



SOUTHERN INDIA CHARTERED ACCOUNTANTS STUDENTS ASSOCIATION
OF
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(SETUP BY AN ACT OF PARLIAMENT)

• HAPPY •
Independence Day



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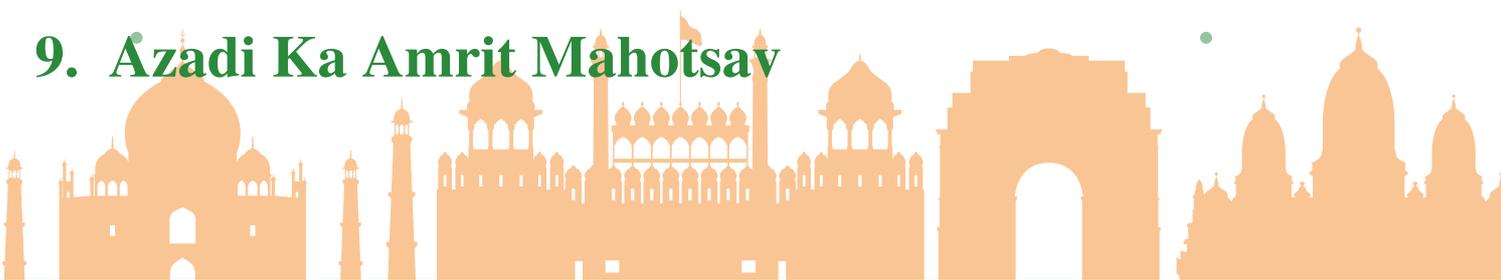
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MESSAGE OF GREETINGS



Dear Students,

We wish you a happy 75th Independence Day. There are so many events organised by the Government of India under Azadi ka Amrit Mahotsav (AKAM) to commemorate this momentous occasion. We SICASA at SIRC and all over the South the branches of SICASA has celebrated with various program. We salute our freedom fighters for the value of freedom that we are cherishing now, due to their tireless efforts for the same.

“ Freedom of mind is the real freedom.

A person whose mind is not free though he may not be in chains, is a slave, not a free man.

One whose mind is not free, though he may not be in prison, is a prisoner and not a free man.

One whose mind is not free though alive, is no better than dead.

Freedom of mind is the proof of one's existence.”

— Bhimrao Ramji Ambedkar

I hope that you had a good learning experience in Income Tax filing during the month of July, 2022. It was a very responsible job you had done and we are sure of that. Last month we had celebrated our CA day with various programs like blood donation camp, tree sampling, motivational speeches and various fun programs. I thank each one of you for the active participation for the CA day celebrations.

My heartiest congratulations to all the successful students of May 2022 Intermediate and Final examinations. Your hard work have paid off. We are very happy to welcome the new entrants to the fraternity of the profession. Those of you who could not able to clear the exam don't be upset the persistent effort will give you result one day, so start preparing for your next exam in a systematic way. Nothing is impossible in this world if you have strong will.

We thank those who had actively participated in the opinion forming regarding the new CA curriculum.

In order to enhance your skill sets and developing your overall personality, Students SSEB (Students Skills Enrichment Board (Board of Studies Operations) is organising Students' conferences across the country.

MESSAGE OF GREETINGS

We are fortunate to host one of the program like that during this month. So our main focus is on the National Conference, our whole team is working towards it, trying to make it a grand success and it will only be possible if we all join hands and come for the event. On August 19th & 20th our students National Conference is will be conducting at Kalivanar Aragam, Chennai in a vibrant and different manner. We thanks the SSEB,BOS (Operations) of ICAI for the permission for the same and also thanks to the Chairman of the SSEB CA.Sushil Kumar Goyal, Vice Chairman of SSEB CA.Sridhar Muppala, the Conference Director CA.Sripriya Centre Council Member ,other Central Council Members, Regional Council Members and staff of the SIRC, for all the guidance and support.

Chief Guest of this program is our former railway Minster CA.Suresh Prabhu. I invite all of you for the event to register in large number and requesting students to come forward and volunteer themselves for SICASA activities. By participating these activities you will develop your Extra-Curricular Skills & leadership quality. Please come forward as volunteer and we can work together to make it as a fabulous program.

“ Where the mind is without fear
and the head is held high,
where knowledge is free.
Where the world has not been broken up into fragments by narrow domestic walls.
Where words come out from the depth of truth,
where tireless striving stretches its arms toward perfection.
Where the clear stream of reason has not lost it's way
into the dreary desert sand of dead habit.
Where the mind is led forward by thee
into ever widening thought and action.
In to that heaven of freedom, my father,
LET MY COUNTRY AWAKE!”

— Rabindranath Tagore, Gitanjali: Song Offerings

Lovingly Yours,
CA.P.Satheesan FCA
Chairman SICASA

NETWORK EFFECTS

A network effect is the phenomenon by which the value or utility a user derives from a good or service depends on the number of users of compatible products.



