



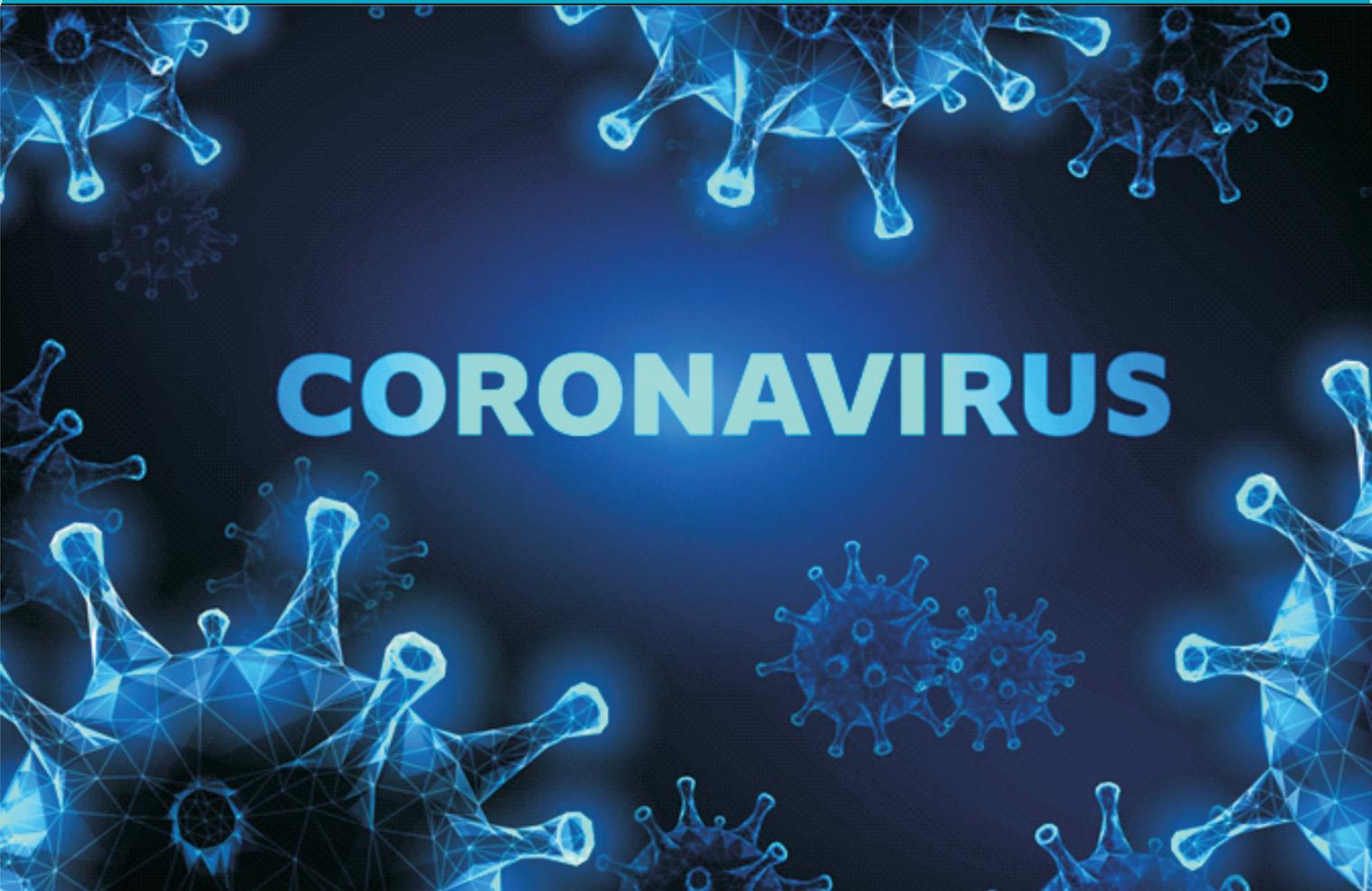
SHUCHITA TIMES

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CORONAVIRUS

Calamitous Year 2020



“It's what you practice in private that you will be rewarded for in public”.

