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Message from Secretary



Dear All,

With the arrival of 2021, our wait for the new year is over. May this year bring happiness, new goals, new achievement, and lots of new inspirations in your lives. People often makes new year resolutions. I wish the new year resolutions taken by all be a grant success .

This January was a busy month with due dates and exams for us . Soon after the due date of GST Audit for FY 2018-2019 on 31st December, the next was ITR Filing due date for AY 2020-2021 in mid of January. Soon after that, CA exams for those who have opted out in November 2020 started.

Due to which many of the events planned and scheduled to be conducted in this month did not happen. But all the events already planned will be conducted in February soon after the exams. We are planning to conduct Euphoria Football Tournament in February. So lace up your boots for the tournament. And many more programmes are in the queue. Stay connected for more updates.

No one can go back in time to change what has happened. So work on your present to make yourself a wonderful future.

Happy New Year!

Concept of Tax Information Exchange Agreement in India with Tax Havens and Secrecy Jurisdictions



Pushp Kumar Sahu
CRO0553317

There is a great and importance of Tax Information Exchange Agreement in India because as per section 90(1) of Income Tax Act, 1961, Government of India i.e. Central Government can enter into Double Taxation Avoidance Agreement with other countries so as to avoid double taxation of income in both the countries. The basic concept behind DTAA is to ensure that there should not be undue hardship in the hands of tax payers i.e. income earned in one country should not be taxed twice because of source and residence criteria in both countries and most importantly DTAA contains article usually article no. 26 which deals with Exchange of Tax Information which provides for various tax and financial information about the resident persons who have invested or have any significance financial presence in that territory to the other territory.

But what about other countries where there is no provision of income tax for taxing the income i.e. Tax haven Countries and Secrecy Jurisdictions.

Yes, there are many countries and territories which exist in the world where there is no provision of taxation like Bermuda, Bahamas, British Virgin Islands, Cayman Islands, and Argentina etc. In such cases DTAA are of no use as there is no double taxation as income will be taxable only in one country or territory. Also if there is no DTAA, there would be no exchange of Tax Information between the countries which results in tax evasion as person resident in one country can easily park their unaccounted money and wealth in other countries with which India has no DTAA, thereby leading to no exchange of Tax Information. Therefore the concept of TIEA's emerged so that India can easily have an access to sensitive information about their resident persons in other countries.

India has taken proactive steps to combat the menace of illicit funds generated both as a result of tax evasion and corruption. Firstly, the government of India increased the cooperation with other countries by entering into tax treaties i.e. DTAA's and Tax Information Exchange Agreements and secondly laying down anti avoidance regime like section 94A in jurisdictions where there is a lack of effective exchange of information.

Accordingly, India has entered into TIEA's with certain countries like Bahamas, Bermuda, British Virgin Islands, Cayman Islands, Jersey etc. The move is in line with the decision taken in G-20, which took up the issue of Tax Havens and Tax Evasions. In this way concept of TIEA's introduced in India. TIEA's proved to be a boon for Indian Tax Administration by providing sensitive financial information about the residents of India who has accumulated wealth outside India in these countries.

PROFESSIONAL ETIQUETTES



Muskan Minda
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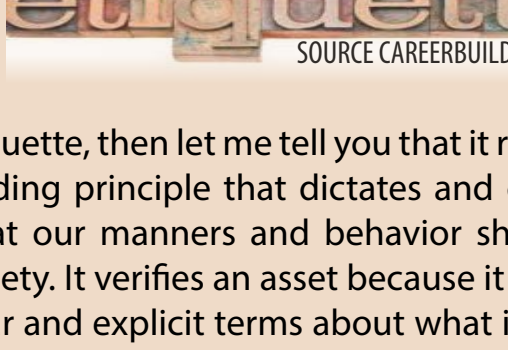
INTRODUCTION

The exams are over, that means all the future Chartered Accountants would now be stepping into the world of Professionals, Business or Social Events. Your academic skills and knowledge may be remarkable, but do you have the social and behavioural skills needed to be successful in the workplace? Good etiquette backed by professionalism indicates to potential employers and person recruiting that you are a responsible, mature adult who can appropriately represent their company. Being ignorant of proper etiquette could hurt your image, avert you from getting career growth or a job and jeopardize business and personal relationships. Whether it be your first day at your office for your articleship or your First Day as a Chartered Accountant it will be a good idea to brush up on those Professional etiquettes before you set your foot forward in this world of professional as a professional.

