



**THE INSTITUTE OF CHARTERED  
ACCOUNTANTS OF INDIA**

**ICAI Gurugram Branch  
(NICASA)**

*e-Newsletter*  
**SEPTEMBER  
2025**



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# ICAI MOTTO

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

Ya eṣa supteṣu jāgarti kāmam kāmam purūṣo nirmimāṇah ।  
Tadeva śukram tad brahma tadevāmṛtamucyate ।  
Tasminlokāh śritāh sarve tadu nātyeti kaścan । Etad vai tat ॥

That person who is awake in those that sleep, shaping desire after desire, that, indeed, is the pure. That is Brahman that, indeed is called the immortal. In it all the worlds rest and no one ever goes beyond it. This, verily, is that, kamam kamam: desire after desire, really objects of desire. Even dream objects like objects of waking consciousness are due to the Supreme Person. Even dream consciousness is a proof of the existence of the self.

No one ever goes beyond it: of Eckhart: 'On reaching God all progress ends'.

Source: Kathopanishad





**CA POOJA AGGARWAL**  
Chairperson  
ICAI Gurugram Branch

## MESSAGE FROM THE CHAIRPERSON

**Dear Members and Students,**

Warm greetings to all!

As we welcome September, I'm pleased to share a few updates and extend an invitation for greater participation from our professional community.

Our newsletter thrives on the knowledge and experiences shared by you. I encourage members to contribute articles related to Information Technology, recent professional developments, and key industry updates. Your insights, whether from your work, seminars, or research, can significantly benefit fellow professionals and foster a culture of learning.

The Gurugram Branch has continued its strong focus on quality programming. Over the past month, we've organized several well-received seminars and workshops addressing current topics, skill enhancement, and regulatory updates. The enthusiastic participation and positive feedback from attendees reaffirm our commitment to delivering value-driven sessions. I extend my sincere thanks to all speakers and volunteers who helped make these events a success.

Your feedback is vital to us. We are actively seeking suggestions to improve not just our newsletter but also our overall engagement with members. If there are topics you'd like covered, or ways we can serve you better, please don't hesitate to reach out. Every suggestion is welcome and plays a role in shaping our future initiatives.

Let us continue working together to create a supportive and informed professional environment. Your participation—through articles, feedback, and event involvement—helps us all grow stronger together.

Thank you for your continued support.



**CA PRADEEP YADAV**

Chairperson  
NICASA, ICAI Gurugram

## MESSAGE FROM THE CHAIRPERSON

NICASA, ICAI Gurugram

### Dear Members and Students,

Warm greetings to all!

As Chairman of NICASA Gurugram, I am excited to share some significant updates that will enhance our branch and the overall student experience. First and foremost, I'm thrilled to announce the inauguration of our new branch! This expansion marks an important milestone for NICASA, and with it comes a host of new opportunities for everyone to engage, learn, and grow.

Our mission is to create an environment that encourages not only academic excellence but also fosters personal development, creativity, and collaboration. To achieve this, we will be introducing a series of dynamic events and workshops, ranging from hackathons and coding marathons to creative design challenges and interactive competitions. These initiatives are designed to cater to a wide variety of interests and skills, ensuring there is something for everyone to get involved in.

In addition to these exciting events, we are committed to creating a supportive and inclusive atmosphere. We've revamped our grievance redressal system to be more transparent, efficient, and empathetic. Whether it's academic concerns, personal challenges, or anything in between, we want every student to feel comfortable reaching out, knowing they will be heard and supported.

NICASA Gurugram has always been a community-driven platform, where students can develop leadership skills, connect with peers, and build meaningful relationships. As we move forward, I encourage each of you to actively participate in the upcoming events, contribute your ideas, and make the most of this year's journey. Together, we can create a NICASA that's even more vibrant, inclusive, and exciting—a place where learning, creativity, and camaraderie thrive.

Let's make this year unforgettable and continue building a legacy of excellence, collaboration, and growth.