If only one person owns a phone, the value of the phone network is zero, because they cannot do anything with the network. If a second person owns a phone, then the first person can call the second person, and if that's beneficial to them both, then the network has some value. If everyone owns a phone (e.g. personal friends, government institutions, service providers, and so on), then the phone network is very valuable to all users. Imagine the first time the police department joined the phone network and provided the emergency call service 100. That new user (police departments) provided a huge value to all other phone users simply by joining the network.

Metcalf's Law was one of the first attempts to quantify the network effect, and proposes that the value of a network is proportional to the square of the number of users. So, if your association has 10 users, the value the network provides is: $10^2 = 100$. In other words, your association can facilitate 100 distinct inter-member connections. Interesting right?

A network effect is when new, additional users signing up for a product or service increases its value and utility for current and future users. If a product or service has a network effect, its value and utility will increase as its user base grows.

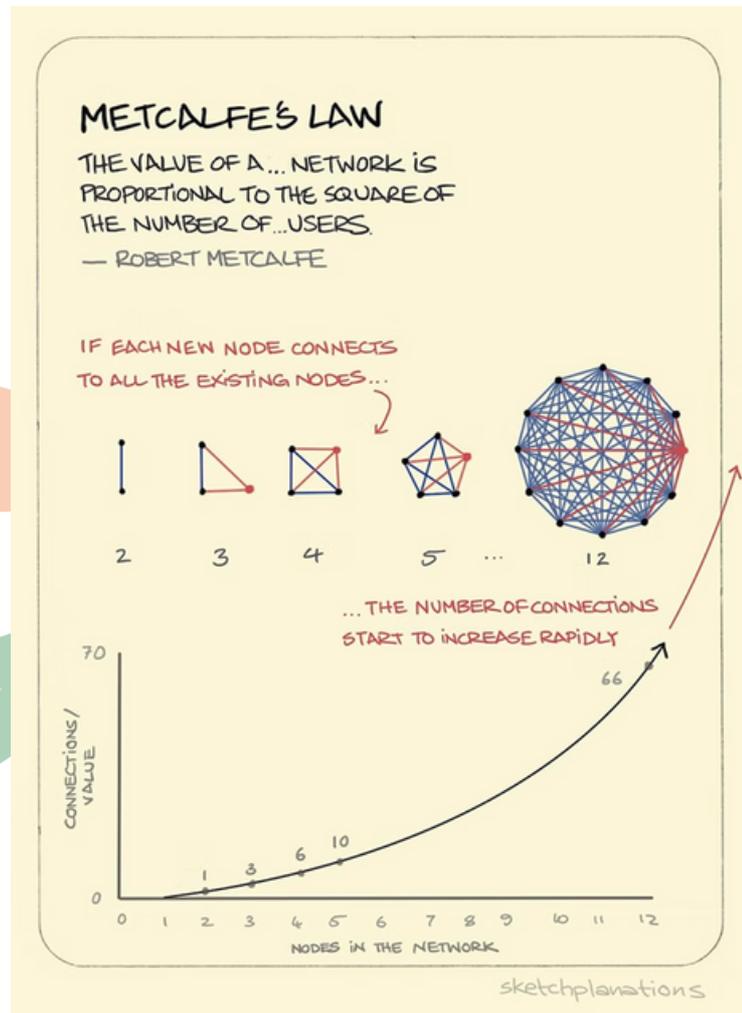
Network effects are the incremental benefit gained by an existing user for each new user that joins the network.

Markets in which network effects play a major role are often referred to as winner-takes-all markets. Companies that can leverage or exploit network effects often experience rapid rates of growth. Once you're ahead, you tend to stay ahead. Your demand keeps growing even faster as you get bigger.

Facebook's growth is the organic consequence of use of this idea. It developed a clustered approach where it increased its user base only in Harvard and then spread to

NETWORK EFFECTS

other universities. This led to incremental growth of users with high amount of retention. Focus on improving engagements within the network, helps in sustainable competencies which are long-lasting.



We CA students also need to form close networks among ourselves, and the Chartered accountants students associations facilitate to create such networks from early stages of our careers. So contact your nearest ICAI office and enquire how to join CA Students Association of your region.



Preet Vijay Sheth
SRO0631099

WHAT AN AMAZING OPPORTUNITY TO NETWORK!



**NATIONAL
CONFERENCE 2022
FOR CA STUDENTS**

PRAJNA

A LEAP INTO THE FUTURE

**19TH AND 20TH AUGUST, 2022
KALAIVANAR ARANGAM, CHENNAI**

**ORGANISED BY: S&EB, BOS-OPERATIONS, ICAI
HOSTED BY: SICASA & SIRCA OF ICAI**

**FOR REGISTRATION AND OTHER
DETAILS SCAN THE QR CODE**



REGISTRATION FEES INCLUDE:

BREAKFAST, LUNCH AND HIGH-TEA

FOR ANY QUERIES CONTACT :