- Anthony Robbins

Dear Friends,

Practice makes a man perfect is a proverb which tells us the importance of continuous practice in any subject to learn anything. There is no alternate to the hard work and success. We must have to practice in the particular field on regular basis in which we want to succeed. Nobody can perform well in his field if he does not practice on regular basis. Only continuous practice, a man can achieve his target and succeed in his particular field. Knowledge is a big thing but if practice is not done, knowledge cannot take us to our goal. We have to convert our knowledge into action which needs a regular practice.

Action performed with proper planning and regular practice leads a person towards perfect performance.

Best Wishes!

Arun Kumar

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CALAMITOUS YEAR 2020

By -
Tripti Srivastava
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Following back the footsteps, Coronavirus outbreak was first reported in Wuhan, China on 31 December, 2019. So, what is this Coronavirus?

Coronavirus (CoV) is a large family of viruses that are single stranded RNA causing illness. To state it simply it's a virus that ranges from causing severe cold or flu like symptoms to respiratory illness.



Moving farther from the run of the mill unlike SARS [Severe Acute Respiratory Syndrome], the one it seemed genetically similar to, is infectious and hence the most deadly one. The well fixated story rumored all over the social media making a mark on people's mind started in late 2019 with someone at, the now world-famous Huanan seafood market in Wuhan was infected with a virus from an animal later said to be bat.

With striking similarity to earlier fictional movies on catastrophic outbreaks it is continuing to be the nightmare, with Covid-19 spreading from that first cluster in the capital of China's Hubei province to a pandemic that has killed about 211,000 people so far.

With many assumptions yet to reveal the truth, a stock footage of pangolins – a scaly anteater like mammal – have made it on to news bulletins, suggesting this animal was the staging post for the virus before it spread to humans.

Prof Stephen Turner, head of the department of microbiology at Melbourne's Monash University, says what's most likely is that virus originated in bats. But that's where his certainty ends, he says.

“Part of the problem is that the information is only as good as the surveillance,” he says, adding that viruses of this type are circulating all the time in the animal kingdom. With the news of a tiger in New York zoo being infected, has made microbiologist trying down to map down the breadth of species, the virus can infect with an agenda to narrow down its origin.

The conclusion made is that the novel Coronavirus must have spread through a



carrier to humans.

At the end it has turned from a horror fictional reality to a mystery in which the real origin of virus is hard to unravel, leaving the scientists, researchers scuffle. However the scientists are giving best to find out the species behind, as the key will unlock the path to stop another pandemic.

Coronavirus Impact on Indian Economy

Latest update: Indian government has extended the date of lockdown to 3rd May, 2020. With the stringent lockdown, businesses are grappling with "tremendous uncertainty" about their future.

Many surveys have reflected the halt of economic activities, increasing rate of unemployment all ending up in a hazy future.

The present scenario is showing a "high to very high" level impact on businesses as per almost 72 per cent respondents. Further, 70 per cent of the surveyed firms are expecting a degrowth sales in the fiscal year 2020-21. Further, it is added that already Covid-19 crisis has caused an unprecedented collapse in economic activities over the last few weeks.

What financial organizations are expecting from government

Various organization like FICCI has urged government to announce a substantive economic package immediately, or else it will end up economy to broken down such a way that it can't be joined again to same way it was before.

According to Du & Bradstreet, COVID-19 no doubt disrupted human lives and global supply chain but the pandemic is a severe demand shock which has offset the green shoots of recovery of the Indian economy that was visible towards the end of 2019 and early 2020 with several sectors like MSME, hospitality, civil aviation, agriculture and allied sector being affected. The revised Gross Domestic Product (GDP) estimates for India downwards by 0.2 percentage points for the fiscal year 2020 to 4.8 per cent and by 0.5 per cent for the fiscal year 2021 to 6 per cent.

Depletion in number of urban transaction will cause consumption of non-essential goods to fall drastically. It can be severe if the post lockdown affects the availability of essential goods.

