

# RAMA'S ANUBHAV



September Edition- 2019

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**Priya Mishra**– Editor, Communicator/ **Nammika Giddi** - Creative & Art work



**D**ear Team,

It's always a great pleasure to interact with you all.

We know water is the most important element in the World. I found few interesting Quotes on Water which inspire us in personal and professional life...

**"Flowing water is much more valuable than the still Water".**

Constant learning & gaining Knowledge is the key to your success.

The World is very dynamic and changes in technology and professional approach are very frequent today. People have become more professional (compared with past) and this change is constant. Day by day, people in every profession are going to be more smart working, updated with changes in technologies and techniques and would prefer to work in an organised way. Hence, it's important that we also update ourselves consistently and become more and more organised, tech savvy and work up to our potentials.

Being a Professional Consultant and Process Experts, it's more important for us to be updated on regular basis, since, we have to lead the path and guide our clients.

**When life throws obstacles in your way, be like water and**

**a new path that will lead you to your goals and dreams.**

**You can't cross the sea merely by standing and staring at the water.**

There are several developments happening in the field of technology - Artificial Intelligence, block chain, robotic process automation and data analytics apart from the dynamism related to our professional practice. These changes need to be imbibed by us since, these are necessary to survive, organise our practice and help us grow to work upto our potentials.

These developments are promising immense benefits to the economy also, which the CA professionals in this domain need to master. Set in an ethical mind-set, the combination of "technical knowledge, analytical & presentation skills, professional equanimity and ability to foresee the fiscal future of corporate" is the key to our success. An apt advice for you all can come from a quote of Benjamin Franklin that **"investment in knowledge pays the best interest."**

**When the well's dry, we know the worth of water.**

There are several instances wherein businesses and professions have perished since they had not updated themselves



with the changes in the business segments, be it Nokia, Kodak, Compaq and lot more other corporates.

Hence, it's high time, we learn the lesson from others instead if learning the same in the hard way.

In the backdrop of fast paced changes in technological and regulatory realms, the need of the hour for us is to "keep coming up to the increasing expectations of our clients" and "constant innovation" and addressing new challenges and business needs.

**Human nature is like water. It takes the shape of its container.**

This is so true. We have also evolved with the developments around us and the kind of profession that we have opted for. We have also learned several aspects and tweaked our habits due to the influence of our profession in our life.

But, more successful are those people who, influence the profession.



**A river cuts through rock not because of its power but because of its persistence.**

To influence the profession, we need a different type of mindset and convert that mindset with our hard work to exhibit how it works. **Rome was not built in a day.**

We need consistent efforts to bring in that change.

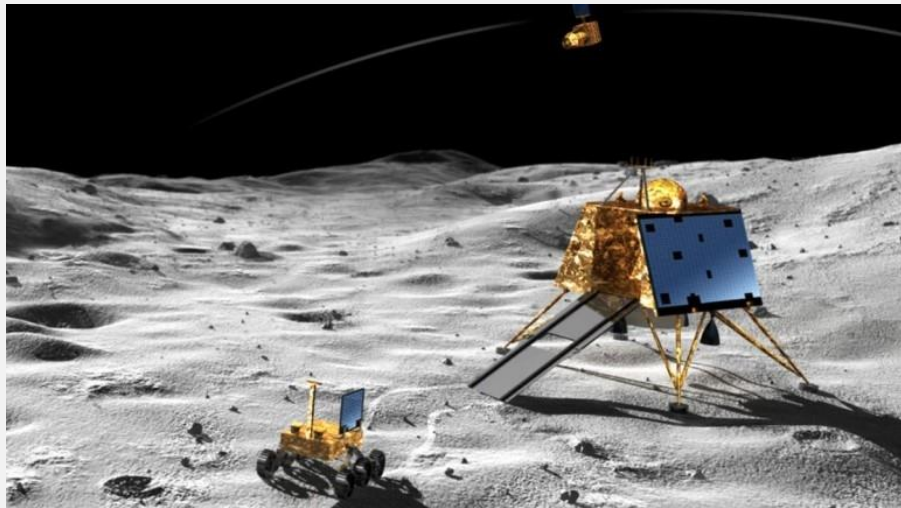
**Individually, we are one drop. Together, we are an ocean.**

We have rolled out the Training calendar with endeavour to conduct at least two sessions in each month.

