stewards of accountability, transparency, and ethics, our role extends beyond balance sheets. We are entrusted with shaping a sustainable economic future

## Understanding Sustainability in Simple Terms

At its heart, sustainability means making decisions today that don't limit our options tomorrow. It is about finding the right balance between economic growth, environmental care, and social well-being.

For example:




These questions matter to everyone, but they especially matter to finance professionals, because we often sit at the center of business decisions. We understand the numbers—but we also understand what lies behind them: choices, impacts, and consequences.

## Why Sustainability Matters to the Accounting Profession

Sustainability is the balance of economic growth, environmental care, and social well-being. For accountants, it translates into evaluating not just the financial, but also the non-financial impact of business decisions. Stakeholders—from investors to regulators—now expect a clear articulation of Environmental, Social, and Governance (ESG) metrics alongside financial performance.

Global frameworks such as the Sustainable Development Goals (SDGs) and India's own focus on net-zero targets and climate-resilient infrastructure underline the urgent need for financial professionals to support sustainable transitions. Chartered Accountants are uniquely positioned to lead this shift through transparent reporting, ESG advisory, assurance services, and ethical decision-making.

## The Expanding Role of Chartered Accountants

Traditionally, Chartered Accountants were known for managing accounts, audits, and taxation. While these remain core areas, the profession is growing to include non-financial reporting, environmental risk assessments, and ethical advisory.

Chartered Accountants are not just record-keepers—they are change enablers. The shift toward sustainability requires integrating new reporting standards and rethinking traditional models of corporate performance. Standards like the Business Responsibility and Sustainability Report (BRSR) mandated by SEBI, the Global Reporting Initiative (GRI), and the evolving International Sustainability Standards Board (ISSB) frameworks demand new competencies.

Today, companies are required to disclose more than just financial results. They must also report how they are treating the planet and people—through ESG (Environmental, Social, and Governance) disclosures. Here, Chartered Accountants are stepping up to help businesses:

- **Report on sustainability practices honestly and clearly**
- **Meet compliance standards like the Business Responsibility and Sustainability Report (BRSR) in India**
- **Plan long-term growth while reducing their environmental footprint**
- **Understand the financial impact of environmental and social risks**

In short, we are helping businesses grow not just bigger—but better.

## Students: Your Journey Begins Now

If you're a student preparing for your exams or just beginning your career journey, you might wonder: Is sustainability something I need to think about now? The answer is—absolutely yes.

The world is changing, and with it, the skills that businesses need are changing too. Companies are looking for young professionals who are not only technically sound but also aware of broader issues like sustainability, ethical finance, and responsible business.

Getting started doesn't require an expert-level understanding. You can begin by:

01 **Reading about ESG reporting and why it matters**

02 **Learning how sustainability connects with accounting and finance**

03 **Participating in ICAI seminars, certificate programmes, or webinars**

04 **Being curious about how businesses affect the environment and society**

Every small step you take today prepares you to be a more informed and capable professional tomorrow.

## Empowering Students: Tomorrow's Leaders of Sustainability

For students and newly qualified professionals, the sustainability agenda presents both opportunity and responsibility. Sustainability is not just a chapter in the curriculum—it is a lens through which the future must be viewed.

**ICAI students must develop:**


Many leading accounting firms and corporates are already creating roles for Sustainability Analysts, ESG Consultants, and Green Finance Specialists. By investing in sustainability education now, students can position themselves as invaluable assets to the future workforce.

## How ICAI is Leading the Way

The Institute of Chartered Accountants of India (ICAI) has taken several meaningful steps to promote sustainability within the profession. Through its Sustainability Reporting Standards Board (SRSB) and other initiatives, ICAI has:

- Released guidance on how Indian businesses should report on sustainability matters
- Engaged with global standard-setters to align India with international ESG frameworks
- Created courses and awareness programs for members and students alike
- Encouraged ethical decision-making and long-term thinking in accounting practice

## Our Shared Responsibility

Sustainability isn't just about corporate policies or international agreements—it's about each of us. Whether we are students, young professionals, or experienced members of the Institute, we all have a role to play in building a more sustainable future.