Post effects of COVID-19 can't be ignored, and so some economies are expected to adopt risk management strategies and shift their manufacturing bases which were earlier placed in China. This can provide opportunities for India. According to KPMG, however opportunities will largely depend on the speed of economy recovery and the how well the supply chain issues are addressed.

Conclusion

However it's just not the supply of safety needs are necessary, a focus on job continuity and job creation is a must. According to the KPMG report "It is expected that the course of economic recovery in India will be smoother and faster than that of many other advanced countries". And it won't be unlikely to say that Coronavirus will thus impact India's dependency on Chinese imported goods on Indian industry.

And so, **Stay at Home, Stay Safe.**



COMMERCE QUIZ

- Which of the following falls under microeconomics?
 - National Income
 - General Price level
 - Factor Pricing
 - National Saving and Investment
- A Free market-economy, solves its Central Problems through
 - Planning Authority
 - Market Mechanism
 - Both
 - None
- An IC shows MRS between the commodity?
 - Increasing
 - Decreasing
 - Constant
 - Zero
- Addition made to utility refers to?
 - Total Utility
 - Marginal Utility
 - Average Utility
 - All of the above
- Cross elasticity of perfect substitutes is:
 - Zero
 - Negative
 - One
 - Infinity

SOCIAL DISTANCING

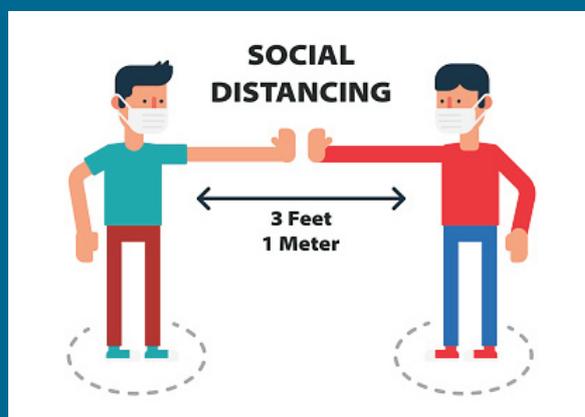
Covid 19: Why Keeping Your Distance Helps Keep Others Safe

As the spread of **COVID-19** continues, communities are being asked to reduce close contact between people. This is called social distancing, and it's an important and effective way to slow down the spread of this virus. Here's why.

- **"Social distancing" for all families** - Because COVID-19 spreads from person to person, reducing the ways people come in close contact with each other is essential. Social distancing means staying home as much as possible and avoiding crowded, public places where close contact with others is likely.
- **Self-isolation** - COVID-19 can spread from person to person even before symptoms start. So, if someone in your family starts to feel even slightly ill, run down, tired, or achy, it's important to stay home and practice "self-isolation." This means limiting contact with others.
- **Quarantine**-Self-isolation and quarantine both mean you have no contact with the public. In this period, people are asked to stay away from others for 14 days or longer, to make sure they do not spread the virus during this "pre-illness" or incubation period.

Social distancing is an essential way to slow down the spread of COVID-19. And it's important that you follow the social distancing recommendations in your community, whether you're in one of the high-risk groups or not.

It will only work if we all participate. And slowing down or preventing the spread of the virus will save lives.



"WARFARE OVER COVID-19 LOCKDOWN OFFLINE LEARNING REBOOTS WITH E-LEARNING"

BY:- ABHISHEK KUMAR

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M.Tech (DTU,Delhi)
Lecturer Mechanical
M.M.I.T., Chail, Kaushambi, U.P



As Covid-19 pandemic spreads with the alarming rate across the whole world. Governments have imposed lockdown, quarantines and travel bans on an extraordinary scale. In India as well as in other countries all educational institutions, colleges & Universities have suspended in-campus or contact mode learning & studying in order to restraint proliferation of corona virus. In the wake of college shutdown due to the corona virus outbreak, many universities, colleges, educational institution has moved e-gaining knowledge mode to retain teaching studying process.