Such trainings are in the best interest for each member of the Team RAMA and must for all. Trust us, it requires a lot of efforts apart from costs to organise such trainings and we want that everyone is benefitted from this.

The training calendar also includes Outdoor trainings to develop the new skills and the attendees are expecting share the learnings with other colleagues.

Let's keep excelling in our profession as the harbinger of growth and trust.



### Current Affairs

Currently, the Indian market is bearing the brunt of economic slowdown and weak investments. It is welcome that the Government has recently delivered a booster dose to it by several incentives. Hope, this phase of slow down will be over soon and economy will be back on track soon.

Govt. has also taken audacious step in the form of Abrogation of Article 370. We believe that the steps are taken with positive mindset and there should be Unity in India without any conflict. Hope, the normalcy will be back soon in the disturbed region of Kashmir.

Recently, we also witnessed the efforts of ISRO in the Chandrayaan 2. Although the ISRO lost contact with the Lander Vikram. I congratulate ISRO and

the entire India for the efforts since, the Orbiter is still working fine and sending images.

I am hopeful and fully agree with the phrase - **संपर्क टूटा है, हौसला नहीं, विक्रम रुका है, इसरो नहीं**". Soon, ISRO will succeed in its ambition.

Wish you all a very good day and a Great Life ahead.

Keep the Josh High!!!

Warm Regards  
Amit Dubey



India is the first country to introduce a legal requirement for companies to comply with Corporate Social Responsibility (CSR). The new Companies Act, 2013 (the Act) requires companies with a net worth of greater than or equal to INR 500 Crore, or a turnover of greater than or equal to INR 1000 Crore, or a net profit of greater than or equal to INR 5 Crore to spend 2 per cent of average net profit of the immediately preceding three years on CSR activities. The Financial Year (FY) 2014-15 was the first year for the companies to comply with the new CSR provisions.

As the law is new and lacks precedents related to CSR requirements, several questions were raised by the stakeholders. The Ministry of Corporate Affairs (MCA) thus constituted a six-member High Level Committee (HLC) chaired by Mr. Anil Bajjal. The committee contemplated and commented on compliance, monitoring and evaluation of programs, the tax treatment of expenses, etc. related to CSR. The HLC adopted a consultative approach with various industry organizations, not for profit organizations, Public Sector Undertakings (PSUs) and private companies to arrive at the recommendations provided. The recommendations are tabled

before the MCA for their approval. The relevant notification/amendments will be issued upon approval.

## Issues & Recommendations

### A. Compliance

The committee discussed compliance related issues pertaining to the applicability of the law to certain class of companies, interpretation of the term 'net profit' and the financial year which companies need to look at for assessing the trigger to spend on CSR.

