



**JALGAON BRANCH OF**

**WICASA**

**PRESENTS**

**Nov-2025**

**SANKALP**

**E-NEWSLETTER**

# WICASA COMMITTEE



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# CHAIRMAN'S ADDRESS

Dear Students,

As we enter the month of November, the exam season is drawing closer and the intensity of preparation is naturally rising. This is the phase where discipline matters more than motivation.

Motivation fluctuates, but discipline—when practiced daily—creates results.

## Consistency Beats Intensity

Many students make the mistake of studying intensely for a few days and then slowing down. Remember, 8–9 hours of consistent, focused study every day will always outperform sporadic 14-hour study marathons. Build a routine that you can sustain—not one that exhausts you.

## Revision Is Not Optional

By now, most of you would have completed a substantial portion of your syllabus. November should be revision-heavy:

- First revision: Strengthen concepts
- Second revision: Improve speed and accuracy
- Continuous MCQ and case-study practice

Revision gives confidence, and confidence reduces exam stress.

Articleship & Industrial Training – Learn Beyond the File

For article assistants and IT trainees, I urge you to:



- Ask why a particular treatment is done
- Understand the business logic behind compliance
- Learn documentation, client communication, and timelines

These practical learnings will stay with you far longer than textbooks.

### Managing Stress the Right Way

Pressure before exams is natural. However:

- Sleep is not negotiable
- Avoid comparison with others
- Limit social media distractions
- Take short breaks to reset your mind

Stress managed well becomes fuel; stress unmanaged becomes a burden.

### Local Economic Awareness

With increasing industrial activity across Maharashtra and infrastructure growth in regions like Jalgaon, future CAs will play a key role in compliance, advisory, funding, and structuring. Start observing businesses around you—it sharpens your professional thinking.

Stay focused, stay consistent, and keep believing in yourself. The effort you put in today will define the professional you become tomorrow.

**With best wishes,**

**CA ROSHAN RUNWAL**

**Chairman**

**WICASA, Jalgaon Branch**

**ICAI**

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# MEMBER'S ADDRESS



Dear Students,

There is a story of a king and his loyal guard. One day, the king injured his finger and became very upset. But the guard calmly said, **“Whatever happens, happens for a reason – and for our good.”**

The king grew angry and sent the guard to the jail. Later, while on a hunting trip, the king was captured by a tribal community. They wanted to offer a perfect person as part of their ritual – someone without any injury. When they noticed the king’s finger was cut, they immediately released him. His imperfection saved his life.

When the king returned, he apologized to the guard and asked, “Still, what good happened to you when you were locked up?” The guard smiled and replied, “If I had been with you, they would have taken me – because I was perfect. So even my being in jail was for a reason.”

This story reminds us that sometimes life’s challenges don’t make sense at first – but they protect us, prepare us, and shape us.

Chet and Biff decided that it would be best to get as near the shore as possible before concealing themselves, so as to be ready for a rush to safety should the Hardy boys return with the promised assistance. By the sound of the motorboat and the shooting, they judged that the narrow trail led toward the shore, so they followed it as well as they could in the darkness. The wet branches slashed their faces and they stumbled over roots and slipped in the wet, deep grass, but gradually the sound of the breaking surf drew closer and they knew they were coming nearer to the beach.  
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In the CA journey too, failures, delays, re-attempts, stress, and long nights of study may feel painful. But if your efforts are honest, nothing is ever wasted. Every chapter, every mock test, every setback – all are quietly preparing you for something greater.

As Pramukh Swami Maharaj has inspired us through his life:

**Hard work + prayers = Success** make the path meaningful and blessed.

And my father always says:

**A razor cannot be sharpened on a piece of velvet.**

In the same way, your challenges are sharpening you – making you stronger, wiser, and more capable.

So keep faith. Give your 100%. Pray sincerely. Work with discipline. Trust the process.

Because in this journey – whatever is happening, is happening for a reason – and ultimately, for your good.

**With lots of gratitude and warm wishes,**

**Vice Chairperson**

**Puja Sindhi**

# ANCIENT WISDOM FOR MODERN TAXES

Taxes may feel like a modern headache, but the truth is humanity has been dealing with them for thousands of years.

