



**JULY 2024**

# **WICASA BUZZ**

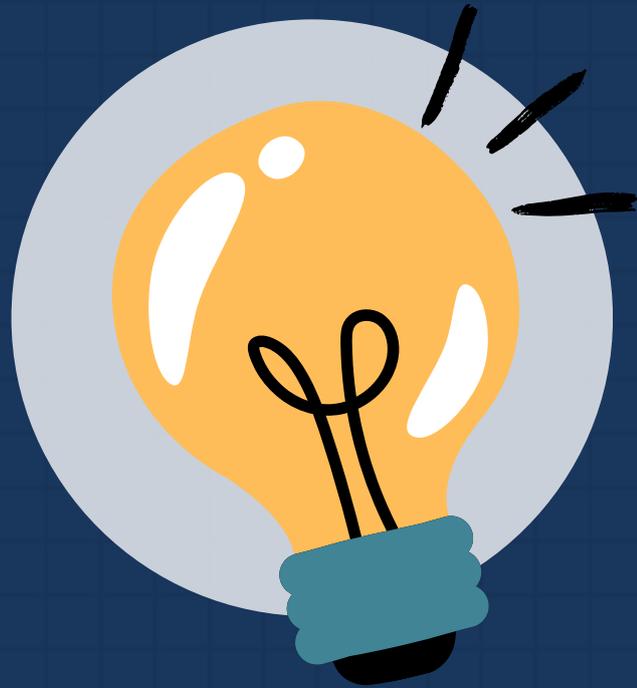
**MONTHLY STUDENTS NEWSLETTER OF  
ICAI NASHIK BRANCH (WICASA)**



 [wicasansk@gmail.com](mailto:wicasansk@gmail.com)

 [nsk\\_wicasa](https://www.instagram.com/nsk_wicasa)

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# CA SANJEEVAN TAMBULWADIKAR

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CHAIRPERSON

ICAI NASHIK BRANCH (WIRC)



A very happy 76th CA Foundation Day to all of you. We have completed 75 years of our profession and I am very excited to celebrate this special day with all of you.

"Friends, this is your Institute and mine and of each one of us. Let us stand by it very loyally, let the altar of worship be our own Institute, our own country. We owe a homage to our country and our own Institute. It is our sacred duty to build it up, to strengthen it, to get for it the best of traditions and the highest status possible in the course of time." – CA. G.P. Kapadia, Past President, ICAI (on 29th September, 1951).

Reckoning upon the words of our Past President, it has been a milestone achievement for all of us where we are living in the era, being one of the biggest contributors to our country Bharat eyeing towards becoming the third largest economy in the world. Today, the members of our Institute are termed as one of the most esteemed professionals in the world where we are contributing vastly to the growth of businesses and industry globally.

The accomplishments of our predecessors serve as a source of inspiration for future generations. The guiding principles for new professionals entering the profession are primarily drawn from the experiences of present and past Chartered Accountants. The Institute has established itself as one of the largest accounting bodies in the world and has made enormous strides towards achieving professional excellence throughout the years. Our profession has been making significant contributions towards the nation's development, and we proudly call ourselves "Partners in Nation Building".

This remarkable journey is a testament to the dedication and commitment of our students, faculty, staff, and the visionary leadership that has guided our Institute over the years. The future of the profession lies in the hands of the aspiring professionals and therefore it is important that the students stride through their journey with utmost sincerity, dedication, and hard work so as to uphold the pride of this noble profession.

The month of June witnessed the Students Conference "Nirvart" wherein the participation from students was with full vigour and enthusiasm and the two days conference was truly inspiring. I applaud the enthusiasm of each one of you for their active participation. The participation of students by way of paper presentation not only helps them grow in their academics but also as a professional, to be prepared in this ever-competitive world. I congratulate the WICASA committee of Nashik for their efforts and hours put in the organization of this conference and I hope this will surely help them in shaping their career and professional growth. The students are the life of the profession and I hope that the conference will surely help you in the future and develop yourselves as a thorough human and a budding professional.

The event was a great success and I hope that the WICASA committee have given their best to the students who visited the conference. Such events allow you to explore key skills and stay updated on the latest developments in the various areas of interest where you get a chance to listen to experts, engage in interactive sessions, network, and gain exposure to innovative ideas. These experiences help to broaden your horizons and inspire you to pursue new avenues of learning. Conferences, conventions and elocution contests present us with a chance to climb the podium and address a large gathering. Many renowned speakers have confessed that they were initially nervous when they first took the stage. However, one can become a proficient orator with determination and I expect everyone to seek out such opportunities and actively participate in these activities.

The month also witnessed many activities like the celebration of International Yoga Day, cleanliness drive, Pitch Deck competition, Quiz Competition, elocution competition and CA Run for Viksit Bharat. All such activities are only possible because of the active participation of you all. This participation increases our confidence and the commitment towards the profession.