I. WHAT IS PROFESSIONAL ETIQUETTE?

Professional Etiquette is defined as formal rules and manners that are considered sacred and acceptable in society. These have been recognized by convention for a very long period and are followed diligently in both social and professional settings.

If you are looking for an answer to what is



SOURCE CAREERBUILDER.COM

etiquette, then let me tell you that it refers to the guiding principle that dictates and commands what our manners and behavior should be in society. It verifies an asset because it tells you in clear and explicit terms about what it considers to be rational and logical. It is the etiquette that infers a different line between people who behave irresponsibly and people with good manners everywhere. Manners and Etiquette are used interchangeably and go hand in hand.

II. IF ETIQUETTE IS WORTH YOUR TIME ? IS IT THAT IMPORTANT?

Etiquette may sound fussy and little old fashioned in today's fast space business life however it is just another way of saying respect that you respect the people around you and ap-



SOURCE EXCELSIOR HEALTHCARE ACADEMY



preciate the culture in which you work.

Poor Etiquette is a barrier to successful communication and can undermine a business relationship. How others examine a professional depends to a large extent on your attention to Etiquette. No matter how talented or innovative you are the impression you leave behind depends on how well you treat others no one wants to work with embarrassing or rude people and poor form of etiquette can destroy the basic morale of any workplace today.

Digital devices and continual connectivity can make matters worse by depersonalizing message and communication so etiquette is more significant than ever. If you work in a conventional office setting you will spend more time with your colleagues than you spend with your friends or family.

III. THE FIVE AREAS OR ZONES OF PROFESSIONAL ETIQUETTE :

Etiquette in today's environment could be a confusing and widespread subject, with differing expectations along with evolving norms of behaviour. This article will help you make positive choices and avoid negative choices in five distinct areas:

1. In the workplace
2. Online
3. Work from Home
4. In social settings
5. While using mobile devices

1. WORK-PLACE



DO'S
•Respect other people's time.
•Suggest showing up for work or meeting on time.
•Dress appropriately and practise good personal hygiene. Always find out the dress code. Wear what you find comfortable and stick to classic formal or a mix of formal and casual style if that's allowed.
•Office culture may vary from formal to casual when in doubt dress a little more formally or modestly.
•Respect personal space knock before entering office.
DONT'S
• During meeting and conversation don't interrupt even if you need to correct someone.
• Coarse language and profanity have become more common on social media but articulating what professionals did need profanity to make a point.
• Don't gossip it's a waste of time and often disrespectful to others.
• Don't discuss politics and other volatile topics out of the workplace.
• Don't barge into someone's cubicle without being invited.

2. ONLINE



DO'S
• When you connect online with clients or customers or whenever you represent your company online in social media take care to overcome the limitations and risks of digital media.
• To avoid confusion follow the basic expectations of spelling punctuation and capitalization.
• Practice safe digital hygiene.
• Keep virus protection and operating system up to date and don't click on suspicious links or open files from unknown senders.
• Finally, remember digital is forever anything you write or post can be sent far beyond your original audience and will likely be saved in an archive somewhere.
DONT'S
• Don't write anything online that you wouldn't say to someone in person on social media and email or other communication.
• Avoid personal attacks.
• Don't hijack threads by taking over a conversation someone else started.
• Avoid keeping your company's system with malware.
• Don't share inappropriate material whether it is jokes, photos or anything else that doesn't belong in the workplace.

3. WORK FROM HOME



SOURCE VENDASTA.COM

DO'S
• Choose an Online Webinar Platform or an online meeting app like YouTube, Zoom, and Google Meet.
• Test your Hardware and Connection and Blur or change your background and join a meeting from a quiet area.
• Be on time, Look at the camera when speaking and Mute your mike when not speaking.
• Follow meeting etiquette, Look Presentable and use the chat function.
• Be Mindful of Time Zones and Respect Off-Hour Time.
• Engage Meeting Participants and pay attention.
DONT'S
• Don't let your social media and email turn into a distraction.
• Avoid Procrastination.
• Don't lose track of time.
• Don't be on Screens 24/7.
• Don't binge on your compulsions.
• Don't multitask during meeting hours.