PRANAY (VICE CHAIRMAN, SICASA) - 6383230387

ANANT (SECRETARY, SICASA) - 82807 02474



21ST WORLD CONGRESS OF ACCOUNTANTS
2022 | 18-21 NOVEMBER | MUMBAI INDIA

BUILDING TRUST ENABLING SUSTAINABILITY

NATIONAL CONFERENCE FOR CA STUDENTS

PRAJNA

FEES : ₹ 750

A LEAP INTO THE FUTURE

19TH AND 20TH AUGUST , 2022
KALAIVANAR ARANGAM , CHENNAI

INAUGURAL SESSION

CHIEF GUEST



CA. SURESH PRABHU MEMBER OF RAJYA SABHA

FOUNDING CHANCELLOR OF RISHIHOOD UNIVERSITY , GUEST PROFESSOR OF LONDON SCHOOL OF ECONOMICS , FORMER UNION MINISTER WITH 10 PORTFOLIOS
6 TIMES MEMBER OF PARLIAMENT (4TIMES LOK SABHA AND 2 TIMES RAJYA SABHA)

GUEST OF HONOR

CA.G.RAMASWAMY

PAST PRESIDENT, ICAI



DAY 1

19TH AUGUST , 2022

TECHNICAL SESSION 1

TIMING : 10:30 AM TO 12:00 PM

- ESG AND SUSTAINABILITY REPORTING: PAST, PRESENT AND FUTURE.
- FUTURE OF E MOBILITY IN INDIA: STRATEGIES TO DRIVE DEMAND
- NET ZERO CARBON EMISSIONS BY 2050 - ROADMAP TO INDIA'S VISION.



SESSION CHAIRMAN

CA. SRIDHAR MUPPALA
CCM

- BOS EVENT SPECIAL SESSION
- EMOTIONAL MASTERY
- BOS



SESSION CHAIRMAN

CMA. GANESH REDDY
MANDADI

TECHNICAL SESSION 2

TIMING : 02:30 PM TO 04:00 PM

- STOCK MARKET OUTLOOK 2022: A CLOSE BATTLE BETWEEN BULLS AND BEARS
- NFT AND METAVERSE-ARE THEY FUTURE READY?
- CBDCS BRIDGING THE GAP IN INNOVATION



SESSION CHAIRMAN

CA. DUNGAR CHAND JAIN
PAST CHAIRMAN OF SIRC-ICAI

EVENT I

TIMING : 04:00 PM TO 06:00 PM

IMPERIUM - STRATEGY DECISION MAKER CASE STUDY EVENT.

ORGANISED BY : ICAI SSEB, BOS-OPERATIONS

HOSTED BY : SICASA & SIRC OF ICAI

MAIL ID : sicasa@icai.in , prajna.sicasa@gmail.com



DAY 2

20TH AUGUST , 2022

TECHNICAL SESSION 3

TIMING : 09:30 AM TO 11:00 AM

- CURRENT TRANSFER PRICING CHALLENGES ? WHAT STEPS COULD BE TAKEN
- BFSI 2025: STRENGTHENING THE FUTURE
- ABCD (AI, BLOCKCHAIN, CYBER SECURITY, DATA ANALYTICS) - FUTURE OF AUDIT PROFESSION



SESSION CHAIRMAN

CA VIJAY KUMAR MP

EVENT 2

TIMING : 11:00 AM TO 01:00 PM

CHAITANYA - LEADERSHIP SKILL EVENT.

TECHNICAL SESSION 4

TIMING : 02:00 PM TO 03:30 PM

- GST: LITIGATION ISSUES: A NEW DAWN UNDER GST.
- THE GST OF THE FUTURE - WHAT CHANGES DOES INDIA INC WANT.
- TAX: INCOME TAX VS EXPENDITURE TAX - CAN INDIA REPLACE INCOME TAX PROFESSION.



SESSION CHAIRMAN

CA RAJENDRA KUMAR P
CCM

AZADI KA AMRIT MAHOTSAV

MOTIVATIONAL SESSION



SPEAKER

TIMING : 03:30 AM TO 04:30 PM

CA GOVINDHAN UNNI



SPEAKER

TIMING : 04:30 AM TO 05:00 PM

CA G SEKAR PAST CCM

VALEDICTORY SESSION

TIMING : 05:30 PM TO 06:30 PM

JAHANZEB AKHTAR , IRS

CHIEF COMMISSIONER OF INCOME TAX, CHENNAI



FOR REGISTRATION
AND OTHER DETAIL
SCAN QR CODE

ORGANISED BY : ICAI SSEB, BOS-OPERATIONS

HOSTED BY : SICASA & SIRC OF ICAI

MAIL ID : sicasa@icai.in , prajna.sicasa@gmail.com

SURVIVAL OF DEMOCRACY: AN INDIAN EXPERIENCE

It was not easy to define the word 'Democracy' until Lincoln gave his world famous speech on 19th November 1863, known as the Gettysburg address. He concluded his epic speech with the insightful phrase 'government of the people, by the people, for the people.' These words were later accepted as the most common method to understand what democracy must be. Even though originated in ancient Greece, in the city-state of Athens, during 6th century B.C it got a clear cut meaning only in the 19th century A.D.