In the coming days, the accounting profession must adapt to the emerging trends and challenges to maintain its impactful journey. This has brought great opportunities in many fields and in the coming years, with the growing use of technology across all businesses, professionals will be in great demand. The advancements in technology and digital transformation like automation, artificial intelligence, and data analytics has necessitated us to equip ourselves with the requisite skills to navigate this evolving landscape. The students should see that they take this challenge as an opportunity and get equipped themselves with the evolving technology. The one who learns with the flow of current technology will surely be having a great professional career in the coming future.

On the occasion of completion of 75 years to the Institute, we have decided to work towards development of the society through various initiatives like blood donation, environmental awareness, tax and financial literacy, career counselling programmes, plantation drive, investor awareness, Cleanliness drive, sports activities, etc. I request everyone to participate in the events in large numbers and help us further the cause.

As we celebrate the 76th foundation day of the ICAI, let us reckon upon the rich history and the contributions made by the Chartered Accountant fraternity towards the progress of our nation. Once again let us commit to the core values that have guided us this far and look upon the future with enthusiasm and optimism. Together, we can march ahead with seizing newer opportunities, and playing a significant role in India's journey towards becoming the largest economy and a Viksit Bharat.

As the motto of ICAI says "Ya Aeshu Supteshu Jagruti" meaning a person who is awake in those that sleep. This motto envisages not only being awake at the face of it but it holds a deep meaning of the ever awakening of the conscience. We have lived by this motto in this long journey over the years and we will be living by the same for all of us over the years to come.

I look forward to the coming days being together to exchange ideas, inspire and transform yourself towards the future.

CA. Sanjeevan V. Tambulwadikar  
Chairperson  
ICAI Nashik (WIRC)

# CA VISHAL WANI

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**WICASA CHAIRPERSON**  
**ICAI NASHIK BRANCH (WICASA)**



Dear Students

I hope this message finds you in good health and high spirits. As we step into the second half of the year, it is my pleasure to bring you the July edition of our WICASA (Nashik Branch) newsletter. We have had a dynamic and eventful journey so far, and I am confident that the enthusiasm and dedication of our students will continue to shine through in the coming months.

I would like to wish you a Happy Chartered Accountants Day.

On this 1st July, our beloved mother institute stepped into its 76th year and we all CA aspirants must feel proud of the same, , it's time for us to celebrate and ignite memories of our founding fathers whose vision helped us to grow and reach where we are today, the 2nd largest accounting body in the world.

On the occasion of CA Day, Nashik branch of WICASA of ICAI along with Nashik branch of WIRC of ICAI organised various events and activities enlisting Blood Donation camps, free health Check-up and CA Run for Viksit Bharat etc. it was heartening to see the students in such large numbers.

In the previous month, we were proud to host the State level conference i.e. Nirvrat (Achieving Excellence together) where more than 300 Students Participated also organised Nashik WICASA Premier League (NWPL) & Yoga day for CA students. The overwhelming response and active participation from our talented students were truly inspiring. We are committed to providing more such opportunities in the future, enabling our Students to enhance their knowledge, skills, and professional growth.

So, stay engaged, stay active, and seize these valuable chances to expand your horizons.

Together, let us continue to uphold the values of excellence, integrity, and community service that define the accounting profession.

In addition, our committee has exciting events and initiatives lined up in upcoming months. Expect interactive webinars, industrial visits, and more. Stay tuned for announcements and actively participates to make the most of your CA journey.

Best regards,

CA Vishal Wani

Chairman

Nashik Branch of WICASA

# PARTH WAGHELA

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SECRETARY

ICAI NASHIK BRANCH (WICASA)



My Dear Friends & Aspiring CAs,

I, Secretary of WICASA Nashik, very grateful to be in this energetic & dynamic committee & sharing you some updates & insights of our initiatives.

**A Grand Success: State Conference & CA Day Cultural Extravaganza**

We recently wrapped up our State Conference and CA Day cultural event, and what a phenomenal experience it was! The conference was a melting pot of ideas, featuring insightful sessions from industry stalwarts who enlightened us on emerging trends and best practices. The CA Day cultural extravaganza was a dazzling display of our collective talent, celebrating our vibrant community spirit with music, dance, and art.

These events were not just about learning and celebration; they were about building stronger bonds and creating lasting memories. Thank you all for your enthusiastic participation and unwavering support!

**Believing in the theme, \*Embracing the Future: The Potential of Future Chartered Accountants**

The future holds immense potential for our aspiring Chartered Accountants. With the evolving landscape of the financial world, there is a growing need for professionals who are not only proficient in technical skills but also possess strong leadership qualities, ethical values, and innovative thinking. Our community is brimming with talent and ambition, ready to take on challenges and make significant contributions to the industry.

