

# **SWASA**

**Professional Enlightenment**

**STAFF WELFARE ASSOCIATION OF SUNDARARAJAN ASSOCIATES (SWASA)**

**VOLUME 03**

**MONTHLY NEWSLETTER**

**MARCH 2019**

E-Format available in  
[www.sunca.in](http://www.sunca.in)

## **PRESIDENT'S MESSAGE**

**Dear SWASA Members,**

Greetings. SWASA released its' SECOND NEWSLETTER on 20<sup>th</sup> February, 2019 with a grand participation and Guest of Honour CA P RAMASAMY, Chartered Accountant and CA NARESH CHANDRA GELLI, Chartered Accountant and Regional Council Member SIRC along with CA Ravi Sankara Reddy, Chartered Accountant.

With the permission of members, I welcomed the gathering and initiated the program which was participated by all Partners of Sundararajan Associates LLP who were present.



CA Naresh Chandra Gelli started his inaugural address expressing his delight over this new genre of releasing every month a newsletter for welfare of SWASA Members and appreciated the 'Students-For-Students' initiatives. He touched upon with nostalgia of how he entered the profession and grew to this extent over the years. He wished SWASA Members to make a remarkable and a distinctive presence over the years to come to have this newsletter as a Journal incorporating several articles written and contributed by students. CA P Ramasamy made his address and gave several professional points of importance starting from the habits of writing to that of grasping and engineering suitable pathways to success in CA exams. He later distributed the Shiv Khera Book "YOU CAN WIN" to all participants.

The session ended with vote of thanks offered by M Akshaya and with a photo shoot of the release of the Second Edition of SWASA Newsletter for February 2019. We organised a first time North Indian Five Days Tour Program for all SWASA Members which was well participated, thanks to the core committee members as Organisers (SK, Chetan, Tilak & Vivek), the details and photos of the same would appear in the next edition. This tour program was between March 2, 2019 till March 6, 2019 (both days inclusive).

We appreciate the blood donation given by Shatruhan Khanna for the benefit of patients in Fortis Malar Hospital, Adyar, Chennai. We have also given a farewell during the tour program to our dear Yokesh whose photo details would also appear in the next edition of SWASA Newsletter. Presentations made on professional topics as a part of "students-for-students" program are given in this newsletter as well as in our website [www.sunca.in](http://www.sunca.in) under SWASA.

We started extremely well and are proceeding with the same zeal and zest. We need more participation from our student members with their own contributions in the form of articles, snippets, institutional, social and other accolades on any of the events that were participated by them individually or collectively and are possible for publishing in this newsletter with photos.

