



# SHUCHITA TIMES

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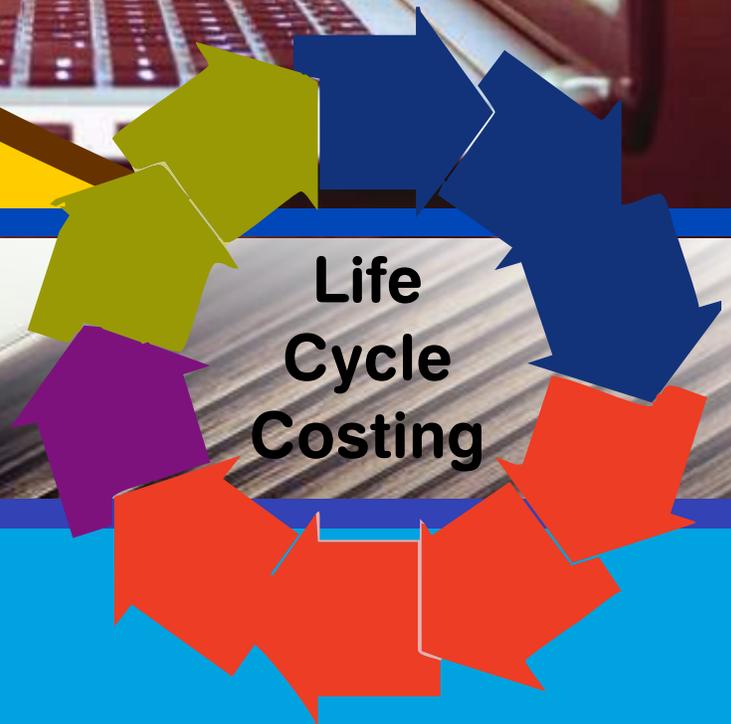
Life

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Cycle

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Costing



Life  
Cycle  
Costing

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*Tomorrow, is the first blank page of a 365 page book. Write a good one.*

*? Brad Paisley*

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It is well said that life is 10% what happens to us and 90% how we react to it. When we embrace all that life has to offer, we can achieve success in both personally and professionally. Life is not something you feel but it's something you do.

Accept responsibility for your life. Know that it is you who will get you where you want to go, no one else.

Live, laugh and leave a legacy. Maximize your living and the living of those around you.

February - the month of love, no wonder the shortest one in the calendar is all there to make it large with your warmth, compassion, and unconditional embrace of God's gifts.

With warm regards,

*Arun Kumar*

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# LCC — Life cycle costing

Samhitha. Kajal  
CMA-Final



## What is life cycle costing?

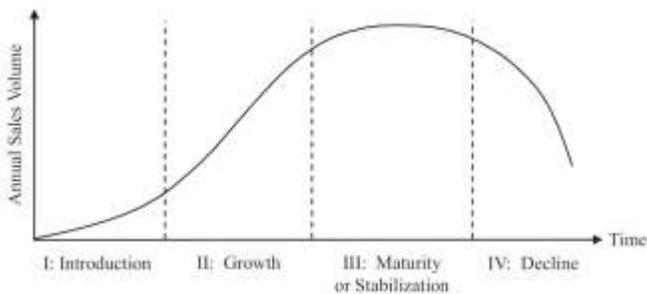
Technique of costing which considers total costs of an asset or a project throughout its life from initial costs to disposal costs covering operating costs. LCC has various denominations like whole-costs, cradle to grave costs, womb to tomb costs.

## Classification of costs in LCC:

- Planning costs
- Designing costs
- Acquisition and support costs
- Service and abandonment costs

Formula of LCC:  $LCC = \text{Capital} + \text{Lifetime (Operating} + \text{Maintaining costs)} + \text{Disposable costs} - \text{Residual value}$

## Phases in LCC:



1. **Introduction:** In the very first phase prices of products, advertising expenses are very high as to cover initial costs & to attract customers which causes no profits to arise.
2. **Growth:** Expenses remain same and sales start increasing with high rates along with increase in profits. From this stage product starts entering into large competitive market.
3. **Maturity:** Due to heavy competition in maturity level, prices fall with increase in sales at decreasing rates. Where as profits play at normal rates.
4. **DECLINE:** In the final phase of LCC due to entry of new products in the market, demand decreases

following decrease in sales and profit. Price and costs are further reduced.