Sr. No.	Issue	Recommendation
1	<ul style="list-style-type: none"> <li>CSR is restricted to entities under the company law.</li> <li>Other profit-making listed entities incorporated through specific statutes are excluded from the CSR requirement.</li> </ul>	<ul style="list-style-type: none"> <li>Extend applicability of CSR provisions to such entities through amendments in respective statutes or SEBI listing agreement.</li> </ul>
2	<ul style="list-style-type: none"> <li>Applicability of CSR provisions to Section 8 companies</li> </ul>	<ul style="list-style-type: none"> <li>Section 8 companies are involved in Charitable activities and the surplus generated by them is ploughed back.</li> <li>CSR provisions should not be applicable to them.</li> </ul>
3	<ul style="list-style-type: none"> <li>Feasibility of compliance with CSR provisions for foreign companies: <ul style="list-style-type: none"> <li>➤ No legal requirement to undertake CSR in the home country.</li> <li>➤ Location of some of the Board of Directors of foreign company outside India may hinder their supervision and compliance.</li> </ul> </li> </ul>	Issue to be further examined
4	<ul style="list-style-type: none"> <li>CSR Rules define net profit as net profit as per financial statements prepared in accordance with applicable provisions of the Act<sup>1</sup></li> <li>Applicable provisions of the Act do not provide a reference to 'net profit'.</li> <li>As per CSR rules, Section 198 does not apply for testing the net profit eligibility criteria.</li> </ul>	<ul style="list-style-type: none"> <li>Net profit to be computed as per Section 198.</li> <li>Clarifications are required for definition of net profit</li> </ul>
5	<ul style="list-style-type: none"> <li>Lack of clarity on interpretation of 'any financial year' to assess the trigger</li> <li>Financial year may refer to any year since incorporation or preceding financial year or same year.</li> <li>The MCA clarification states that 'any financial year' is to mean any of the three preceding financial years</li> </ul>	<ul style="list-style-type: none"> <li>Interpretation in Rules considered retrospective, exceeding the provisions of the Act.</li> <li>The MCA is to examine and make an amendment in Section 135(1) or in the CSR rules</li> </ul>

The committee also concluded that the existing penalty provisions for non-compliance are sufficient reiterating the need for good governance and self-regulation by the board of directors.





## An Analysis of the report of the High-Level Committee on CSR provisions

### B. Execution and monitoring of CSR programs

The HLC deliberated on the ease of executing and monitoring CSR for small and large companies. The need for government intervention for monitoring the CSR program of PSUs and non-PSUs was evaluated and recommendations were made.

Sr. No.	Issue	Recommendation
1	Small companies face difficulty in the execution of CSR requirements due to a small CSR budget	<ul style="list-style-type: none"> <li>• Categorize companies into –               <ul style="list-style-type: none"> <li>(i) CSR budget less than INR5 crore</li> <li>(ii) CSR budget of greater than or equal to INR5 crore</li> </ul> </li> <li>• Companies with CSR budget greater than or equal to INR5 crore are to comply with all CSR provisions</li> <li>• Companies with CSR budget less than INR 5 crore               <ul style="list-style-type: none"> <li>➤ Need not undertake CSR in program mode.</li> <li>➤ Can undertake an activity covered under the omnibus (all including) provision of 'Public Purpose'</li> <li>➤ Pool CSR funds with similar companies</li> </ul> </li> </ul>
2	<ul style="list-style-type: none"> <li>• Unavailability of the list of credible implementing agencies for undertaking CSR.</li> <li>• Need for a template of an MOU between companies and implementing agencies</li> </ul>	<ul style="list-style-type: none"> <li>• Companies are adept at conducting due- diligence of implementing agencies.</li> <li>• The government is not required to hand-hold</li> </ul>
3	<ul style="list-style-type: none"> <li>• Requirement of government appointed external agencies for monitoring and evaluation of CSR programs</li> </ul>	<ul style="list-style-type: none"> <li>• Boards of companies are accountable to the shareholders for utilization their CSR fund.</li> <li>• A stringent mechanism for monitoring CSR expenditure is not required.</li> </ul>
4	<ul style="list-style-type: none"> <li>• Stringent CSR compliance for PSUs through the new Department of Public Enterprises guidelines.</li> <li>• All profit-making PSUs to spend on CSR activities</li> </ul>	<ul style="list-style-type: none"> <li>• Treat all companies at par for implementing CSR.</li> </ul>
5	<ul style="list-style-type: none"> <li>• Additional monitoring mechanism for the PSUs CSR programs</li> </ul>	<ul style="list-style-type: none"> <li>• CSR by PSUs are subject to:               <ul style="list-style-type: none"> <li>➤ Audit by CAG.</li> <li>➤ Study by COPU<sup>2</sup></li> <li>➤ Signing of an MOU between a PSU and the Administrative Ministry</li> </ul> </li> <li>• No additional monitoring of CSR activities required</li> </ul>

The committee also recommended inclusion of an all including or omnibus clause in the Schedule VII to address programs which lie outside the purview of the existing schedule but are essential to the object of social good.

