SOUTHERN INDIA CHARTERED ACCOUNTANTS STUDENTS ASSOCIATION
OF SIRC OF ICAI

SICASA OF ICAI

FEBRUARY NEWSLETTER

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CHAIRMAN'S MESSAGE



CA PRAMOD R HEGDE

CHAIRMAN-SICASA OF SIRC OF ICAI

DEAR CA ASPIRANTS,

"EXCELLENCE IS NEVER AN ACT, BUT A HABIT BUILT THROUGH PURPOSE, PERSEVERANCE, AND INTEGRITY."

AS I CONCLUDE MY TENURE AS CHAIRMAN OF SICASA OF THE SOUTHERN INDIA REGIONAL COUNCIL, I PEN DOWN THIS FINAL MESSAGE WITH A DEEP SENSE OF PRIDE, GRATITUDE, AND FULFILMENT. WHAT I HAD COMMITTED TO AT THE BEGINNING OF THIS JOURNEY; TO NURTURE ACADEMIC EXCELLENCE, HOLISTIC DEVELOPMENT, AND ETHICAL PROFESSIONALISM- I HAVE ENDEAVOURED TO PURSUE WITH SINCERITY, SUPPORTED BY THE COLLECTIVE STRENGTH OF OUR STUDENTS.

FROM THE VERY BEGINNING, MY CLEAR BELIEF HAS BEEN THAT ACADEMIC SUCCESS WITHOUT ETHICS IS INCOMPLETE. THROUGHOUT THIS JOURNEY, MY CONSTANT EFFORT HAS BEEN TO EMPHASISE ETHICAL CONDUCT, INTEGRITY, AND PROFESSIONAL DISCIPLINE, ALONGSIDE ACADEMIC AND PERSONAL GROWTH.
THE MONTH OF JANUARY REFLECTED NOT ONLY ENTHUSIASM AND CREATIVITY BUT ALSO RESPONSIBILITY AND VALUES. AS WE COMMEMORATED THE 76TH REPUBLIC DAY OF INDIA, SICASA OF SIRC REAFFIRMED ITS COMMITMENT TO CONSTITUTIONAL PRINCIPLES: INTEGRITY, ACCOUNTABILITY, AND SERVICE. AS FUTURE CHARTERED ACCOUNTANTS, WE MUST REMEMBER THAT OUR CREDIBILITY IS OUR GREATEST ASSET, AND IT IS BUILT NOT BY KNOWLEDGE ALONE, BUT BY ETHICAL CHOICES MADE CONSISTENTLY, EVEN WHEN NO ONE IS WATCHING.

WHILE ACADEMIC EXCELLENCE REMAINED A CENTRAL FOCUS DURING MY TENURE, I HAVE ALWAYS BELIEVED THAT EDUCATION MUST SHAPE CHARACTER AS MUCH AS COMPETENCE. WITH THIS THOUGHT, INITIATIVES SUCH AS MYSTIQUE – YOUTH FEST 2026 WERE ENCOURAGED; NOT MERELY AS CULTURAL EVENTS, BUT AS PLATFORMS TO DEVELOP LEADERSHIP, TEAMWORK, RESPECT, AND RESPONSIBLE EXPRESSION.

MYSTIQUE REINFORCED AN IMPORTANT TRUTH: PROFESSIONAL EXCELLENCE IS SUSTAINABLE ONLY WHEN SUPPORTED BY ETHICAL CLARITY, CONFIDENCE, COMMUNICATION, AND EMOTIONAL INTELLIGENCE. A CHARTERED ACCOUNTANT IS EXPECTED TO STAND FIRM UNDER PRESSURE, SPEAK WITH HONESTY, AND ACT WITH INDEPENDENCE, VALUES THAT MUST BE CULTIVATED EARLY.

FEBRUARY – PREPARING FOR THE ROAD AHEAD

AS WE MOVE INTO FEBRUARY AND CLOSER TO THE MAY 2025 CA EXAMINATIONS, DISCIPLINE AND FOCUS BECOME CRUCIAL. SUCCESS IN EXAMINATIONS IS NOT JUST ABOUT MARKS; IT REFLECTS PREPARATION, PRESENTATION, AND INTEGRITY IN EFFORT. SHORTCUTS MAY APPEAR TEMPTING, BUT LASTING SUCCESS IS ALWAYS BUILT THE RIGHT WAY.