## The costs are included in different stages of the product life cycle.

**Development phase** – R&D cost/Design cost.

**Introduction phase** – Promotional cost/Capacity costs.

**Growth phase/Maturity** – Manufacturing cost/ Distribution costs/ Product support cost.

**Decline/Replacement phase** – Plants reused/sold/ scrapped/related costs.

## Advantages of LCC:

1. **Complete cost analysis:** Both production costs and non-production costs are realized and ascertained under LCC technique.
2. **Enhance forecasting:** Procurement of full cost can be estimated through LCC application.
3. **Pre-production costing:** Development of a product involves in high costs which decide whether to commence production. LCC analysis present accurate information regarding pre-production costs.
4. **Life cycle budgeting:** With the help of LCC cost reduction is possible since the initial stages by knowing every cost incurred from design to disposal.
5. **Decision making:** Accurate decisions can be taken at prominent life cycle stages as assessment of revenues and costs is easy with LCC.

## Disadvantages of LCC:

1. **Time consuming:** LCC technique considers costs from the very initial to end stage, hence it is a long process consuming time.
2. **Technology:** In this competitive world technology changes from time to time which needs further incur of capital and making LCC costing complicated.
3. **COSTLY:** Since LCC involves all costs, the longer the projection life the more costs to be incurred.

**Effects of Life-Cycle Costing:**

Life cycle costing helps companies to be aware of where their products are in their life cycles, because in addition to the sales effects, the life-cycle stage may have a tremendous impact on costs and profits.

