



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



Merry *Christmas* & Happy New Year





TABLE OF CONTENTS

1. MESSAGE OF GREETINGS
2. SAMVIDHAN DIVAS
3. A CITY WITH NO LAW, RELIGION AND MONEY
4. THE DIGITAL DIVIDE
5. BE OPTIMISTIC, BE POSITIVE, BE HAPPY
6. CAPITAL GAIN ON SALE OF PLEDGED SHARES
7. WHAT A CANDLE AND FIREFLY TEACH US?
8. STRESS MANAGEMENT
9. 194Q VS 206C(1H)
10. CHRISTMAS CAROL: A BOOK TO READ ON CHRISTMAS
11. ARTWORK
12. SNAPSHOTS FROM THE MONTH

DISCLAIMER: THE OPINIONS EXPRESSED IN THIS PUBLICATION ARE THOSE OF THE AUTHORS. THEY DO NOT PURPORT TO REFLECT THE OPINIONS OR VIEWS OF SICASA OR SIRC OR ITS MEMBERS.

MESSAGE OF GREETINGS



Dear Students,

“If you salute your duty, you no need to salute anybody, but if you pollute your duty, you have to salute everybody.”

- Dr. APJ Abdul Kalam”

Hope everyone written your November, 22 examination with utmost care and I wish all of you a good success. Also I would like to wish those who are going to write the Foundation examination during this month.

During the last month we had conducted an education trip to Pondicherry- Auroville and a good number of students participated in the trip. Students’ feedback was excellent. I thank the officials of the Auroville for their all help and support. Also congratulate our Dean and other staff of SIRC for a wonderful trip.

We had conducted the CA students National Talent Search 2022 in the areas of Nukkad Drama and essay competition which was organised by SSEB (BOS). Good number of students was participated in these program and the regional level completion will be conduct this month. I wish all the best to the students who are going to participate in this from the entire south India.

The Students Skills Enrichment Board of ICAI is organising several Conferences in the month of December. An International Conference was organised at Hyderabad on 2nd & 3rd December. During this month various places in south there are Mega students’ conferences.

Some of the upcoming Student Conferences are as follows: Mega Students Conference at Kozhikode (12th–13th Dec, 2022), Trichur & Tiruppur (16th– 17th Dec, 2022), Madurai (17th–18th Dec, 2022), Coimbatore (23rd–24th Dec, 2022) and National Students Conference at Bengaluru (16th–17th Dec, 2022).

Kindly participate in these conference will help you to expand your knowledge and also provide a good platform to network and build relations with your peer group. You can identify and understand the current and emerging new trends in the accounting field.

The Proposed Scheme of Education and Training has already been sent to the Ministry of Corporate Affairs for final approval. To become a global leaders of the profession it will be very useful and hope that ICAI will publish the details shortly.

During this month we are planning various activities. We are planning the youth festival in the beginning of the next month, be part of the all activities of the SICASA. We invite good articles for our newsletter,

MESSAGE OF GREETINGS

which will be reaching around 2 lakhs students. You can showcase your knowledge before your friends with a good article.

I would like to congratulate the Chairman and Vice chairman of the SSEB (BOS-Operations) for organising a grant International Student Conference, 2022, at Shilpakala Vedika, Hyderabad, on 2nd & 3rd December 2022.

A new team of SICASA has been selected and they will start the working with more and more new activities.

We will continue the activities of our Orators forum and revive the investors' forum shortly. The whole team of SICASA expecting all the students' participation and support for all our future endowers.

I wish all of you an advance "HAPPY CHRISTMAS AND A HAPPY PROSPEROUS JOYFUL & SUCCESSFUL NEW YEAR 2023".

"If you eat with enormous gratitude for all the living things that give up their lives to sustain yours, then the food you eat will respond in a wonderful way within you".

- Sadhguru

Lovingly Yours,
CA.P.Satheesan FCA
Chairman SICASA

Every Indian should be proud of themselves on National Constitution Day because it commemorates the adoption of our constitution. India's constitution was adopted in 1950. Constitution Day, commonly referred to as "National Law Day," is celebrated on November 26 every year.