As future leaders and change-makers, you have the opportunity to shape the financial future, drive economic growth, and uphold the integrity of our profession. Embrace every learning opportunity, cultivate resilience, and stay committed to excellence. The possibilities are endless, and your potential is boundless.

Together, let's embark on this journey of continuous learning and growth. Embrace every opportunity, overcome every challenge, and celebrate every achievement.

Aur Jab bhi koi puche, "How its going ?"

Have a Fantastic Smile on your face & say "SO FAR SO GOOD !"

Stay Happy, Stay Connected !

Signing Off for now,

Parth Waghela

Secretary

Nashik Branch of WICASA

NOVELL...  
ANY GAMES  
15¢

WAS as she slept that Cupid came,  
His bow and arrows taking,  
That she might feel his power in dream  
Who scorned his weapons waking.

As o'er her sleeping  
The shaft that oft  
Her beauty touched  
He only stooped and

Since when, upon her fair soft cheek  
Love's amorous imprint keeping  
A charming dimple marks the place  
Where Cupid kissed her, sleeping

# ARTICLES CORNER

...stained or ...  
in its production.  
...of different varieties of Coffee  
...drink than one variety alone.  
...before it is roasted as thoroughly as i.  
...re water.  
...in improved revolving cylinders wit  
...which insures clean, full ...  
...m Coffee.  
...thoroughly screen  
...chaff and films li  
...in Patent air-  
...paper, y  
...eric inf  
...aroma.



LAMP LITTLE  
LITTLE  
...asked him  
...which I hope  
...have you heard the  
...one who has his foot  
...the great private to car  
...to the rear. On the way a sh...

...red into  
happiness  
she could  
the fo



# TAX DEDUCTION AT SOURCE UNDER GST

## SECTION 51:

Section 51 of CGST Act, 2017 provides that deduction of tax by Government and Government undertakings and other notified entities making contractual payments where total value of such supply under contract exceeds Rs. 2.5 Lakhs to suppliers. It came in effect from 1st October, 2018.



## WHAT DOES THE SECTION SAY:

Section 51 of CGST Act, 2017 states that Government Agencies or any other person to deduct tax from the payment made or credited to the supplier of taxable goods or service or both, where total value of such supply under contract exceeds Rs. 2.5 Lakhs.

Deductor –

- a. A Department or Establishment of the Central Govt or State Govt
- b. Local Authority
- c. Govt Agencies
- d. Such persons or category of persons notified by the Govt.

Notified persons by government on which provision of TDS on GST is applicable-

1. An authority or board or any other body with 51% or more participation by way of equity or control
  - a. Set up by an Act of Parliament or a State Legislature; or
  - b. Established by any Govt.,
2. Society established by the Central Govt. or State Govt. or a Local Authority under the Society Regulations Act, 1860
3. Public Sector Undertakings

Deductee- Supplier of taxable goods or service or both

## **RATE OF TDS:**

2% on payment made to supplier of taxable goods or service or both, where transaction amount in total exceeds to 2.5 Lakh.

Make a note-While considering the contract value, CGST, SGST, IGST and cess levied under GST has to be excluded. To determine TDS, total contract value is to taken and not individual invoice wise.

## **POINTS TO BE NOTED WHILE DEDUCTING THE AMOUNT:**

1)Supply is made before 1-10-2018 but invoice is issued after 1-10-2018, TDS provisions will apply.

2)Tax invoice was issued by supplier prior to 1-10-2018 but payment is made after 1-10-2018, TDS provisions do not apply.

3)Registration requirements for TDS deductors: A person who is liable to deduct TDS has to compulsorily register under Section 24(VI) and there is no basic exemption limit. The registration under GST can be obtained without PAN and by using the existing Tax Deduction and Collection Account Number (TAN) issued under the Income Tax Act. Thus it can be said having TAN is Mandatory. Legal name to be indicated should be same as Income Tax

4)A person liable to deduct tax is required to register as deductor even if he is registered separately as supplier.

5)The registration form requires some personal details of DDO or deductor. If the DDO is transferred, details of new DDO should be submitted electronically on GSTN by amending registration details. The DDO (Drawing and Disbursement Officer) is supposed to be personally liable to comply with TDS provisions

6) Mobile number and e-mail address is required as OTP is sent on mobile and e-mail for verification

7) No TDS to be deducted if the payment is made by a person who is not mentioned in the list mentioned above.

### **EXCEPTION:**

TDS would not be deducted even if the payment is made by the person mentioned in above mentioned list.

1) Contract value does not exceed Rs.2.5 Lakhs, no TDS is required to be deducted.

Example,

A) A person enters in contract with public sector undertaking to provide Income tax advisory of Rs. 2 Lakhs and other contract to provide taxable goods of Rs. 2.3 Lakhs.

Conclusion: In above case, TDS would not be deducted as the individual contract value is less than threshold of RS. 2.5 Lakh.