**CA AJAY SHARMA**  
Chairperson  
Newsletter Committee

## MESSAGE FROM THE CHAIRPERSON

Newsletter Committee

### Dear Members and Students,

Warm greetings to all!

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Thank you for your continued support.



**VANSHIKA SEEDHAR**  
Vice-Chairperson  
NICASA GURUGRAM

## MESSAGE FROM THE VICE CHAIRPERSON NICASA GURUGRAM

**Dear Mates,**

As the Vice Chairperson of NICASA Gurugram, I am honoured to address you today on the profound impact of participating in events and competitions. These experiences extend learning beyond traditional academics, fostering self-confidence, enhancing communication skills, and nurturing both creative and critical thinking.

Engaging in various roles—be it performing on stage, managing behind the scenes, or collaborating within a team—offers invaluable opportunities for personal growth. Such involvement allows you to recognize your strengths, challenge your limits, and often discover capabilities you hadn't realized you possessed.

I earnestly encourage each of you to take that initial step: volunteer, participate, and immerse yourself in these enriching experiences. Specifically, contributing to CA events not only ensures their success but also aids in developing essential life skills such as leadership, time management, and teamwork. These attributes will undoubtedly serve you well throughout your professional journey and beyond.

Moreover, active participation cultivates deeper self-awareness. It helps you understand your passions, identify challenges, and align with your purpose. Remember, confidence is built progressively—with each experience embraced.

So, I urge you: step out of your comfort zone. Be curious, be bold, and seize every opportunity that comes your way. Your journey of self-discovery and growth begins with a single decision—to participate.

Wishing you continued success and meaningful experiences ahead.



**PRIYANSHI GOSWAMI**

Secretary  
NICASA GURUGRAM

## MESSAGE FROM THE SECRETARY

NICASA GURUGRAM

With immense gratitude in my heart and a deep sense of responsibility, I pen these words as I begin my journey as the Secretary of NICASA Gurugram for the term 2025-26. This isn't just a designation—it's a chance to serve, to connect, and to lead with compassion and conviction.

When I first became a part of this vibrant student community, I remember feeling both excited and unsure—wondering where I fit in, how I could contribute, and whether I had what it takes to lead. Today, standing at this new beginning, I carry those same questions—but now, with the confidence that together, we can find the answers.

Our vision this year is simple but powerful: to create a NICASA that every student feels proud to be a part of—not just as spectators, but as changemakers.

**Empowerment through Education:** We will go beyond textbooks—nurturing critical thinking, curiosity, and character.

**Engagement through Community:** We'll open doors for conversations, ideas, and friendships that last beyond the CA journey.

**Excellence through Heart:** Every step we take will be grounded in empathy, inclusiveness, and the unwavering ethics that define our profession.

This year, I hope to lead not with instructions, but with inspiration. Not by standing ahead, but by standing with each one of you.

Let's make this term not just memorable—but meaningful.

"The best way to find yourself is to lose yourself in the service of others." – Mahatma Gandhi



**ANSHIKA ATRI**  
Joint Secretary  
NICASA GURUGRAM

## MESSAGE FROM THE JOINT SECRETARY NICASA GURUGRAM

### Dear Members and Students,

It is with immense gratitude and excitement that I pen down this message as the Joint Secretary of the Gurugram Branch of NICASA. I am truly honoured to have been entrusted with this responsibility, and I thank each one of you for your belief in me. It is your support, encouragement, and confidence that have made this journey possible and I accept this responsibility with a deep sense of commitment and purpose.

This edition of our newsletter marks a significant step forward—not as a beginning, but as a revival. While the newsletter has seen light in the past, our aim now is to bring it to you with renewed consistency, creativity, and commitment. We envision it as a platform that informs, inspires, and connects the vibrant student community of Chartered Accountants.

As we turn a new page, our aim is to contribute meaningfully towards enhancing student engagement through impactful events, knowledge-sharing initiatives, and platforms for professional and personal growth. Our vision is to foster a collaborative environment where every student feels heard, supported, and empowered—be it through seminars, workshops, competitions, or peer networks.