TO ALL STUDENTS APPEARING IN THE UPCOMING EXAMINATIONS: TRUST YOUR PREPARATION, REVISE PURPOSEFULLY, AND REMAIN BALANCED. DOUBT AND FATIGUE ARE PART OF THE JOURNEY, BUT INTEGRITY IN EFFORT AND PERSEVERANCE IN ACTION WILL ALWAYS SET YOU APART. STAY HONEST WITH YOURSELF, STAY RESILIENT, AND REMAIN COMMITTED TO YOUR LONG-TERM VISION.

DISCIPLINE, BALANCE, AND WELL-BEING
ETHICAL STRENGTH IS CLOSELY LINKED TO MENTAL AND PHYSICAL WELL-BEING. A DISCIPLINED ROUTINE, RESPECT FOR ONE'S OWN LIMITS, AND CONSCIOUS SELF-CARE CREATE CLARITY OF THOUGHT AND JUDGMENT. A CALM MIND SUPPORTS RIGHT DECISIONS; BOTH IN EXAMINATIONS AND IN PROFESSIONAL LIFE.

I PLACE ON RECORD MY HEARTFELT APPRECIATION TO ALL STUDENTS, OFFICE BEARERS, COMMITTEE MEMBERS, FACULTY, VOLUNTEERS, AND STAFF FOR THEIR SUPPORT THROUGHOUT MY TENURE. SERVING SICASA HAS BEEN ONE OF THE MOST MEANINGFUL CHAPTERS OF MY JOURNEY, REINFORCING MY BELIEF THAT VALUES-DRIVEN LEADERSHIP CREATES LASTING IMPACT.

THIS JOURNEY WAS POWERED BY A DEDICATED TEAM- “VARUN RAJ A K, MS. KAVYA M, MS. KAVYA C, MS. RESHMA SARAVANAN, MS. LOSHINI ROOPKUMAR, MR. PRAVESH KUMAR D, MS. PURVIKA NAHAR, MR. RAMACHANDRAN S, MR. SAAI DHIVYESHA M, MR. SANTHOSH KUMAR G, MS. POOJA TARUNIKA, AND MS. AATHIMIKA SREE”, WHO WORKED WITH SINCERITY, RESPONSIBILITY, AND ETHICAL COMMITMENT.
THIS IS NOT A FAREWELL. “CE N’EST PAS UN ADIEU, MAIS UN AU REVOIR.”

IRRESPECTIVE OF THE ROLE I SERVE IN, MY STAND WILL REMAIN UNCHANGED; INTEGRITY FIRST, ETHICS ALWAYS. I WILL ALWAYS BE AVAILABLE FOR THE FUTURE OF OUR PROFESSION, OUR COUNTRY, AND FOR YOU, MY DEAR STUDENTS. NEVER HESITATE TO REACH OUT.

WITH SINCERE ENCOURAGEMENT AND BEST WISHES,
CA. PRAMOD R HEGDE
CHAIRMAN
SICASA OF SIRC OF ICAI



“A JOURNEY MEASURED NOT IN MONTHS, BUT IN MEMORIES.”

SERVING AS THE JOINT SECRETARY OF THE SICASA MANAGING COMMITTEE HAS BEEN ONE OF THE MOST MEANINGFUL AND A TRANSFORMATIVE CHAPTERS OF MY JOURNEY. AS OUR TERM COMES TO A SUCCESSFUL CLOSE, MY HEART IS FILLED WITH DEEP GRATITUDE, IMMENSE PRIDE, AND MEMORIES THAT I WILL CARRY WITH ME FOR A LIFETIME.