**This can begin with small but meaningful actions:**

- Asking how our work affects the world around us
- Encouraging clients and colleagues to consider environmental and social impacts
- Promoting transparency, ethics, and accountability
- Learning and growing continuously with the times

Together, we can make sure that the Chartered Accountancy profession continues to be a beacon of trust, integrity, and innovation—now with a renewed purpose toward sustainability.

The future belongs to those who understand change and help others prepare for it. Sustainability is not a passing trend—it is the way forward for businesses, economies, and societies. As members and students of ICAI, we are part of a professional community with the knowledge, values, and determination to make a difference.

Sustainability is not just a corporate or regulatory agenda—it is a moral and professional imperative. As ICAI members and students, we are united by a shared purpose: to serve the public interest. This purpose now includes being responsible custodians of our planet and society.

Let's embrace this journey not as a burden, but as an opportunity—an opportunity to lead with

purpose, serve with responsibility, and grow with vision. Let us rise to this challenge. Let us lead with integrity, insight, and innovation-so that the profession of accountancy continues to be a cornerstone of trust in a more sustainable world.

Let's walk this path together.

# ARE WOMEN EMPOWERED?

The famous saying goes, "Women are the real architects of the society." But are women empowered? This is a question which has great relevance in modern society. On one hand, we have many female role models to look up to and on the other, crimes are committed against women every single hour in India. During Indus valley civilization, there existed gender equality, but in due course, disparity arose along with the decline of the civilization. Let's delve deeper into this matter.

In olden days, as most of the jobs were based on muscle power, women were rather confined to their homes for doing house hold chores which didn't require much physical strength. Sati was a tradition in which a woman jumped into her husband's death pyre. Even now in certain rural areas, women are often tonsured, made to wear white dress and are treated equivalent to street dogs when their spouse dies. When a riot occurs, it is women who are often targeted.

Due to the timely interventions of social reformers like Raja Ram Mohan Roy and Ishwar Chandra Vidya Sagar, who advocated for the betterment of women, Sati was abolished and widows were allowed to remarry by the British government.

Even though generally women are physically weaker than men, her mental or cognitive abilities aren't bound by any inequalities. Today's world has a wide arena of opportunities open for all genders to unleash their potential but is it available to all? Although the constitution of India has provided gender equality in all terms, there are still many societal constrictions which exist. Let's start with the most brutal one. Women are often victim-blamed for all the untoward things happening to them such as rape, dowry deaths and many more. In certain cases, honour killing is done, just because of being a rape victim, by the verdicts of khap panchayats. They are even denied basic education as their guardians believe that women are only good for household chores. They are often neglected in comparison with their male counterparts in every instance of life. They are objectified to a great extent and are also expected to be docile and subservient. Getting rid of such regressive mindset should begin from our home. Care should be taken to teach the young girls to break free from the shackles of society and the young lads to treat females at par with men.

Women's needs should be prioritized and period products must be made free in India as several other countries have done. The legal age of marriage for women must be increased to 21. Even though many families might seem initially supportive of their daughter-in-law pursuing higher studies after marriage, they often show their true colours later. We are not in a place to say that women can freely roam in the street just like how men do, as they are not only sexually harassed but also morally judged.

So when will this situation change? This will only start changing when the women refuse to be caged in societal rules and get empowered in the most radical way by following one's own passion and aspiration. Rather than judging a female based on their gender alone, we should recognize their respective skills and talents and help them achieve their goal. We have made a huge improvement and there are currently many females in the top managerial positions of companies and also in politics. These are the women who break out from such stereotypes and rise against the odds like Malala Yousafzai and Indira Gandhi. Razia Sultana is the first woman to rule India. A female in 13th century ascending the throne in the midst of a conservative society and becoming the empress of India is not something we can ignore. We, as citizens of India must abide by the constitution and protect its integral fundamental right- right to equality at any cost. Instead of waiting for a better world, let us start working for it.

**-Samyuktha Prem**

**SRO0938090**

# The Reflection

The reflection that spoke truth,
The world that sheltered, the known that helped,
The path now broken,
The unknown still awaiting.

He stood before the speaker of truth,
The one that shadows his existence.
Like a sunflower turning to its sun,
His life turned—
At last—toward its truth.