Yours in Service  
S Samadharshini  
**President, SWASA**

## **SWASA SECOND NEWSLETTER FEB 2019 RELEASE :: SPECIAL PHOTOGRAPHS.**



**PARTICIPATION BY SWASA MEMBERS PHOTOGRAPH ::; FEBRUARY 2019**

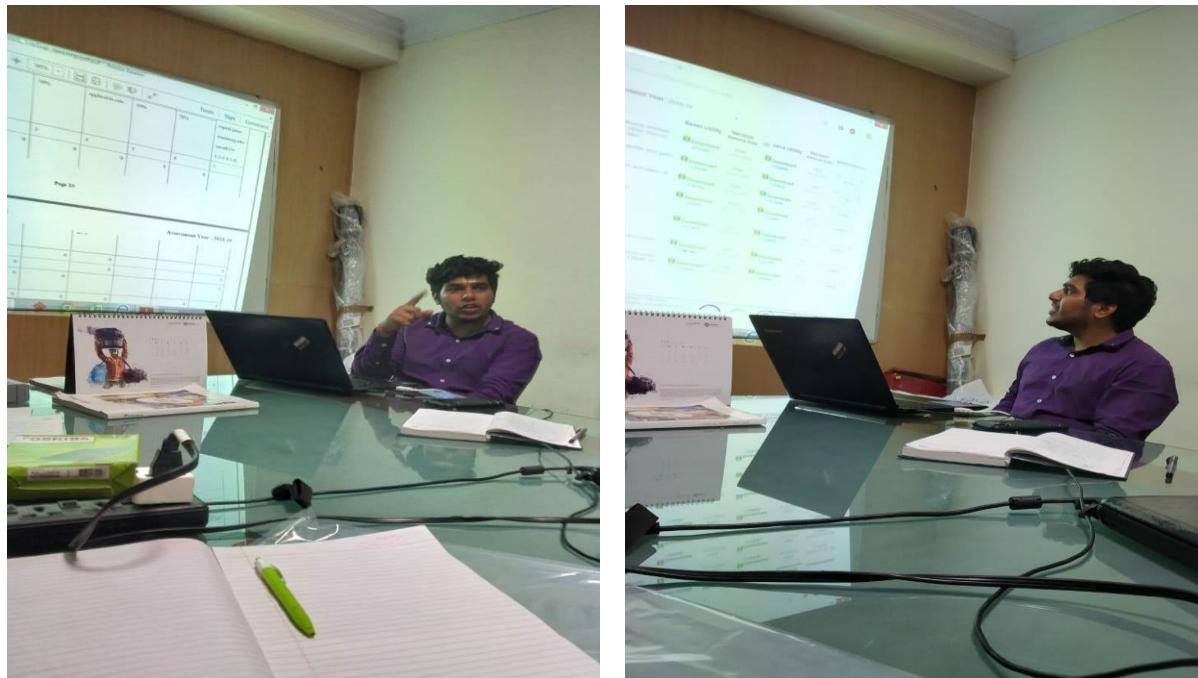


## **EDITORIAL-SWASA MONTHLY NEWSLETTER-MARCH 2019**

SWASA Monthly Newsletter-March 2019 wishes to celebrate its' first North Indian Tour for Five days (Rajasthan including Desert stay for a night) whose details would appear in the next edition of SWASA Newsletter (April 2019). On the continuation of the theme "Present Yourself-Professionally", we had this month presentation by Vivek and Silambarasan on 2<sup>nd</sup> February, 2019.



As usual there had been an overwhelming response from students-both on participation as well as on Q & A Session. Vivek & Silambarasan presented very practical aspects of demonstrating through LIVE data (picked up from our own in-house server data) on how to effectively and diligently take care of client's requirements on **e-filing** of their respective income tax returns in time and what are the various nuances practically to be adhered.



These were presented with adept preparations by the respective students (Vivek & Silambarasan). We also had a welcome and a pleasant surprise of participation in this presentation by CA R Sundararajan, Managing Partner, Sundararajan Associates LLP., Chartered Accountants. SWASA ExCom has now decided that each of these presentations would be in a particular format which would include (besides PPT presentations) one partner or one alumni invited in each of these meetings for their overall reviews towards improvement on both the theme as well as for honing students' presentation skills.

All these presentation materials are available in website [www.sunca.in](http://www.sunca.in). All contributions, feedback(s) and suggestions are welcome and can be emailed to [swasa@sunca.in](mailto:swasa@sunca.in)

**Editor - Chetan J Sharma**

#### **THIS MARCH 2019 ISSUE – AT A GLANCE**

##### **1) 2<sup>nd</sup> February 2019 – Session on “Students-For-Students”**

This time the session was addressed by Vivek (Treasurer SWASA) and Silambarasan (Swasa Member0 on the topic of e-filing of income tax returns. This was a very practical session, taking LIVE data from our Server, with classic examples of various nuances presented for e-filing of client's income tax returns. The various practical and unaddressed issues were deliberated in this session which was also participated as a welcome and a pleasant surprise by CA R Sundararajan, the Managing Partner of Sundararajan Associates LLP.

## **2) 20<sup>th</sup> February, 2019 – Release of Second NEWSLETTER of SWASA**

With dedicated preparations by ExCom Members of SWASA, special contributions from members such as Padmaja, Harshita, SK, with necessary facilitation from Partners CA Sripriya Sundararajan (Patron Member), CA K Vijayaraghavan and CA ANL Madhavann, the SECOND NEWSLETTER was released on 20<sup>th</sup> February, 2019. With the commencement of program by Dharshini with her own intro-speech, the session started with inauguration by the Chief Guest CA Naresh Chandra Gelli who shared his career growth. Subsequently Chief Guest CA P Ramasasamy also shared his thoughts and gave several points for professional growth. He also presented “YOU CAN WIN’ book to all participants. The release of the SECOND Edition of SWASA Newsletter was then done by the Chief Guests. With participation of all members present, the release function ended with vote of thanks offered by SWASA Member M Akshaya.

### **CONTRIBUTIONS FROM ALUMNI**

**SWASA** takes an immense pride in bringing out the contribution of **CA SANAL KUMAR** in this issue of SWASA NEWSLETTER, who has grown to lead industries as well as running his own cherished international school for children in Thrissur, Kerala.

On the request from CA K Vijayaraghavan and from SWASA ExCom Member Chetan J Sharma (Editor), CA SANAL KUMAR has kindly consented to provide an extract of his career growth which is shared herein below.

This would provide all SWASA members a tremendous motivation to succeed in career as well and also facilitate understanding different dimensions towards career growth. The flawless and a heart pouring language presents the synthesis of involvement, dedication and the true spirit of TEAM (together everyone achieves more)...**here goes CA Sanal Kumar's contribution as an Alumni.**

### **PHOTO OF CA SANAL KUMAR**



**Sanal Kumar**  
(life story of a person who turned Bobby Tandon to male)

It was a pleasant surprise when my Captain aka CA Vijayaraghavan told me that I have to write an article in the office magazine.