THIS JOURNEY WAS NEVER ABOUT INDIVIDUAL ACHIEVEMENTS — IT WAS ABOUT TEAMWORK, SHARED DREAMS, AND THE COLLECTIVE PASSION TO CREATE SOMETHING IMPACTFUL FOR OUR STUDENT COMMUNITY. EVERY MEETING, EVERY EVENT, EVERY CHALLENGE, AND EVERY SMALL VICTORY SHAPED US NOT ONLY AS PROFESSIONALS BUT ALSO AS INDIVIDUALS.

I EXTEND MY HEARTFELT GRATITUDE TO OUR CHAIRMAN, DEAN MAM, FELLOW COMMITTEE MEMBERS, AND PASSIONATE VOLUNTEERS WHOSE DEDICATION AND TEAMWORK MADE EVERY INITIATIVE POSSIBLE.

TO OUR STUDENT COMMUNITY — THANK YOU FOR YOUR ENTHUSIASM AND PARTICIPATION. YOU WERE THE TRUE PURPOSE BEHIND EVERY EFFORT, AND AN INSPIRATION FOR US TO RAISE BAR AND DELIVER OUR BEST.

A SPECIAL NOTE OF THANKS TO MY MENTORS, FAMILY, AND FRIENDS WHO STOOD BESIDE ME WITH UNWAVERING BELIEF AND ENCOURAGEMENT THROUGHOUT THIS TENURE.

AS I REFLECT ON THIS INCREDIBLE JOURNEY, I DO SO WITH A PROFOUND SENSE OF FULFILLMENT. WE DID NOT JUST ORGANIZE EVENTS OR COMPLETE RESPONSIBILITIES — WE BUILT CONNECTIONS, NURTURED LEADERSHIP, CREATED OPPORTUNITIES, AND LEFT BEHIND A LEGACY OF PROGRESS.

AS I STEP FORWARD CARRYING THE LESSONS, FRIENDSHIPS, AND EXPERIENCES GAINED DURING THIS TENURE, I DO SO WITH IMMENSE PRIDE AND FULFILLMENT. THOUGH THIS CHAPTER CONCLUDES, THE BONDS WE BUILT AND THE IMPACT WE CREATED WILL CONTINUE TO INSPIRE ME.

“LET THIS NOT BE THE CONCLUSION OF OUR CONTRIBUTION, BUT THE FOUNDATION OF FUTURE LEADERSHIP.”

THANK YOU FOR THE TRUST, THE OPPORTUNITIES, AND THE UNFORGETTABLE JOURNEY.

WARM REGARDS,
RESHMA SARAVANAN
JOINT SECRETARY, SICASA OF SIRC, ICAI.

TECHNICAL ARTICLE

All Eyes on Union Budget 2026

With the nation nearing the 1st of February, the financial fraternity and especially the CA community is so much focused on the Union Budget 2026. Since the old 1961 law will be superseded with the new laws known as the Income tax Act, 2025 starting April 1st, this budget will not be just another fiscal statement, a plan towards transforming India into a high-growth economy with simplified laws.

1. The Direct Tax Horizon: Reprieve and Intelligibility-
The salaried professionals and middle-income are expecting dramatic changes in the taxation environment:

• New Tax Regime Optimization: There is anticipation of an increase in the 30 percent tax slab threshold which is currently at ₹24 lakh that will be pushed to ₹30 lakh. Moreover, the Standard Deduction should be raised to 1 lakh which is considered to be a requirement to counter the inflationary pressures.

• The Fate of the Old Regime: Although the New Tax Regime is still the default, analysts believe that the Old Tax Regime will be accommodating at least in the short term, despite having a few fewer updates, as the government proceeds to nudge its way towards a deduction-free system.

• Creative Suggestions: One progressive proposal is a directing innovation that provides joint taxation of couples and enables the two-earner families to file a consolidated ITR to maximize the benefits on the slab.



2. Investment Climate and Capital Markets-

In support of the retail involvement and international competitiveness, the budget can respond to long time needs in the securities market:

• Capital Gains & STT: Based on the recommendation to raise Long-Term Capital Gains (LTCG) exemption limit to 2 lakh, it is strongly desired to hike the earlier limit of 1.25 lakh. At the same time, there should be rationalization of the Securities Transaction Tax (STT), which is likely to deter excessive speculation and compensate long-term holders.

