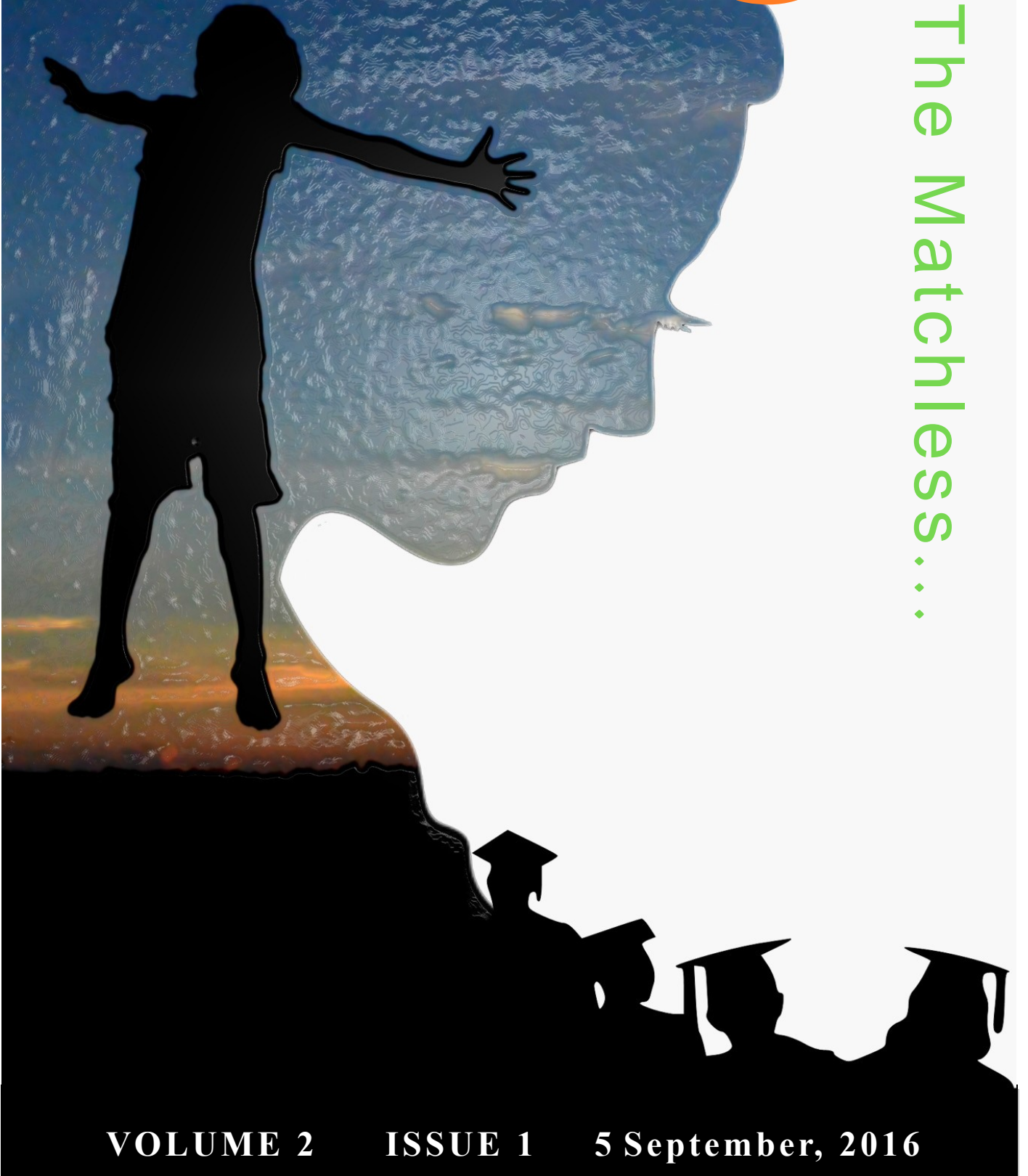


# Advaitya

The Matchless...



VOLUME 2

ISSUE 1

5 September, 2016

## **A Youthful Inspiration...**

With the cheery carnelian spirit of autumn pacing its footsteps towards our doors , it brings us immense pleasure to put forth the voice of youth power with its valour ,zeal ,enthusiasm and the very perspective of their envisions in the pages of “Adwitiya-the matchless” in its young new avatar emanated right from the creative minds of the young generation.