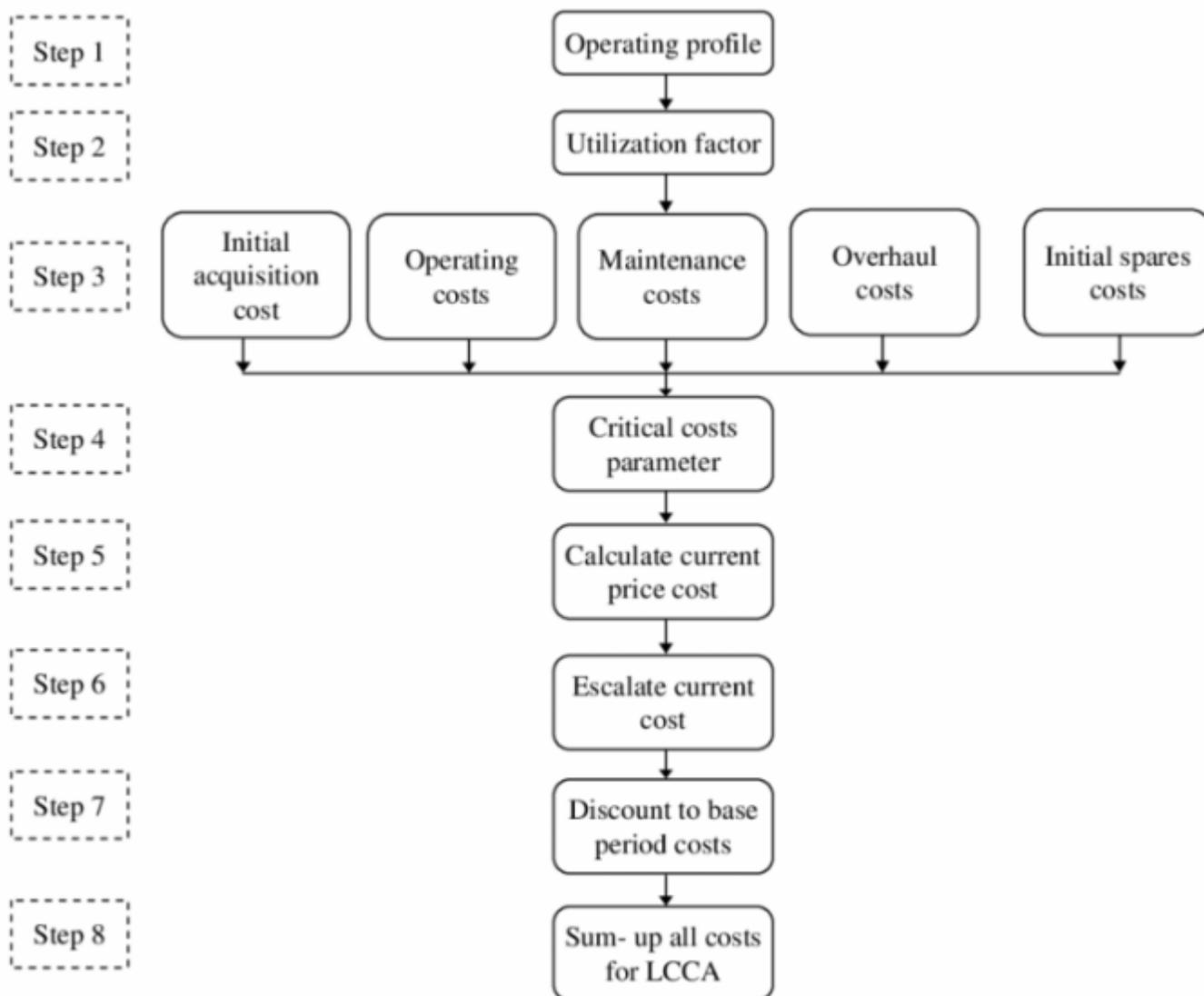
**Major applications:**

LCC is used in significant decision making such as whether to replace or repair the asset and pricing decisions. Life cycle costing process

Conducting a life cycle cost assessment helps us to better predict how much business will pay when asset is

purchased.

- To calculate an asset’s life cycle cost, estimate the following expenses:
  - Purchase
  - Installation
  - Operating
  - Maintenance
  - Financing e.g., interest
  - Depreciation and Disposal
- Add up the expenses for each stage of the life cycle to find total.



## Commerce Quiz

1. **The capital that is consumed by an economy or a firm in the production process is known as**
  - (a) Capital loss
  - (b) Production cost
  - (c) Dead-weight loss
  - (d) Depreciation
2. **The horizontal demand curve parallel to x-axis implies that the elasticity of demand is**
  - (a) Zero
  - (b) Infinite
  - (c) Equal to 1
  - (d) Greater than zero but less than infinity
3. **What is meant by Autarky in international trade?**
  - (a) Monopoly in international trade
  - (b) Imposition of restrictions in international trade
  - (c) Removal of all restrictions from international trade
  - (d) The idea of self sufficiency and no international trade by a country
4. **Discount allowed is**
  - (a) Expense of business
  - (b) Income of business
  - (c) Loss of business
  - (d) Abnormal loss of business
5. **Which of the following is a liability?**
  - (a) Cash
  - (b) Equipment
  - (c) Debtors
  - (d) Creditors



## Hard Knocks of Soft World

Indian professionals are slowly but steadily getting into modern occupational disorders. These problems if ignored can prove debilitating and can cause crippling injuries.

We all, whether in the role of a student, or as interns or as a qualified professionals, are tied with our digital devices for most of the day. While, doing this there are few things that make direct effect on your health:

- **The posture** – how you sit in front of the computer
- **The distance** – how far is computer from your eyes
- **The level** – at what eye level the computer is fixed
- **Lack of motion & repetition** – the body movement while using computers for the whole day
- **The breath** – the air you breathe in
- **Internet** – how close you are with this buddy

There is vast literature that may help you correcting the above criterions. There are experts and professionals/ doctors who may help you to create your right way of working with these devices causing least toll on your body



and mind. Read well and also consult an expert to have an uninterrupted professional life.



**Note:**

Past data can be used to for more accurate cost prediction. To simplify the process, start with fixed costs. Fixed costs for businesses are the expenses that stay the same from month to month. Then, estimate variable costs, which are expenses that change.

From the below diagram we can briefly examine about the process of life cycle costing.

**Life cycle costing process for intangible assets**

Intangible assets are non-physical property, such as patents, business's brand, and reputation. Although it is more difficult to add up the whole-life cost of an intangible

asset than a tangible asset (physical property). Consider the total cost of acquiring and maintaining an intangible asset.

For example, patents cost high. It might also need to hire a lawyer to help obtain one. And will need to pay fees to maintain patent.

**Conclusion:**

Therefore, Life-cycle cost analysis is a tool to determine the most cost-effective option among different competing alternatives to purchase, own, operate, maintain and, finally, dispose of an object, when each is equally appropriate to be implemented.



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# Removal of Director



**Sachin Agrawal**  
B.com, CA Final  
Firozabad

## (Section 169)

### 1. Removal by passing Ordinary Resolution (OR)

A company may, by passing OR, remove a director before the expiry of the Resolution period of his or her office after giving him a reasonable opportunity of being heard.