• Taxation of Dividends: Investors are praying that the dividend taxation rate change or even a decrease in the rate to be in line with the international taxation would make the Indian equities attractive.

3. Taxation and Trade Facilitation Indirect-

It is estimated that the budget will prioritize the Make in India by recalibrating the strategy of the custom duty:

• Import Duty Reductions: It is expected that the import duties on electronics, green energy and EV components will be drastically reduced.

• Customs Simplification: Leaders in the industry are proposing a GST-type simplification of the customs regime, which makes the regime have fewer duty slabs so that ease of doing business can be enhanced.



4. Macro-Economic Priorities: Growth with Equity-

The Viksit Bharat vision of the government is still based on the strong public expenditure:

• Infrastructure & Defense: Capex, especially on railways, "Atmanirbhar" defense production, and digital infrastructure is to grow by a further multiplier in the 2021-2022 budget.

• Social Safety Nets: Pro-poor schemes and additional rural housing (PMAY) will make sure that growth is inclusive.

• Surcharge on the Super-Rich: To finance these programs, the increased surcharge rates against the super-rich will probably continue, which ensures the principle of vertical equity.



Amolroop Singh
NRO0514026



THE PRE-BUDGET PHASE 2026: WHAT THE ECONOMY EXPECTS

1. Introduction

The Union Budget is the annual financial statement released by the Government of India which explains two basic things
- How the government plans to collect money and
- How it will spend it for the development of the country

Union Budget 2026 is MORE IMPORTANT because it is being presented at a time when India's economy is stable and growing (Even though many countries are facing economic issues)

Before releasing the Budget, The Government presents the Economic Survey.

• The Economic Survey 2025-26 shows that India has achieved macroeconomic stability and is now in a position to focus on long term growth and improving efficiency. The 2026 budget is expected to reflect this ideology.

The discussion in this article is limited to pre-budget expectations and policy direction for FY 26-27 based on Economic Survey 25-26 and prevailing economic conditions.

2. India's economic situation

As per the Economic Survey 2025-26, India's Real GDP growth is anticipated around 7.4%. India continues to be one of the fastest growing economies in the world.



Why?
Because of indicators like
- Stable investment levels
- Improving Government finances
- Inflation being under control
- etc.

This shows that the Indian economy is no longer under stress (like it was during COVID period). The government doesn't need to give emergency stimulus or excessive support. Instead, it can focus on strengthening the economy for the future. Therefore, Budget 2026 is expected to be stable and reform oriented.

3. Fiscal Deficit and Government Spending

Fiscal Deficit = Government Expenditure - Government Income(Excluding borrowing)

During the pandemic period, there was a sharp rise in the fiscal deficit. However, the government is trying to reduce the fiscal deficit gradually over the period.

For FY 25-26, Union Budget 2026 is expected to
- Continue gradual fiscal consolidation, and
- Reduce fiscal deficit without harming economic growth



The government is also expected to shift its focus more towards capital expenditure. Capital expenditure includes spending on roads, railways, ports and infrastructure. Such spending creates long term assets, improves productivity and generates employment opportunities.

This indicates that Budget 2026 is likely to prioritize long term investment over short term consumption.

4. Cost of Capital and Financing

The Economic Survey 2025-26 highlights that the cost of borrowing in India is still veryy high.

At present,
- Most of the businesses depends heavily on bank loans
- The corporate bond market is not fully developed
- Availability of long terms funds is limited

Because of these reasons, companies are facing higher financial costs.

Another important issue is taxation.
- Income from debt instruments are charged at normal slab rates
- But income from equity instruments are taxed at lower rates

This creates a bias in favor of equity instruments among investors and discourages debt financing



Therefore, the Union Budget 2026 is expected to strengthen corporate bond market, encourage long term financing and rationalize tax treatment on debt instruments

This will help in reducing the overall cost of capital in the economy

5. Manufacturing and Exports

India is performing well in service exports such as IT and Software. However, manufacturing exports are comparatively weak.

The Economic Survey clearly states that services alone cannot create enough jobs. Manufacturing is also necessary for employment, exports and country stability. Manufacturing plays a key role in job creation, export growth and long-term economic stability.

