



EICASA eNEWSLETTER - May 2022
The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

Eastern India Chartered Accountants Students' Association
of
Eastern India Regional Council

EICASA





E-NEWSLETTER

TABLE OF CONTENTS

TABLE OF CONTENTS

INTRODUCTION

- Message from Desk, EICASA

ARTICLE & POEM

- Working a Democratic Constitution
- I Will Fly
- Finding the Middle Ground

EICASA CORNER

- E-Newsletter Committe 2021-2022
- Eicasa Events
- Announcement
- Upcoming Events





E-NEWSLETTER

MESSAGE FROM DESK, EICASA

Dear Students,

You all must take benefit of the various facilities that the ICAI is providing to you not only to gain knowledge but to also develop yourself as a true professional.



I will suggest you to visit <https://cloudcampus.icai.org/> which is the official site for the ICAI Cloud Campus. The ICAI Cloud Campus provides next generation interactive learning management system for CA students. It hosts E-learning, E-books, Webcasts, real-time online mentoring to students and more. It enables anywhere and anytime learning for our students. It has been designed to address all major challenges of content delivery and learning activities. It aims to address the need of next generation accountants. It is one step shop for our students to access various services of ICAI.

Let me inform that the EICASA of EIRC of ICAI would be hosting its biggest annual event on 16th & 17th July, 2022. The Students National Conference will consist of various Technical, Motivational and Interactive Sessions which every student should attend. It will be a great opportunity to learn, get motivated and to network with students from all around the country.

I would request the ones appearing for the Exams this month to toil hard for the examinations so that you can smile when the results are declared.

I congratulate Ms. Unnati Kotecha, Mr. Swagat Subudhi, Ms. Shraddha Lahoti and Mr. Rishabh Sharma for getting selected to represent the EICASA at the National level Elocution Contest to be held on 8th June in New Delhi.

EICASA will also come up with various other Seminars, Workshops, Motivational Sessions, Industrial Visits, Sports Meets, etc. Please keep a regular track of events at www.eirc-icai.org, <https://bosactivities.icai.org/> and participate.

You can achieve all your dreams through dedication, commitment, discipline, perseverance, passion and most importantly by believing in yourself.

Wish your dreams come true.

CA Debayan Patra

Chairman-EICASA

Eastern India Regional Council

The Institute of Chartered Accountants of India





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ARTICLE - WORKING A DEMOCRATIC CONSTITUTION:



Is the longest ever written Constitution an implemented in the path of legal progress ?

By Someswar Roy

LLB, CA Student - ERO0179219

An essay on the viability of the Indian Constitution in the backdrop of a torrid legal system and the demands that are ever changing.

Produced after almost two and a half years of debate and discussions, the Indian Constitution did not find much favour with the leading Commonwealth historian of the time- Sir Ivor Jennings. The eminent historian had summed up the longest written Constitution in the world, of the World's largest democracy as "Too long, too rigid, too prolix.". He further added, rubbing insult to the injury, that the dominance in the Constituent Assembly of lawyer-politicians had contributed to the complexity of its provisions. The same can be countered and rebutted, but more than that it can be showed that our Constitution is rich in lasting appeal and durability.

At the very outset, let us be clear that The Constitution's durability arises from the basic commitment and experience its makers showed even in the 1940s. A study conducted in the University of Chicago titled "The Lifespan of Written Constitutions, by Thomas Ginsburg, Zachary Elkins, and James Melton" on the longevity of constitutions across the world. The study discloses that constitutions, in general, do not last very long. The mean lifespan across the world since 1789 is a mere 17 years.

This may be well addressed by the fact that in the nineteen sixties, Ivor Jennings himself had been commissioned to write a new Constitution for Sri Lanka then known as "Ceylon". In spite of taking all necessary precautions in the drafting, that Constitution only lasted for a mere seven years!

The first lesson about written Constitutions is that they do not function in their own. The life of any written Constitution, similar to the life of law, can never be logic or draftsmanly dexterity. Neither it is brevity nor verbosity. But the soul of it is in experience; in existential escapade and the Indian Constitution is an exemplary example to this effect.

Thus special efforts must be made by its custodians, those entrusted with its functioning to work them.