I wholeheartedly urge all students to actively participate, contribute ideas, and volunteer in our upcoming activities. Your involvement will not only enrich these initiatives but also help you build lasting connections, develop leadership skills, and make a meaningful impact within our community.

This association belongs to each one of us and together, we can make it stronger than ever.



**AARUSHI AGARWAL**

Treasurer  
NICASA GURUGRAM

## MESSAGE FROM THE TREASURER

NICASA GURUGRAM

**Dear Students and Members,**

### **“Leadership transcends titles; it manifests through deliberate, impactful action”**

At NICASA Gurugram, we believe that being a CA student is more than a qualification- it's a journey of transformation. Being part of this journey as your NICASA Gurugram Treasurer (2025-26), is not just a role for me; it's a fierce commitment to lead with purpose, energy, and impact.

This year, we're not settling for "good enough." We're building a NICASA Gurugram that's alive- a powerhouse of ideas, connections, and action. Inspired by the legacy of the NICASA and guided by the values of the ICAI, we are committed to building a culture of learning, leadership, and lasting impact.

### **We stand for G.R.O.W.T.H- because that's what this journey is about:**

- Grit: To push past comfort zones and pursue excellence with consistency.
- Resilience: To learn from setbacks and rise stronger every time.
- Openness: To ideas, collaboration, and meaningful dialogue.
- Wisdom: Not just from books, but from experience, mentorship, and community.
- Teamwork: Because the best journeys are never solo.
- Heart: At the center of everything we do- empathy, ethics, and enthusiasm.

From power-packed seminars to the energy of our fests, from debate platforms to the quiet strength of volunteering-we are crafting spaces where each of you can explore, express, and evolve. NICASA Gurugram is your Launchpad.

We don't just want to lead. We want to walk with you, learn with you, and build a NICASA Gurugram you feel proud to call your own.

So here's our invitation: Participate. Speak up. Step in. And most importantly, believe in your ability to make a difference.

Our future depends on what we do in the present, how persistently we follow our dreams, and the ambition that drives us.

Fuel your fire, find your voice- NICASA Gurugram's calling. Let's go!



Consider the law as a tree—robust, structured, and visible to all.

It stands tall with a firm trunk, expansive branches, and purposeful leaves.

This is the part we study: **the title**, acts, sections, regulations—the black-and-white clarity of legal texts. We cite provisions, verify compliance, and ensure the boxes are ticked.

But that’s just what’s above the ground.

Beneath it all lie the roots—deep, quiet, and essential. These roots are the morals, principles, and intentions that give life to the law. **They are its spirit.**

We often ask, “What does the law say?” But how often do we pause to ask, “Why does it say that?”

The letter of the law tells us what is permitted.

But the spirit of the law helps us understand what is right.

A person may comply with every technical requirement and still act unethically.

A business may legally avoid taxes—but is it ethically correct?

That’s like a tree whose leaves remain green while its roots are decaying. On the surface, it seems alive. But over time, without healthy roots, it will fall.

When a law loses its soul, it loses its meaning—ethically wrong, yet technically correct.

As aspiring Chartered Accountants and as qualified professionals - we are not here merely to memorize statutes or follow checklists. Our role goes deeper. We are here to interpret intent, to uphold not only the rules but the reasoning behind them.

Because real strength—like that of a tree depends on both what stands above and what runs deep below.

To truly serve clients, institutions, and society, we must understand and honor both the letter and the spirit of the law.



### The Credit Without a Bill — A Loophole or a Lie?

During my articleship, while reviewing GST returns for a client, I noticed something unsettling. Their Input Tax Credit claims were consistent — and consistently high. But when I asked for the invoices, the reply stunned me.

> “We don’t issue invoices to customers,” the accounts manager said casually. “But we still book GST in our records and claim ITC. It’s fine — everyone does it.” Everyone does it.

That one sentence revealed the dangerous comfort businesses find in normalising questionable practices. On paper, the entries matched the returns — the letter of the law was satisfied. But the spirit of the law? Completely ignored.