The Union Budget 2026 is expected to support manufacturing through :

- Production Linked Incentives (PLI) scheme
- Reduction of customs duty on raw materials
- Removal of inverted duty structure
- Promotion of Labour intensive industry

The main aim is to make Indian manufacturing globally competitive.

6. Customs and Ease Of Doing Business

Many businesses face challenges due to complex customs procedures, long pending disputes and high compliance burden.

To address this, the Union budget 2026 may introduce a custom dispute settlement schedule to resolve old disputes and reduce litigation.



The budget may also focus on digitalization of customs procedure, faster advance rulings, simplified warehouse regulations and improved SEZ norms.

These steps aim to improve the ease of doing business and reduce compliance costs.

7. Infrastructure Development

India has invested significantly in infrastructure over the past few years. In the Union Budget 2026, the focus is expected to shift towards
- Completion of existing projects
- Better maintenance and
- Improved quality of infrastructure

Instead of only announcing new projects, the government may encourage private sector participation and move towards outcome based contracts focussing on value for money, not just lowest cost. This approach improves efficiency and long-term benefits.

8. Labour codes and salary structures

All four labour codes have been notified recently. One of the major change is "wages must bd atleast 50% of total salary"
This increases the base for Provident fund and gratitude.

While this improves Social Security, it also increases employer cost and reduces employee take-home salary.



However, tax exemption limits for gratuity and leave encashment have not been revised.

Therefore, the Union Budget 2026 I'd expected to revise exemption limit, align labour laws with income tax provisions and reduce confusion and litigations.

9. Conclusion

The Union Budget 2026 is not expected to focus on major tax cuts or freebies. Instead, it is expected to emphasise stability, fiscal discipline and long term economic growth.

The pre-budget expectations indicate a focus on strengthening manufacturing and exports, reducing overall cost of capital, improving the quality of infrastructure, simplifying compliance and continuing fiscal consolidation.

Overall, The Union Budget 2026 is expected to build on India's current economic stability and support sustainable long-term growth.



Amirthavarshini B
SRO0848756



NON-TECHNICAL ARTICLE

I'M RETIRING...

- Thrivikraman A R

During the eve of Christmas, at the astronomical dusk of the day, the room was filled with the sound of computer keys clicking. Coffee cups were stacked on the table like the Leaning Tower of Pisa. Somehow, we managed to balance them while trying to finish the pending tasks.

Interns rushed between workstations and cabins. Continuous keyboard clicks and muffled phone calls filled the air. The pressure was visible on their faces.

My phone buzzed, “Kindly send me the files tonight. Monday is the deadline,” I said.

That’s when my manager tapped on my shoulder, “Sunday, come to the office, Mohan. As a senior intern, we need your assistance.”

The update arrived without warning.

For a moment, everything else receded. My vision dimmed, as if someone had lowered the lights inside my head. Sound collapsed into silence, a weightless pause where time seemed to stop. Then a tap pulled me back again. The room returned in fragments.

Somewhere between my mind and my heart was a place where I could speak. I kept it shut.

Later, I travelled back home on a tightly packed city bus. All I could see were tired faces around me, each carrying their pain in silence. I closed my eyes and felt the night breeze brush past me.

Deep inside, a stage was being set. The meeting was organized by the mind. He said the heart had just realized something, and wanted to speak.

Ah—perfect quorum… Shh. This is not your shift, intern.
The heart addresses the gathering.

Thank you to all the good memories for attending this meeting—for one last time, for one final goodbye. Time will no longer move the way it once did. Those school-day weekend afternoons, filled with emptiness, carried more meaning than weekend lectures ever could. The days I was covered in mud and sweat, playing football, felt purer than today’s wrinkle-free shirts. The unexpressed love for her feels lighter than the unexpressed grief I carry now.

Some missed opportunities and a few cringe memories are present too.
Of course, you’re here— to mock whatever joy remains.



If I had done better in my exams, I would be writing my final exams now. If I had taken the stage and sung that song, I might have been part of a gig. If I had written down my ideas then, I might have published a book by now.