B) A person enters in contract to provide service worth Rs.3 lakhs. He receives Rs. 1.8 Lakhs as advance on 1st October 2018 and remaining Rs.1.2 Lakhs on 1st April 2019.

Conclusion: As the contract value is more than Rs. 2.5 Lakhs, provision for TDS on GST is applicable.

### **MAKE A NOTE:**

While determining the applicability of TDS on GST – it is the individual contract value which would be considered irrespective of the total no. of contracts.

1) Location of recipient is different from location of supplier and Place of supply.

TDS on GST would not be applicable if the Location of Recipient is different from the Location of Supplier and the Place of Supply

Example,

PLACE OF SUPPLIER: MAHARASHTRA	PLACE OF SUPPLY: MAHARASHTRA	PLACE OF RECIPIENT: MAHARASHTRA
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**NO TDS DEDUCTED**

PLACE OF SUPPLIER: MAHARASHTRA	PLACE OF SUPPLY: MAHARASHTRA	PLACE OF RECIPIENT: MAHARASHTRA
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**TDS DEDUCTED @ 2%**

PLACE OF SUPPLIER: MAHARASHTRA	PLACE OF SUPPLY: MAHARASHTRA	PLACE OF RECIPIENT: MAHARASHTRA
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**TDS DEDUCTED CGST @ 1% and SGST @ 1%**

### **DEPOSIT OF GST ON TDS AND TDS CERTIFICATE:**

- 1) TDS deducted should be deposited with the government by deductor by the 10th of next month in Form GSTR 7 through online portal [gst.gov.in](http://gst.gov.in).
- 2) TDS certificate would require to be issued by deductor in GSTR 7A to deductee within 5 days of depositing TDS with the Govt.

**- Prathamesh Amrutkar  
WRO0736442**

# EMBRACING SUSTAINABILITY

## ESG PRINCIPLES FOR BETTER TOMORROW

### WHAT IS SUSTAINABILITY?

In today's rapidly changing world, sustainability has become a paramount concern. It encompasses the ability to meet the needs of the present without compromising the ability of future generations to meet their own needs. This delicate balance requires careful consideration of economic, environmental, and social factors.

Embracing sustainability offers a multitude of opportunities, particularly in the realm of Environmental, Social, and Governance (ESG) investing. Companies that prioritize sustainability not only contribute to a healthier planet and society but also position themselves for long-term success in an increasingly conscious market.

### WHAT IS ESG?

ESG stands for Environmental, Social, and Governance. It is a framework used to assess a company's sustainability performance and its impact on society. ESG factors go beyond traditional financial metrics and consider a broader set of criteria that are crucial in evaluating a company's long-term viability and reputation.

ESG, or Environmental, Social, and Governance, highlights the interconnectedness of business with society and the environment.

People, Planet, Profit are its pillars, emphasizing social responsibility and sustainability.



Through BRSR (Business Responsibility and Sustainability Reporting), companies disclose non-financial impacts, like environmental stewardship, crucial for holistic evaluation of financial performance."

### 1) E- Environmental:

In today's world, businesses are increasingly recognizing the importance of measuring their environmental impact and promoting sustainability. This involves assessing their use of natural resources, emissions, and waste generation across operations and supply chains. By reducing carbon footprints and minimizing waste, companies strive to contribute positively to the environment while ensuring long-term viability.



### 2) S- Social

Human rights monitoring ensures fair treatment of workers, supported by robust working conditions and labour policies. Embracing equality and diversity fosters a culture of inclusivity. Education initiatives uplift communities, enhancing employee health and driving positive changes locally. Together, these efforts uphold human rights, benefitting both workers and the wider community.



### 3) G- Governance

Governance, whether through authority or self-governance, is the backbone of any organized society, guided by laws, norms, and power dynamics. Upholding compliance ethics is paramount for corporates to enhance business ethics, ensure shareholder transparency, and protect privacy. Transparent accounting and strong investor relationships bolster trust. However, challenges like conflicts of interest, political influence, and legal practices persist, highlighting the crucial role of whistleblowers in maintaining integrity.



Investor relation



Board of Directors - Conflict of Interest



Political Influence



Legal Practices

## Why ESG?

ESG initiatives drive both business success and positive impact on society and the environment. By prioritizing sustainability and social responsibility, companies can attract investors, enhance customer loyalty, and foster long-term growth. Embracing ESG principles is not just about corporate responsibility; it's about building a better future for all stakeholders. Through proactive measures, businesses can contribute to environmental preservation, social welfare, and economic development while securing their own prosperity.

## Benefits of ESG:

Embracing sustainability through Environmental, Social, and Governance (ESG) practices offers a multitude of benefits. Firstly, it fosters customer loyalty and attracts top talent, as consumers and employees increasingly prioritize ethical and environmentally-conscious companies. Additionally, it helps secure funding and mitigates risks by demonstrating a commitment to long-term viability. Moreover, ESG initiatives open new markets, drive innovation, and positively impact communities. Ultimately, sustainability redefines the purpose of business, shifting the focus from mere profit-making to caring for the planet and its people. By integrating ESG principles, companies not only thrive economically but also contribute to a better world for generations to come.