I am sharing with you some information and facts about our nation's Constitution Day:

1. India's constitution incorporates elements from various nations such as Britain, Ireland, Japan, the United States, South Africa, Germany, Australia, and Canada.
2. In 1946, India's Constituent Assembly was established. Over the course of 2 years, 11 months, and 18 days, it met for 166 days.
3. The Indian Constitution was written by hand. It is among the world's longest handwritten manuscripts. The English version contains 1,17,369 words in total.
4. Initially, the Indian Constitution's Preamble did not contain the word "socialist." The 42nd Amendment Act of 1976 inserted the phrase during the emergency. The Preamble has only been modified once so far.
5. The Government of India Act, 1935, serves as the foundation for the Indian Constitution.
6. The Library of Parliament House maintains the original handwritten copies of the Constitution in helium-filled cases.
7. On November 26, 1949, the Constituent Assembly convened and welcomed the passing of the Constitution with prolonged, loud applause and desk thumps.
8. "Dr. Rajendra Prasad, President of the Constituent Assembly, in his speech before putting the motion to adopt the Constitution, paid tribute to Mahatma Gandhi and said:" I shall only hope that all those whose good fortune it may be to work this Constitution in the future, will remember that it was a unique victory which we achieved by unique method taught by the Father of the Nation, and it is up to us to preserve and protect the Independence that we have won and to make sure that the Constitution is implemented.
9. According to Mr. Chatterjee, Purnima Banerjee, a veteran freedom fighter, sang the National Anthem, "Jana-gana-mana adhinayaka Jai Hey, Bharat Bhagya Vidhata," to mark the end of the Constituent Assembly's historic session after the Constitution was adopted.
10. Later, during a special session on January 24, 1950, the assembly elected Dr. Rajendra Prasad as the first President of the Indian Republic in accordance with the Constitution.

"Preamble"

WE, THE PEOPLE OF INDIA,
having solemnly resolved to constitute India into a
SOVEREIGN SOCIALIST SECULAR DEMOCRATIC REPUBLIC
and to secure to all its citizens:
JUSTICE
Social, economic and political;
LIBERTY
of thought, expression, belief, faith and worship;
EQUALITY
of status and of opportunity;
and to promote among them all;
FRATERNITY
assuring the dignity of the individual and
the unity and integrity of the Nation;
IN OUR CONSTITUENT ASSEMBLY
this 26th day of November, 1949, do
HEREBY ADOPT, ENACT AND GIVE TO
OURSELVES THIS CONSTITUTION.

Conclusion:

It is indeed a day of national pride.



T V N Aditya Kumari
SRO0577688

A CITY WITH NO LAWS, RELIGION & MONEY

“On 28th February 1968 delegates from 124 countries around the world and 23 states of India have gathered for a most important event in the history of mankind, everyone on this day have carried a handful of earth from their homeland. The people from different parts of the world placed the soil they carried in a marble-clad urn together as a gesture symbolizing the creation of a town dedicated to human unity and international unity, that day marked the birth of Auroville- The City of Dawn.

Auroville is a city in which there are 3300 residents from 60 nationalities as on 2022 and with a planned population of 50,000. The name of this city has been derived from the French language “Aurore” meaning dawn and “ville” meaning village/city. Auroville is an experimental universal township with a main theme “progress of humanity towards its splendid future by bringing together people of goodwill and aspiration for a better world”. The philosophy of Auroville revolves around 4 charters handwritten by the Mother Mirra Alfassa – 1.Auroville belongs to nobody in particular it belongs to humanity as whole. 2-Auroville will be the place of unending education, constant progress and a youth that never ages. 3-Auroville will be bridge between the past and future. 4-Auroville will be site of material and spiritual researchers for a living embodiment of an actual human unity.



Picture of Inauguration of Auroville on 28th February

The Dream of Auroville

There should be somewhere on earth a place which no nation could claim as its own, where all human beings of goodwill who have a sincere aspiration could live freely as citizens of the world and obey one single authority, that of the supreme truth; a place of peace, concord and harmony where all the fighting instincts of man would be used exclusively to conquer the causes of his sufferings and miseries, to surmount his weaknesses and ignorance, to triumph over his limitations and incapacities; a place where the needs of the spirit and the concern for progress would take precedence over the satisfaction of desires and passions, the search for pleasure and material enjoyment.

A CITY WITH NO LAWS, RELIGION & MONEY

There should be somewhere on earth a place which no nation could claim as its own, where all human beings of goodwill who have a sincere aspiration could live freely as citizens of the world and obey one single authority, that of the supreme truth; a place of peace, concord and harmony where all the fighting instincts of man would be used exclusively to conquer the causes of his sufferings and miseries, to surmount his weaknesses and ignorance, to triumph over his limitations and incapacities; a place where the needs of the spirit and the concern for progress would take precedence over the satisfaction of desires and passions, the search for pleasure and material enjoyment.

The Dream of Auroville

There should be somewhere on earth a place which no nation could claim as its own, where all human beings of goodwill who have a sincere aspiration could live freely as citizens of the world and obey one single authority, that of the supreme truth; a place of peace, concord and harmony where all the fighting instincts of man would be used exclusively to conquer the causes of his sufferings and miseries, to surmount his weaknesses and ignorance, to triumph over his limitations and incapacities; a place where the needs of the spirit and the concern for progress would take precedence over the satisfaction of desires and passions, the search for pleasure and material enjoyment.