Tsk. There’s no use holding on to them.

I’m retiring as a free child—someone who didn’t worry about spending, time, or success. Wish me luck in this new chapter, where I travel four hours every day for a nine-hour office routine, moving between trains and buses, filing sheets, and breaking my head over numbers.

Dear lover, rest for now. You weren’t let down. You were given a pause.

Let him learn the practical world—how things work, how things cost. We don’t need only taste to enjoy life; we need ration to survive too. Life may not remain this way forever—or it may. Either way, keep your faith.

One day, he will pick up your lens again and see life clearly.

Until then, goodbye.

Yours, Mohan

Once again, I felt a tap on my shoulder.

“Thambi, this is the last stop. After this, the bus goes to the depot,” the conductor said.



FinB

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The recent rally in silver prices can be attributed to multiple global factors.

First, China, which is one of the world's largest silver refiners, imposed export tariff restrictions effective 1 January. Since then, silver prices have surged sharply, moving from around ₹1.6 lakh per kg to nearly ₹4 lakh per kg.

Second, due to growing uncertainties created during President Trump's tenure, global investors have gradually started losing confidence in the US Dollar as the primary reserve currency.

Earlier, the USD accounted for nearly 60% of global foreign exchange reserves. However, after the US removed Russia from the SWIFT payment system in 2022—effectively freezing around USD 300 billion worth of US bonds.

Another major driver is the sharp rise in industrial demand for silver. Its usage has increased significantly in renewable energy, data centres,

EV batteries, and advanced electronics. Recently, Samsung developed a new battery technology that reportedly requires around 1 kg of silver per battery, compared to just 50 grams used earlier. This has further boosted demand for silver and other commodities.

Lastly, whenever global uncertainty rises, investors traditionally move towards commodities as a safe haven. At present, the world is witnessing multiple geopolitical tensions, including:

1. US tensions involving Greenland, NATO, and the Diego Garcia island in the Indian Ocean

2. Ongoing US–Iran conflicts

3. The Russia–Ukraine war

4. US actions and threats involving Venezuela, Mexico, and Cuba

5. China’s increasing dominance in the South China Sea and tensions around Taiwan

6. India’s border issues involving Arunachal Pradesh, Sikkim, Doklam Pass, Siliguri Corridor, and Aksai Chin

7. Rising tensions between India and Bangladesh

8. China warning Japan over its support for Taiwan

Yash Surana.
SRO0795587

The recent rally in silver prices can be attributed to multiple global factors.

Silver:

1) Industrial Demand like EVs , Solars , Semiconductor especially it is base and boom in upcoming years. Even Indian govt had made regulations for Semi conductor MOUs and Focused mainly on semiconductor industries in States like Gujarat, UP, MH etc.

2) Resources are Limited across the globe ie China has major Reserves They had made their export Rules very Tight and Supply chain is one of their major markets that might be one of the reason.

3) Upcoming Data Centure Industrial Revolution in India and Across the Globe Mainly About India there a lot of MOUs Signed for Data Centre hub like Navi Mumbai, Vizag etc from Google , Amazon leading to electrical Engineering Silver is required in some of the aspects.

4) Major Reason Last but not the Least Donald Trump Tarrifs which shaked the whole world like dictator several Geo political Reasons affected like USA-Iran , USA- NATO , USA-Greeland / denmark / france and Europe etc. one more reason also Russia- Ukrain , And Major countries fighting to become Oil Pioneer this is also an Indirect Reason as latest news ie USA vs Venezuela , USA vs China , USA vs Russia etc

What is the pros and Cons for Indian Households

1) Preserve the physical Assets which is safe heaven best and Better for the long term investment asset

Gold

1) Gold is gold and noone nothing can replace this. Major useful in many purposes which is the major asset used in everyone's homes and households , weddings etc this might be the old reason but base for all the volatility.

2) Currency Depreciation vs Strong US Dollar Appreciation.

3) Huge Cash Inflow in the Gold ETFs in Markets are the Game changer for the increase in the Demand and Prices.