This time our team has put their heart and soul to portray the visions, aspirations, hopes , dreams of the youth and reflect their actions therein just like the river reflects the rays of the rising sun striking the birth of a new daybreak .

“ARISE AWAKE AND STOP NOT TILL THE GOAL IS REACHED”. These words uttered from the mind of the Youth Icon Swami Vivekananda still ushers the very spirit of youth power and inspires the youth even today. Swami Vivekananda had tremendous faith on the youths of the country for it is them who have the ability to become torchbearers and guide the nation towards the glorious road of success.

The need of the hour today is to guide this power to a new direction so that the visions dreamt by the youth showcases itself in the bright effulgent light of reality and kiss the endless sky of success by flying with its high end free wings spreading and roaring across the vicinity of the sky. This isn't a faraway dream ;rather it is time to initiate change and follow the dreams which was once lost in the deep clutches of the spirals of time .

This issue shall escort the readers towards the aspiration, dreams and visions of the youth which we all play a key role to contribute. The theme for Adwitiya's third issue was given to be “Envisions of the youth” illuminating the light of the youth's vision and dispersing the darkness of ignorance, viewing the launch of this initiative on the eventful day of teacher's day, for it is them who dispel our darkness of ignorance towards the vibrant light of knowledge .

It is an inexplicable pleasure for all of us in the team Adwitiya to be a part of something which bears immense importance for the entire Department of Commerce. We shall be more than glad to receive any kind of feedback related to this, so that the upcoming issues see better days. We are thankful to our HOD, faculty instructor and our fellow batch mates for their support and contribution all along. Here's hoping a good response from all.

***Team Adwitiya.***



# Team *adwitiya*

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## From HoD's Desk

Whenever I visit any airport for boarding an aircraft, sometimes I do not find a place to sit during the waiting time at boarding gates in most of the airports. Even after getting a seat, I vacate it for bringing some items, yet coming back I find the same occupied. I feel sad, I feel happy. Sad because I do not get a seat, happy because I could see so many faces who could board a plane because of the cheap prices offered by different airlines. I remember those days when my father used to travel by air, it was very interesting for us to look at the air ticket. It was something special. At that time there was only Indian Airlines, the ticket was a colored-booklet containing several pages having self-carbon papers. The ticket itself, probably, used to cost a substantial amount. The air travel was beyond the reach of the middle-class. In 1995, the Indian government started a regulatory reform process to encourage entrepreneurship. In the next year, a person called Captain Gopinath (Gorur Ramaswamy Iyengar Gopinath) started a private sector commercial helicopter service, Deccan Aviation. In 2003, he launched India's first low-cost airline, Air Deccan; introducing the Indians to the concept of no-frill air travel. The passengers had to pay only the travel cost, not the other costs which are not going to add any special value to them as fancy designed multi-pages colored ticket, exorbitantly costly (taken from 5 Star hotel chains) foods which a passenger might not require or might not be as per his choice etc. There were innovative incentives too. I remember to get a ticket at Rs. 2 from Hyderabad to Delhi, total cost being Rs. 502 and Rs. 500 was government taxes. This brought a revolution in the air travel industry. Now I can see so many persons, so many families, who could, even in their dreams, think for boarding an aircraft in those multi-pages air ticket days. This is the change the country is witnessing every day. Horlicks can be purchased for a 5 rupee pouch. A person can have the taste of Nescafe coffee at Re. 1, a surf excel pouch can be experienced at Re. 1. All these were the domains of top-rich class at one point of time.

On September 3, 2016 (Saturday), we had an industrial visit to some plants which were located near Guwahati. Out of these, I should mention 'Fabric Plus' which produces and exports Assam silk products, second one is 'CG foods' which has its famous product Wai Wai and the third one TCL Packaging. While the first two are really great as per their quality of finished products and generation of employment for the local community, the third one is unique in its place. By talking to the management while making an in-depth look at the product they produce, the production process, it was an eye-opener for all of us. We could realize the present situation of competition in the country and to what extent, a business firm can be serious about the packaging of the product, let alone, the product.