E-NEWSLETTER

ARTICLE - WORKING A DEMOCRATIC CONSTITUTION:

“India’s enduring document of governance”:

The Hindu had once used the phrase ‘enduring document of governance’ for the Constitution of India and quite rightly so. The makers of this document showed immense prescience during congregation and had the right foresight to orient it along the Indian transversion. The drafting committee of the Constitution headed by Dr. B.R. Ambedkar did not have the benefit of an advanced study to guide its workings. However, one is deeply impressed with the fact that a distinguished group of seven members of the drafting committee and equally eminent members of the Constituent Assembly worked together and applied practically all yardsticks the study now declares as being indispensable to impart durability to a constitution.

While perusing the study of the University of Chicago, it can be pointed out that India is an example of a fine farrago of fractionalised environments, producing precise constitutional stability because no single group can dominate others. It serves as an automatic check of any group overwhelming others. Further public ratifications do provide durability to Constitutions in democracies.

India have regularly held elections every five years on the basis of adult franchise consistently. James Callaghan, the Prime Minister of the United Kingdom from 1976 to 1980 tributed the Indian system when he had said that the ultimate mark of a true democracy is the willingness of the Government defeated at the ballot box to surrender power peacefully to its opponents. This could not have been possible without a detailed, comprehensively drafted provisioned State that sets out the minute nuts and bolts of the people run powers that be.

Constitutional silences and how it impacts the entire overall juridical machinery:

Even with the detailism, the Constitution of India echoes of silences, that is witnessed in everyday proceedings that goes around in the country. This is because the document cannot put pointers on events and implications, even with its deep, thoroughgoing nature.

If we take the opening words of our Constitution, WE THE PEOPLE OF INDIA (hereby adopt, enact and give to ourselves this Constitution), we may wonder if it only means the people of India who were born long before 1950 and who were the prime bearers of the Indian Constitution when it actually came into effect (as were the Founding Fathers of the Constitution) then it would be out of tune with the vast majority of the people born after 1950. But there exists hidden magic in these words, for these words serve as what can be said as the springboard of this enduring document.

“WE THE PEOPLE” has a very eloquent beginning is what was said by a shrewed political observer of the Constitution of the US. It is to be noted that the same three words have been used in the United States’ Constitution as well. This person described that it was felt that “I” was not included in that “We the People”. However with time it can be felt that it is through the process of interpretation and court decisions that I could be finally included in the “We”. In a nutshell, it describes what has been the role of our Supreme Court, by interpretation and court decisions it has broadened the reach of our Constitution’s provisions.

We go back to the previous point of discussion about the extreme detailed nature of the Constitution and whether it holds back progress. From the above it can be inferred that even with the extensive provisioned structure, it is never enough to apprehend and address every issues that may arise; nor even with silences and brevity can the legal environment be made more agile.

I am eager to site commentaries of Dr. Durga Das Basu, who had the speciality of writing comparative studies where he gave ready references to comparable texts of Constitutions of different parts of the world. He is the one who pioneered a new school of jurisprudence in India which goes by the name of “Constitutional Comparativism”. Dr.Basu was of the view of strict legal constructionist and he usually held through his expert commentaries that the Supreme Court was not bound by a literal view of the Constitution. Benjamin Cardozo, the American Jurist famously said, “the hydraulic pressure of great events do not pass Judges idly by”.





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ARTICLE - WORKING A DEMOCRATIC CONSTITUTION:

For instance, the doctrine of basic structure, in India was actually never exactly enumerated but was evolved great debates in the Supreme Court bench, in the Keshavananda Bharti case (Keshavananda Bharti vs State of Kerala). The case brought into practice the doctrine that even with the amenities of constitutional amendability, the basic structure of the Constitution can never be altered or abrogated. This was the result of plunging into depths of the silences in our Constitution. But what the judgement did was considered to be one of the significant development in as to how far the document be amended and more importantly, how even with the longest length, it will never be enough alone. Thus, the secret to legal progress, addressing newly emerging situations and to contain juridical rigidity, is not having a concise document of well thought upon provisions but to have a public spirited composition that caters to the mass.

Can it suffice?

At 70, only Constitutions, tortoises, and whales are dubbed "young." The Indian Constitution is approximately 72 years old and it still sites glaring example as to how it serves the need of a nation of over one billion men. It has sufficed and it has proved to be an everlasting, enduring document of governance. What it has also proved that it can never be an obstacle in the path ahead or a hindrance to deft pursuits. The words of the Constitution though important are never decisive and hence the length alone can never be dissentient. It is the imbibed spirit in the book that guides its voyage through time and case, which makes it an everlasting inits extant.