4) Central Bank of India and Some other countries Central Banks bulkly Purchased and invested and kept lots of Physical Gold Assets as Reserves is also an another example leading to the current Bullish Demand.

5) Resources are Limited , as Gold Mining slows down and Limited demand / supply increasing to the Price Spikes as Economic Factors triggered to the Bullish Prices.

6) Geo Political Tensions like above is also a Major Reasons for this.
Both gold and Silver are Safe Heaven Assets for the Future Long term Assets.



Srinivas Mallya
SRO0731593

CREATIVE CORNER

WRITER'S CLUB CORNER

MILES BEFORE ME

Driving all the way
To my destination.
A lot of people before me,
A lot of people after me,
And I still keep driving,
Through late nights, early mornings,
Through doubts, fears and endless deviations,
Until I drive myself insane.
Still sane, how?
Maybe because the road never ends easily.
It twists and turns,
Some perks, some peaks and a lot of valleys
In between
It asks more than I think I can give.
Every mile, every test, every challenge
They pile up like snow on this endless highway,
And yet, I keep going...
Some days I feel lost in the fog,
Some days I glance in the rear-view mirror
And see how far I've come.
The finish line seems distant,
Almost unreachable,
But still I drive,
Because the journey shapes me,
And somehow,
Neither do I.

NIDHI SURESH KUMAR



WRITER'S CLUB CORNER

WHEN LIFE IS LIKE A BUTTERFLY

Who doesn't love a butterfly? The charm of its wings slowly dancing against the wind and the unadulterated joy of it sitting still on beautiful flowers in our garden is something that cannot be bartered with.

However, as we approach this little being, it flies away, making the inner child within us longing to reach and have a sweet touch of it. The closer we go, farther it goes, yet we continue chasing it, in the hope of laying our hands on it.

Isn't it true that we continue chasing our dream like chasing the butterfly, in the hope of actualising it someday?

The garden that we caressingly make for the butterfly to come could be equated with the dreams that we envision in our minds. We keep watering the plants, hoping they would go onto become a scintillating scenery for us to see. We sacrifice a lot in our process of making a mark in the society. In such a painstaking yet enjoyable process, we lose some precious butterflies- our happiness, teeny weeny joys, the more we go near them. As Gaur Gopal Das rightly puts in his latest book, You Can Have it All, that we lose some precious butterflies, our love, happiness, success and peace. The harder we chase them, the more it slip away. But if we create a beautiful garden, it is rest assured that not only will a butterfly come, but also go onto invite many of its friends. As the author emphatically asserts, in our quest to chasing the butterfly, we get tired, but if we are to diligently cultivate a garden, we could permanently see those beautiful species revel in pure bliss.

That's why our life is like a butterfly. The more we chase, the farther it goes. Our dreams, relationships, peace and health may not come instantaneously at the flip of a coin. But if we develop our mindset and make a beautiful garden, we could permanently see the butterflies stay with us, our garden of right values and positive mindset. When we tweak our mindset and do our duties without groaning, butterflies will naturally follow suit and give us what we dreamt for, a beautiful life, a life to live in ecstasy .