India is not new to online education. Many private and government colleges & universities within the India had been accomplishing online classes. India is one of the countries that is developing at an exponential rate as far as innovation, with the variety of inhabitants in more than 1.3 billion, the accessibility of high speed internet and cell phones. The ascent of the internet has modified the way of life in India. Individuals want to do everything on the internet; they shop on internet work collectively on the internet, make partners through the internet, research online and so on. Our honorable prime minister additionally encouraging & suggesting non-contact mode learning in order that studies aren't compromised and students do no longer fall back on their curriculum as well as perform well in examination.

As a part of digital India venture; numerous universities, colleges and schools have been already launched on-line correspondence curriculum, training & courses before Covid-19 Pandemic. Presently we should experience a part of the charming realities about online learning with reference.

If we talk about online learning approximately 300 million students worldwide who are attending some type of online lectures in a post-corona virus world. Students are using many online learning tools like Video Conference, YouTube, Google Classroom and others. This consist of a mix of online platforms for sharing files, carrying out meetings and lectures in association with online services & resource providers. Students apprehend the importance of persevering with education. Educators are getting about 70 percent online attendance and going forward they anticipate it to reach the same attendance levels as we get during offline lectures. Entrepreneurs providing online gaining knowledge apps like BYJU's, Adda24x7, Duolingo, Unacademy, Witkali and various others.

Apart from the online lecture and classes, the performance assessment,



evaluation is likewise being performed online with the home primarily based assignment & Quiz etc. Our Government & Educational institutions has also made huge investments in the server capacity, broadband connectivity, a photo & video-graphy studio & has provided the faculty with high-end laptops equipped for online teaching, discussion and interactions.

Bandwidth:

Online education relies upon several elements and strong connectivity is at the pinnacle of that list. COVID-19 has brought about a successful collaboration between telecom corporations and streaming firms like Netflix, Amazon Prime and Youtube, in lowering the transmission bit rate from high definition to standard definition, which was carried out to hold the network capacity. It made greater bandwidth available for a huge quantity of users. Going forward, studying app firms ought to work collectively with technology providers and telecom service vendors to develop tools that make learning really enjoyable. To make sure that learning never stops, instructors are preparing lessons using distance studying tools, and parents are getting to know new teaching strategies at home.

School Education

Tanuj Prakash, a tenth-class scholar of Kendriya Vidyalaya, New Cantt, Allahabad, Uttar Pradesh, is going for his online school with the excitement & enthusiasm as he did for offline. "It is fun, and I don't should wake up early to get ready. Moreover, teachers are being accommodative and take greater time to make us apprehend the topics," he said.

According to the International Telecommunication Union (ITU), more than 1.5 billion school children around the world are using online education, following the global lockdown.

Schools in 165 countries around the world have closed due to the Coronavirus outbreak, in keeping with UNESCO.

Higher & Technical Education

Many colleges that have used online platforms in the beyond have made a clean transition post-COVID-19. Take, for example, the World University of Design (WUD), which has been working on assimilating online learning across its courses for over a year.

Other major universities inside the country including Jawahar Lal Nehru University, Jamia Millia Islamia, Amity, Sharda, Indra prastha University, Lovely Professional University and Mumbai University are providing online classes throughout one-of-a-kind topics via era solutions like Zoom, webex, Big blue button and google classroom, google meet and many others.

YK Gupta, Pro-Chancellor, Sharda University. Said "Online learning has a lot of potentials and although it has been thrust into the spotlight under unlucky circumstances, it is time that Universities and educational institutions make use of this tool effectively,"

Apart from the students , Lecturers, Professors & educators from different engineering as well as diploma colleges also taking online non contact mode training to enhance their skills conducted by National Institute of teachers training(NITTR), Chandigarh.

India along with several other major countries in the world is fighting against the coronavirus while ensuring education in schools and colleges do not suffer. The fight seems to be long and the manner we teach to our descendents will undoubtedly change.



HOW INDIA DEALT WITH THE PREVIOUS GLOBAL FINANCIAL CRISIS?