References:

1. Dr. D.D Basu- Introduction to the constitution of India, 24th Edition.
2. Excerpts from The First Durga Das Basu Endowment Lecture arranged by the West Bengal National University of Juridical Sciences at Kolkata on 29-10-2005.
3. Keshavananda Bharti Vs State Of Kerala, 1973 4 SCC 225
4. Rodney Brazier, Constitutional Practice (1994)
5. Jurisprudence Lectures by Fali S. Nariman, Former Addi. Solicitor General Of India (1972-75)
6. The Hindu Online Edition
7. Minerva Mills Ltd Vs Union Of India, 1980, 3 SCC 625
8. Giani Zail Singh- Memoirs Of Giani Zail Singh





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POEM - I WILL FLY

With my eyes full of tears
And heart full of fears
I left my home,
years ago...

To accomplish my dreams
In the world that's extreme
Though I am alone in this
journey
But got blessings of many

I've got friends to back me,
I've got family to support me,
I've got teachers to guide me,
And
I've got HIM to protect me.

Guard me from the dangers
unknown,
Guide me on the paths
untold.

Back me in the riskiest
adventures...

To support me and never
leave me alone.



By Yash Garg

CA Student - NR00465605

And now...

With my eyes full of hope,
With my heart full of love,
I'll rise, above the skies,
With wings of my own

I'll fly through the clouds.
Beyond all sight,
With all my might.

Thank you





E-NEWSLETTER

ARTICLE - FINDING THE MIDDLE GROUND



By Himanshu Jaiswal

CA Student - ERO024257

A common piece of advice is that one should indulge in things moderately. Hence one should do things diplomatically and walk the middle path as the world isn't "two plus two equals four" but rather there is an acceptable open window for "two plus two equals five or six". But what exactly is the "Middle Path", what could be considered a nonradical solution to things, is it a ratio of two or more different things done in proportion? And if so what is that proportion? Is it 3:7 or is it 1:1:1? Maybe it's our feeling of radicalness toward things that should be put on trial and whipped for answers.

Putting a Question mark on ourselves

The best place to start is by placing a question mark on ourselves or to place it more clearly- "To place a question mark on our feelings- to ask why do we feel what we feel". This is where the treasure trove lies, in ourselves. Whatever one feels, one should look at it first and foremost from a perspective of indifference, not as something which is good or evil. When one thinks like this, they

don't see a world painted with black or white shade. The birth of an understanding that Good and evil aren't something opposite of each other, But rather they are two different points on the same scale.



LIVING FROM THE CENTER OF YOUR BEING

Eastern India Chartered Accountant Students Association

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E-NEWSLETTER COMMITTEE 2021-2022



MS. SWEETY PAUL

VICE-CHAIRPERSON, EICASA



MR. ANKIT DAS

MCM, EICASA



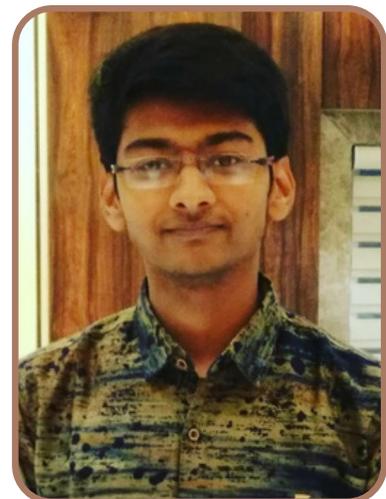
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MR. KOUSHAL BURNWAL

MCM, EICASA



MR. SHREYHANS AGARWAL

MCM, EICASA

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EICASA EVENTS

• REGIONAL LEVEL ELOCUTION CONTEST



PARTICIPANTS



REGIONAL LEVEL WINNERS

Eastern India Chartered Accountant Students Association

Eastern India Chartered Accountant Students Association

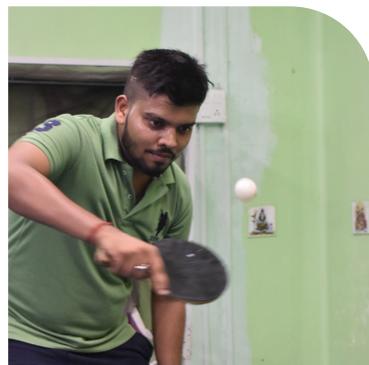




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EICASA EVENTS

INDOOR SPORTS 2022



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ANNOUNCEMENTS

ICAI Home / Announcements

[Announcement by CL&CGC regarding Amendment in Companies \(Removal of Names of Companies from the Register of Companies\) Rules, 2016. - \(10-06-2022\)](#)