PHOTOGRAPHY



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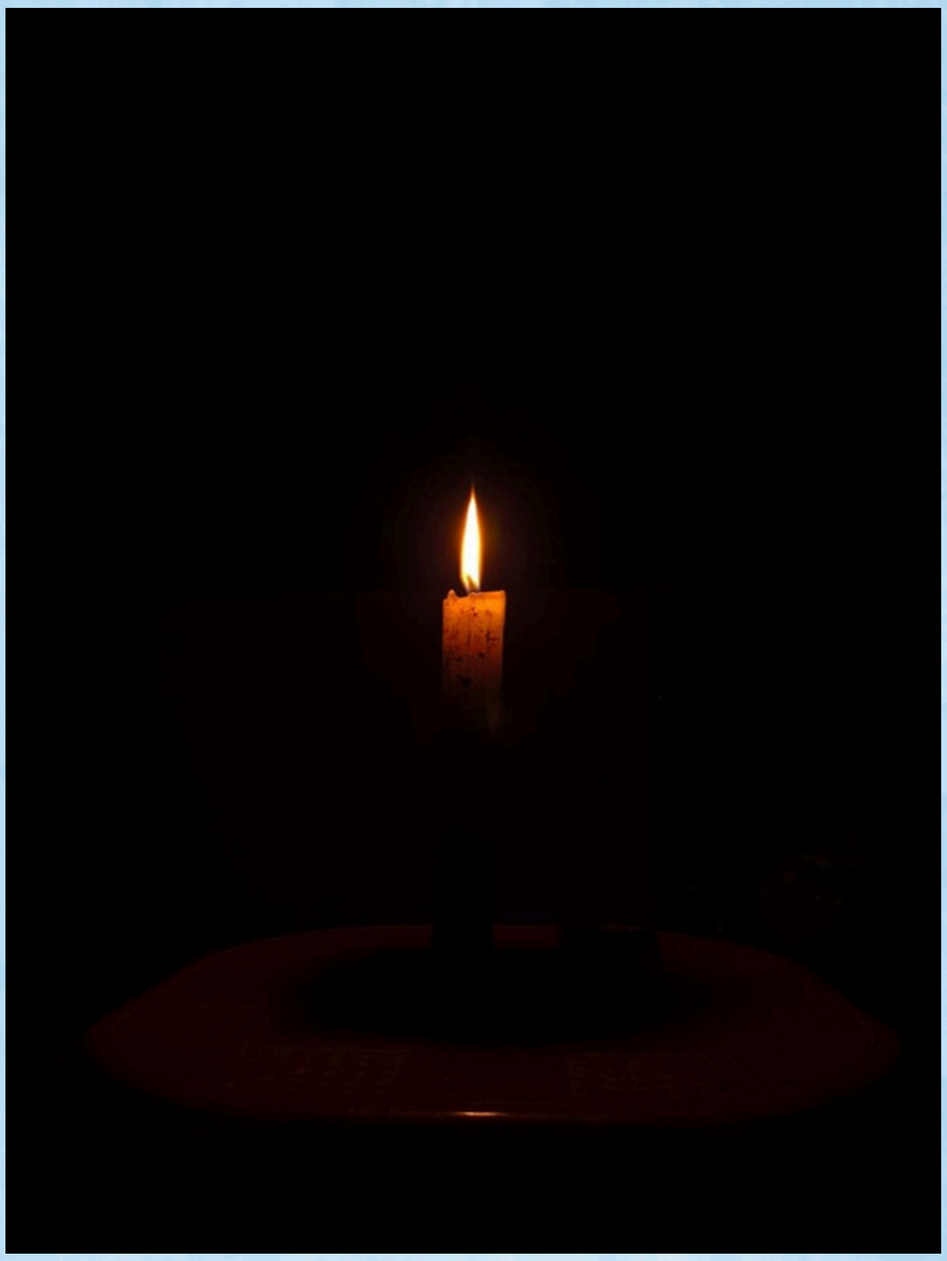



SANJAY GOPAL
SRN: SRO0703261







As we bring to you the final edition of this SICASA newsletter of our tenure, it is impossible to put into words the emotions that fill our hearts today. What began as a responsibility slowly became a journey of belongingness, growth, laughter, sleepless planning nights, shared dreams, and countless memories that we will cherish for a lifetime.

Serving this chapter was never just about organising events or completing a term—it was about creating moments that made someone feel seen, heard, inspired, and proud to be a part of SICASA. And in the process, this journey transformed us more than what we could have ever imagined.

To every student who trusted us, every participant who showed up with enthusiasm, every supporter who stood beside us, and every silent well-wisher who believed in our vision—this tenure belongs to you as much as it belongs to us. Your smiles, your encouragement, and your faith became our greatest strength.

As we now prepare to step aside and pass this beautiful responsibility to the next team, we do so with moist eyes, grateful hearts, and endless hope. We pray that SICASA continues to shine brighter, touch more lives, and create memories even more meaningful than ours.

Thank you for letting us live this chapter.
Thank you for letting us grow with you.
And thank you for making this goodbye so incredibly difficult.

With all our gratitude and warmth,
SICASA Managing Committee 2025-2026