4. SOCIAL SETTINGS

From casual lunches with your team to formal dinners with clients, you will likely spend some time in public as a representative of your company



SOURCE THESPRUCE.COM

DO'S
• Do Ask Questions.
• Do dress to Impress.
• Do be aware of Basic Table Manners.
• Be conscious of the balance between social or business discussion.
• Be careful with alcohol consumption in general.
• Choose food that is easy to eat.

DONT'S
• Don't Complain.
• Don't Interrupt.
• Don't talk about things that will make someone lose their appetite.
• If others appear to have a more social chat don't force the conversation towards business and vice versa.
• Don't order a drink if senior managers or your customers aren't drinking and always limit how much you drink.
• Don't order food difficult to eat as you don't want to be wrestling a lobster while trying to discuss business.

5. MOBILE DEVICES

Mobile devices present a unique set of etiquette questions whether you are using them for voice calls or as computing devices.



DONT'S
• Avoid loud obnoxious ringtone.
• Mute your phones on meetings.
• Don't take or make calls where it will disrupt others.
• Don't take pictures or videos without asking for permission.
• Don't use voice inputs in a way that disrupts others.
• Don't use your device during meals or when others are talking as other people may consider it rude.
• Don't use your device to take notes during a meeting unless this is expected practice in your company.

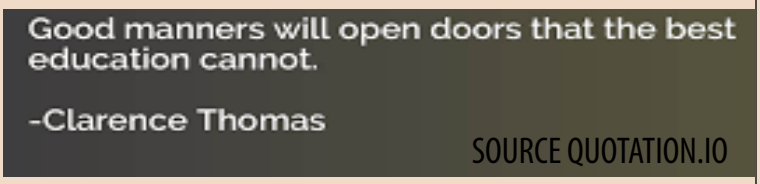
VI. BENEFITS OF USING THE CORRECT ETIQUETTE :

Some of the advantages of using the correct set of etiquette are as follows-

1. It is proper etiquette that helps to make the **first impression** on others. The first few moments when you are waiting to be familiarized, your smile should be warm and cordial, later your handshake should be firm. These are basic etiquette and manners that can have a positive impact on others
2. Following proper business etiquettes in your professional life will enhance your status at the workplace. People will consider you more capable, intelligent, and professional than the others
3. The benefit of etiquette is that it can **boost** self-confidence and self-esteem
4. Etiquette helps in making people around you comfortable. This demonstrates to be beneficial in long run as it helps in creating strong friendship and relationship.

5. It is the etiquette that urges you to be kind to others. This enhances your satisfaction level as well as contentment.

6. People who are well mannered and follow proper etiquette rules often **stand out** even in the crowd. Their solid footing provides more **chances** for growth compared to people who lack social etiquettes.



VII. COUNCIL OF ICAI REBUILDING ITS BRAND IMAGE WITH INTRODUCTION OF DRESS CODE:

This depicts the importance of Grooming, Attire as aspects of Professional Etiquette in the Professional and Business Environment.



ICAI moots dress code for CA

TNN | Jul 10, 2006, 23:59 IST

A- A+

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VADODARA: If Institute of Chartered Accountants of India (ICAI) has its way, you may no longer see a chartered accountant (CA) in T-shirts, jeans and sneakers -- not in official capacity at least.

The ICAI, a statutory body, which certifies CAs, has decided to introduce professional dress code for its members.

Even as the dress code is under formulation, ICAI officials say the new dress would include full sleeves shirt, trousers and shoes. Women will have to wear saree, salwar kameez or trousers and shirt.

Institute president T N Manoharan, who was in Vadodara on Sunday, said that the institute wants to bring about uniformity among its more than one lakh members across the country.

Manoharan, however, clarified that they did not want to act as a moral police for its members, but the move is part of a larger brand building exercise.

SOURCE TIMESOFINDIA.INDIATIMES.COM

"It will not be forced upon the members. But we expect the members to follow the dress code, whenever they represent the institute in any statutory proceedings or when they participate in official meetings," said Manoharan.

He also said that the institute was working on designing a new logo. Earlier, the institute had promoted usage of prefix 'CA' for its members on the lines of 'Dr' used by medicos. "Now, we are working on a new logo for our members. Like a necktie is identified with advocates and '+' is identified with Red Cross, we too are working on a logo, which will be released by August," he said.