Auroville partly produces their own organic food products like milk, fruits, vegetable & Rices and pulses and also buys the same from outside, Auroville is in the process of developing a sustainable way to grow and produce their own food products and reduce the purchase from outside city.

Food Link is Auroville's central collection and distribution point for Auroville's farm produce, and thus a vital link between farms and community. From here, the fresh organic food is supplied to Auroville's collective kitchens, restaurants, schools, food processors, and the Pour Tous

outlets, PTPS & PTDC. Occasional surplus is sold to customers outside Auroville. Since Auroville is not self-sufficient in most food categories, Food Link invites organic farmers in the bioregion to supply to Auroville, in the vision of creating a mutually supportive network in the service of healthy food and a healthy environment.



As old as Auroville, the free store is as the name suggests a store where things are free. A descendant of early Auroville's barter and exchange system, the Freestore now offers a range of new and pre-loved clothes, crockery, books and music to any Aurovilian who needs, yes, for free. Customers choose what they want, leave their name and a list of items taken, say thanks, and walk out the door. The place is a blessing for many of the Aurovilians who live, as honorary voluntary workers, on a very basic maintenance and can 'go shop' this way.

A CITY WITH NO LAWS, RELIGION & MONEY

My Takeaway on Auroville

It is very easy to depend on materialistic items for our happiness but there are certain things which we can't buy with money like friendship, sense of unity, faith. While many in today's society strive for wealth, the pursuit of money and status appears to actively damage wellbeing. Conversely, non-materialistic life goals such as spending time with the community or volunteering seems to lead happiness in life. Volunteering is important as it offers essential help to worthwhile causes, people in community and more importantly it fulfills us within as human beings. Many aspects of non-material culture heritage belong to spiritual culture; non-materialistic way of living rather plays an important role in nourishing the spiritual demand of human beings. It will be pertinent to conclude this article with a famous quote by

Winston Churchill "we make a living by what we get, but we make a life by what we give."



Jerome Kathiravan
SRO0677592

THE DIGITAL DIVIDE

Despite the pandemic, few of us kept going. We adapted to the new normal. We found ways to do our work virtually. But what happened to the people on the other side of the line? How did those students study whose parents couldn't afford them an electronic device? How did those people work who didn't even know what a computer is? Unimaginable, right? Yes, digital divide is a harsh truth.

Digital divide generally refers to the gap between those who use or have access to telecommunications and information technologies – including hardware, internet access, and literacy in using both effectively – and those who do not.

When we are buying 5G compatible devices on one side, did you know that more than half of the people in the Earth do not have access to the internet? Digital Divide finds its root in inequality and discrimination. Poor people, obviously, cannot afford electronic devices. 80% of Europe has access to internet while only 25% of Africa does. Men are said to have more access to internet than women. Income-based factors, region-based factors and gender-based factors affect Digital Divide.

Even if one can afford an electronic device, but if that person does not have the skillset to use them, that person would still be a digital “have-not”. Digital literacy is a wider term. It puts people who have electronic devices but who do not know to use it in the category of digital “have-nots”. In around 40% of the countries, half of the people are digitally illiterate.

The third type of digital illiteracy is quite different. It refers to having access to the devices and internet, knowing how to use them, but not knowing to use them to their fullest. These people are more prone to cyber-attacks. People need to be more aware on cyber crimes and should take proper care to not be a victim of one.

Digital Divide cannot just be seen as people who can make the most out of the web and those who cannot. It is an inequality. Yes, it is. It is a form of social exclusion or discrimination. It puts people, especially students, far back in the competitive race. Hence, measures to reduce digital divide are the need of the hour. It is being recognized by many and is being included in the sustainable development goals.

Everybody knows about digital divide. Then what is the point of this article? It is not that I am saying something new. I am just reiterating the truth - Internet is no more a luxury. Access to the internet has become like electricity - a necessity for modern living. In this sense, technological discrimination becomes a form of social exclusion. So, if we, as students, wish to survive in this competitive world, where only the fittest survives, knowing technology is not a perk, it is a prerequisite. Just reiterating it on the occasion of World Computer Literacy Day (December 2).

Pooja M
SRO0764189



BE OPTIMISTIC, BE POSITIVE, BE HAPPY

Everyone desires for a happy life. Are we really happy? Not really. Sometimes we feel numbness in our life because of our consistent worries about what we don't have. We never feel contented with what we have. As well, we all search for happiness outside the world rather than realizing happiness is vested within ourselves. One such path to lead a happy life is, to be an optimist. How can we become an optimist? Is that a qualification which we can acquire? No, Optimism is all about facing every situation with all hopes and courage. Optimism is about strengthening our mental ability. To augment our mental ability, we all should first accept the reality, i.e., by way of accepting the worst part of our plan and attempting to rectify it rather than grieving.