The known and the unknown healed his broken path,
Leading him to the reason,
The reason for his existence—
The life he is meant to live.

He continued along the path he chose,
His choices, his ways,
Guided by his heart,
Toward what was meant to be.

Shivani . S
SRO0821947

He moved through the path,
Once carried by others, now by himself.
What was broken taught him what remained—
The strength he had always held.

Through the path he chose, he walked—
At last, knowing his own strength.

# *Beyond Numbers: A CA's Ambition*

**-DAKSHINA JAYARAM**
SRO0803586

Lighter days are gone by,
Milestones awaiting your arrival;
New hues of mannerisms unveil
In the kingdom of Financial Sages.
Shifting from class walls to professional sessions
In the midst of chasing aspirations;
The echoing voice of faculties
Who later become your role models.
The attempts that put you down
To come up with more courage;
Tests arriving as seasons of a year
To reward you the 'Two Beautiful Letters'.
The journey mirrors a balance sheet
With every element competing others;
The level of perseverance in you
As the determinant of Profit.
Waiting for a prosperous future ahead
Where the world of Finance and Audit awaits you;
Where your signature shows your power
Where you finally emerge a Professional !

# THE PAINTBRUSH

A paintbrush was once given to me
when I was born
To colour the world my way
with gratitude, love, happiness
or with fear, sorrow, sadness

A paintbrush to be held close to your hear
As life is a canvas
a marvel to behold,
a painting of our own existence
our own work of art
Eventhough the journey is tough

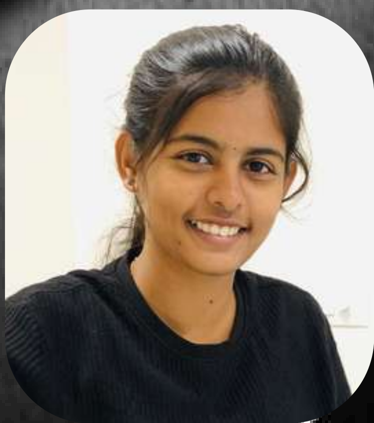
For, you hold the sketch of your own
And it’s you who knows inner world
perfectly who you are !!

**APARNA**
SRO0770138

# THE BROKEN HEART

And the love has vanished...
But the hate refused to come
There I stood, unable to move,
In the dark hole of vacuum
Without knowing whether it exists or not...
It seems to be an end, or it's simply a beginning,
Peaceful but aching...
The inner mind says it's going to be fine,
But the whole body aches...
I wanna cry out loud,
But the sound got struck in my throat
I wanna stand again,
Only to realise I am falling again and again...
Tears making the vision blur,
But I know it's not going to be clear again
I can't hear it anymore, the most loved words...
I tried hard to make it fine,
But the heart is broken,
Never be able to sew as one...