#### Provided that

An independent director re-appointed for 2nd term u/s 149(10) shall be removed by the company only by passing SR and after giving him a reasonable opportunity of being heard.

#### Provided further that

The following directors cannot be removed-

- (a) A director appointed by the Tribunal u/s 242,
- (b) A director appointed by the principle of proportional representation u/s 163.

### 2. Special Notice

A special notice shall be required of any resolution, to remove a director under this section, or to appoint somebody in place of a director so removed, at the meeting at which he is removed.

### 3. Intimation to concerned Director

On receipt of notice of a resolution to remove a director under this section, the company shall forthwith send a copy thereof to the director concerned, and the director, whether or not he is a member of the company, shall be heard on the Resolution at the meeting.

### 4. Representation by the concerned director – Section 169(4)

Where notice has been given of a resolution to remove a director under this section and the director concerned makes with respect thereto representation



in writing to the company and requests its notification to members of the company, the company shall, if the time permits it to do so,-

- (a) In any notice of the Resolution given to members of the company state the fact of the representation having been made; and
- (b) Send a copy of the representation to every member of the company to whom notice of the meeting is sent (whether before/after receipt of the representation by the company), and if a copy of the representation is not sent as aforesaid due to insufficient time or for the company's default, the director may without prejudice to his right to be heard orally require that the representation shall be read out at the meeting.

#### Provided that-

- The copy of the representation need not be sent nor be circulated at the meeting if, on the application either of the company or any other person who claims to be aggrieved,



- The Tribunal is satisfied that the rights conferred under this sub-section are been abused to secure needless publicity for defamatory matter; and
- The Tribunal may order the company's costs on the application to be paid in whole or in part by the director notwithstanding that he is not a party to it.

### Filling of Vacancy-Section 169(5)

A vacancy created by the removal of a director under this section may, if he had been appointed by the company in GM or by the Board, be filled by the appointment of another director in his place at the meeting at which he is removed, provided special notice of the intended appointment has been given.

### Tenure of the director filling in Vacancy

A director so appointed shall hold office till the date up to which his predecessor would have held office if he had not been removed.

### Casual vacancy

If the vacancy is not filled, it may be filled as a casual vacancy u/s 161(4)

### Provided that

The director who was removed from office shall not be re-appointed as a director by the Board.

### Compensation for termination of office

Nothing in this section shall be taken-

- (a) As depriving a person removed under this section of any compensation or damages payable to him in respect of the termination of his appointment as director as per the terms of contract/appointment as director, or of any other appointment terminating with that as director; or
- (b) As derogating from any power to remove a director under other provisions of this Act.



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# GSTR-9C

## A Reconciliation Statement



**Nitin Agrawal**  
B.com, CA Final  
Firozabad

### GSTR-9C is a statement of reconciliation between:

- the Annual returns in GSTR-9 filled for an FY, first being 2017-18 and
- the figures as per Audited Annual Financial statements of the taxpayer.

It is certified by the Chartered Accountant/Cost Accountant. It is similar to the tax audit report which furnished under the Income tax act. This certified statement shall be issued for every GSTIN.

### Prepared and Submitted by:

GSTR-9C must be prepared and certified by the Chartered Accountant or Cost Accountant. It must be filed on the GST portal or through facilitation centre along with other documents such as the copy of the Audited Accounts and Annual returns in GSTR-9.

This statement is applicable to all those taxpayers who must get their Annual Accounts audited under the GST laws.

### Due date for GSTR-9C

GSTR-9C must be filed on before 31st December of the year subsequent to the relevant FY under audit. For example, for the FY 2017-18, the due date for filing GSTR-9C will be 31st December 2018.

### Importance of GSTR-9C

Any differences between the details reported in all the GST returns and the Audited Accounts must be reported by the CA therein with the reasons for the differences. This statement generally used by the GST authorities for the purpose of verifying the correctness of the GST returns filed by the taxpayers.

### Contents of GSTR-9C

The GSTR-9C consists of two main parts:

#### Part-A Reconciliation Statement



#### Part-B Certification

**Part-A Reconciliation Statement: This statement is divided into five parts as follows:**

**Part-I** Reconciliation of Basic details such as FY, GSTIN, Legal Name and Trade Name etc.

**Part-II** Reconciliation of turnover declared in the Audited Annual Financial Statement with turnover declared in the Annual Return.