Regrettably, we all become pessimists when something goes against our plan. One thing we all should keep in mind, that is, there is no problem without a solution just like there is no lock without a key. So, our approach should be to seek solutions rather than worrying and lamenting. For this, we should equip ourselves with positivity. Positivity can outspread and behold everyone it comes across. That's why we feel afresh and energetic when we see an enthusiastic person with a smiling face.

We would have heard about "Oxytocin", popularly called the love hormone. They are the reason for our well-being and cheerfulness. Likewise, some hormones cause negative thoughts. It's not hormone which creates negativity, it's our thoughts that secrete a negative hormone called Cortisol. So, if we stabilize our thoughts, it would become a therapy for your healthy and peaceful life. It's our thoughts that generate positive vibes. They are solely responsible for our well-being and distress.

Mental health is more precious than physical health. Our mental illness could shatter and turnaround the entire system of our body. So, to have a healthy and peaceful life, we should first inculcate positivity and also stabilize our thoughts. Then, there won't be a question for pessimism and there won't be a question for misery. Being an optimist is a blessing to have a contented life. So, building mental ability and positivity is like an energizer that keeps us enthusiastic, energetic, and significantly healthy.



Jayamani J
SRO0388022

CAPITAL GAIN ON SALE OF PLEDGED SHARES

Ever wondered, in whose hand would capital gain be taxed if pledged shares are sold due to default in repayment of bank loan ? Is it in the hands of **Bank** (pledgee) or the **assessee** (pledger)?

Let us first understand the background of Capital gain:

What is Capital Gain/Loss?

Capital gain: It is the profit one earns on sale of capital assets such as shares, bonds, immovable property etc. Gain is earned when the selling price of such capital assets more than the cost price.

Capital loss: It's the loss one incurs on sale of capital assets such as shares, bonds, immovable property etc. Loss is incurred when the selling price is less than the cost price.

Current Capital Gain regime (Rates and threshold limits):

CURRENT CAPITAL GAINS TAX REGIME			
Investment	Threshold for LTCG	STCG rate (%)	LTCG rate (%)
Debt mutual funds	3 years	Tax slab	20
Listed bonds	1 year	Tax slab	10
Unlisted bonds	3 years	Tax slab	20
Equity	1 year	15	10
Equity mutual funds	1 year	15	10
Real estate	2 years	Tax slab	20

LTCG: Long-term capital gains; STCG: Short-term capital gains
Source: Various tax advisory and media reports

Image source: Business Standard

Now coming back to the question,

Here the assessee availed loan from the Bank by pledging some of his shares and thereafter, as the assessee failed to repay the loan, the bank sold the shares at market price and recovered the entire consideration.

Thus, it could not be held that the assessee had not received any consideration directly which were liable to tax. It's clear that the pledged shares sold in discharge to the loan taken up against it, belongs to the assessee.

CAPITAL GAIN ON SALE OF PLEDGED SHARES

Through this transaction the loan account of assessee with the bank has reduced to the extent the amount was realized by the bank through sale of such shares, thus we can say that the assessee has been benefited and there is an element of gain (i.e. selling price > cost price).

For example:

Mr. X bought some shares of value Rs.100000 from ICICI securities and Mr. X had a loan account with ICICI bank for Rs.110000. Mr. X had pledged its shares bought from ICICI securities against the loan taken from ICICI bank. Due to non-repayment of 1st loan installment on due date ICICI securities being its broker sold the shares (value-20000) at market price for Rs.25000. Due to this transaction the loan account balance of Mr. X has been reduced by Rs.25000 (outstanding balance of Rs.85000 now). The profit element of Rs.5000 has benefited Mr. X as his loan account has been reduced by Rs.5000 extra. Hence Mr. X will be taxed for capital gain of Rs.5000.

Therefore as per my knowledge any GAIN arising out of sale of pledged shares then the whole gain amount shall be taxed in the hands of the assessee



Naman Lunia
SRO0731378

WHAT A CANDLE AND FIREFLY TEACH US?

CANDLE

A Candle burns itself to shine yet it feels fine.

Similarly, we need to become the epitome of hard and smart work to shine.

A Candle is cherished in the darkness or it is jobless.