An invoice in GST is not a bureaucratic formality. It is the legal backbone of the system — proof that tax was charged, proof of a genuine transaction, proof that credit is rightful. Remove that proof, and GST becomes just numbers in a ledger, detached from truth.

Claiming ITC without issuing an invoice isn’t “smart accounting.” It’s abusing the system’s trust.

It’s not a grey area — it’s a breach.

The real danger is when professionals start treating the law as a game of loopholes. Because the law’s letter can be twisted, but its spirit — fairness, transparency, integrity — is what holds the profession together.

As Chartered Accountants in the making, we are more than compliance checkers. We are custodians of the trust between businesses, the government, and society. And that trust is not built by doing what “everyone does” — it’s built by doing what is right, even when no one is watching.

The letter of the law may keep you out of court.

But only the spirit of the law will keep you out of shame.



***"THE LIFE OF THE LAW HAS NOT BEEN LOGIC; IT HAS BEEN EXPERIENCE"  
-----'JUSTICE OLIVER WENALL HELMES JV'***

## **ABSTRACT**

The dichotomy between the "letter" and the "spirit" of the law has continued well throughout various centuries' worth of legal thought. Where the letter implies the literal and textual command given by law, the spirit may be thought of as a larger concept representing its general purpose and moral reasoning behind it. This study deals with the philosophical basis, jurisprudential debate, and conflicting perspectives that arise therefrom and which include various sources of case law, constitutional interpretation, and historical precedents. It may be finally concluded that the combining embodiment of these two must take precedence, lest injustice ever creep into the law.

## **INTRODUCTION**

In every legal system exists the most fundamental question to ask: Must law be applied to the letter, or should it be interpreted with respect to the purpose for which it was conceived? The question is no longer theoretical anymore—constitutional adjudication, statutory interpretation, and human rights enforcement all couple with it. The legal history dates back to guarantee that the fatherland, having provided for certainty by the letter-doctrine, instilled the spirit to safeguard justice.

## **LETTER OF LAW V SPIRIT**

The letter of the law stands for the literal and grammatical interpretation of the written laws. It is aimed at objectivity, predictability, and legal certainty. This is a very important aspect of the rule of law, lest decisions may be taken arbitrarily.

On the contrary, spirit of the law looks at the purpose—what the lawmakers intended to accomplish. It is an interpretive approach that has been considered in terms of morality, equity, and justice.

In general, while the former is representative of legal positivism, the latter is nearer to natural law theory and constitutional morality.

## **WHEN LAW DOES NOT RESULT IN JUSTICE**

Legalism can lead to legally correct results that do not have any of the substance of justice. Think about these examples.

A person steals bread to eat because they are hungry. Even under the most basic concepts of theft, this is still theft, although, as a moral question is it really a matter that generally deserves criminal punishment?

Whistleblowers release information to expose systems of corruption. Technically, they breach a confidentiality clause. But again, as an ethical question, could their actions have future democratic values?

Then we see the limitations of a positivist view of law: As the German jurist Gustav Radbruch said in a public post-World War II, "Where statutory law is intolerably unjust, it must give way to justice."

## JUDICIAL DISCRETION AND THE LIVING CONSTITUTION

The judiciary often plays a critical role in mediating between rigid legal texts and evolving moral standards. Landmark cases illustrate this:

*Kesavananda Bharati v. State of Kerala* (1973): The Indian Supreme Court read "basic structure" into the Constitution, transcending textual limitations.

*Obergefell v. Hodges* (2015): The U.S. Supreme Court upheld same-sex marriage, expanding the meaning of liberty beyond conventional statutory definitions.

In both instances, judges chose to uphold the spirit—equality, liberty, and dignity—over restrictive interpretations.

## LEGISLATIVE INTENT AND CONSTITUTIONAL MORALITY

In many common law jurisdictions, courts will look beyond the text in order to determine what the legislative intent is. Furthermore, in constitutional democracies, there is constitutional morality—an expression from Indian jurisprudence—which means interpreting in accordance with the values that the constitution represents, regardless of what the statute might mandate. In the case of *Navtej Singh Johar v. Union of India* (2018), Justice D.Y. Chandrachud stated that constitutional morality must take precedence over social morality and legal conservatism if they were in conflict.