**Part-III** Reconciliation of tax paid as reported in the GSTR-9 and reconcile the additional liability (if any).

**Part-IV** Reconciliation of Input Tax Credit (ITC) availed and utilized by the taxpayers as reported in the GSTR-9 and as reported in the Audited Financial Statement.

**Part-V** Auditor's recommendation on additional Liability due to non-reconciliation.

**Part-B Certification:** GSTR-9C can be certified by the same CA who conducted the GST audit or it can be also certified by any other CA who did not conduct the GST Audit for that particular GSTIN.

The difference between the both is that in case the CA certifying the GSTR-9C did not conduct the GST audit, he must have based opinion on the Books of Accounts audited by another CA in the reconciliation statement.





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## Ankur Jain



Ankur Jain is founder and CEO of Kairos, a venture fund building and investing in companies to tackle the world's greatest challenges. Over the years, Kairos has helped launch and grow over \$6.5bn worth of companies tackling problems in healthcare, housing costs, transportation networks, and more. Before rejoining Kairos in May 2017, Jain was the VP of Product at Tinder, the world's largest social network for meeting people. He joined Tinder after it acquired his

previous company, Humin, where he served as Founder & CEO.

Jain graduated from the Wharton School of Business in May, 2011.

Over the years Jain has been recognized for a variety of achievements. In 2017, he was named a Young Global Leader by the World Economic Forum. In 2011, Inc. magazine named Ankur Jain the "Best Connected 21-Year-Old in the World" and awarded Jain "30 Under 30". In 2012, Jain was named "30 under 30: Solution Broker" by the Christian Science Monitor. And in 2015, Forbes also named Jain to their "30 under 30" list. Jain also currently serves on the innovation board of the X-Prize foundation and as a member of the Pacific Council on Foreign Relations.



## The Miser and the Money Tree

In a village, two men, whom we may call Rajni and Kant, went to a miser's door, one evening, and began a conversation as follows:

Rajni: "Brother, is this the house where the Sibyl said that the Money Tree grows?"

Kant: "Certainly, this is the house."

Rajni: "Perhaps by the Money Tree the Sibyl simply meant the wealth of the miser?"

Kant: "Oh, no; she distinctly said it is a tree with pence for leaves, shillings for flowers, and pounds for fruit, growing larger every hour, and is just ten feet below the great chest of the miser."

Rajni: "There is a genius guarding the tree, is there not?"

Kant: "Yes; and the only means of getting rid of him is to set the miser's chest at the gate, and shut the door, that the genius may turn to the chest, and let us have the tree. Else, the genius will certainly devour us, as the Sibyl said."

Rajni: "But what shall we do with the miser?"

Kant: "Why, squeeze his neck and bury him in

the pit, after digging up the Money Tree."

Rajni: "But, as the tree may be rooted up - tonight we shall go home and return better prepared."

So the two men pretended to leave the place and stood watching from a distance. The miser, who had heard the conversation, thought that if he should strive to get the Money Tree before them, he would be much wealthier. He brought his chest out to beguile the genius, and went in to dig for the Money Tree.

Rajni and Kant walked away with the chest, thinking they had better do so than wait for the Money Tree.

The miser, who had dug deep and not found the Money Tree, came out towards day dawn, and seeing his chest gone, wailed aloud. A great crowd gathered. Rajni and Kant, who were among them, said, "Greed takes lots of people in".