This is the changing phase, we are getting smart, the consumers are becoming demanding, the world is becoming small with the advent of Jack Ma, the founder of Alibaba. The online shopping is changing the rules of the game.

The country is also changing its rules. The Union budget which has been presented on the last day of February almost since independence, now is thought to be presented in January. Thinking has also started to change the accounting year from the current financial year system to calendar year system. Now, the introduction of GST tentatively from April 1, 2017 has created a sensation of change among the business houses in the country.

In the backdrop of changes that are being taken place, the students of Department of Commerce have taken the initiative to launch the E-magazine (Volume 2, Issue 1) on this theme. There are some articles on the cover item, but, I think you will find other articles also interesting.

This issue is launched in a very special day to show our respect to Dr. Sarvepalli Radhakrishnan, on his birthday, being celebrated as Teachers' Day in the country.

Please send your feedback and comments to encourage these budding minds so that they can make it better in future editions.

Subhrangshu Sekhar Sarkar

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**Faculty Advisor**

India, the nation with largest youth population in the world has already made its presence felt in several international platforms. Perhaps, one of the factors behind is competition. Competition drives each one to improve, to demonstrate our worth and put a step forward each time we perform, no matter whatever we do. But only a few might question “Whether my efforts are towards fulfilling my dreams?”

The answer to this question is hunted by many dreamers, while others choose to follow the conventional way. Difference lies in the degree of courage and faith one bestows upon oneself. Along with it, what becomes more important is ones dedication towards turning ones’ dreams into reality. The journey, surely, is not an easy one and there will be very few helping hands. One of them is our teachers. On the occasion of Teachers Day, we all remember our teachers and their contributions towards shaping our future.

The students from the Department of Commerce decided to pay tribute towards the entire teaching fraternity in the form of this issue of E-Magazine “Adwitiya”- the matchless. In this edition, the enthusiast young minds from the Department of Commerce have made an effort to portray their visions on several issues. We believe in their dreams and wish for their success.

I am thankful to the entire team of Adwitiya for their creative ideas and diligent effort behind the launch of this edition. I hope the readers will relish the work of our students.

Rishabh Goswami

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Unheard Cries

চিত্ৰমালা

## EDUCATION AND YOUTH (With special reference to prospects and challenges in India)

*Anirban Patgiri*

*Nilutpol Bordoloi*

*5th Semester*

*In the words of Marie von Ebner-Eschenbach ,“ In youth we learn ; in age we understand.”*

*According to UNESCO, “Youth is the period between 15 to 24 years of age”.*



**Y**outh, the crucial spring of life is that age of discovery and dreams which are handy in crafting a state's future.

India harbours one of the largest youth populations in the world. Being a country of democratic principles and an evolving society the country has to put tremendous effort in providing quality education to the youth mass so that it evolves as an effective task

force in the nation building process. Imparting knowledge to the youth is creating a dynamic human resource for the country which has an abundant of other resources as well.

After the end of British-Raj, India has witnessed significant growth in almost every sector of the economy. Undoubtedly a promising improvement in the field of providing higher education to the youth has

been a crucial role played by the government from inception but the question of the hour is that, “Is the government somehow compromising the quality of higher education while in the process of quantity growth ? “ Sadly enough there has been concrete evidence supporting the fact of the deteriorating quality of education in the country due to several factors.

The first and foremost is the lack of infrastructure across the country. Even the top universities are failing to provide quality infrastructure facilities to students which are at par with foreign universities. At present India lacks in some world class institutions ; Even the highly rated institutions could not match the globally set standards . It seems that the colleges and Universities are failing to provide high end research facilities and there is nominal investment in laboratories, Information technology equipment and classrooms. Delivering quality education institutes IIM's and IIT's and other distance learning centres are very limited in number and they have a very narrow range of courses to choose from in their domain as compared to other globally reputed institutions. It diminishes the competitiveness of our students in the job market. These deficiencies require immediate bridging so as to speed up our path to development.

The booming nature of education market in India has provided an adequate platform to

many opportunist who initiates a University for the sole objective of making easy money. In this process the quality of education seems to lose its significance and quantity of higher education institutions takes the bigger picture. There lies a huge responsibility of the regulatory bodies to identify and take due action against those universities which are running courses without any affiliation and recognition.