According to Britannica Encyclopedia democracy is a 'form of government in which supreme power is vested in the people and exercised by them directly or indirectly through a system of representation usually involving periodic free-elections.' This long definition brings out the complex nature of democracy as a political structure. The idea of democracy is based on the belief that everyone should enjoy the same freedom- i.e. all men and women are born equal.

We Indians can take pride in the fact that ours is that the largest democracy in the world. This achievement was made by India not on 15th August 1947, or 26 January 1950 but on 25 October 1951 when the first Indian votes cast his votes in Chini, Himachal Pradesh for the first ever general election. According to the past experiences democracy succeeds only in small territories that too less diverse ones. The city-state of Athens was a small territory with a very small population. Even less diverse and smaller countries than India have got divided and pushed in to civil wars and conflicts with democratic and non-democratic governments. Hence, it seemed extremely unnatural that India exists as natural whether democratic or not. According to Sir John Strachey, an Englishman who visited British India during 1888 as a member of governor General's Council, 'there was less chance of India becoming a single nation than the whole of Europe becoming one'. Although words formed a British colonialist, we cannot put away Strachey's words completely. There is much truth in his words. It is based on this truth India is sometimes considered a wonderful and incredible. Democracy's biggest success story is indeed in this country, divided in many ways but united on one basis-being Indian.

India is the seventh largest and second most populous country on the world. Hence representative democracy is best suited to India. Representative democracy is a form of government in which elected representatives of the people have the responsibility of forming government and ruling for a fixed period of time. India is a multi-party democracy with six national and many regional parties. Along with India also has a quasi-federal system of administration where by there is a central government and 29 state and governments. The state governments have the liberty to decide upon major issues in their states. But in some areas of national importance like defense, the decision of the center prevails

SURVIVAL OF DEMOCRACY: AN INDIAN EXPERIENCE

The most distinguishing feature of Indian democracy is the presence of regional parties. Unlike in other democracies where only two parties are there to compete in elections; India has quite a large number of political parties. And also the regional parties have a strong say in the decisions of a government. Also, Indian constitution -the biggest written in the world -has given special preference to rights of minorities and their development. Major laws have also been passed for the protection of religious, linguistic and cultural minorities.

It is because of these features India survives as a democracy. In many countries -even democracies -the voices of minorities in the name of religion, language genders etc are not heard by the government. This had led to a demand for new country in many cases. Best example, is our neighbor Bangladesh which was formed as a result of the discontent of Bengali Muslims in East Pakistan (present Bangladesh) against the impartiality of Pakistani government toward West Pakistan (present Pakistan). Recently we saw similar problems in England regarding Ireland's freedom and in Spain regarding Catalonia's. But in India the maximum demand is for a state (as seen in case of Telangana). Why? Because of the special nature of India's system of government these minorities are assured they will be represented well through states and regional parties. Also many parties like DMK, MNF etc. which had formerly claimed for a separate nation later were satisfied by a state as they realized it would be enough.

The whole of Europe wouldn't have the religious, linguistic or cultural diversity of India. Also many Indian states are larger than the European countries. Still India stands enacted as a democracy because of its special regard to minorities. Even after 67 years of Independence, after many wars, many religious and other kinds of conflicts and many depressions, India remains united because all Indians work together as Indian as the residents of single house.

Democracy is very much suited to Indian situations due to several reasons. It prevents concentration of power as every ruling party has to face elections every five years. This imparts in the ruling party a sense of responsibility-if it fails to deliver its promises it can be thrown out in the next election. Also most governments in India are coalition governments which comprises of parties representing various groups and ideologies. Hence it can be ensured that all sections of the population get a say in the law making process. The citizens too, become more vigilant in a democracy, for they feel they have a role to play in their future and the future of their nation. This is proved by the fact that India has a higher vote percentage and more number of people who are related to political parties than most democracies in the world.

SURVIVAL OF DEMOCRACY: AN INDIAN EXPERIENCE

Thus, India is indeed a miracle in the world. But questions still remain. Is this enough? Are we still having the old values and rules of conduct? The answers would be a 'no'. A 'no' that the ordinary Indian would loudly and a politician would silently give. The key to a successful representative democracy lies with each and every citizen and the care with which he identifies and votes for the best candidates. Electioneering is not meant to go below the belt. In fact the central principle is respect for opponent (something that is not even heard of in present Indian politics) and dignified conduct in both action and words. Candidates should explain their position on various issues and then leave to it voters to make their choice. Thus, only after complete implementation of the democratic values and principles we can call India a successful democracy. Or else India will be a democracy with, 'too many laws, too little justice; too many public servants, too little public service; too much education, too little wisdom; too many values, too little in practice; too much of promise, too little of delivery; gigantic in potential and Lilliputian in reality.'

To sum up, we may say that in order to have a strong government based on the political liberty and power of the people, all parties should cooperate. It should also be insisted here that when the time comes, people have to rise above party and think of the nation, and sometimes think even of the world large of which our nation is a part of.