DARSHANA
SRO0791685

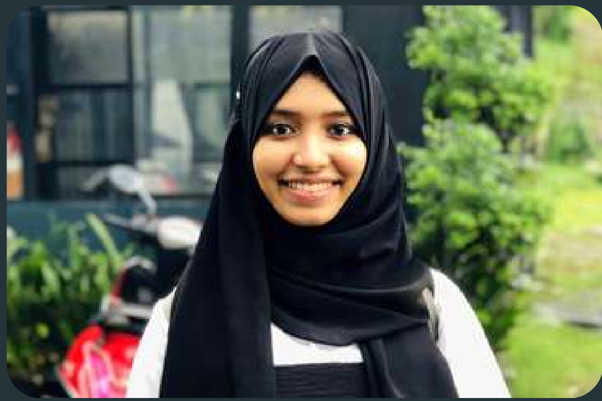


# ARTWALL

**Roshni Ravikumar**
**SRO 0715690**

# Fasna

SRO0788436




SANJANA R
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Raheena Sherin V
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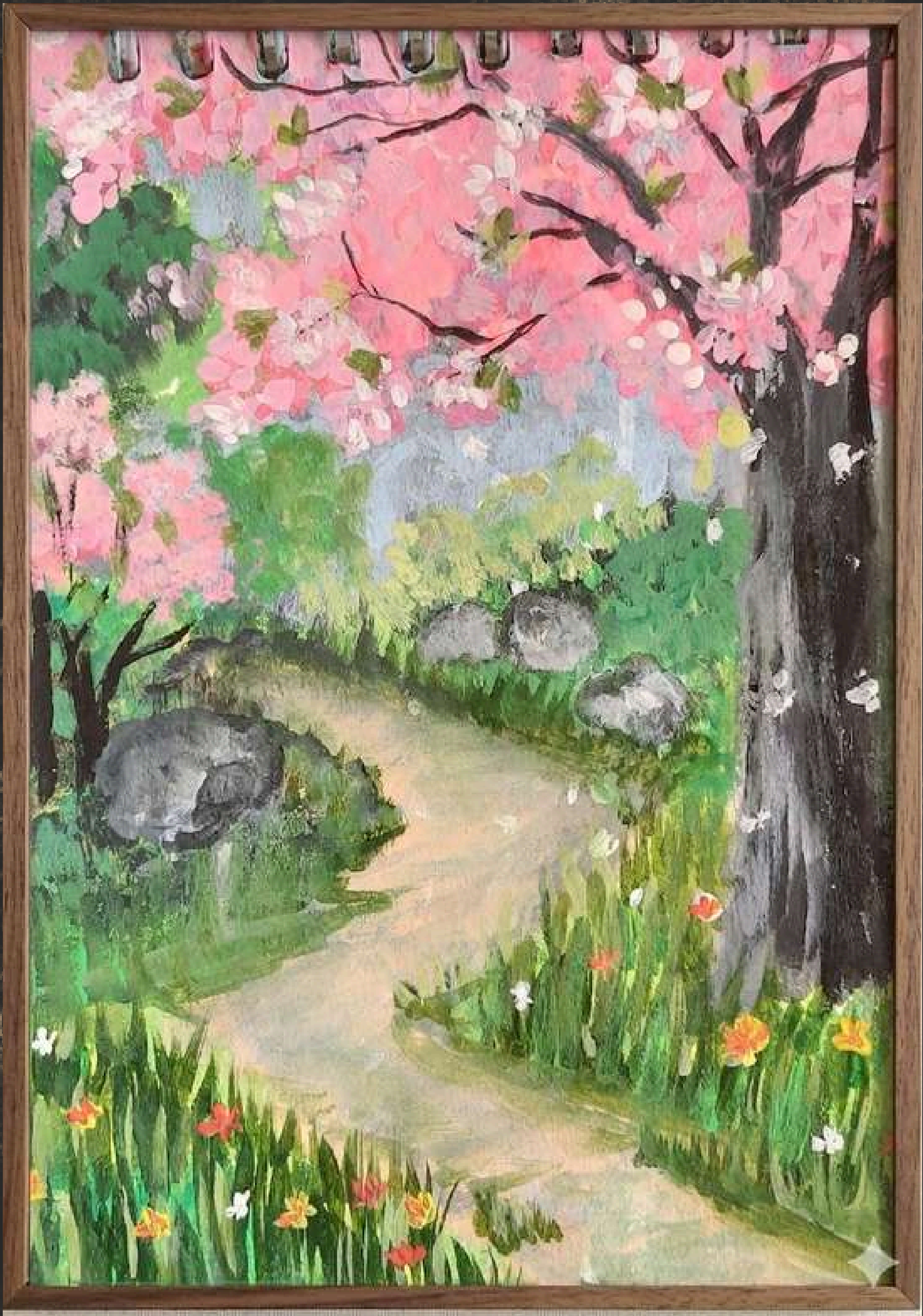