### C. Costs related to CSR programs

The committee deliberated on the restrictiveness of the cap on administrative expenses related to CSR programs, employee volunteering cost and the need to carry forward unspent CSR funds to the subsequent year.



## An Analysis of the report of the High-Level Committee on CSR provisions

Sr. No.	Issue	Recommendation
1	<ul style="list-style-type: none"> <li>A 5 per cent administrative expenses/overheads cap is inadequate to manage administrative expenses related to CSR activities</li> <li>Unclear whether the cap on overheads is applicable to the implementing agencies, as well</li> </ul>	<ul style="list-style-type: none"> <li>Increase cap to 10 per cent through amendments</li> <li>Capacity building cost of implementing agencies is not to be included in the administrative expenses</li> <li>A clarity is required on the applicability of the admin expenses cap on implementing agencies</li> </ul>
2	<ul style="list-style-type: none"> <li>Monetization of employee volunteering in CSR programs as eligible CSR expense</li> </ul>	<ul style="list-style-type: none"> <li>Monetization of employee volunteering is not recommended as allocation of employees' time cost is not easy</li> </ul>
3	<ul style="list-style-type: none"> <li>Funds allocated to the CSR program may not be spent fully on account of the long gestation period of the program</li> </ul>	<ul style="list-style-type: none"> <li>Carry forward of the unspent CSR amount is mandatory for PSUs.</li> <li>A clarification is to be issued to extend this to non-PSUs with a five-year sunset clause.</li> </ul>

Besides the issues stated above, the HLC discussed whether distribution of goods and services manufactured/rendered by companies should be considered as eligible CSR expenditure. The committee pointed various issues relating to such form of CSR expenditure such as companies in the name of CSR may merely distribute products and services which may not qualify for CSR, distribute sub-standard or near expiry products, valuation of such expenses may be difficult, may use this to circumvent their CSR requirements and the 'normal course of business' rule. However, no recommendations were made.

### D. Treatment of CSR expenses under the Income- tax Act, 1961

The committee discussed the need for uniform tax treatment for the CSR expenditure undertaken by companies, along with the service tax implications relating to the MOU between companies and the implementation agencies for executing CSR.

Sr. No.	Issue	Recommendation
1	<ul style="list-style-type: none"> <li>PSUs are not allowed to contribute to PMNRF3 and hence cannot avail a tax exemption under Section 80G</li> </ul>	<ul style="list-style-type: none"> <li>Tax benefit for contribution to PMNRF is a regressive incentive</li> <li>A uniformity in tax treatment of CSR expenditure on all eligible activities</li> </ul>
2	<ul style="list-style-type: none"> <li>Companies outsourcing their CSR activities to implementing agencies face a service tax implication.</li> <li>Contribution made by companies entering into a MOU with implementation agencies is treated as a grant and is not liable to service tax.</li> </ul>	<ul style="list-style-type: none"> <li>A suggestion to examine and correct the discrepancy in service tax treatment.</li> </ul>

### Prime Minister's National Relief Fund (PMNRF)

### E. Other recommendations

- The HLC has highlighted the various tax incentives available to companies for undertaking CSR activities under Sections 30 to 36 of the Income-tax Act, 1961 in addition to the general deduction available under Section 80G for contribution to eligible entities.
- The committee also recommended setting up an annual award for CSR purposes, one each for large and small companies to incentivize undertaking CSR programs.

-Mohit Maheshwari



## Reasons Why Manufacturers Can't Ignore Microsoft Dynamics 365

In today's aggressive market, it is really tough for the manufacturing companies to compete with the help of complex spreadsheets, messy paper bills and voluminous folders of historical records of business transactions. Being highly dynamic and competitive in nature, manufacturing industry requires a robust business management solution that not only can help in enhancing efficiency, diminishing costs, increasing sales and profitability but also enables manufacturers to make accurate, informed and strategic decisions. Microsoft Dynamics 365 is a comprehensive, cloud-based collection of apps that help manufacturers of all types—from process to discrete, batch to repetitive in streamlining and optimizing their processes to improve efficiency.