Jayadev Menon
SRO0422035

WHAT AN ANT AND TIDES CAN TEACH US?

AN ANT

An ant takes little diversion when its path is blocked
It plans its future well by being more proactive than reactive
It collects food persistently in small parts until it is sufficient for its survival.
Though an ant is small, its bite causes tremendous pain to a man,
Ants always work together in an organized manner.

Life explanation from an Ant:

Take a little diversion and try plan B when plan A doesn't work
Your future is your responsibility,
You can make it by being proactive and reactive
A small step with perseverance in the right direction,
Can turn out to be the biggest achievement of your life
Your appearance and size don't matter
It is your courage to face the world that matters
If by being alone you can succeed a little
Being together can bring you greater success

TIDES

No matter how high tides rise, it falls for sure.
When the tides of your life turn against you and hassle your boat,
Just put your feet up.
It may sometimes clear your path too.

Life explanation from Tides:

Life is all about how effectively you plan and manage your progress and shortcomings
When nothing goes as per your plan and troubles you, just lay back.
Try to go with the flow without overestimating it.



Nandhini.B
SRO0630269

HOW UPI'S BOLD BUSINESS STRATEGY WILL KILL VISA AND MASTER CARD?

-> The Reserve bank has proposed to allow the linking of credit cards to the UPI platforms. The Reserve bank said that this facility will be enabled on RUPAY credit cards.

-> RUPAY credit cards are linked to UPI platforms – this will provide additional convenience to the users and enhance the scope of digital payments.

-> RBI has given a major push to the digitisation agenda by announcing a series of measures that are going to further boost digital adoption and the big one is linking UPI with credit cards.

-> UPI has become the most inclusive mode of payments in India with over 26 crore unique users and 5 crore merchants on the platform.

On 8th June 2022, RBI officially allowed the users to link their credit cards to all UPI platforms which means within some days if you own a RUPAY credit card and a mobile phone, you could make your credit card transactions through a UPI app without using your credit card at all. As soon as this announcement happened it became such a sensation that every single news channel and newspaper started lauding the NPCI about how revolutionary this move is and this is so big that on one hand it could redefine entire credit market of India and on the other side it is a big big threat to giant company's like VISA and MASTER CARD.

Question is why is the credit card linking to UPI systems is such a revolution for the people of India?

How it will change the life's of ordinary people like you and me and 1000's of small businesses all across the country and most importantly why is it yet an another lethal threat to giant company's like VISA and MASTER CARD?

“ The discussion on the MDR or the MERCHANT DISCOUNT RATE is heating up again with the finance minister having announced last month that the merchant discount rate will not be applicable for UPI as well as RUPAY related transactions” .

“ Those modes which are getting notified will not have charges under the MDR being levied on them” .

“ Having a zero MDR charge was a longstanding demand of the payment council of India” .

HOW UPI'S BOLD BUSINESS STRATEGY WILL KILL VISA AND MASTER CARD?

The government of India boldly stated zero MDR on RUPAY, UPI to kill digital payments industry, say payments council of India.

So if you pay ₹ 1000 from RUPAY debit card, the seller will receive ₹ 1000 without any deductions of MDR and to compensate for the losses incurred by the banks in 2021, the government put out ₹ 1300 crores for the period of 1 year to compensate for all the losses incurred by the banks in the process.

But now that UPI is going to be linked with credit cards, everybody is afraid that RBI might impose zero MDR for credit card transactions also.

So the question over here is - This is such a great step, merchants will be able to make money without any deductions and; customers will go more cashless and if this is already being done for debit cards, what's wrong doing with credit cards.

Well there are 3 important reasons for that:-

- When you make a debit card transaction, your bank does not take the risk by paying the shopkeeper on your behalf because the money is just being transferred from your account to the merchants account. So the money already exists. But when it comes to zero MDR for credit cards, your banks take a risk by paying your bill to the shopkeeper on your behalf with the hope that you would pay it back but if RUPAY credit cards starts incurring zero MDR then either the banks will not be rewarded for the credit risk or the government again has to pay a very hefty amount to compensate for their losses.
- But when it comes to zero MDR for credit cards, your banks take a risk by paying your bill to the shopkeeper on your behalf with the hope that you would pay it back but if RUPAY credit cards starts incurring zero MDR then either the banks will not be rewarded for the credit risk or the government again has to pay a very hefty amount to compensate for their losses.
- Zero MDR is great for debit cards but it could be a disaster of credit cards. The question is why is that? You will see that, there were nearly 92 crore debit cards in India, well there were only 7.4 crore credit cards in India. But if you look at value of payments made via debit and credit cards in same month, you will see that value of debit card payments stand at ₹ 64000 crore, during the same month the value of payments from credit cards which is ₹ 84000 crores units lesser than debit cards and is still way ahead at ₹ 1.07 lack crores.

HOW UPI'S BOLD BUSINESS STRATEGY WILL KILL VISA AND MASTER CARD?