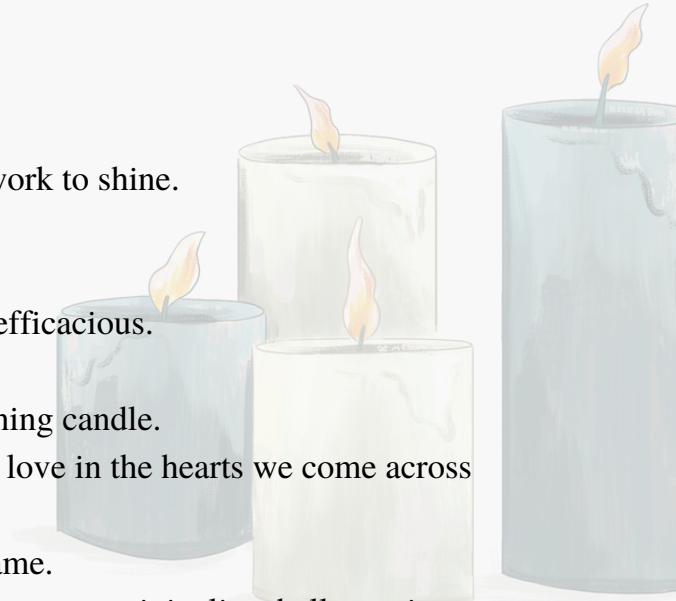
Likewise, your ability to overcome complications makes you efficacious.

A candle is exposed to light when it is exposed to another burning candle.

Like a burning candle, we need to develop the ability to ignite love in the hearts we come across

While flame may destroy the shape, its purpose remains the same.

Similarly, though the shape of our body changes as age progress, our originality shall remain constant.



FIREFLY

It comes as a light when we were in dark.

Though its lifespan is brief, It makes us blithe.

Life lesson to be learned:

Let's learn from fireflies to do someone a good turn.

Let's light (help & solve) their life when they are in dark (Problems).

Life is small, so light the areas where you are around.



Nandhini.B
SRO0630269

194Q vs 206C(1H)

It is often noticed and said that these sections conflict each other. But the Income Tax act is so beautifully designed that it clearly indicates which section applies on what transaction without any ambiguity. The first thing that comes to mind when some says 194Q is “goods” and “fifty lakhs”, which is not wrong. But there is so much more to these sections than those words.

Both the sections are written on the same lines but from different perspectives:

194Q says that the buyer has to deduct TDS @ 0.1% on the amount exceeding 50 lakhs when making payment to the seller.

206C(1H) says that the seller has to collect TCS @ 0.1% on the amount exceeding 50 lakhs when receiving a payment from the buyer.

Even the definitions to buyer and seller are the same in both of sections which is “a person whose total sales, gross receipts or turnover from the business carried on by him exceed ten crore rupees during the financial year immediately preceeding the financial year in which the sale/purchase of goods is carried out”.

The sections seem to be overlapping with each other prima facie. When whole of the both sections are read, then it makes much more sense as to how beautifully they intertwine with each other. The first clause that makes these sections distinct is 194Q(5) which says that when the conditions are such that both of these sections are applicable, then 194Q overrules 206C(1H). The second clause that makes these sections distinct is the second proviso to 206C(1H) which says that when buyer has deducted tax on the amount receivable, then TCS will not be applicable.

Therefore, we can conclude than on the same grounds, 194Q will prevail over 206C(1H), TDS prevails over TCS.

Theoretically, it seems that this is the end. It is much more complicated in practice.

There can be various situations where it is difficult to determine which section is applicable. One such situation is when a buyer, say “A” has bought goods worth 60 lakh rupees from a seller, say “B”. In this scenario, both A and B satisfy the definition of “buyer” and “seller” respectively. A is supposed to deducted TDS of 0.1% of 10 lakhs (60-50). If he forgets to do so, the obligation will be transferred to B and now B has to collect TCS of 0.1% of 10 lakhs. That is how beautifully these sections are designed in parallel to each other. The amount which is transmitted to the government is filtered twice unlike the other sections.

Thus, it is not 194Q vs 206C(1H), it is rather 194Q and 206C(1H).

A.R.Prajay
SRO0733586



STRESS MANAGEMENT

"Stress" is a term that is commonly used in everyday life. It is a normal physical, emotional, and mental response to any challenge. Recognizing when you are stressed, what causes it, and managing your stress can greatly improve your quality of life and prevent some of the harmful effects of stress on your physical and mental health.