As a robust Enterprise Resource Planning Software (ERP), Dynamics 365 connects all aspects of business (resources, operations, monitoring, reporting, sales, accounting and finance, etc.), bring them to a

centralized database, empowering your staff to have access to all the information they need about quotes, production orders, and routing in real-time. By delivering a 360-degree view of operations to manufacturers, Dynamics 365 helps in maximizing productivity. With manufacturing organizations involved in process, repetitive, discrete, lean, project, or combination of these, Dynamics 365 efficiently caters to multiple business models in a single instance.

With real-time visibility into the entire operation, Dynamics 365 enables manufacturers to control the supply chain and other processes throughout the entire business ecosystem – from the shop floor to the top floor. Furthermore, Microsoft Dynamics 365 enables manufacturers to build more collaborative and profitable partnerships with suppliers while empowering employees with actionable business insights that can be used to develop deeper, more responsive relationships with customers. With Dynamics 365, manufacturers can improve production quality; reduce waste while ensuring global compliance.



Microsoft  
Dynamics 365

### Key benefits of using Microsoft Dynamics 365

#### • Control Your Inventory

With built-in intelligence, Dynamics 365 enables you to understand when your stock is running low and which items you need to replenish. Furthermore, Dynamics 365 suggest substitutes if any of the items are out of stock. Real-time view of inventory takes you to better position to plan for future orders.

#### • Optimize Your Operations

By centralizing data, Dynamics 365 enables everyone in your company—such as accountants, production managers, and sales people to have real-time visibility of it. With data stored in the single database, manufacturers can easily leverage Business Intelligence & Machine Learning to better adapt to changes and developments, helping cut down on wasted time and resources.





## Reasons Why Manufacturers Can't Ignore Microsoft Dynamics 365

Furthermore, the support for mobility in Dynamics 365 enables key decision-makers to have instant access to real-time information to address issues before they significantly impact business.

- **Streamlining Management** **Asset**

Undoubtedly, assets are very crucial for manufacturing business. With robust business management solution like Dynamics 365, manufacturers can closely monitor their apparatus by processing and gleaning data in real-time. With anytime, anywhere visibility to performance, usage, and machine lifecycle information, issues can be resolved easily to maximize uptime.

- **Synchronize Your Data**

Predicting market demands and analysing reams of data is a daunting task for manufacturers. Dynamics 365 gathers important data related to supply chain, production, inventory, customer behaviour, and in-market product performance to provide actionable insights based on built-in AI capabilities, enabling manufacturers to make predictions based on previous actions and events.



- **Enhance innovation**

Manufacturers face constant pressure to shorten production cycles to market products quickly. With Dynamics 365, they can have real-time visibility into business operations that can help manufacturers to shorten processes and cutting costs. Smarter analysis of costing and resources enables manufacturers to turn around new products faster.

-Vipul Parmar



## New GST Return System



### Implementation Schedule:

Tax Period	GSTR-3B	GST PMT 08	GSTR-1	GST RET 1	GST ANX 1	Invoice upload
<b>Large Taxpayer (&gt;5 Crore)</b>						
October'19	✓	✗	✗	✗	✓	✓
November'19	✓	✗	✗	✗	✓	✓
December'19	✗	✗	✗	✓	✓	✓
January'20	✗	✗	✗	✓	✓	✓
<b>Small Taxpayer (&lt;5 Crore)</b>						
October'19	✗	✓	✗	✗	✗	✓
November'19	✗	✓	✗	✗	✗	✓
December'19	✗	✗	✗	✗	✗	✓
January'20	✗	✓	✗	✓	✓	✓

In the new GST Return System, there will be three main components to the new return – one main return (FORM GST RET-1) and two annexures (FORM GST ANX-1 and FORM GST ANX-2).