## How to achieve SUSTAINABILITY?

In the quest for sustainability, diverse expertise converges to tackle global challenges.

1) Environmentalists, sociologists, economists, strategists, and technologists collaborate within the Environmental Sustainability Coalition (ESC). For instance, Tesla's innovative electric vehicles combine technological advancements with environmental concerns.

2) Success transcends individual efforts, requiring integration of sustainability principles into organizational ethos. Unilever's Sustainable Living Plan exemplifies this, aiming to reduce environmental footprint while enhancing social impact.

3) Sustainability serves as the vital link connecting stakeholders globally. Take the UN Sustainable Development Goals, rallying governments, businesses, and individuals worldwide.

4) Embracing sustainability beckons leaders, investors, and consumers alike to join hands. Just as the global adoption of renewable energy showcases collective commitment towards a greener future.

## CONCLUSION:

In the pursuit of sustainability, collective action is paramount. As the 2004 UN report on sustainability aptly puts it, "Who cares, wins." By prioritizing environmental, social, and governance initiatives, we can create a better future for all.



**- Siddhi Patil**  
**WRO0753593**

POEMS  
CORNER

# **CA - A DREAM!!**

**What to choose ?**

**Science or Commerce , was a big confusion**

**Took a suggestion from many to find a solution.**

**Someone introduced about 'Chartered Accountancy'**

**The words seemed very fancy .**

**After knowing everything about this course**

**CA become the one which everyone endorse .**

**Journey started with the beautiful dreams in eyes**

**But don't forget you may need to give many tries .**

**When everything was going good in career**

**Failure became a big barrier .**

**Where everyone was enjoying diwali**

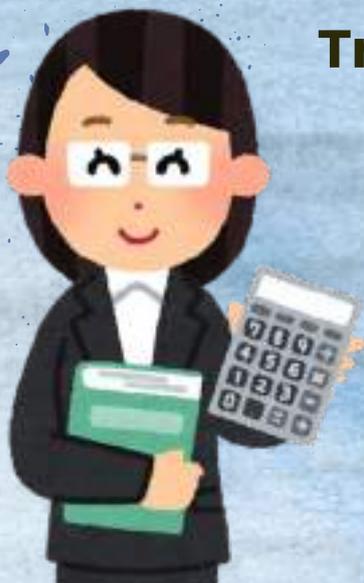
**CA students were writing exams , calmly .**

**Yes , there will be lot's of sacrifices and struggle**

**But you will be definitely recognised in every huddle .**

**Becoming a successful CA will be Worth of all the pain**

**Trust me , no efforts will go in vain**



**-Khushi Pathak  
CRO0707809**

# **I WISH...**



**I Wish,  
There should be a world,  
where there are no cages for a bird.  
Peace of mind, where everyone is kind.**

**I Wish,  
There should be a world,  
where trees happily swirl.  
A heaven's growth from sea to sea  
stirs in his heart who plants a tree.**

**I Wish,  
There should be a world,  
where hearts are pure as diamonds and pearls.  
Nature's scenic beauty, and flowers blooming of plenty.**

**I Wish,  
There should be a world,  
where these wishes in my hand I can curl.  
Where there are no restrictions,  
and I can go beyond my expectations.  
I Wish my wishes come True,  
I Wish, I Wish, I Wish.....**

**-Anshu Pandit  
WRO0735441**



# **Chartered Accountants' Day !!!**



**On July first we celebrate,  
To those who are great.**

**With expertise and insights they lead the way,  
Chartered Accountants' we honor this day.**

**With numbers clear they show the way,  
Through records strict they never sway.  
Their work is faithful day after day,  
Chartered Accountants' we praise and say.**

**In audits thorough they find the truth,  
Ensuring fairness for old and youth.  
Their skills shine in every way,  
Chartered Accountants' we glorify today.**