Apart from brand building exe rcise , Manoharan said that the migration of CAs from the country has declined due to growing demand of professionals in the country. He said that during 2005, 7,455 newly qualified CAs joined the profession and around 17 per cent of them obtained certificate of practice, while the remaining 83 per cent opted for employment.

"Some freshers have received salary up to Rs 12 lakh per annum during a recent campus interview. During February and March, 1,144 candidates were absorbed by 102 companies, particularly service sectors like banking, telecom, finance, security market intermediaries," he said, adding that organisations like Progeon Limited has been the biggest recruiter with job offer to 163 students, BPOs have offered jobs to 334 candidates.

SOURCE TIMESOFINDIA.INDIATIMES.COM

VIII. THE RELEVANCE OF PROFESSIONAL ETIQUETTE IN TODAY'S WORLD:

Whether you're attending a job interview, sitting in a meeting, or emailing a client, having good communication skills is vital. It can tantamount to a huge difference between getting your viewpoint across and being misinterpreted, getting the dream job or missing it out and building positive and strong working relationships rather than facing barriers and conflicts. If you are considering for why is meeting, business etiquette important, then the answer is that the employees and individuals who are proficient and excel at remembering and following the meeting etiquettes are always a step ahead of their coworkers and counterparts.

It is an important fact that proper etiquettes help to create a distinct place in the business and professional world. It helps to gain respect from superiors and peers, encourage cooperation and improve the image in the workplace. The most significant aspect of following profes-

sional etiquettes faithfully and diligently is that it helps to run those so-called challenging meetings smoothly.



The term etiquette is such a small term but it encompasses a whole lot of responsibilities and roles that have become a guiding force in society. It is undoubtedly clear that the term means showing respect to others, following a moral code of conduct, giving personal space, showing kindness, being courteous, putting them at ease with your presence, and dealing with honour and ethics in every situation.

Practice etiquette diligently so that it becomes ingrained, then you can automatically display all the good conduct that society demands from its occupants.

CONCLUSION

You are working in a reputed company, you have had premium education yet you are not able to communicate the way you are supposed to. Then, what's the use of having such education which is so-called "Premium"? You spend eight to nine hours of your life at your workplace. Being skilled and following the rule is important to get through the day smoothly. Being qualified is continuing to be yourself with keeping a check on your emotions and sentiments. If feelings get overly involved it can bring a lot of problems and hurdles in professional life. Which may make you overlook aspects that may end up having an undesirable impact on you or the company. In situations where your situation is one of the authority, it's significant to separate your personal view from your professional opinion.

Whether you are starting your first articleship or have many years of professional experience under your belt, how you present yourself to others in the workplace matters a lot. Citing a professional tone is vital to building new relations. Professional Etiquette ensures you have a positive, successful experience in the workplace. Remember when in doubt about etiquettes – observe others & let respect be your guide.

"Politeness and consideration for others is like investing pennies and getting dollars back."

~ThomasSowell

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ABC of Professional Etiquette
APPEARANCE
BEHAVIOUR
COMMUNICATION
SOURCE SLIDESHARE.NET

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- നീതു. കെ. എ
SRO 0629182

പുറത്ത് ഇടവപ്പാതി തിമിർത്തു പെയ്യുകയാണ്. തുറന്നിട്ട ജനലഴികളിലൂടെ, കാറ്റിനാൽ ദിശമാറിയ മഴത്തുള്ളികൾ ആ മുഖത്തെ പുൽകുന്നത് അവനിൽ കൗതുകമുണർത്തി. കാറ്റിനൊപ്പം പായാൻ വെമ്പുന്ന മുടിയിഴകളെ ഒരു വശത്തേക്ക് കോതിയൊതുക്കി, ചുറ്റുമുള്ളതിനെയെല്ലാം വിസ്മൃതിയിലാഴ്ത്തി, കണ്ണു ചിമ്മാൻ പോലും മറന്നുകൊണ്ടിരിപ്പാണവൾ....ദർപ്പണ.....

"നീ ആദ്യമായിട്ടാണോ മഴ കാണുന്നെ" ചോദ്യം കേട്ടവൾ തെല്ലൊന്ന് മുഖം തിരിഞ്ഞു നേരെ നോക്കി.