Secondly if you look at the average spending of a credit card users VS. a debit card users- you will see that well an average debit card user spend ₹ 700 per card per month and an average credit card user spends ₹14500 per month per card and this tells you very clearly that people owning credit cards are way richer and earn a significant amount of income more as compared to a majority of debit card owners. Obviously the places where the credit card users and debit card users use your cards will also vary vastly. It is not that debit card owners are poor but it is just that major chunk of debit card owners have less spending capacity as compared to major chunk of credit card owners.

Therefore when you say zero MDR for debit card, it's a wonderful step towards FINANCIAL INCLUSION, CASHLESS ECONOMY and DIGITALISATION. Because its more likely to be used in villages, towns and for small businesses but if zero MDR is applied for credit cards, we could be ripping of a valuable source of income from MASTER CARD and VISA. This money is mostly coming from the richer class of India and its also going to rich businesses who do not mind paying a MDR and if this is done VISA and MASTER CARD will have no incentive what so ever to operate in India and soon enough if they quit India, two things will happen:-

- Government will have to take the entire load of compensating for the losses incurred by the banks which is going to be enormous
- The governments card network will become a monopoly. So, tomorrow if the ruling party changes and they decide to run it like a typical government company, we all know what could happen with UPI.
- This is a reason why people are hoping that either the government imposes MDR as usual or imposes zero MDR for a limited amount of transactions like ₹ 1000 or less. So that the lower economic would benefit without killing the income of VISA and MASTER card, which are making money mostly from premium customers.

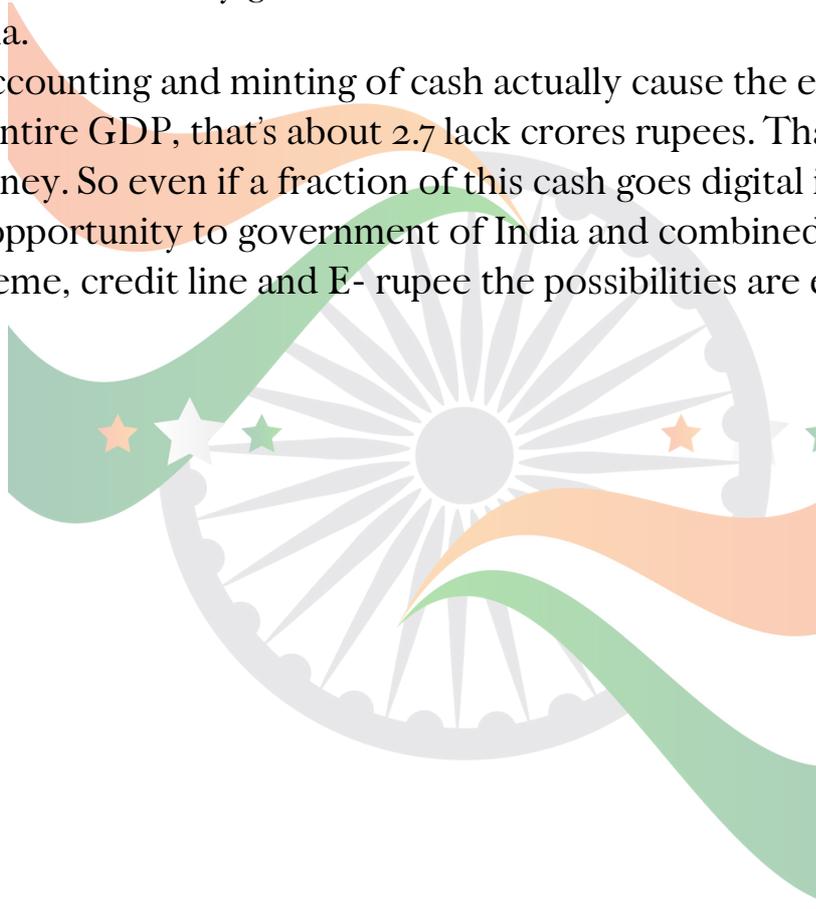
These are the concerns of the merchant discount rate and the linking of credit cards to UPI.

INCREDIBLE ADVANTAGES THAT THIS IS LINKING WILL BRING FOR BUSINESSES FOR THE ECONOMY AND MAINLY FOR THE PEOPLE OF INDIA :-

- From business standpoint, right now there are only 6 million card accepting point of sale machines in India, where as there are 50 million merchants accepting UPI payments. So you see the scope of using a credit card will explored by 44 million merchants just because of this UPI linking to credit cards.

HOW UPI'S BOLD BUSINESS STRATEGY WILL KILL VISA AND MASTER CARD?