### FORM GST RET-1 (Normal Monthly)

- ❖ Those whose **aggregate turnover** in the preceding financial year was **above Rs.5 Crore** will have to file monthly return.
- ❖ This return needs to be filed monthly by 20th of the month succeeding the month to which the tax liability pertains.
- ❖ Monthly return in FORM GST RET-1 needs to be filed based on FORM GST ANX – 1 and FORM GST ANX – 2.

### FORM GST RET-1 (Normal Quarterly)

- ❖ Taxpayers whose **aggregate turnover** in the preceding financial year was **up to Rs.5 Crore** can file this return.
- ❖ This return needs to be filed monthly by 20th of the month succeeding the month to which the tax liability pertains.
- ❖ Tax has to be paid on monthly basis through FORM GST PMT-08.



### FORM GST RET-2 (SAHAJ Quarterly)

- ❖ Taxpayers whose aggregate turnover in the preceding financial year was up to Rs.5 Crore and have **supplies only to consumers and unregistered persons (B2C supplies)** can file this return based on FORM GST ANX – 1 and FORM GST ANX – 2 on quarterly basis, but pay tax on monthly basis through FORM GST PMT-08.

### FORM GST RET-3 (SUGAM Quarterly)

- ❖ Taxpayers whose aggregate turnover in the preceding financial year was up to Rs.5 Crore and have made **supplies to consumers and unregistered persons (B2C) and to registered persons (B2B)** can file this return based on FORM GST ANX – 1 and FORM GST ANX – 2 on quarterly basis, but pay tax on monthly basis through FORM GST PMT-08.

Salient features of the New GST Return System:

- ❖ Option to **file quarterly return** is available for taxpayers whose aggregate annual turnover in the previous financial year was **up to Rs. 5 Crore**.
- ❖ Option to **file NIL return through SMS**.
- ❖ Invoice details can be uploaded by the supplier and the same can be **viewed** by the recipient on **real time basis**.
- ❖ **Matching tool** is available which will help the taxpayer to **match their Input Tax Credit** based on their FORM GST ANX - 2 and purchase register.

-Sakshi Khetan



## “Article 370”

Jammu and Kashmir (J&K) has the distinction of being the only State in the Indian Union that negotiated its terms of accession. The result of the parleys, spread over months, between the Central and State leaderships was the special status given to the State within the Indian Union, providing greater autonomy and legalised through Article 370 of the constitution. However, from October 1949 when the Constituent Assembly of India inserted Article 306A, which from 17 November 1952 became operative as Article 370, J&K state was ensured autonomy within the Indian Constitution. Right away it became a bone of contention between two diametrically opposing groups, within the State and at the Centre. One school of thought, commonly known as the Integrationists (adhered to by the Vishwa Hindu Parashad and Bhartiya Janata Party [BJP]), vehemently opposed granting any special position to J&K and demanded full integration of the State in the Indian Union. Its slogan from the beginning was ‘Ek Pradhan, Ek Vidhan, Ek Nishan’ (One PM, One Constitution, One Flag). Scholars who supported this school argued that the militancy and



secessionist movement in J&K was the result of the undue privilege meted out under Article 370. In opposition, there is a very strong demand, essentially voiced by the J&K National Conference but supported by many groups and scholars both within and outside the State, for maintaining the special status. This school favours the restoration of the autonomy that it maintains has been severely eroded since the Delhi Agreement of 1952. Its proponents strongly contest the argument of their opponents that autonomy was in any way responsible for the emergence of the secessionist movement in J&K. On the contrary, they argue it was the breach of trust and the continuous erosion of autonomy on the part of India (done illegally and unconstitutionally) which resulted in creating that sense of alienation among the people of the State. This school strongly supports the restoration

of autonomy as the only viable solution to the vexed Kashmir problem. Legal luminary, columnist and author A. G. Noorani essentially belongs to the latter school of thought. His book, Article 370: a constitutional history of Jammu and Kashmir covers a wide range of politico-constitutional developments in the J&K State from 1947 to 2010, tracing the chequered story of the relationship between the State and the Indian Union so as to give a comprehensive picture of how the history of broken promises unfolded and how, in the absence of a cohesive counter fight, power won out.