By -
Jatin Gupta
Hansraj College
Delhi

I usually don't share the pieces I write, on social media but at this point of time, I couldn't help but introspect about the impact of all the major events which our golden Indian economy has been witnessing till now. Be it the anti CAA-NRC riots happening in the country, the deadly coronavirus outbreak or the fall of the mighty Yes Bank- 4th largest private bank of India. And all of this really makes me wonder if the question "Whether India is capable of handling another global recession?" holds more significance than "Whether there's going to be a global recession in the upcoming period of time or not?"



Being a history buff myself, I used to handle all my problems and dilemmas by comparing them to my past, finding a common ground and solving them with some historical insights and interpolating them to the future.

If we were to see the response of India to any global financial crisis, I think the Global financial crisis of 2008 really tells one good story about the resilience of Indian financial system.



On 15 September 2008, Lehman Brothers Holdings Inc. filed for bankruptcy. The collapse of the iconic US investment bank, with \$639 billion in assets and almost an equal quantum of debt and 20,000 employees worldwide, led to the global financial crisis and recession in many parts of the world. But how did India perform on this front? Surprisingly, India was largely unaffected by it initially. The conservative risk averse governor of RBI, Dr. Y. V. Reddy had made sure that the ring fenced banking system of India was able to absorb the global financial shocks like these every once in a while. Handing over the throne to his successor, Mr. Subbarao, who also cut policy rates and allowed banks to restructure their pile of bad assets which are called Non - performing assets in financial parlance. With all this, India kept moving towards its path of growth and glory. However, it was more of an early celebration as the seeds for inflation and bad assets were already sown. After growth picked up, Indian economy was left with another challenge of curbing the liquidity.

In the previous two years, the main source of money in the economy was RBI's dollar buying to depreciate the value of Indian currency - Rupee so as to be leveraged by the Indian exporters. This led to excess liquidity in the economy which eventually pushed demand and led to Inflation.

However, the central bank of India really wasn't gonna sit still on this. It launched another war against inflation by hiking the policy rates as well as CRR rates and floated bonds in the economy under its Marginal stabilisation scheme(MSS). And guess what, now the government had started selling dollars so as to make up for the erosion of national currency and increased cost of the Imports.

However, that's not all the problems India needed to address. Now that the after effects of the global crisis started impacting the functioning and performing of banks all over the world, the mistrust in lending also adversely affected the domestic liquidity and created a recession in the subcontinent itself.

A frustrated governor decided to prioritise growth over curbing inflation and introduced rate cuts. With globally declining prices, the inflation problem would be solved automatically, however, growth needed sheer attention of the governor. Thus, he creatively created financial stimulus by reducing policy rates, CRR and SLR limits and risk weights of certain sectors pertinent to the computation of CAR of banks, followed by a buyback of the bonds issued under MSS scheme. All this liquidity eventually bore the fruit and the overall effect was capitalised by the Indian citizens starting their bulk buying activities as Diwali festival was around the corner. Thus, it basically began the boom period for the Indian economy.

While we all are spiralling over the impact of the outbreak and other significant events, we should not forget the resilience of our economy. If our economy could handle the greatest economic crises ever happened since the Great Depression in 1929, it surely must be trusted as the empirical evidence suggests. With this, I urge everyone to have faith on the economy and keep going. Always remember that we all are in this together and we will keep fighting no matter what. Divided we fall, united we stand.

Thank you

AAYUSHMAN SINHA

Aayushman Sinha (Founder, OnStage Talents) is someone who started off when he was as young as 15 years old. He was always interested in Events and at the age of 15, he started working as an event promoter where he'd sell concert tickets and provide access to nightclubs. Sounds cool, right? He did this till he was 20 and built an extremely strong network for himself. At 20 in his 2nd year of college, he launched his own digital marketing start up i.e. Hashtag Media Solutions which primarily focused on Youth Marketing and building digital brands. At 21 he was awarded as India's Most Influential Social Media Professional for his work with Hashtag Media. Sounds perfect? It is, except he found his passion in something completely different.