It was a moment of sceptics if I have to say a ‘yes’ or ‘no’ to his ‘command’. The writer in me has been chained, tied up with jute and coir ropes and thrown into dustbin long back.

Yet, I am giving my try just to re-live the 3 years fun and life I had at Sundararajan Associates. And yes, its' worth giving a try for its influence was immense, relationships I built from there are strong and the memories are still vivid.

#### 2624 Chennai Mail

I was a student of CA P Ramasamy, the erstwhile partner of Sundararajan Associates while he was a visiting faulty in Thrissur. He introduced me to Chennai and the Sundararajan Associates Office. The First person whom I met was CA Sivashanmugham and later CA R Sundararajan. The relationship (with the Partners and the Firm) which started on Jan 11, 2007 is still going strong today, of course with our own share of so many upheavals and peaks. But yeah, we stood together all the time despite the misunderstandings.

#### 2007-2010 – Period at Sundararajan Associates

This period could be easily described as one of the most happiest and celebrated period of my lifetime until now. It is during this period certain people walked into my life and who have been the "influencers" of my life. Call them friend or family, and yet I would still say "athukum mele".

Friendship; it all started with the ever flamboyant Rooban (fondly remembered as "250ml truth sayer" for his transparent nature after a shot), 'Prabhudeva' Kannan and Vijayaraghavan – both of us started our Articleship journey on the same day.

Within short span of time, I had become an accounts 'surgeon', because of my newfound talent in "Alt + D" and/or alternation or passing new journal entries in place of existing ones. And I had become 'the left hand' for Sundar sir (had to reserve the 'right' for Vijay).

Life was much fun and happy when Rs.3000 stipend was worth waiting for and lobbying with then AOs Krishnamurthy sir and later Padmini madam for some extra conveyance. Indeed I had been blessed with long distance clients, meaning I made 'riches' during reimbursements' sessions.

Although today late night parties means boredom extended at a dim lighted floor on weekends, during those period late night parties happened only during Julys and Septembers. Indeed we waited for those. The crook in me always found a way to be the team lead under the patronage of Siva sir and I made sure that everyone worked (while I watched all of them carefully applying the learning of the motion study, time study and whatever terminologies you use today). The boys fought for night shift stay and I had to use my muscle power to throw the unwanted boys out. The only bad luck was that no girls wanted to stay back ☺. Two constant factors during those period have been Vignesh aka maama and Kalyan aka Babai.

I would quote one interesting telephone call I had with a client on August 1, 2008 and here are the extracts of the telephone conversation.

Client : Hello

Me : Good morning, Sundararajan Associates

Client : Is there Sivashanmugham? Can I speak to him or anybody responsible for filing

Returns?

Me : Sir, Siva sir is not in office. I am Sanal here. You can tell me sir. I can help you.

Client : This is \_\_\_\_\_ Tandon here. I am father of Bobby Tandon (*names changed for publication purposes*)

Me : Oh! Yes sir. We had filed the returns yesterday. How can I help you sir

Client : My daughter is a female

Me : Eh ?? Sir ?? I didn't get you

Client : You people have filed the IT Returns of my daughter as a "Male"

Me : Sir, Regret the inconvenience. We shall do the necessary corrections for your daughter (and I cut the call)

(I could vividly recollect the incident of the previous day when I asked the person who filed the Return to check if Bobby is a male or female. She (person who filed the return) confirmed me that Bobby was a male because she knew the actor Bobby Deol of Bollywood)

It would not be complete if I miss the bank audit sessions with Siva sir. In the first year itself, I had the privilege of going for a bank audit to Coimbatore. They (Rekha, Vijay and Vaishnavi) had worked hard to complete 3 branches audit. And even that period I was the Vadivelu character to Siva Sir (Vijayakanth character of 90s movies). And that happened on the final day of bank audit. Siva sir told me to fill up LFAR and MoC, which I misspelt with the letters mixed up in all permutations and combinations possible by the time I filled those up. And I have been fortunate enough during the next year (again with Siva sir) to understand the expanded form of LFAR (as Long Form Audit Report) and MoC as Memorandum of Changes.

#### Life After

Today my first client for audit had become my first (and hopefully) last employer. Even that happened because of Sundar sir. On the fine morning of November 22, 2009, he called and told, "Go and sit in **X Co** until I call you back." He hasn't called me back yet.