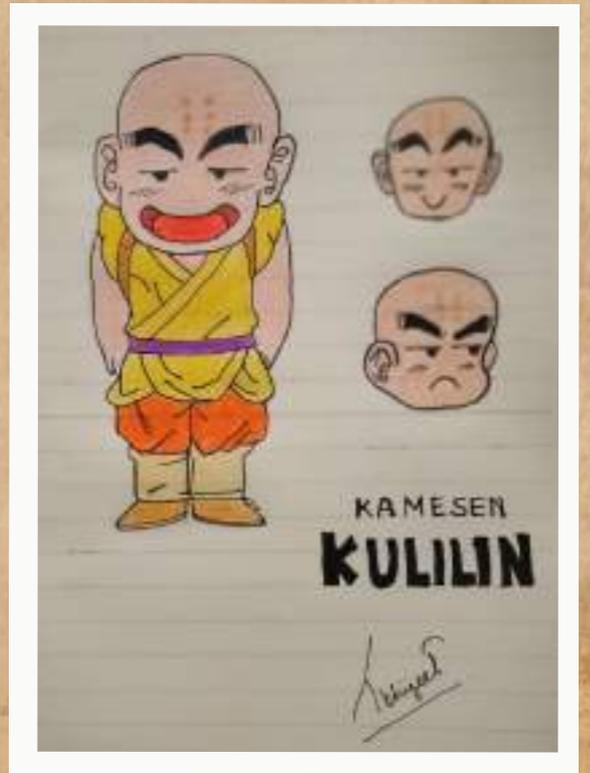
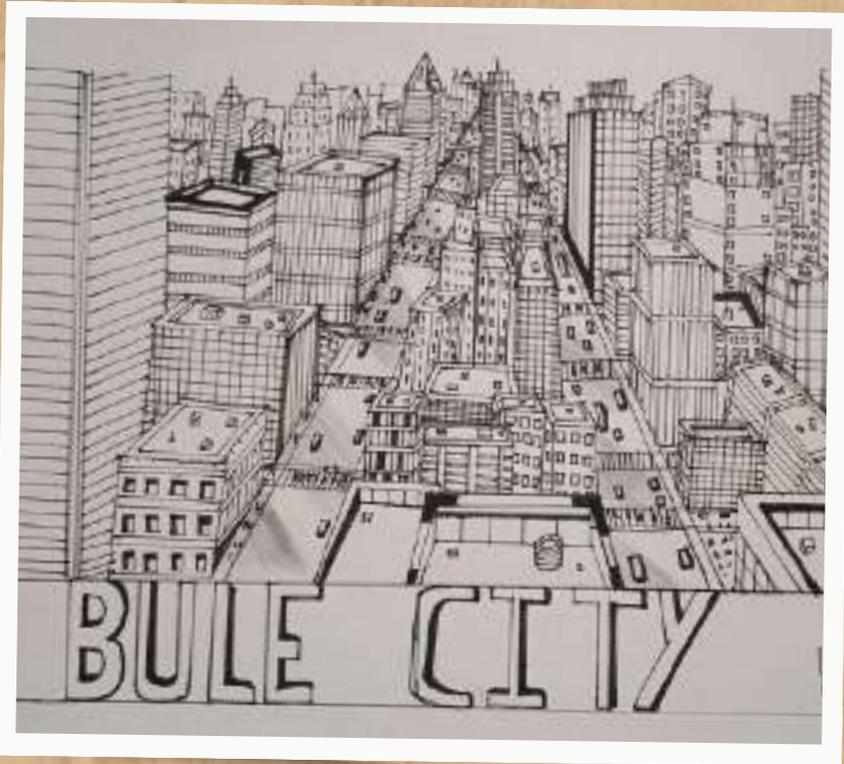
**Amidst diligence they serve with pride,  
In financial words they stand as our guide.  
Chartered Accountants' on this day we proclaim,  
Your contributions we forever acclaim.**