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<b>Agra</b> The Book Centre	2857825	9411203675 9808261783	D.P. Law House Gupta Book Store Khandelwal Book Depot	22448790 9953845787 9213336682	9562820303 9953893043
Govind Book Agency Manav Book Distributer	2526134-2854577 2527935	9412271138 9760021996	S.R. Book Centre Toppers Law House	23848382 9560756271	
<b>Ahmedabad</b> Mahajan Book Depot	25356031-55445805		<b>Dehradun</b> College Book Store	2626775	9808640660
Gandhi Law House	26587666	9825246364	Ramesh Book Depot	2653637	9412058873
Hardik Book Stores	22148725-2110043	9376329209	Book World	9897592381	
The Books Shelf	65220543	9925025705	Alagh Books	9897344374	
Kamavati Law House	26578319-265762	99327008283	<b>Dhanbad</b> Dhanbad Book Store	2312024	9431730522
Sanket Law Book Seller	9374233688	079-26442364	Book Kameer	9234686533	9835934963
Atul Book Agencies	9318201377	9825917538	<b>Ernakulam</b> Orient Book Centre	2370431	9847770749
<b>Ajmer</b> Book Point	2002122-2625192	8929769398	Law Book Shop	2397895-2398484	9447768991
Janta Pustak Bhandar	2428846	9828873849	<b>Gaziabad</b> Jagdamba Book Depot	2756063	8010529021
<b>Aligarh</b> Vimal Book House	2704800	9319397725	<b>Guntur</b> New Student Book Centre	2233332	
<b>Allahabad</b> Friends Books Depot	2461221	9451703891	<b>Guwahati</b> Book Land Publishing Co.	2511617	9864508257
<b>Alwar</b> Sri Ram Book Depot	2346382	9414016152	<b>Gwalior</b> Kitab Ghar	2371019	9425113174, 8358957055 9893393605
<b>Ambala</b> Professional Book Depot	2631610	9896094647	Growar Law House	2322907-4077533	
<b>Asansol</b> Students' Corner	2284720	9434877785	<b>Haridwar</b> Hansa Stationers	227623	9412073894
<b>Aurangabad</b> Sokiya Law Agencies	2358589	9421412255	Diamond Stationers	252043	9358398035
Chhaya Book Centre	2348245-2348045	9822772219	<b>Hissar</b> Royal Book Centre	287257	9416397223
BangaloreGanesh Book Bureau	25551145	9845266516	<b>Hubli</b> Books & Books	2265199-2250798	
Shubhash Stores	22216624	9845553252	<b>Hyderabad</b> Raj Kamal Book Centre	24756064-24754670	9177121119
Puliani & Puliani	9845055242		Raja Laxmi Book Depot	66827362-55827360	9966900069
Sapna Book House (P) Ltd.	9844100550		Dachepaali Book Centre	24757481	9290267860
<b>Bareilly</b> Competition Book House	2474853	9897529906	Ashok Law House	24754654	9440969240
Competition Book Centre	2304896	9917233119	Asia Law House	24608000	9849031942
BhagalpurSanjay Book Depot	2424830	9431214678	Srinath Book centre	66624743	9336578135, 9352555535 9866086422, 8885237139
<b>Bhatinda</b> Shubh Book Centre	9417368839	7837782666	Sujata Law Books	24753947	
<b>Bhayander</b> Sri Laxmi Stores	28040894	9819260262	College Book Depot	2593288	9989864362
<b>Bhilai</b> Student Store	2353036	9893130334	Universal Book	2344924	24757944
Anil Book Depot	2224250	9425234260	NeeKamal Book Centre	24757197-24757140	
<b>Bhilwara</b> Saraswati Stores	221402-250033	9414115033	<b>Indore</b> K. Bhooshan	4053531	9826671110
Shubham Book House	9413823768	9214983594, 9269343830	Progressive Legal Agency	2526674	9827237111
Nakoda Book Depot	234903		Shiv Shakti Book Centre	4053734-2459956	9425063647
<b>Bhopal</b> Anupama Publishers & Distributors	9755368785	9893657777	Suresh Brothers	5054588	9827221990
Nema Books	9098243020		Jain Brother	4054839	9926636333
<b>Bhubaneswar</b> Padmalaya	2396922	9437026922	Pooja Law House	9826625560	
Naresh Book Store	2392391	9938014630	Khetrapal Law House	9827037713	
<b>Bilaspur</b> Sarvodaya Sadan	9630822009		Suresh Brothers	9827221990	
<b>Chandigarh</b> Universal Book Depot	25016480	981401162, 9814033212 9814202168	<b>Jabalpur</b> Universal Book Service	2480591-2419610	
Shivalik Book Centre	5071240-2724768	9988883233	<b>Jamshedpur</b> Sharda Book Depot	2435348	9431566455
Mohindras The Book Sell	9872889970	5007763	Agrawal Book Store	2249906	9431303003
Ram Book Depot	2614723		<b>Jaipur</b> Jain Professional Service	2369571	9828332385
Ram Law House	9815844552		New Sharma Pustak Bhandar	2571627	9461628380
<b>Chennai</b> Chintamani Book House	24336784	9842266213	Paras Book Depot	2321889	9828143395
National Book House	28440252-52157120		Shiv Book Depot	2316523	9829024198
C. Sitaraman Book Company	28111516-28117069	9381761093, 9551537920	Mehta Pustak Bhandar	5177409	9828398471, 9889448153
Jayanthi Book Distributors	24323165-24323130	9841967776	Jain Book Depot	2317912-2700068	9314935585
Ravi Book House	9840043086		Malik & Co	2575258-2577548	9829768648
<b>Cochin</b> Surya Book Centre	2385149	9847124217	Mehta Book House	5177409	9828398471
<b>Coimbatore</b> V. Angamuthu	2211585-6576421	9443383047	<b>Jalandhar</b> Dhawan Book Depot	9464934206	9888459890
<b>Cuttack</b> Vijay Book Depot	9338105163		Pioneer Book Shop	2404713	
<b>Delhi</b> Singhaniya Books & Stationery	22425464	9213168238	<b>Jodhpur</b> Singhal Book Company	2626797	9460589979
Pooja Law House	23379103-23370150	9350042870	Book World	3244542	9829088088
Agrawal Law House	23378249-23370860	9818113759	Singhal Book Co.	2626797	9460589979
Durga Electrostat	23370544-22466060	9818777120	<b>Kanpur</b> Kishan Book Depot	2350369	9336201958
			<b>Kochi</b> H & C Stores	2375649	9447496692
			Swami Law House	2366285	