Long before spreadsheets, GST filings or income tax returns, ancient civilizations had their own clever ways of

collecting revenue. Surprisingly, these systems have more in common with today's taxes than we might expect.



## **INTRODUCTION**

We often think of taxes as complicated formulas and government portals. But in ancient India, Egypt and Rome, taxation was woven into daily life. Kings and rulers needed funds for armies, irrigation, city-building and sometimes lavish lifestyles. Their tax concepts, though simple, offer smart insights into how our GST and Income Tax systems work today. As historians say, “The past is not dead, it lives in the rules we follow today.”

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## Ancient India Early Versions of Income Tax

In ancient India, particularly during the Mauryan period, citizens paid a portion of their earnings, usually one-sixth of their income to the state. This sounds a lot like our modern Income Tax, where individuals contribute a percentage of what they earn. Just like today, the idea was simple, if you earn more, you contribute more. Kautilya's Arthashastra even emphasized fairness and transparency principles are still crucial for today's tax systems.

## Egypt - The Land of Goods and Service Taxes

Ancient Egypt ran on a system that closely resembles GST. Farmers paid taxes not in money but in grains, cattle or goods. Traders contributed a share of what they sold. This is similar to the idea behind GST where tax is collected on the supply of goods and services. The Egyptian system ensured that everyone who benefited from the economy contributed to it exactly what GST aims for today.

## Rome - The Masters of Organized Taxation

Rome took taxation seriously. They taxed land, trade, imports and even certain professions. Their structured system resembles both modern Income Tax and GST. They ensured tax collection was smooth, well-documented and used for public welfare like roads, markets and security. As the saying goes, "When in Rome, stay organized or pay the price!"

## CONCLUSION

Ancient civilizations show us that taxation is not just a burden it's a backbone of society. Whether it's Egypt's goods based system, India's income linked model or Rome's organized structure, each contributed to stable governance. Today's GST and Income Tax are simply refined versions of timeless ideas. And reminding ourselves of this makes the CA journey a lot more interesting, reminding us that even the oldest civilizations understood one truth, taxes keep the world running.

**Name:Shannel Dsouza**  
**REG NO:SRO0798373**



## घर से दूर घर की तलाश में.....

खुद का घर बसाने निकले,  
अरमान सब मजबूर हो गए...  
हर त्योहार याद दिलाता रहा,  
हम तो घर से दूर हो गए...

रोज़ सपनों का आसमां सजाया,  
पर खुद का कोना नहीं पाया...  
रोटी तो मिल गई शहर में,  
माँ के हाथों का स्वाद खो गया...

थककर जब शाम को लौटे,  
सन्नाटा दरवाज़े पर बैठा था...  
जिस गर्मजोशी की तलाश थी,  
वो माँ की आवाज़ में रहता था...

कमाई बढ़ी, रिश्ते घटे,  
चेहरे तो मिले, अपनापन नहीं...  
घर बनाने की चाह में हम,  
अपनों से घर छिन गया कहीं...

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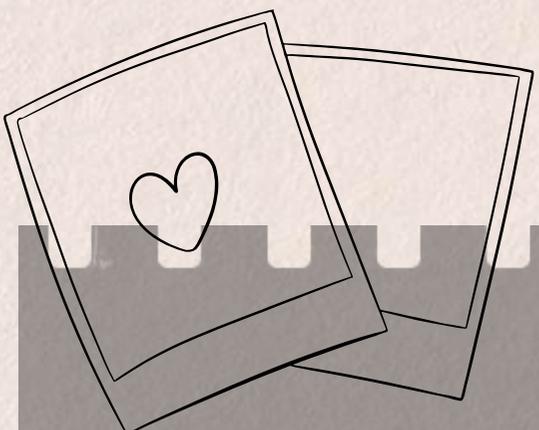
फिर भी उम्मीद ज़िंदा है,  
सपनों की डोर थमी नहीं...  
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जहाँ बचपन की हँसी कभी थमी नहीं.....

**Komalkishor Dhote**  
**REG NO:CRO0737216**



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# MEMORY ALBUM



# INDUSTRIAL VISIT

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# EDUCATIONAL VISIT

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