Building Defenses Against Stress

- Enjoy yourself - Happier people tend to live longer and are more productive. Laugh and tell a joke! Find and engage in things YOU want to do.
- Exercise - Exercise your heart and lungs for 30 minutes, 4-5 times per week. Exercise releases built-up tension in your body. It also releases endorphins, "happy hormones," for a natural high.
- Organize your time - Take better control of your time and energy (e.g., prioritize, make lists, and schedules).
- Write - Dedicating a period of time every day to write about a situation that is bothering you may reduce tension and give you stress relief for the rest of the day. Keeping a journal can also help you solve problems or find positive angles amongst the stressors.
- Prioritize sleep - Sleep 7-8 hours every night and when studying take breaks often.
- Be aware of yourself - Recognize distress signals like insomnia, headaches, and feeling anxious. STOP and ask yourself WHY and then do something about it.
- Eat nutritiously - Follow "Eating Well with Canada's Food Guide." Avoid foods high in fats and sugar. Don't depend on drugs and/or alcohol to elevate your mood. Limit your caffeine intake by having a maximum of two cups of coffee per day and less energy drinks. Choose to drink water instead of caffeine.
- Don't believe everything you think - Pay attention to your thoughts. If negative, ask yourself, "Are these thoughts helping me?" Check your thoughts against objective reality. Don't let your negative thoughts influence your feelings and behaviour.
- Find solitude - Spend some time alone every day to remove yourself from external stressors.
- Reward yourself - You will work more effectively if you have something to look forward to. Go ahead and treat yourself!

STRESS MANAGEMENT

- Relax! -Take a walk, have a bath, do yoga, practice deep breathing and visualization exercises, have a nap, daydream, and communicate with friends and loved ones. Anything that makes you relax.
- Breathe deeply - Practice several times a day, especially when you are feeling stressed.

(Source: <http://www.usask.ca/>)



Dhanya TA
SRO0597615

CHRISTMAS CAROL: A BOOK TO READ ON CHRISTMAS

There is nothing as delicious as a book. Yes, delicious, for good read is as mouth-wateringly enjoyable as scrumptious food. But while good food is a compulsion, it takes some effort to read a book. If that effort is taken the rewards are huge. What are the rewards? Experts will give a list including improved vocabulary, cognitive skills but the best is the experience of reading, the way the books take us on a journey of imagination across different worlds.

Today I would like one such journey I made with Ebenezer Scrooge in the book ‘A Christmas Carol’ written by Charles Dickens

About the Author

Charles Dickens was one of the most influential and greatest writers of the Victorian Era. He skyrocketed to fame with his first novel, “Pickwick Papers”. As a boy he was forced to work in a factory because his father was put in prison. The experience he had contributed to his heart touching narratives. Apart from being the best known novelist of his day Dickens was also a social reformer. Dickens had the rare gift of being able to capture the imagination of the audience. His characters were unforgettable and his command over the language incredible. “A Christmas Carol”, “A Tale of Two Cities”, “David Copperfield” “Oliver Twist” and “Great Expectations” are among his popular works some of which have been made into films and TV series.

Into the story

The story starts with the statement “Marley was dead” The narrator stresses the necessity to understate this fact so as to fully appreciate the wonderful events that follow. He then proceeds to introduce us to Ebenezer Scrooge, Marley’s business partner. Scrooge was the definition of a miser. He has an assistant, a good natured fellow named Bob Cratchit.

As the story begins, it is Christmas Eve and Scrooge is in his office along with Cratchit. He is visited by Fred, his nephew, who invited his uncle for a Christmas Dinner. Scrooge dislikes Christmas and considers it only as a reason for more expense and hence declines Fred’s invitation. Fred tries in vain to impress upon Scrooge the beauty of Christmas as a day of joy and family. But as he leaves he earns the appreciation of Cratchit.

Scrooge is also visited by two gentlemen with the intention of collecting alms for the poor so that they can have a better Christmas. Unsurprisingly, Scrooge refuses to follow his partner’s habit of being generous and sends them away empty handed. After grudgingly allowing Cratchit to take a leave on Christmas Scrooge departs for home.

Once at home Scrooge is visited by none other than Marley’s ghost who is wandering across the earth chained to money boxes as punishment for his selfishness and greed. He informs that Scrooge has much

CHRISTMAS CAROL: A BOOK TO READ ON CHRISTMAS

worse fate awaiting him in afterlife. Utterly terrified Scrooge begs his friend for some soothing words. Marley's ghost tells Scrooge that he will be visited by three spirits that day. Listening them is the only chance that he has at escaping his punishment.

The first spirit, the Ghost of Christmas Past, arrives and takes Scrooge to Christmas during his childhood, a time when he was more innocent, a time when he felt lonely but yet loved and was loved by his little sister Fan. The spirit also revisits a memory of a wonderful Christmas party hosted by Scrooges first employer Mr Fezziwig, who treated him like a son. It also remind him of his once fiancée Belle who left realising Scrooge loved money more than her. As a closing note they visit Belle and her family on the Christmas of Marley's death. Scrooge is devastated to know how lowly he is described by them and requests the spirit to take him back.