This office has given me so many relationships which are close to my heart even now. Of which Vaishnavi aka moms, my sponsors Rekha and Rekha (to avoid an ego clash I am not using the area they come from and let them guess it), Vignesh mama and Captain Vijay are still part of my daily life. Some people who may not be in touch on daily basis but the memories of those people still hold strong include 'D' Deepthi, Maheswari (both have been a constant support during my emotional broke days), Sangeetha, Vidya, Shobana (who is now my working hands at **X Co**), Trio of Telugudesam – Sitaram, Kalyan and Laxmi Manasa (indeed the loud one) and Dhivyalaxmi. Today, if I have ended up being a social entrepreneur with my school project, I owe to my friends. Some of the people mentioned in the above list have the core reason for it and some of them still hold me in the journey. I am also privileged to state that SWASA was founded during the fag end of our episode in SA and I have been a part of it. In fact the first tour programme of SWASA to ECR and award ceremony commensurate with 20 years of SA was handled by us in 2010.

Today whatever bit I know in Corporate and Trust Accounts, I owe it to Sundar Sir and Direct taxes to Siva Sir. Just to cite an instance. Due to my employment pressure, I could not complete the Income tax portions for the examinations.

On the way to examination hall I asked Siva sir to tell me about the Act and its amendments. That one 15 mints phone call gave me an exemption or I lost exemption marks by a whisker. It would be incomplete if I don't mention Rooban who taught me what 60ml was, without a measuring glass.

Enjoy your days here are Sundararajan Associates **LLP (now)**. Learn as much as you can; because you have some of the best gurus here. Its' said, "Better than a 1000 days of diligent study is one day with a great teacher." You are blessed with Siva sir and Sundar sir. Use their experience and knowledge for your professional development; they are willing to help you ever. Make meaningful relationships that last the lifetime. End of the day what matters is not the number in your examination results or in the printed passbook, it is the memories you make at every phase of your life.

Smile always.

Love,

Sanal

#### **BLOOD DONATION BY SHATRUHAN KHANNA**

It requires a complete dedication to proceed with such programs for social welfare and also for timely medical treatment for the needy at the hospital. We are proud to present our own SWASA Member Shatruhan Khanna who donated his blood (O Positive) to the Fortis Malar Hospital, Adyar, Chennai last month.

We congratulate Shatruhan Khanna to have extended his utmost social commitment and we welcome other members of SWASA to emulate these kinds of social well-being and connectivity with the social fibre. Congratulations once again Shatruhan for having donated your blood for the needy patient at the Fortis Malar Hospital, Adyar, Chennai.

#### **FIRST NORTH INDIAN TOUR PROGRAM COMPLETED IN FIRST WEEK OF MARCH 2019**

We congratulate the Tour Organisers' of SWASA to have initiated and completed First North Indian Tour Program in the first week of March 2019 with both ways in air with stay for a night in Desert at Rajasthan. The complete details of this tour program with photo shoots would be exchanged in the next edition of SWASA Newsletter.

#### **SECRETARY'S CORNER**

The Secretary of SWASA Mr Balaji has informed that all such program(s) are being organised for the welfare of the SWASA Members and any suggestions are welcome for general improvement.

## **TREASURER'S CORNER**

The treasurer of SWASA Mr Vivek has informed that allocations made out of available funds and contributions received from members and partners have been fully utilised for the purposes of this tour program as scheduled. Treasurer has also sought (on behalf of Organising Committee) suggestions for improvement if any for organising such other tour programs in future.

## **OUR NEXT ISSUE-CALENDAR**

- ✓ Interactive Sessions on 'Conduct of Audits-Measurable Avenues'
- ✓ 20+10 Minutes : Topic: Presentation & Report Writing Skills
- ✓ Subject Quiz-GST Case Studies
- ✓ Alumni Contribution-**CA Rekha**
- ✓ Presentations by Students *interse* on current practice-professional topics

## **PRESIDENT'S SPECIAL MESSAGE TO STUDENTS :**

SWASA invites feedback from all students regarding any practical issue(s) that they may face during the course of audits. SWASA would help in respect of genuine issues if any such as a. on professional subjects-both direct and indirect taxes, company law, accounting, costing, auditing etc., and would support seamlessly and b. any other inhibitions that students may come across for effectively handling their subjects/ tasks-on-hand.

### **SWASA Executive Committee (ExCom):**

President	- S Samadharshini	(96001 44167)
Secretary	- M Balaji	(86680 10880)
Treasurer	- S Vivek	(90422 58558)
ExCom Member	- S Parasuram	(90039 56474)
ExCom Member	- Harshita Kothari	(99623 21967)
ExCom Member	- Padmaja Sankaran	(97109 66601)
ExCom Member	- Chetan J Sharma	(90031 04859)

### **SWASA Advisory Board:**

CA SriPriya Sundararajan  
CA K Vijayaraghavan  
CA ANL Madhavann