From J&K's accession to India in 1947 to various negotiations thereafter – Sheikh Abdullah's arrest to the framing of the State's constitution, the granting special status down to its complete erosion and the replacement of Sadr-i-Riyasat and finally providing a draft proposal for the restoration of Article 370 – the twelve chapters cover every aspect of the constitutional history of the State. The author not only exposes many Central leaders but also puts Kashmiri leaders in



## “Article 370”

the dock for not rising up against the ‘injustice’ meted out to their people.

Noorani states that Sheikh Abdullah and Home Minister Sardar Vallabhbhai Patel had serious disagreements over the original draft of Article 370, and it was unilaterally altered by N. Gopala Swamy Ayyangar without the consent of the Sheikh and his colleagues. Had the originally agreed draft been approved, the dismissal of Sheikh Abdullah later in 1953 would have been impossible. ‘It was an unfortunate breach that created distrust’, concludes Noorani. The book reveals that Nehru ditched his friend Sheikh Abdullah, for even he was for abrogation of Article 370. Nehru told the Lok Sabha on 27 November 1963, that it has been eroded, if I may use the word, and many things have been done in the last few years which have made the relationship of Kashmir with the Union of India very close. There is no doubt that Kashmir is fully integrated ... We feel this process of gradual erosion of Article 370 is going on. Some fresh steps are being taken and in the next month or two they will be completed. We should allow it to

go on. Article 370 should come as a big jolt to the BJP and other anti-autonomy groups as it provides documentary evidence to show that Article 370 had the full approval of the late Shyama Prasad Mukherjee – whom the BJP invariably invoke while voicing opposition to Article 370. The book also states that this constitutional provision also had the complete approval of the then Home Minister Sardar Patel, whom again the BJP cite as a strong opponent of Nehru’s move to grant special status to J&K. Noorani states that Article 370 was a solemn compact, resulting from serious negotiations, with neither side mandated to amend or abrogate it unilaterally, except in accordance with the terms of that provision.

However, the reality always remained somewhat different. He quotes the then-Home Minister Gulzari Lal Nanda in the Lok Sabha on 4 December 1964: ‘With regard to the rest of India, if a state’s powers are to be curbed, and correspondingly those of the Union enlarged, the elaborate procedure laid down in Article 368 will have to be followed.

Union Minister for Home Affairs, Shri Amit Shah, introduced two bills and two resolutions regarding Jammu & Kashmir (J&K) today.

These are as follows:

1. Constitution (Application to Jammu & Kashmir) Order, 2019 {Ref. Article 370(1) of Constitution of India} – issued by President of India to supersede the 1954 order related to Article 370.
2. Resolution for Repeal of Article 370 of the Constitution of India {Ref. Article 370 (3)}
3. Jammu & Kashmir (Reorganisation) Bill, 2019 {Ref. Article 3 of Constitution of India}
4. Jammu & Kashmir Reservation (2nd Amendment) Bill, 2019

-Ritesh Mishra





## 6 Harsh Truths That Will Make You a Better Person

**Yeah! LET'S DO THIS.**

**"Do what?" you ask. I DON'T KNOW. LET'S FIGURE THAT OUT TOGETHER.**

Feel free to stop reading this if your career is going great, you're thrilled with your life, and you're happy with your relationships. Enjoy the rest of your day, friend, this article is not for you. You're doing a great job, we're all proud of you.

For the rest of you, I want you to try something: Name five impressive things about yourself. Write them down or just shout them out loud to the room. But here's the catch -- you're not allowed to list anything you are (i.e., I'm a nice guy, I'm honest), but instead can only list things that you do (i.e., I just won a state chess tournament, I make the best missal in Mumbai). If you found that difficult, well, this is for you, and you are going to hate hearing it.

### **Everything Inside You Will Fight Improvement**

The human mind is a miracle, and you will never see it spring more beautifully into action than when it is fighting against evidence that it needs to change. Your psyche is equipped with layer after layer of defence mechanisms designed to shoot down anything that might keep things from staying exactly where

they are -- ask any addict. So even now, some of you reading this are feeling your brain bombard you with knee-jerk reasons to reject it. From experience, I can say that these seem to come in the form of..