## ARTIFICIAL INTELLIGENCE, AUTOMATION AND LEGAL FORMALISM

In an age of AI systems of justice, algorithms generally apply the law functionally and mechanically. It may be efficient, but the question is: does a machine have the ability to comprehend compassion? Context? Redemption?

This emphasizes the potential hazards of allowing the letter of the law to take precedence, as without human context and understanding the law may simply be a blunt instrument.

## CONCLUSION

Justice is more than simply obeying rules. It requires judgment. The four corners of law provide direction but it is the spirit of the law that animates justice. Laws should not be viewed as the end in themselves; they have to be seen as means of maintaining the dignity, rights, and freedom of everyone.

After weighing the two, one should have the law steer you – but conscience and compassion must be your pilot.

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**CREATIVE**

**CORNER**



**VANSHAJ GANDHI**

NRO0559847





**Friends,**

Most people think a CA student's life is about balance sheets, tax codes, and audit reports. But let me tell you something—those numbers on paper are nothing compared to the ledger inside you.

Every late-night study session you push through, every failure you rise from, every concept you wrestle with until it clicks—that is an entry in your personal ledger of growth.

And yes, sometimes the trial balance doesn't tally. Your hard work might not immediately match your results. But that's when life is auditing you—not to fail you, but to test if your foundation is strong enough for the success you're building toward.

Remember, you are not just preparing for an exam; you are preparing for the privilege of being trusted with the financial heartbeat of businesses, of families, of dreams. That's a responsibility that cannot be cleared by shortcuts—it demands integrity, resilience, and vision.

When the syllabus feels endless, when your friends seem ahead, when the results shake you—don't forget: gold is purified in fire. The more you are tested, the more you are refined.

Someday, you'll sign your name on a balance sheet, and it will mean more than just compliance—it will stand for the years you didn't give up when the world wouldn't have blamed you for quitting.

So, hold the pen steady today. Because tomorrow, you won't just be adding figures—you'll be adding value to the world. And that is the most beautiful entry you can ever pass in the ledger of life.

Thank you.



**KOMAL MALHOTRA**  
CRO0805080

In the journey of becoming a Chartered Accountant, we are trained not only to master numbers but also to uphold integrity, judgment, and fairness. Among the many ethical dilemmas we might face, one stands out for its subtle complexity – the difference between the spirit of the law and the letter of the law.

- The Letter of the Law refers to the exact wording, technical requirements, and formal rules as they are written in statutes, regulations, or standards. It focuses on compliance in a literal, black-and-white sense.
- The Spirit of the Law refers to the underlying intention, purpose, and broader ethical reasoning behind those rules. It focuses on the why rather than just the what.

## Why This Matters to a CA Student

In our profession, we will often be called upon to interpret laws, accounting standards, and tax provisions. While the letter of the law provides structure, the spirit ensures fairness, justice, and public trust. For example, a tax planning strategy might be perfectly legal (letter) but designed to exploit loopholes in ways that violate ethical expectations (spirit).

## Real-Life Example in Accounting

Consider revenue recognition. The standard may allow certain recognition methods (letter), but aggressive timing of revenue to inflate profits before year-end may mislead stakeholders – violating the spirit of transparent reporting. As a CA student, learning to detect this difference is essential for safeguarding the credibility of financial statements.

## Ethics and Professional Judgment

The Institute of Chartered Accountants of India (ICAI) emphasises that our duty goes beyond compliance. We must apply professional skepticism and ethical judgment to ensure that our actions align with the true intention of the law. This balance protects the public interest and sustains the reputation of the profession.

### Challenges in Practice

- Pressure from clients/employers to use legal loopholes for undue advantage.
- Complexity of laws where the intent is not always obvious.
- Conflicts between stakeholders where different interpretations may arise.