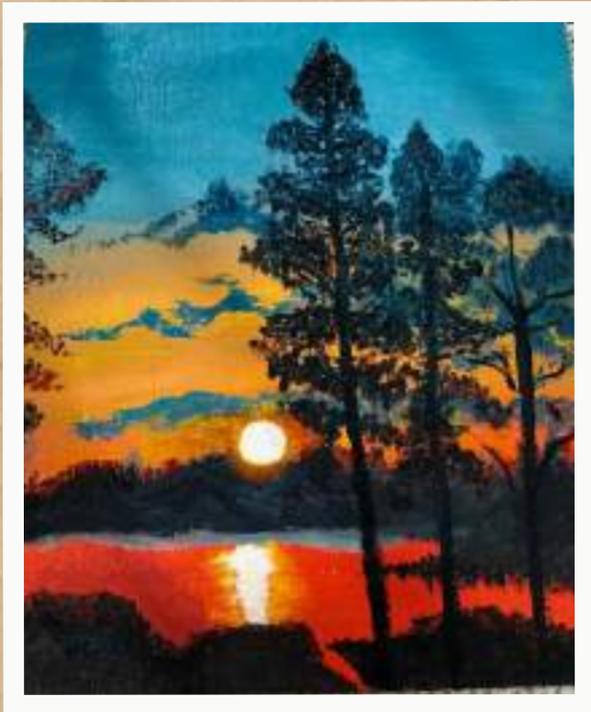
**-Disha Manwani  
WRO0781211**



ARTS  
CORNER



**Abhijeet Yadav**  
**WRO0733809**



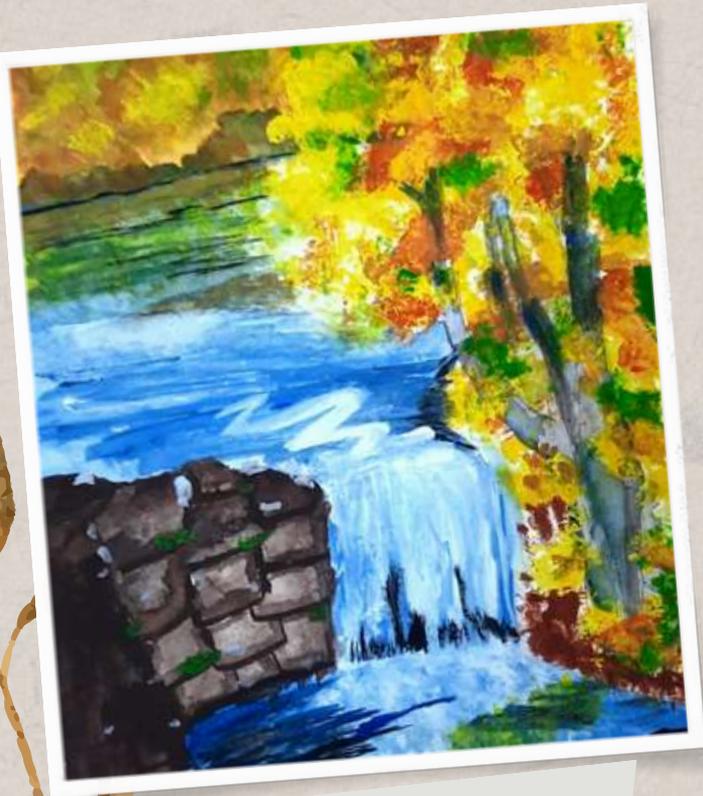
**Runa Aher**  
**WRO0700187**



**Mitali Bhatewara**  
**WRO0752336**



**Saukhya Sonawane**  
**WRO0742393**



**Aakansha Kulkarni**  
**WRO0727849**



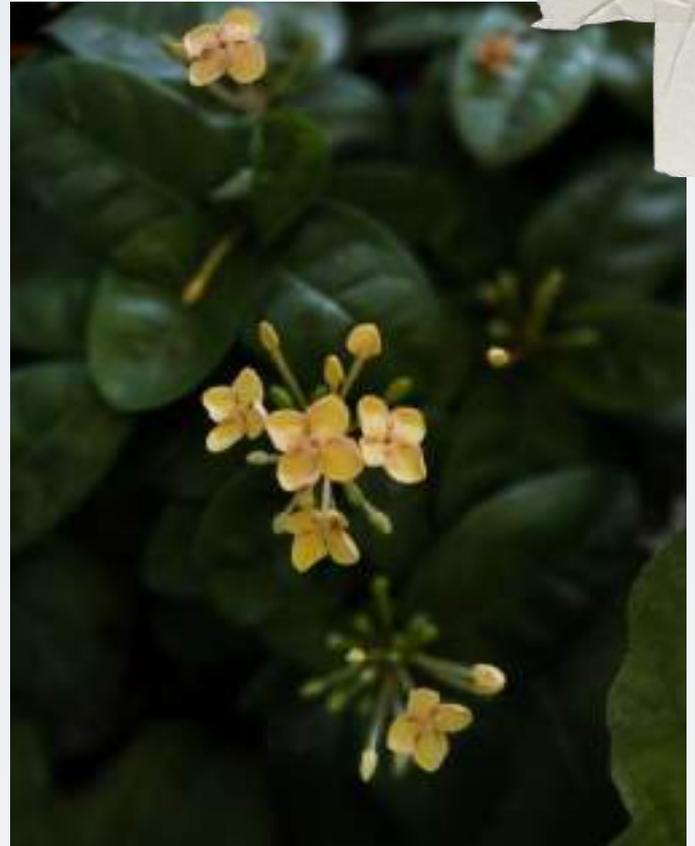
**Disha Dholi**  
**WRO0843133**



PHOTO  
GRAPHY  
CORNER



**Sudip Kelkar**  
**WRO0769253**



**Disha Manwani**  
**WRO0781211**



GLIMPSSES  
OF RECENT  
EVENTS

# QUIZ COMPETITION



# ELOCUTION COMPETITION





# INTERNATIONAL YOGA DAY



# TURF TURNAAMENT



# STATE CONFERENCE OF CA STUDENTS



**CA Mangesh Kinare**



**CA Piyush Chandak**



**CA Mahendra  
Chaturmutha**



**CA Ashwin Kandoi**



**CA Jyoti Aiya**



**CA Natwar Agrawal**



**Swami Shri  
Kanthanandji**



**CA Yogesh Katariya**



**CA Kajal Mukhi**



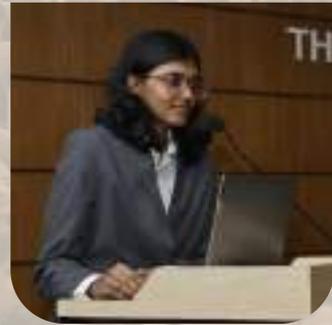
**Aditya Maheshwari**



**CA Vishal Gandhi**



**CA Purvi Javeri**





**BEST PAPER PRESENTOR**



**1st RUNNER UP**



**2nd RUNNER UP**





# CA RUN for VIKSIT BHARAT



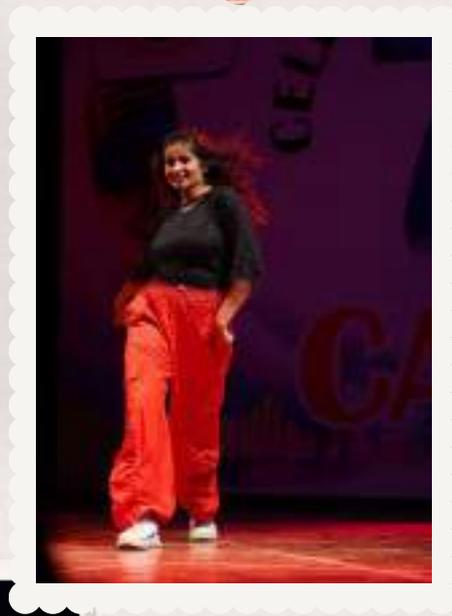
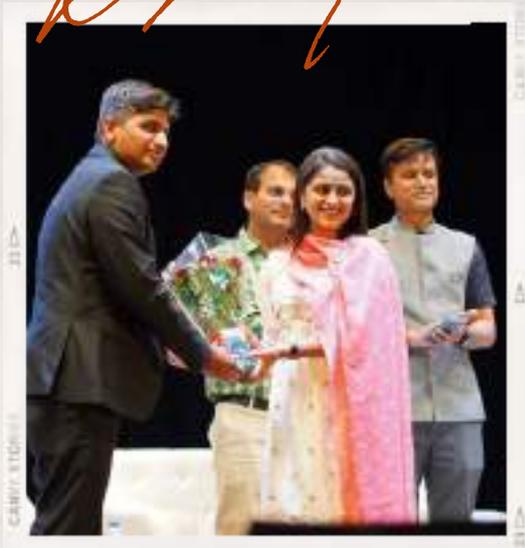




# CADAY



# CADDA



# CA DAY



# CA DAY



# ELOCUTION AND QUIZ COMPETITION WINNERS

CONGRATULATIONS

## ELOCUTION COMPETITION

Name: Disha Prakash Manwani

SRN. : WRO0781211

Name: Meesha Goda