#### **1. Intentionally Interpreting Any Criticism as an Insult**

"Who is he to call me lazy and worthless! A good person would never talk to me like this! He wrote this whole thing just to feel superior to me and to make me feel bad about my life! I'm going to think up my own insult to even the score!"

#### **2. Focusing on the Messenger to Avoid Hearing the Message**

"Who is THIS guy to tell ME how to live? Oh, like he's so high and mighty! It's just some dumb writer on the Internet! I'm going to go dig up something on him that reassures me that he's stupid, and that everything he's saying is stupid! This guy is so pretentious, it makes me puke!"

#### **3. Focusing on the Tone to Avoid Hearing the Content**

"I'm going to dig through here until I find a joke that is offensive when taken out of context, and



then talk and think only about that! I've heard that a single offensive word can render an entire article invisible!"

#### **4. Revising Your Own History**

"Things aren't so bad! I know that I was threatening suicide last month, but I'm feeling better now! It's entirely possible that if I just keep doing exactly what I'm doing, eventually things will work out! I'll get my big break, and if I keep doing favours for that pretty girl, eventually she'll come around!"

#### **5. Pretending That Any Self-Improvement Would Somehow Be Selling Out Your True Self**

"Oh, so I guess I'm supposed to get rid of all of my comics and instead go to the gym for six hours a day and get a balanced



## 6 Harsh Truths That Will Make You a Better Person

diet? Because THAT IS THE ONLY OTHER OPTION."

### 6. Delaying any self-improvement until the entire world changes to accommodate you

"If I work hard, I'll just be perpetuating a corrupt system! Granted, the system has no reason to listen to me as long as I'm not contributing anything, thus ensuring that I'll never be in a position to help change it, but still!"

And so on. Remember, misery is comfortable. It's why so many people prefer it. Happiness takes effort. Also, courage -- it's incredibly comforting to know that as long as you don't create anything in your life, then nobody can attack the thing you created. It's so much easier to just sit back and criticize other people's creations. This movie is stupid. That couple's kids are brats. That other couple's relationship is a mess. That rich guy is shallow.

Oh, wait, did I forget to mention that part? Yeah, whatever you try to build or create -- be it a poem, or a new skill, or a new relationship -- you will find



yourself immediately surrounded by non-creators who trash it. Maybe not to your face, but they'll do it. Just remember, they're only expressing their own fear, since trashing other people's work is another excuse to do nothing.

Don't be that person. If you are that person, don't be that person anymore. This is what's making people hate you. This is what's making you hate yourself.

So how about this: one year from now, that's our deadline. While other people are telling you "Let's make a New Year's resolution to lose 15 Kgs this year!" I'm going to say let's pledge to do anything -- add any skill, any improvement to your human tool set, and get good enough at it to impress people. Don't ask me what -- hell, pick something at random if you don't know.

Take a class in karate, or ballroom dancing, or pottery. Learn to bake. Build a birdhouse. Learn massage. Learn a programming language. Adopt a superhero persona and fight crime. Start a YouTube vlog. But the key is, I don't want you to focus on something great that you're going to make happen to you ("I'm going to find a girlfriend, I'm going to make lots of money ..."). I want you to purely focus on giving yourself a skill that would make you ever so slightly more interesting and valuable to other people. "I don't have the money to take a cooking class." Then Google "how to cook." Damn it, you have to kill those excuses. Or they will kill you.

You have nothing to lose, and the world needs you, now more than ever.

-Ameya Chalke



**Kunal Parekh – 2<sup>nd</sup> September**

**Jitendra Ghildiyal – 6<sup>th</sup> September**

**Sunil Kevat - 10<sup>th</sup> September**

**Vedang Jadhav - 21<sup>st</sup> September**

**Nikhil Seth – 18<sup>th</sup> September**

**Vivek Mishra - 22<sup>nd</sup> September**



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***Thank You  
&***

***Goodbye***

***Until Next Time***



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