[Exposure Draft of Guidance Note on CARO 2020 \(Revised 2022 Edition\) - \(07-06-2022\)](#)

[Announcement - Proposed Scheme of Education and Training - \(04-06-2022\)](#)

[Inviting Public Comments on the Proposed Scheme of Education and Training - \(03-06-2022\)](#)

[Advanced Integrated Course on Information Technology and Soft Skills \(Advanced ICITSS\) - Adv. Information Technology Test - Computer Based Mode \(CBT\) - \(03-06-2022\)](#)

[Waiver of additional fees upto 30.06.2022 for event-based LLP e-forms due for filing from 25.02.22 to 31.05.2022 - \(03-06-2022\)](#)

[Extension of due date for filing of Form CSR-2 for FY 2020-21 till 30th June, 2022 and requirement of separate filing of Form CSR-2 for FY 2021-22 on or before 31st March, 2023 - \(03-06-2022\)](#)

[LLP Form 11 for FY 2021-22 due date extended till 30th June 2022- \(03-06-2022\)](#)

[Awareness on Upgradation of Registered users in V2 to Business User in V3 MCA 21 by CL&CGC ICAI - \(03-06-2022\)](#)

[Announcement by CL&CGC ICAI regarding Registration of Professional Staff Member as Business User in V3 MCA 21 - \(03-06-2022\)](#)

[Online Examination of the 'Certificate Course on Indian Accounting Standards \(Ind AS\)' \(A9\) to be held on 24th July 2022 - \(31-05-2022\)](#)

[Online Refresher Course - 'Insight into Insurance Contracts Standard - Ind AS 117' starting from 18.06.22 - \(31-05-2022\)](#)

[Rescheduled Dates for Chartered Accountants Examination at Silchar \(Assam\) Examination Center Only. - \(31-05-2022\)](#)

[Announcement Certificate Course on Cooperatives - \(23-05-2022\)](#)

[Postponement of Chartered Accountants Examinations scheduled to be held on 21st May, 2022 \[Saturday\] at Silchar \(Assam\) Examination center only. - \(21-05-2022\)](#)

[Postponement of Chartered Accountants Examinations scheduled to be held on 19th & 20th May, 2022 at Silchar \(Assam\) Examination center only. - \(19-05-2022\)](#)

[One Day Train the Trainer Programme for prospective trainers for "The Audit Quality Maturity Model v 1.0." - \(18-05-2022\)](#)

[Information System Audit - Assessment Test \(ISA - AT\), July 2022 - \(17-05-2022\)](#)

[Invitation for Expression of Interest for Empanelment as Resource Person/ Subject Matter Expert in Green Finance - \(17-05-2022\)](#)

[Observations of the candidates on the question papers of CA examinations - May 2022 - \(14-05-2022\)](#)





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UPPCOMING EVENTS NATIONAL CONFERENCE

 **The Institute of Chartered Accountants of India**
(Set up by an Act of Parliament)

CA Students' National Conference 2022

Visualising Future, Preparing for Unseen

Programme details at <https://bosactivities.icai.org>

Rs. 500 per Student
Scan & Register

includes
Kit & Lunch





16th & 17th July 2022
10 AM to 5PM
Kalamandir, Kolkata

Organised by :
Board of Studies - Operations (SSEB), ICAI

Hosted by :
**Eastern India Chartered Accountants Students' Association of
Eastern India Regional Council**

Eastern India Chartered Accountant Students Association

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UPPCOMING EVENTS

- TREE PLANTATION ON 29TH JUNE 2022
- ACCOUNTING HISTORY & FUN ACTIVITY ON 29TH JUNE 2022
- FLAG HOSTING CERAMONY & BLOOD DONATION CAMP ON 1ST JULY 2022
- MINI MARATHON ON 3RD JULY 2022