"അല്ലാ.... നോക്കിയിരിക്കണ കണ്ടാൽ തോന്നും മഴയൊന്നും പെയ്യാത്ത നാട്ടിൽ നിന്നാ വരുന്നേന്ന്...."

മറുപടിയായി അവളൊന്ന് പുഞ്ചിരിച്ചു.

"ദേ... ദർപ്പണേ... വെറുതെ എന്നെ ദേഷ്യം പിടിപ്പിക്കരുത്... ഇയ് നാളെ നീ ഫ്രീ ആണോ?? തിരക്കുകൾ ഒന്നുമില്ലെങ്കിൽ എനിക്ക് നിന്നെ ഒന്ന് കാണണമായിരുന്നു എന്ന് വിളിച്ച് പറഞ്ഞപ്പോൾ ഞാൻ കരുതി എന്തെങ്കിലും അത്യാവശ്യ കാര്യം സംസാരിക്കാനാണെന്ന്... അത് കരുതിയാ എല്ലാ തിരക്കുകളും മാറ്റി വയ്ക്കേ.... എന്നിട്ടോ വന്നപ്പോ മുതൽ എന്താ കാര്യമെന്ന് പറയാതെ അവൾ മഴേം നോക്കിയിരിക്കണ....."

"ഇയ്....നീയിങ്ങനെ ദേഷ്യപ്പെടാതെ.... ആദ്യമായല്ല ഞാൻ മഴ കാണുന്നത് ... എന്നാൽ മഴ ആസ്വദിക്കുന്നത് ഇതാദ്യമായാണ്...."

ദർപ്പണയുടെ മറുപടി കേട്ടവൻ അവളെ ചെറഞ്ഞോന്ന് നോക്കി.

"സത്യാ ഞാൻ പറഞ്ഞേ..... പണ്ടൊക്കെ ഇങ്ങനെ ആർത്തുലച്ചു മഴ പെയ്യുമ്പോഴാണ് ഞാനൊന്ന് ഉറക്കെ കരയാ.... അതാവുമ്പോ മറ്റാരും ഒന്നും കേൾക്കില്ലല്ലോ.... അല്ലെങ്കിലും എന്നെ കേൾക്കാൻ അന്ന് ആരാ ഉണ്ടായിരുന്നേ??? എല്ലാവർക്കും ഞാൻ വെറുക്കപ്പെട്ട ജന്മമായിരുന്നില്ലേ.... അവരുടെ ദാഷയിൽ പറഞ്ഞാൽ കുടുംബത്തിന് മാനക്കേടുണ്ടാക്കാൻ ജനിച്ച ആണംപെണ്ണും കെട്ട ജന്മം..."

വാക്കുകളിടറി പറഞ്ഞവസാനിപ്പിക്കുമ്പോൾ കവിളിലൂടെ ഒഴുകുന്ന മിഴിനീർക്കണങ്ങൾ വാശിയോടെ തുടച്ചു മാറ്റിയിരുന്ന അവൾ...

"അതൊക്കെ വിട്.... എന്തിനാ അത്യാവശ്യമായി എന്നെ കാണണം എന്ന് പറഞ്ഞേ..."

ഭൂതകാല സ്മരണകൾ ഓർത്തെടുത്ത് ഇനിയും അവളെ വേദനിപ്പിക്കാൻ കഴിയാത്തതിനാൽ വിഷയം മാറ്റാനായവൻ ചോദിച്ചു.