## How to Uphold the Spirit and Letter Together

- Understand the intent: Study not just provisions but also explanatory statements, case laws, and historical context.
- Apply ethical frameworks: Use ICAI's Code of Ethics as a guiding compass.
- Consult and discuss: Seek advice from seniors or peers when in doubt.
- Think long-term: Consider the reputational and societal impact of your decision.

## Conclusion

As future Chartered Accountants, our role is not to manipulate the law to our advantage, but to honour both its letter and spirit. By doing so, we protect stakeholders, uphold justice, and maintain the dignity of the profession. After all, true professionalism lies not in finding clever ways to bend the rules, but in committing to the principles they were meant to uphold.





## INTRODUCTION:

In a world where laws govern everything from the speed of your car to the size of your tax deduction, there's often a debate that quietly brews in courtrooms, classrooms and conversations... should we follow the letter of the law or the spirit of the law?

The letter of the law means sticking strictly to what's written, that is, every word, every comma, every technicality. The spirit of the law, on the other hand, is about understanding the why behind the rule, the deeper purpose for which it was created. The difference between the two is like reading the lyrics of a song versus feeling the music.

Let's imagine a scenario. A "No vehicles in the park" rule is put up to keep children safe and the park peaceful. The letter of the law would ban even an ambulance rushing to help someone in distress. The spirit of the law would say, of course, the ambulance should be allowed, because the intention was never to block help, but to prevent unnecessary danger.

## The Risks of Extremes

History has shown us that when we obsess only over the letter of the law, justice can take a backseat. People have used loopholes to escape accountability simply because they didn't break the exact wording of the rule, even if they violated its intent.

On the other hand, relying only on the spirit of the law can be dangerous too because it leaves too much to personal interpretation, which can sometimes turn into bias or misuse.

## Finding the Balance

The magic lies in balance. The letter of the law ensures order, while the spirit ensures fairness. Think of it as the two wheels of a bicycle as both are needed to move forward.

A judge interpreting the constitution, a teacher enforcing school rules or even a parent setting boundaries, all face this balancing act daily.

For professionals like Chartered Accountants, this balance is crucial. Tax laws, for instance, have exact provisions. But an ethical CA doesn't just see numbers. They see the intent as to whether it's promoting certain investments, supporting small businesses or preventing fraud. Following the letter keeps you compliant, following the spirit keeps you honourable.

## CONCLUSION:

The letter of the law is the skeleton firm, structured and essential. The spirit is the soul is giving it life, purpose and humanity. Rely only on one, and the system either becomes too rigid to breathe or too fluid to stand. True justice happens when both walk hand in hand.

After all, laws were made for people, not people for laws.



In the world of law, taxation, and corporate governance, compliance is often viewed through two lenses – **the letter of the law** and **the spirit of the law**.

**The Letter of the Law** refers to the exact words written in legislation, standards, or regulations. The black-and-white text leaves little room for interpretation. For professionals, following the letter of the law ensures procedural correctness, avoids penalties, and creates a clear defence if questioned.

**The Spirit of the Law**, however, is about the purpose and intent behind those written rules.

- information
- in complex wording.
- A taxpayer might exploit a legal gap to minimise liability in ways that defeat the policy objective.

While both approaches may be legal, the latter raises questions about ethics, transparency, and long-term credibility.

**The Ideal Balance** True professionalism lies in harmonising the two – ensuring strict adherence to the letter, while also honouring the spirit. This balance:

- Builds trust with stakeholders and regulators.
- Reduces reputational risks.
- Promotes a sustainable business environment.

Legislators and standard-setters draft provisions with specific objectives in mind – promoting fairness, preventing misuse, or encouraging ethical conduct. Adhering to the spirit means aligning actions with those underlying objectives, even if the text allows for technical loopholes.

## Why It Matters for Professionals

In practice, the two may sometimes diverge. For instance:

- A company might technically comply with disclosure requirements but still conceal critical.

In the words of Justice Oliver Wendell Holmes Jr.:

**"The life of the law has not been logic; it has been experience."**

That experience teaches us that law is not just a set of rules, but a framework for fairness, integrity, and societal progress.