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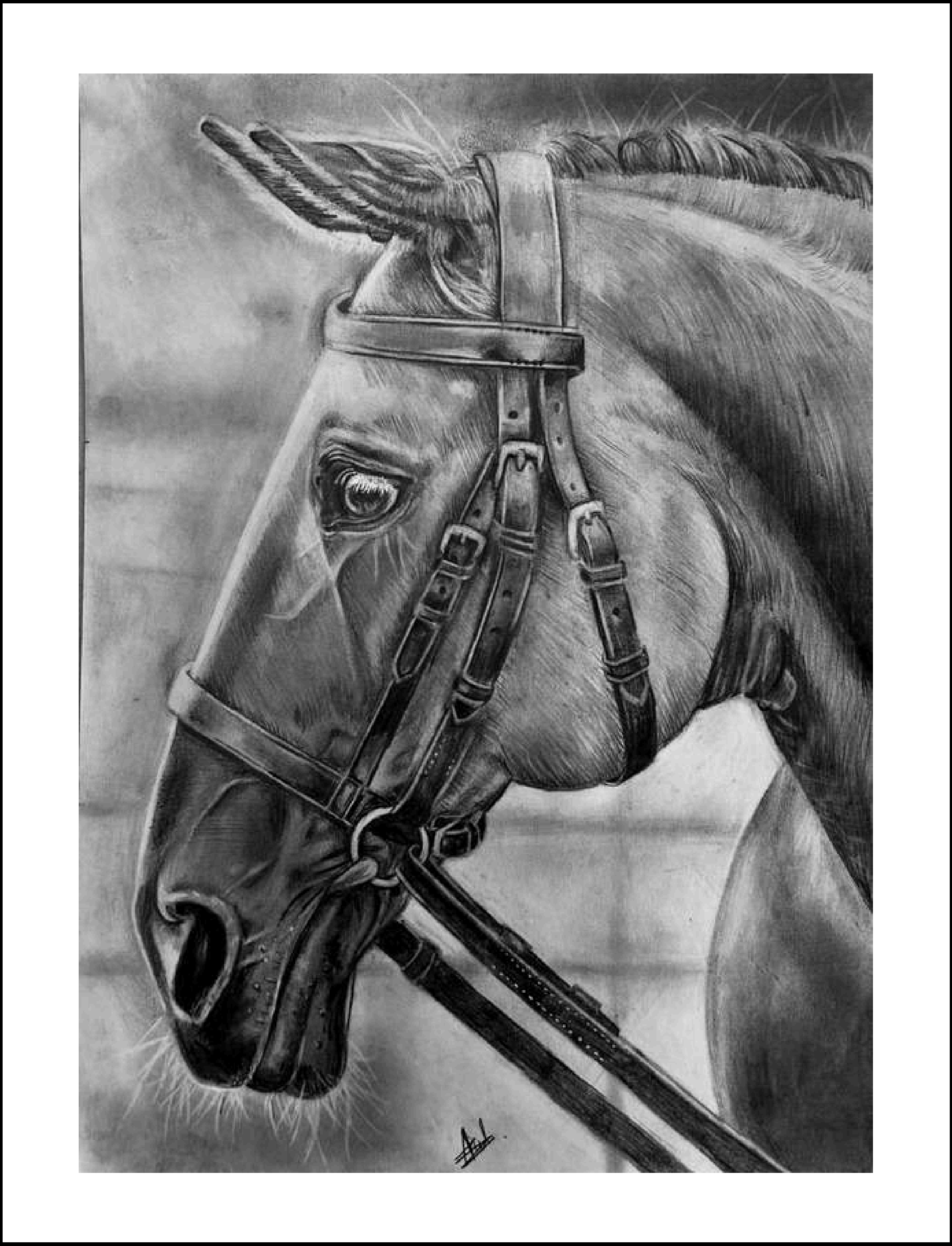
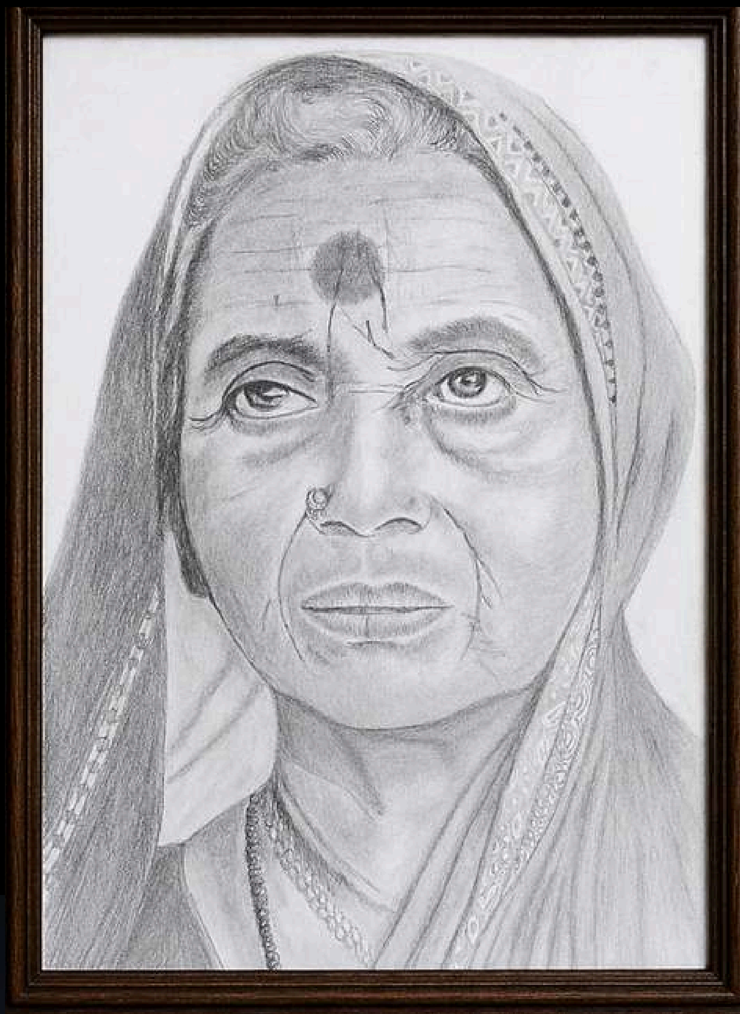