THE DOG & HIS REFLECTION

A Dog, to whom the butcher had thrown a bone, was hurrying home with his prize as fast as he could go. As he crossed a narrow footbridge, he happened to look down and saw himself reflected in the quiet water as if in a mirror. But the greedy Dog thought he saw a real Dog carrying a bone much bigger than his own. If he had stopped to think he would have known better. But instead of thinking, he dropped his bone and sprang at the Dog in the river, only to find himself swimming for dear life to reach the shore. At last he managed to scramble out, and as he stood sadly thinking about the good bone he had lost, he realized what a stupid Dog he had been.



Moral: It is very foolish to be greedy.

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FREE FALL OF THE BIGGEST HEALTHCARE COMPANY IN UAE

By -
Jatin Gupta
Hansraj College
Delhi

The other day I was reading about a term 'Short selling' scarcely aware of the power it holds. This is when I came across an article about Muddy Waters (a US research firm run by a shortseller Carson black)

Short sellers are people who bet on the price of a share going down. They take a short position on a stock and make a gain thereby when the stock price falls.

The case I am enclosing here is of a man from coastal Karnataka who arrived in the oil rich west asian deserts of UAE in 1970's with \$8 in his pocket and went on to create a personal fortune estimated by Forbes to be of \$4.2 billion in 2018, he is the founder of the biggest private healthcare company in UAE, named NMC Health. He hadn't anticipated that he'll face such a massive fall and would be mired in accusations of a massive financial fraud, and that the mere reason of his fall would be a teasing twitter comment by Muddy waters.

It was on that day of august 2019, when Muddy waters tweeted that it would release a report about about an accounting fiasco listed at London Stock Exchange, which is potentially insolvent and facing a liquidity crunch. As soon as the news was out, the shares of NMC Health dropped, giving a clear indication of probable fishiness. Muddy waters acquired a short position on the share before releasing its report and as soon as the report was out, it was all 'in the money' to Muddy waters.

On December 17, 2019 Muddy waters released a report accusing the firm of falsifying accounts, financial fraud, theft of company's assets, understatement of debt, insufficient governance, though some of them have proved to be true on investigation.

It was a setback for BR Shetty (Abu Dhabi based billionaire, founder of NMC Health), when the shares of NMC Health fell by more than 60% and its trading in London was suspended in February 2020. From then the situation hasn't been favourable for the company, Shetty finds himself grappling with problems so severe that threatens to bring an end to everything he has built from scratch, although he seems to be determined to bring light to the facts and the whole truth.

The full facts are yet to be discovered, BR shetty resigns as chairman of NMC health though. This isn't hidden that Muddy waters has an interest involved in the fall of NMC's health, owing to the shortselling gains involved but probe in the NMC Health's workings are decoding what lies ahead.

Muddy waters named after chinese proverb, "Muddy waters make it easy to catch fish", is yet to be credited entirely for the situation, though NMC Health is in free fall.





INCOME FROM OTHER SOURCES

By -
Devendra Singh
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Uttar Pradesh

“Income from other sources” is the last head of income which includes any income, profit or gain of an assessee which cannot be included in other heads of income but taxable under the provisions of Income tax Act.

Chargeability of income under the head “Income from other sources” (Section 56)