# ALL BOOK SELLERS

Book Seller Name	Contact 1	Contact 2	Book Seller Name	Contact 1	Contact 2
<b>Kolhapur</b>			<b>Noida</b>		
Phadke Book Sellers	2540875	9422582614	Delta Stationers	2440643-12550643	9818189817
<b>Kolkata</b>			<b>Patiala</b>		
Siv Raj Book Agencies	22190084	9836850838	Goel Sons	9914096	9912213643
Dutta Book Stall	9830564494		<b>Patna</b>		
Every Books	22418590-22194690	9830162977	India Book Centre	3295213-2670681	9431022986
Book Corporation	22205367-22306660	9830010297, 9836413093	Malhotra Books	6410765-2230566	9835613065
		9433679614	Amit Book Depot	2686601	
S.K. Enterprises	22415681	9231502257	Niranjan Pustak Sadan	2670498-2650498	
The Book World	22570007		India Book Centre	3295213-2670681	9431022986
Swastik Books	9433291507		<b>Pune</b>		
<b>Kota</b>			Ajit Law Book Depot	24451546-24034690	9850954972
Vaibhav Book Depot	2380848		Goel Book Agency	24453267	9890838870
Student Book Depot	2381027-2326704	9887566500	Pragati Book Centre	66017784-24458887	9890822259, 9557103149
<b>Kottayam</b>					
Book Centre	2566992		Enbee Law Book Agency	24458424-66022890	9423576852
<b>Kozhikode</b>			Vikas Book & Stationery	24468737	9921331187
TBS Publishers Distributors	2720085-2721414 2721025		Enbee Law Book Agency	24458424	9423576852
<b>Lucknow</b>			<b>Raipur</b>		
Rama Book Depot	4026430	7388948811	Central Book House	2234150-4282091	9406016308
National Book Seller	2274129	9839191254, 9839191254	Shah Book Depot	9425525675	
		9415005435	Ajay Book Depot	0771-2533065	
Vishal Book Centre	6536841-6536686	9839020290	Bharat National Agency	9827405420	
Universal Book Centre	2624135-3919708	9795850648	<b>Rajamundry</b>		
Shukla Book Depot	2621897		Manikanta Book Centre	2462507	
Chitra Book Depot	9935329793		<b>Rajkot</b>		
Gupta Book Centre	9935225536		Bharat Book Stores	2584685-2765148	
Modern Law House	3010940	9335351103	<b>Ranchi</b>		
<b>Ludhiana</b>			Crown Book Depot	2203275	9431770109
Amit Book Depot	5022930-5522930	9815323429	Singhai Brothers	2213653	9430790656
Lyall Book Depot	2274556-2760031 2745756		Lohia Granthalaya	23066631-2200896	9431174851
	9888103057		<b>Rohtak</b>		
Diya Book Shop	9888200206		Tinku Book Depot	9896002707	
Gupta Brothers			<b>Rourkela</b>		
<b>Madurai</b>			Legal Stationery	9437192326	
Malligai Book Centre	2341739		<b>Salem</b>		
<b>Mangalore</b>			Karthick Law Agency	2418205	9443741820
School Book Company	2496938	9845497777	S.K.B. Book Shop	2452579	9789772579
<b>Mathura</b>			<b>Sambalpur</b>		
STB Coaching Institute	3299977-2501312	9837044722	Book Point	2400787-2533123	9438678760, 9438201472
Student Book Store	9359518693		<b>Secunderabad</b>		
<b>Meerut</b>			Shardha Book Depot	27702686-2435348	9431366455
R. Lal Book Depot	2643623-2691505	9837025253	<b>Surat</b>		
<b>Moradabad</b>			Popular Book Center	2464076	9825519001
Rama Book Depot	2310394	9760174177	Sri Gajanan Book Depot	6553761	9879740059
Oxford Book Depot	9760512426		<b>Thane</b>		