***Aishwarya M Das***
**SRO0757655**



**M.Paavana**
**SRO0789370**

# EVENTS CORNER

- INSTALLATION CEREMONY
- SICASA 2026
- BANK AUDIT AND MSME SEMINAR
- WOMEN EMPOERMENT SEMINAR AND WOMEN'S DAY CELEBRATION
- MSME AND INCOME TAX ACT SEMINAR
- NATIONAL TALENT SEARCH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Palakkad Branch of SIRC
INSTALLATION CEREMONY
2026-27


PALAKKAD
2026-27


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TIME MANAGEMENT&
STUDY PLANNING
FOR EXAMS


PALAKKAD BRANCH


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MSME CLINIC


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Palakkad Branch of SIRC
MSME CLINIC


Palakkad Branch of SIRC
14
MARCH
2026 Saturday


The Institute of Chartered Accountants of India
Palakkad Branch of SIRC
CPE SEMINAR
MARCH
2026 Saturday
PALAKKAD BRANCH


PALAKKAD BRANCH

# WOMEN EMPOERMENT SEMINAR AND WOMEN'S DAY CELEBRATION



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Seminar on


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Part - 1
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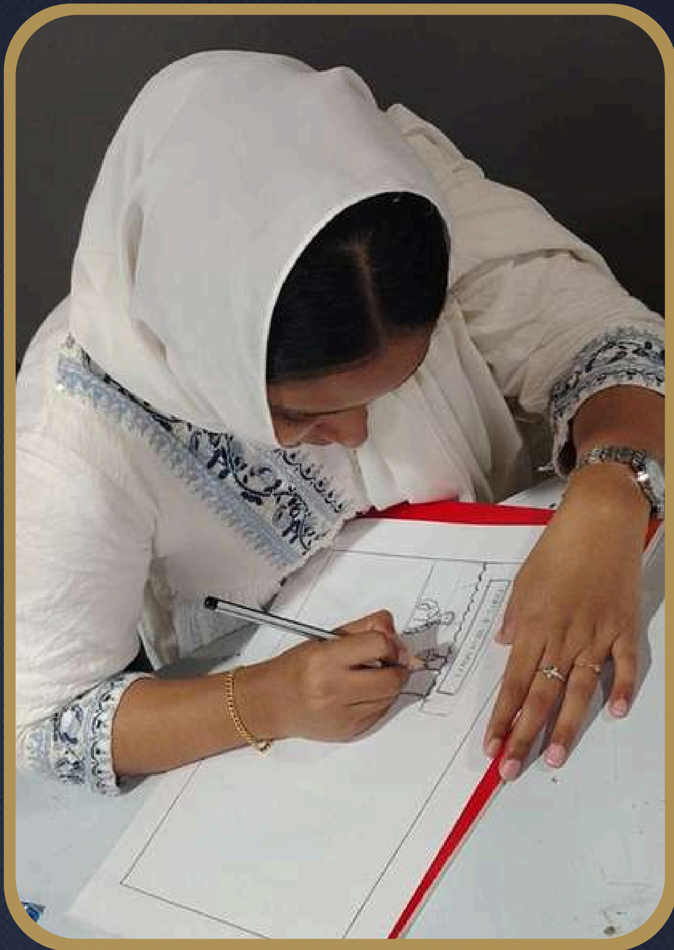
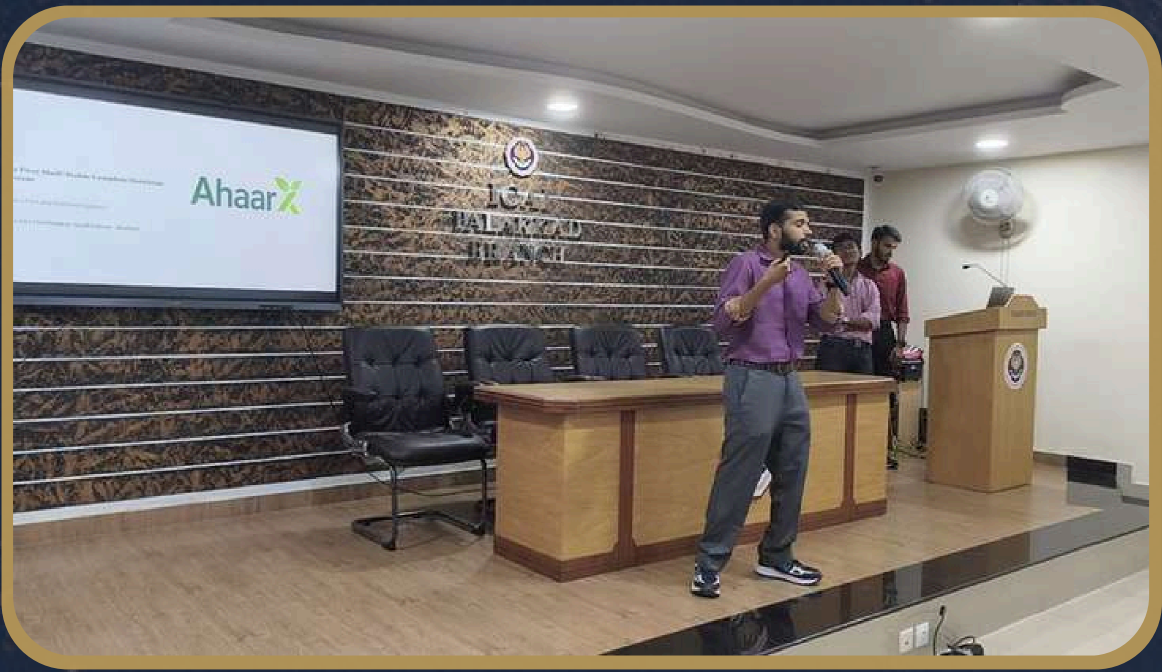



PALAKKAD BRANCH


PALAKKAD BRANCH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# Winners

## NATIONAL TALENT SEARCH



POETRY COMPETITION
1st PRIZE
2nd PRIZE
AARON SHAJI
SHIVANI


CHESS
1st PRIZE
2nd PRIZE
Athul Jyothish
Allen Thomas Sunish


QUIZ
COMPETITION
A B C D
VIGNESH
NANDANA SH


SKETCHING COMPETITION
1st PRIZE
2nd PRIZE
RAHEENA SHERIN V
SAFREENA NASRIN K S

## *Thought of something great?*
## *Don't keep it to yourself – let it glow!*

**We're looking for new ideas, insights, and proposals for our upcoming e-newsletters. Everyone is encouraged to share their articles or contributions.**


***editorspkdsicasa@gmail.com***

***palakkadsicasa***