- If the government introduces micro finance credit line based on UPI, that would be an amazing step. For instance, government might start with ₹ 500 credit for people like MR. A, who is a daily wage worker, then after he repays this small amount, it might extend to ₹ 1000 to ₹ 2000 and so on. So as the credit worthiness of an individual increases, the government could keep on increasing the line of credit and after a certain cap of say ₹10,000, MR. A could use his credit history to get bigger loan from SBI. In this way government could take financial inclusion to a whole new level in India.
- Handling accounting and minting of cash actually cause the economy of our country, 2% of our entire GDP, that's about 2.7 lack crores rupees. That's a lot of money to manage money. So even if a fraction of this cash goes digital its going to be an incredible opportunity to government of India and combined that would direct benefit scheme, credit line and E- rupee the possibilities are endless for India.



S.M.Yasaswi
SRO0510051



THE BELATED APOLOGY

There comes a point in our life, when our personal schedule becomes too frenetic to pause for a moment and talk to an old friend. It takes years to reconnect with friends who were once our platonic soulmates or "best friends", as we all called it. Though we reconnect at some point, we are burdened with the guilt of missing so many years of good friendship. And further, the fact that we would still be able to talk for hours without any air of awkwardness, and reminisce about the good old days is the most beautiful moment of reconnected friendships. So this poem is for all those who have gone through the pain of losing good friends to time, and the pleasure of reconnecting with them. And if you are still searching for that beautiful moment, what are you waiting for? They are just a phone call away.

Wrapped in the perfect note of our song,
I wonder how brutal time has been!
While I lay here thinking where I went wrong,
Blaming the merciless hands of time that tore us apart.

But then I see amongst the haze,
Blind to the light that lead me through the wild;
It was me all along- none other to blame
Chasing the moon, leaving the sun behind.

Oh my dearest friend!
I lay here bleeding with the want to stand by you,
To laugh about nothing until my muscles grow sore,
To cry about everything until my eyes fall asleep,
To rant about anything until my throat is parched, And
to fight over the last candy with goofy smiles.

So here I am, laying my apologies bare,
Adorned with the memories worth a lifetime,
Marred with the guilt that devours me day and night;

For there is no lingering doubt in my mind,
That its your arms I would run into
Yesterday, today, tomorrow and forever.



Nandhana SG
SRO0732110

END ≠ END (*Short Story on Outstation Audit*)

Yesterday morning, My name was allotted for my first ever outstation Audit. I was told I got to leave Chennai by tomorrow and should be there at the client's place at 9.00 AM the day after. A friend of mine booked my train ticket, and later that evening just after office at home I packed my bag and kept it ready. I slept early with all excitement for the following days.

On the next day (TODAY) I planned to leave the office early by 4.00 PM. But due to a small celebration, a piece of work was left unattended, so I planned to start it, unfortunately, It got me glued to the screens with "Alt-Tab &Alt-Tab" from MS Excel to Tally to Excel, Time ran super fast, it was quarter past 6. I pleased and delegated it to one of my seniors in the office, Collected my laptop, and official letter and left for my residence. It's usually a 45 minutes journey by electric train followed by a bus. Just missed a train in seconds, but no issues the next train comes in every 10 mins. Boarded the next train, walked to the bus stop and was just waiting for the bus for such a long time, I couldn't rest there. So started to walk that 2.7Km as Google Map said. It was already 7.40 PM, I finally reached home drenched with sweat. I quickly had a bath, picked up my backpack, booked a cab and left home waving hands to my friends. Soon the vehicle started, and I felt something bad. Asked the driver to wait for some time, thought I left something. Checked my bag, Laptop was there, and the Official letters were intact. The journey resumed its supposed to be an 1hr journey Maximum, Exactly on half the way vehicle had a breakdown. The driver couldn't help me further He end the trip from his side without my concern.

Though we travelled only halfway Ola app showed 100% fare. An argument heated up, I and the driver was so loud that everybody on road could've seen us just as dogs with pants. I further had no more time to waste. Paid him in full, booked another cab and even the next driver dropped me quite far from the usual spot. I didn't speak a word just got down, paid him, picked up my bags and was searching for the platform. Its platform no:3, the train will arrive in another 20 mins as the "cling cling" goes. Ultimately on time isn't it! Yet there is a greater back trap. I wondered why I didn't receive the message from IRCTC as chart prepared. Then I realised that, my friend by mistake had booked tickets for tomorrow and I too just checked the coach, berth and had never noticed the date of the journey.

WOW...

How bad a day can end. I contacted my office, and they replied in a very cool manner as "Okay, you can come back to the office tomorrow and leave by evening, the rest of the team will take care of the audit."

END ≠ END (*Short Story on Outstation Audit*)

How bad a day can end. It's popularly said END stands for Effort Never Dies. Hope you could imagine how all my efforts on the 2.7km Walk, the heated-up argument on road, spending extra for the cab, On top of all this all my excitement for my 1st ever Outstation Audit. I can't simply let it go and accept this END. I was slowly heading towards the station exit, thinking of all this and in the office what all I should hear the next morning from the manager. She would definitely make fun of this and pull my leg for at least a month. Then the announcement goes "cling cling" "The train is expected to arrive in 15 Minutes". I quickly made a turn, and without knowing what to do, I explained my situation to the Ticket Examiner nearby. He was like a god-sent saviour for me, that too in a complete white dress, Yeah absolutely he is. He totally understood my situation took me directly into the booking office bypassing the lengthy queue.