## Takeaway:

Laws guide us; principles inspire us. In every professional decision, ask: Am I doing what is allowed... or what is right?



**ISHITA AGRAWAL**  
CRO0773341

Laws are often described as the backbone of society. However, a backbone alone doesn't constitute a living being. It also requires muscles, blood, and a beating heart. The letter of the law acts as the skeleton: rigid, precise, and necessary for structure. In contrast, the spirit of the law is the heartbeat: flexible, adaptive, and sensitive to the context in which justice must operate.

While laws are written in ink, justice resides in our conscience. The letter of the law represents the exact wording and a framework designed to bring order. Meanwhile, the spirit of the law embodies its purpose and the fundamental reasons for its existence.

Strict adherence to the letter of the law can lead to technically correct outcomes that are profoundly unjust. Imagine a man pulled over and punished for reckless driving while rushing his injured wife to the hospital. Although traffic rules demand obedience, the law's deeper goal to protect life was upheld in that moment, even if the exact rules were bent.

We often celebrate "rule-followers" as epitomes of morality. Yet, history reminds us that some of the gravest injustices were once perfectly legal. From segregation laws to discriminatory property regulations, legality has been both a shield and a weapon.

The letter of the law demands compliance, while the spirit of the law poses essential questions: Why does this rule exist? Who does it protect? Who does it harm? Following rules without thought can sometimes lead to unfairness, even harm. Mindful application of their intent encourages us to uphold what's fair and just, like a judge who chooses mercy over strict punishment.

The true challenge lies not in choosing one over the other, but in weaving them together, to allow the law to be both precise and humane. When the letter is followed without regard to the spirit, justice becomes cold and mechanical. Conversely, if the spirit thrives without the letter, chaos may follow.

Every citizen should be encouraged to understand the spirit of the law, to apply rules with both precision and compassion. We must share stories where mercy triumphed over rigidity, reminding us that the law's ultimate loyalty is not to words on a page but to fairness and humanity.

In the end, the best form of justice occurs when the letter and the spirit work together. The letter may hold the structure, but it is the spirit that breathes life into it. Laws maintain order, but only humanity can keep justice alive.

Managing Committee 2025-29  
Office Bearers of the  
**ICAI Gurugram Branch (NIRC) for the year 2025-2026**



**CA. Pooja Aggarwal**  
Chairperson, ICAI-Gurugram



**CA. VIPIN AGRAWAL**

Vice-Chairperson



**CA. SACHIN JINDAL**

Secretary



**CA. MANOHAR GOENKA**

Treasurer



**CA. PRADEEP YADAV**

Chairperson, NICASA



**CA. JITENDER SHARMA**

Chairperson, CMIB



**CA. NISHANT KUMAR**

Chairperson  
Information Technology



**CA. AJAY SHARMA**

Chairperson  
Newsletter Committee



**CA. LALIT AGGARWAL**

Chairperson  
Taxation Committee

Managing Committee 2025-29  
Office Bearers of the  
**NICASA Gurugram Branch (NIRC)**  
for the year 2025-2026



**CA. POOJA AGGARWAL**  
Chairperson



**CA. PRADEEP YADAV**  
Chairperson, NICASA



**CA. Vipin Agrawal**  
Vice-Chairperson



**CA. Sachin Jindal**  
Secretary



**CA. Manohar Goenka**  
Treasurer



**CA. Jitender Sharma**  
Chairperson, CMIB



**CA. Nishant Kumar**  
Chairperson  
Information Technology



**CA. Ajay Sharma**  
Chairperson  
Newsletter Committee



**CA. Lalit Aggarwal**  
Chairperson  
Taxation Committee



**Ms. Vanshika Seedhar**  
Vice-Chairperson  
NICASA



**Ms. Priyanshi Goswami**  
Secretary  
NICASA



**Ms. Anshika Atri**  
Joint Secretary  
NICASA



**Ms. Aarushi Agarwal**  
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NICASA

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