"അതോ.... ഇത് തരാൻ വേണ്ടിയാണ്...."
പറയുന്നതിനൊപ്പം തന്നെ
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ഞാൻ കരുതി ഇതിന്റെ ആദ്യത്തെ കോപ്പി
നിനക്ക് തന്നെ തന്നേക്കാമെന്ന്.അല്ലെങ്കിലും
അതിന് നിന്നോളം അർഹത മറ്റാർക്കാണ്..."
അനുഭവിച്ചു കൂട്ടിയ സങ്കടങ്ങളോരോന്നും
വിജയത്തിന്റെ പടവുകളാക്കി മാറ്റി, തന്റെ
മുൻപിൽ തലയുയർത്തിയിരിക്കുന്ന
ദർപ്പണയെ സന്തോഷത്തോടെ, അത്യധികം
ആദരവോടെ അവൻ നോക്കി....
"ഒരുപാട് നന്ദിയുണ്ട് ജയ്.... ദുഃഖത്തിന്റെ
കാണാകയങ്ങളിലേക്ക് മുങ്ങിത്താഴുന്നതിനു
മുൻപ് ജീവിതത്തിലേക്ക്
പിടിച്ചുകയറ്റിയതിന്..... ജനിപ്പിച്ചവർപോലും
തള്ളിപ്പറഞ്ഞപ്പോൾ ചേർത്ത്
നിർത്തിയതിന്..... സ്വയം സ്നേഹിക്കാൻ
പഠിപ്പിച്ചതിന്.... എനിക്കും ഒരു വ്യക്തിത്വം
ഉണ്ടെന്ന് കാട്ടിത്തന്നതിന്..... ഇപ്പോഴും
ഉപാധികളില്ലാതെ സ്നേഹിക്കുന്നതിന്, കൂടെ
നിൽക്കുന്നതിന് ....."

ഹൃദ്യമായ ഒരു പുഞ്ചിരിയോടെ അവളുടെ
ഇടത് കരത്തിൽ അവൻ തന്റെ വലതു
കരമമർത്തി.... കുസൃതിയോടെ ചിമ്മി തുറന്ന
മിഴികളിൽ തെളിഞ്ഞു നിന്നത്
സൗഹൃദത്തിനപ്പുറം പ്രണയമായിരുന്നു....
അഗാധമായ പ്രണയം.....
ഒരു ഞെട്ടലോടെ അവന്റെ കൈക്കുള്ളിൽ
നിന്നും കൈ മോചിപ്പിച്ച് പുറത്തേക്ക് മിഴികൾ
പായിക്കുമ്പോൾ അവനിലെ
പ്രണയത്തെ അവഗണിക്കുകയായിരുന്നു
അവളും...
"ജയ്... ഇത് വേണ്ടടാ... ഞാനൊരു
ട്രാൻസ്ജെന്റർ ആണെന്നുള്ള
അപകർഷതാബോധം കൊണ്ടൊന്നുമല്ല...
ഞാനെങ്ങനെയാണോ അതേ പോലെ തന്നെ
സ്വയം അംഗീകരിക്കാനും സ്നേഹിക്കാനും
എനിക്കിപ്പോ കഴിയും... അതിന് എന്നെ
പ്രാപ്തയാക്കിയത് നീയാണ്.... "
"ദർപ്പണാ...ഞാൻ.."
"ഞാൻ പറഞ്ഞു തീർന്നില്ല ജയ്... നിന്നിലെ
സൗഹൃദത്തോളം വരില്ല മറ്റൊന്നും... അത്
പ്രണയമായാലും....പിന്നെ ഞാനത്
ആഗ്രഹിക്കുന്നുമില്ല എന്നതാണ് സത്യം.
മരുഭൂമി പോലെയായിരുന്ന എന്റെ മനസ്സിൽ
നിന്റെ സൗഹൃദം തീർത്ത ഒരു മരുപ്പച്ചയുണ്ട്...
മുന്നോട്ടുള്ള ജീവിതം ജീവിച്ചു തീർക്കാൻ അതു
തന്നെ ധാരാളം... "
കൂടുതലൊന്നും പറയാതെ ഉമ്മറത്തു ചാരി
വച്ചിരിക്കുന്ന കുടയുമെടുത്തവൾ ഇറങ്ങി.
അപ്പോഴും മഴ പെയ്തു
തോർന്നിട്ടുണ്ടായിരുന്നില്ല.... തിരിഞ്ഞു
നോക്കിയപ്പോൾ പൂമുഖത്തെ വാതിൽ പടിയിൽ
ചാരി നിൽക്കുന്നവനെ കണ്ടു.
മണ്ണിലേക്കെത്താതെ പെയ്യുന്ന മഴ പോലെ
നിന്നിലേക്കെത്താതിനിയും പെയ്തു പോയ
പ്രണയമായിരുന്നു എന്റേത്...
അവളകലും തോറും അവന്റെ മനസ്സ്
മന്ത്രിച്ചത് അതുമാത്രമായിരുന്നു.....