As he advised, I got an open ticket from there which was quite cheaper and ran with my bags to platform no3. This was a run where my legs were so fast and my mind moved in melody thinking of how my small small habits saved me. Small habits such as packing my bag a day earlier helped me start a new work which was unattended. A small habit of going to bed early made me feel extra relaxed, A small habit of planning to arrive station an hour before helped me have the leverage of time to think, rethink and react. A small habit of not giving up so easily, made me take that turn filled with good hope even without knowing what to do next. A small habit of asking for help from a well-informed person helped me book an open ticket.

END is just three letters, it's up to you on what you do to make it a new beginning.



JEGAN S A
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THE PATHWAY TO SUCCESS

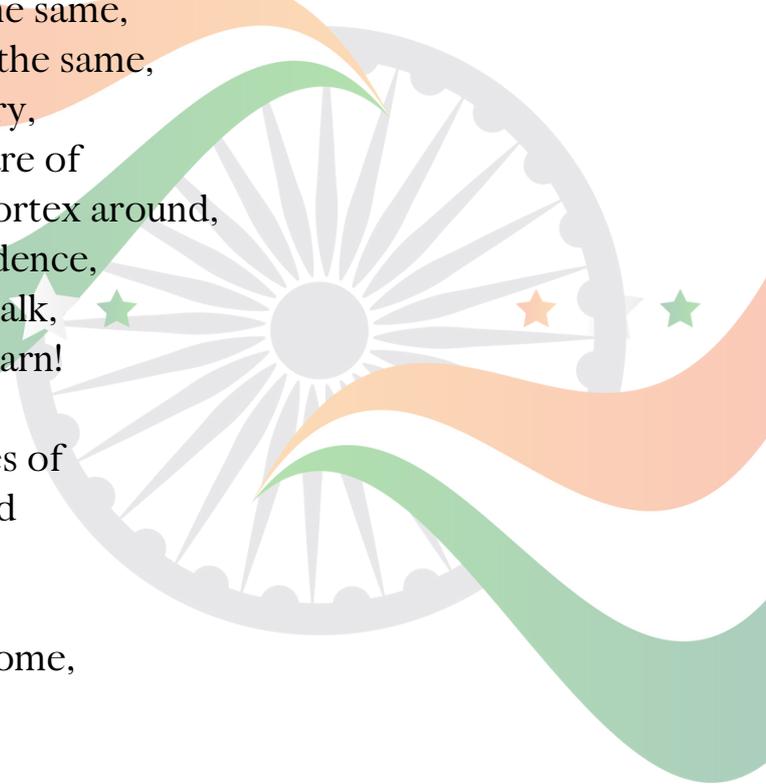
On the beautiful journey
to search the
Meaning of life,
Start writing a new chapter,
Today!

Yesterday and today
Are not the same,
The sky is the same,
The star is the same,
The journey is the same,
The mission is the same,
The direction is the same,
But the paths vary,
On the way, aware of
Ambience and vortex around,
Walk with confidence,
The more you walk,
The more you learn!

Beyond the pages of
a book, the world
Is very huge.
Let the evils go,
Let the morals come,

Learn new.
Do what you love,
Time will teach
You the things.

Is there a progress
Without motivation?
Preachings will not be
Enough in this world,
Choose your field,
Either win or lose,
Fight with a will,
Praise on victory and
Raise on fall.



THE PATHWAY TO SUCCESS

Not let yourself
Turn to the flow of water,
Swim against the
The current of water,
Let our tears shall
Dissolve in the water,
The time you reaches
The shores, the victory
Will touch your toes.

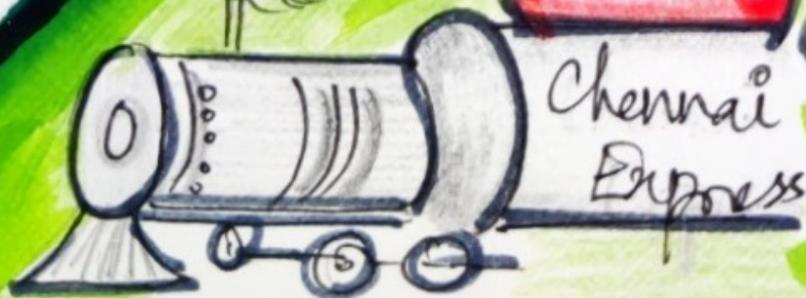
The day when your
Sweat starts flow
On your cheeks where
Usually, tears flow,
Understand that
You have started
Travelling on the path
Of success!



Muthazagan Inbanathan
SRO0512104

AZADI KA
AMRIT
MAHOTSAV!

JAI HIND !!!



AZAADI KA AMRIT MAHOTSAV

आजादी
का
अमृत
महोत्सव



B. Kusuma Sai
SRO 07/1292

HAPPY 75th
INDEPENDENCE
DAY