<b>Mumbai</b>			Laxmi Book Depot	25367371-25414850	9833218159
Student Agencies (India)Pvt.Ltd	40496161-40496130	9167290777	<b>Trichur</b>		
Sri Ganesh Book Centre	28051251		Trichur	2322012-2335692	9846235292
Madhu Book Depot	24024369-24023670	9820515185	Cosmo Books	2335269	
Book Emporium	28203894	9820651516	Vidya Bhavan Book Stall		
Universal Book Corporation	22050629-22078096	9769802886	<b>Trichy</b>		
Pragati & Company	22090654-22053880		Agasthiyar Book Depot	2700061	9443370061
Jayant Book Centre	9594456333		<b>Trivandrum</b>		
<b>Muzaffarnagar</b>			Vinayaka Book Stall	2474358-2464590	
Rastogi Sons	2607876		Prabhush Books	2478397	9847145247
Sri Laxmi Store	9819260262		Academic Book House	2331878-2333349	
Aarti Book Centre	9833520314		Shardha Book Centre	2474670	9447075763
<b>Mysore</b>			<b>Tirupathi</b>		
Sri Saraswati Book Depot	2432990		Sudha Book House	2220771	9849256796
Sauharda Book Store	2424394	9844286838	<b>Tiruvannamalai</b>		
<b>Nagpur</b>			Ajanta Book Centre	2417755	
Book Word	9422864426		<b>Udaipur</b>		
Shanti Law House	2438647-2542538	9423051947	Rawat Book & Stationery	2421375-3091350	9352501281
Venus Book Centre	2520781-2536314		Popular Book Store	2529004-2482697	9414166850
Vidharbha Book Distributor	2524747	9225212873	<b>Ujjain</b>		
Central Book Stall	2526191-2557838		O.K. Book Depot	2513418	
<b>Nasik</b>			<b>Vadodara</b>		
Rahul Book Centre	2599608	9881845022	Hemdip Agencies	2422603	9825094794
Anmol Pustkalaya	2505501-2503449	9325362413	Bindoo Book Stall	2424079	
<b>New Delhi</b>			Hemdip Agency	2422603	9825094794
Agarwal and Sons @	23843891-23843890	9868163891	<b>Varanasi</b>		
Lamba Book Depot	43025424-2243958	9910850935	Vishwavidyalaya Prakashan	2413741-2413082	
Ganesh Das Malhotra & Sons	23261921	9891200470	Book Man & Co.	2420312-2404495	9335453019
Sanjay Book Depot	23261916	9811671893	Varanasi Law Agencies	2207547	9910470472
Agarwal Book Centre	23274775-23282597	9211002668, 9013445423	<b>Vijayawada</b>		
		9810132622	Deccan Book Centre	6616242-2576242	9848532127
Diamond Book Stall	65434623-23240304	9810132622	Navodaya Publishers	2573500	
Akash Book Center	22464435-22483060	9871207118	<b>Vishakhapatnam</b>		
			Sri Rajeshwari Book Links	6661718-2541415	9848036014

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## Cynosure of the Month

**Nidhi Kirti Kumar Shah**  
AIR: 3<sup>rd</sup> (CS, June 2018)  
Mumbai



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- 2. What all has contributed to this success?**  
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- 3. What challenges did you face during your preparation?**  
Nothing Specific.
- 4. How could you cope up with them? How did your coaching/teacher(s) help you?**  
Self study.
- 5. Your advice to the aspirant for CA Inter Examination.**  
Study hard and come out with flying colours.
- 6. Your views about Scanner.**  
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