SRN. : WRO0810070

## QUIZ COMPETITION

Name: Bhavesh Virendra Mutha

SRN. : WRO0809847

Name: Rushikesh Ramesh Gholap

SRN. : WRO0780259



# WINNERS FOR LAST MONTH CROSSWORD!!

*Congratulations*



**NEERAV HEMNANI**  
**WR00714859**



**DISHA MANWANI**  
**WR00781211**



**MANDAR PATIL**  
**WR00623276**



**ANUSH SHAIKH**  
**WR00819526**

# LETS TEST YOUR IQ!

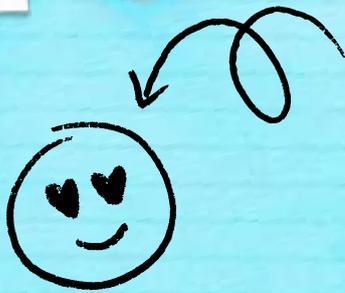


*Solve this Quiz and  
email  
it to Nashik Branch.  
Surprises awaiting for  
lucky winners!!!*



# HOW TO SEND ARTICLES FOR NEWSLETTER

01



## Articles

Candidates need to submit their articles on the official mail id of ICAI Nashik Branch ([wicasansk@gmail.com](mailto:wicasansk@gmail.com)). The articles should be sent till 20th of every month.

## Creative Ideas

Candidates are also welcomed to share any kind of art work, poems, photographs that they think showcases their talent. Don't hesitate we are all learners after all!!!

02



03



## Format

While sending the articles and artwork the candidate should make sure that he/she has mentioned the following details:

- Name of the Candidate
- SRN
- Stage of CA Curriculum
- Contact Number



# ICAI NASHIK BRANCH (WICASA)

**CONNECT WITH  
US**



ICAI BHAWAN, NASHIK



[wicasansk@gmail.com](mailto:wicasansk@gmail.com)



[nsk\\_wicasa](https://www.instagram.com/nsk_wicasa)



[9421957107](tel:9421957107) / [9421894107](tel:9421894107)