The second spirit, the Ghost of Christmas Present, takes Scrooge to visit the Cratchit family celebrating their simple but beautiful Christmas. Scrooge learns of the youngest son of Bob, Tiny Tim a pleasant lad suffering from a serious illness. He learns from the spirit that Tiny Tim does not have a long life as he is suffering from a serious illness. They also visit Fred (Scrooge's nephew) at the Christmas dinner which Scrooge declined. Scrooge realises he was the reason for cause of sadness to many. Before disappearing, the spirit shows Scrooge two hideous, emaciated children named Ignorance and Want and warns Scrooge against them. When Scrooge shows concerns he mockingly repeats the same words scrooge said while dismissing the gentlemen collecting alms for Christmas.

The third spirit, the Ghost of Christmas Future, takes Scrooge to a funeral in the future. It was apparently of a very unpopular man and visitors were there only for the food. All his possessions are stolen. Only people who are touched by his death are two old couple as they are happy that they get time to settle their finances. Chocked Scrooge requests for some kinder views only to be shown the Cratchit family mourning Tiny Tim. After wards Scrooge sees his own grave, neglected, forgotten and fallen in the hands of grave diggers. Stunned and shook, Scrooge realises his mistakes and swears he will change for the better.

The next morning, its Christmas, Scrooge wakes up a changed man. He generously provides to the two gentlemen who met him for charity, anonymously sends a large turkey to the Cratchits for Christmas and joins Fred for the Christmas Dinner. He provides an increment to Cratchit and becomes a father figure for Tiny Tim which saves the little boy. Scrooge never forgot his experience with the three spirits, he always remembered the true spirit of Christmas and treated everyone with kindness, generosity and compassion.

CHRISTMAS CAROL: A BOOK TO READ ON CHRISTMAS

Conclusion

Christmas is a festival, not just of religious significance but of joy and of family. It is a day to remind us to be happy and kind. This is the theme of “Christmas Carol”. We can notice this in the monologue given by Fred in his attempt to invite his uncle to the dinner and implied throughout the story. Apart from being an excellent fantasy, Christmas Carol also provides the hope that everyone has a chance of reforming one self and be part of reforming the society. Christmas Carol is indeed one of best Christmas Stories ever written.

Happy Christmas!