1. Dividend: Dividends of all kind that is described under section 2(22) are taxable at a rate of 10% if aggregate amount of dividend exceeds Rs. 10,00,000. But if dividend is received from a domestic company which falls under section 2(22)(e) it is exempted from tax.
2. Casual income: Any income or profits earned by lotteries, gambling, cross word puzzles, card games, betting, horse races etc. are taxable under this head.
3. Any sum of money or property received:
 - a. If any amount received without consideration and exceeds more than Rs. 50,000 then entire amount will be taxable.
 - b. Immovable property:
 - i. If any immovable property received without consideration and value of the property exceeds more than Rs. 50,000 then stamp duty value will be taxable.
 - ii. If any immovable property received with inadequate consideration then the difference of stamp duty value and consideration value will be taxable.
 - c. Movable property:
 - i. If any movable property received without consideration and value of such property exceeds more than Rs. 50,000 the aggregate fair market value of such property will be taxable.
 - ii. If any movable property is received with inadequate consideration and difference between fair market value and the consideration exceeds more than Rs. 50,000 then the difference will be taxable.
4. Interest on securities: If interest of securities received is more than the fair market value and it is not included under the head “Profits and Gains of business or profession” are taxable under this head.
5. Interest received on compensation: If an employee receives any kind of compensation from his employer due to change in terms and conditions or termination of employment. Then such income will be taxable under this head.
6. Advance forfeiture or failure of negotiation: If any advance forfeiture or failure of negotiation happens while transferring of capital assets then such amount will be taxable under this head.

Deduction allowable (Section 57)

1. Dividends: Deduction allowed on any reasonable amount paid as commission or



remuneration to a banker or any individual. But not applicable to dividends under section 115-O.

2. Family Pension: Pension amount deduction allowed up to 33.33% of family pension subject to maximum of Rs. 15,000.
3. Rental income from letting of plant, machinery, furniture or building: Deduction allowed for the following:
 - a. Amount paid for any repairs.
 - b. Insurance premium paid against insurance policy for protection of building, furniture or machinery against damages or destruction.
 - c. Depreciation allowed for furniture, machinery, plant, or building.
4. Interest on compensation or enhanced compensation received: Deduction allowed for 50% of such income from interest on compensation or enhanced compensation.
5. Employee receives amount from provident fund or any relevant fund: If an employee receives amount from a provident fund or any other relevant fund on or before due date than entire amount is allowed as deduction.



6. Any other income: Any expenditure expended wholly and exclusively for purpose of earning such income then it is allowed for deduction under this head.

Deduction not allowable (Section 58)

Deduction which cannot be claimed under the head "Income from other sources" are as follows:

1. Personal expenses are not allowable under this head.
2. Interest chargeable to tax is outside India on which tax has not been paid or deducted at source.
3. Salaries payable outside India on which no tax is paid or deducted at source.
4. Wealth Tax
5. Expenditure of the nature specified in section 40A
6. Expenditure in connection with winnings from lotteries, crossword puzzles, races, games, gambling or betting.



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**Paper 9.3
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**Paper 9.4
Intellectual Property Rights Law
& Practices**



**Paper 9.5
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**Paper 11
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Paper 17
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Paper 18
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1. How do you feel after passing CA Final Examination?

It's very proud moment for me and my family. AIR in CS examination is like dream come true. This achievement is not my personal achievement but a result of Group efforts of my teachers and family

2. What all has contributed to this success?

There is no other substitute of HARDWORK" because it always pays off. Self-study is the most important thing in cracking the exams .While preparing for an examination motivation and a positive attitude are very important to face the exam in the right frame of mind.

3. What challenges did you face during your preparation?

CS examination requires preparation for months. I allotted enough time during the weekends to cover the syllabus. I had a timetable and tried to follow it. After reading the material provided by the institute, I also worked out the Scanners to understand the pattern of the previous year question papers.

4. How could you cope up with them? How did your coaching/teacher(s) help you?

Without my teachers support it is not possible for me to achieve this result. I would like to thank my teachers for showing their faith in me. They supported me throughout this Journey. It is there guidance which make me able to achieve rank and encouraged me to make efforts to the fullest of my capabilities

5. Your advice to the aspirant for CA Final Examination.

Tricks and strategy that I used in my studies

- Study difficult chapters first
- Set targets to be achieved in a particular day
- Do not leave any chapter
- Modules are the best study material

There is no Substitute of hard work

I wish all of you best of luck

6. Your view about Scanner or Solved Scanner?

Scanners are the best Source for practice questions. Practice is most important part of exam preparation. By solving scanners I was able to identify my weak areas and work on it. This helped in boosting up my confidence and gave me the courage to face the examination.