Jayadev Menon
SRO0422035

SKETCHING



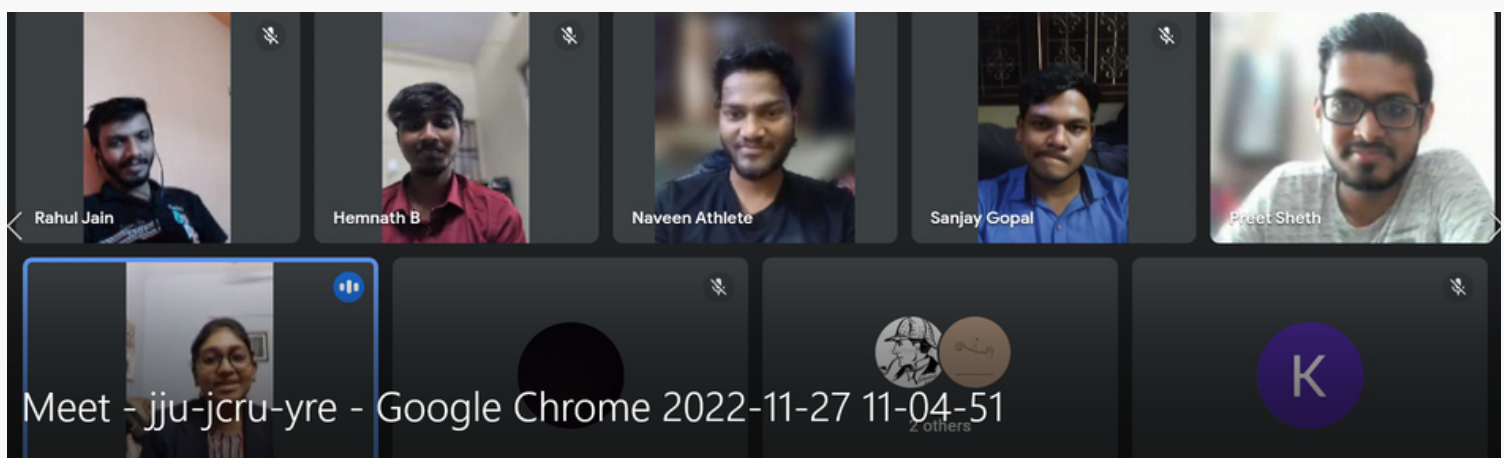
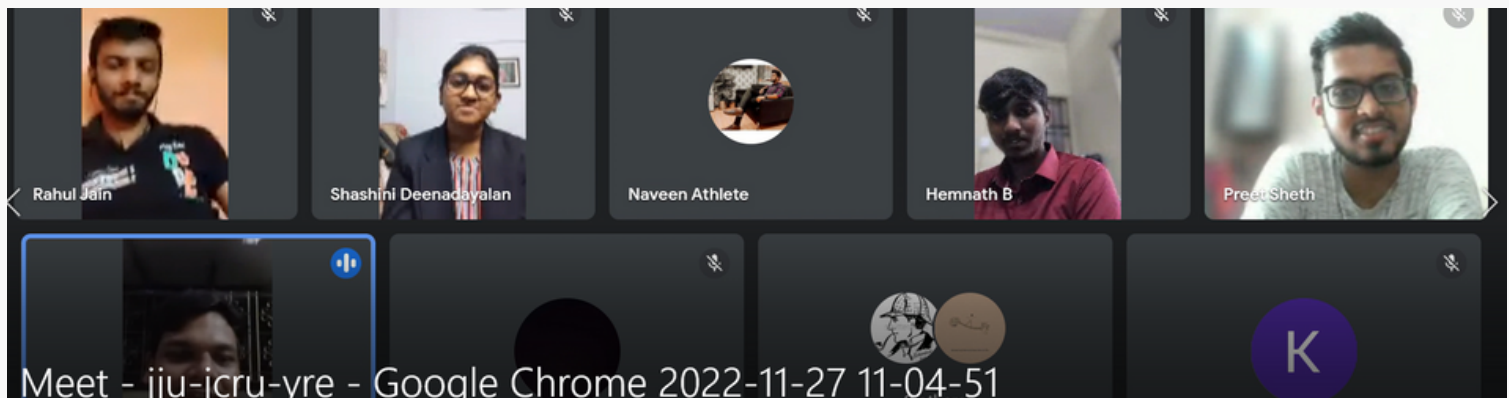
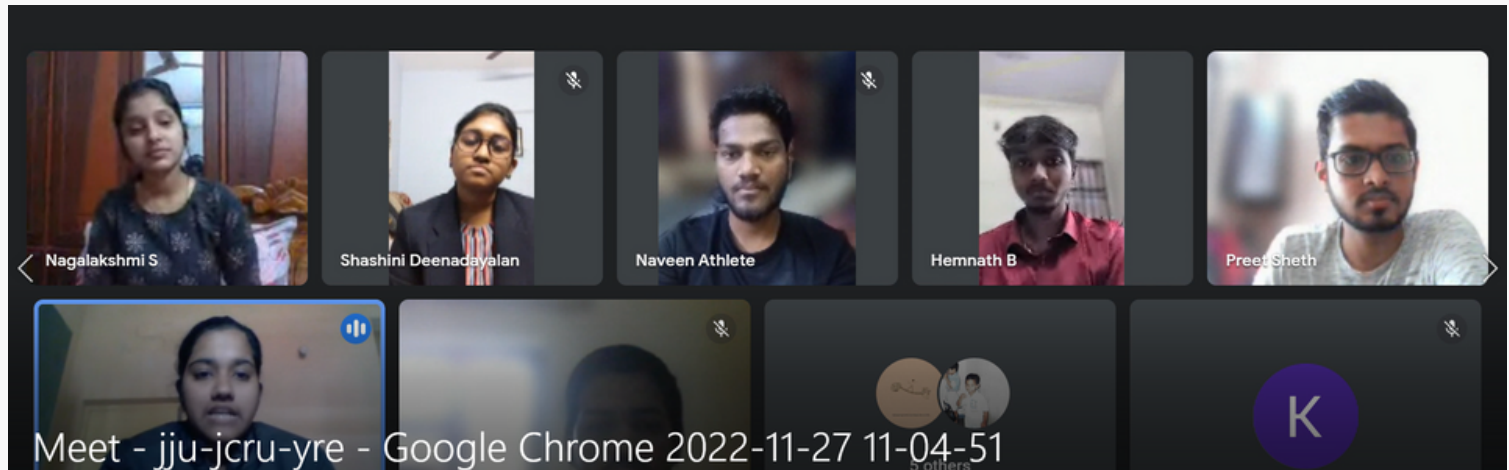
Sainab Farhana P N
SRO0737000

AUROVILLE EDUCATIONAL TRIP NOVEMBER 19TH 2022



ORATORS FORUM

ORATORS FORUM 52ND MEET ON 27TH
NOVEMBER, 2022



DRAMA AND ESSAY COMPETITION CONDUCTED ON 26TH NOVEMBER 2022



NATIONAL LEVEL TALENT SEARCH BRANCH LEVEL COMPETITION

DRAMA COMPETITION WINNERS



ESSAY WRITING COMPETITION WINNERS



SICASA MANAGEMENT COMMITTEE MEETING 30TH NOVEMBER 2022





LET'S
WELCOME

2023



WITH OPEN
HANDS