The country is a home to 179.6 million poor people . To a large portion of these poor people the cost of higher education is still not an affordable means. Another major setback for the youth from poor backgrounds is that they fail to have an access to private tuitions and coaching which are of great aid in preparing to crack highly competitive entrance examinations.

To keep a large body of dedicated teachers intact in serving the purpose of higher education is proving to be a problem as the lure of jobs abroad and in the private or corporate sector makes it difficult to keep them attached to the

teaching profession. Shortage of teaching manpower is just another hindrance to the development of the education system. Apart from that the teachers in higher educational institutions are burdened with various bureaucratic policies which restrain them to perform to their fullest. In Indian Society , teachers are given an admirable and respectable position but the social sentiment about teaching as a profession is not very rich. It is seen as the last resort of profession. The handful of efficient and skilled youths opts for more lucrative jobs in the corporate sector other than teaching. As a result student- teacher ratio is at the lowest ebb. There needs to be radical change in the wave of thought towards this sentiment.

The deficiency of quality education has driven the youth to a deplorable situation. An alarming rise in unemployment scenario of the country is a burning example of this. A recent study has shown that only 25 percent of engineering student in a year is considered as employable .

Gradually some unemployed youth seeks the consolation of narcotics and adopt various criminal activities as a livelihood. Resulting frustration of the youth further deteriorates the social balance.

India is emerging as a promising economy but the failure of higher education system to nourish the skills and creativity has proved to be a major hurdle in the process. The exponential growth of youth population in India somehow is proving to be a bane. If a large portion of the youth remains unskilled and uninformed then there will be more consumption in comparison to production. Unproductive labour is taking a toll over the economy of the country.

Amidst such hurdles to quality education the government of India is relentlessly trying to provide the knowledge of technological know-how by implementing various policies such as Skill India.

The Government is also trying to infuse various methodical study in the courses of higher studies which will be helpful

for the youth to evolve as an entrepreneur. Prominent Institutions like IIM'S and IIT's are now putting efforts in producing entrepreneurs rather than managers ; inventors rather than engineers.

The total budgetary allocation in the field of higher education and research is significantly increasing and government is also putting efforts to be a keen observer s to the proper utilisation of the allocated funds.

Recent recession in western economy forced several Indian citizens , expertized in various fields to return and the continuous flow of foreign investment to the country is because of the new found growing opportunities in India as a result of shifting of global economic dominance towards Asia. It will bring innovativeness to the youths. Such economic aggression of the country is a product of the work of handful of well aware and skilled youth guided by higher education and development oriented government policies.

International monetary fund has predicted that the youth

population of India can add 2 percent GDP growth rate until 2020. This is only possible with a well guided and well educated youth force.

The specialised programmes being offered to the students through vocational and diploma courses are also currently oriented towards making the youth industry-ready and employable.

The country is rapidly ushered to the information age. The broad range of networking facilities developed through various policies help the youth to meet the increasing demand of education.

To end it in a holistic note it can be argued upon that to derive an effective youth force the prime concern of healthy education should be providing the youth both intellectual and physical well-being.

Education should also target at instilling social values among youth and the promotion of community service. Quality education should largely aim at ensuring healthy participation of youth in civic level of governance.

According to former prime minister of India Dr. Manmohan Singh “ the time has come to create a second wave of institution building and of excellence in the fields of education, research and capability building “. The upliftment of public policy for higher education in India has to address the previously discussed challenges and with due initiative taken by the youth, society and government jointly, the dream to be the world’s greatest economy will not be a myth anymore.

Source: <http://www.cnbc.com/id/49472962>

[https://en.wikipedia.org/wiki/Poverty\\_in\\_India](https://en.wikipedia.org/wiki/Poverty_in_India)

<http://www.gvctesangaria.org/websiteimg/publications/jdarticle.pdf>



# চলো পাল্টাই *Let's Change...*

Debojit Deb  
5th Semester

*"The youth of today are the leaders of tomorrow."*  
- Nelson Mandela



Every successful economy is a result of the incessant contribution of its youth. Not only Mandela but many great personalities have been praising the power of youth as they know that it is only the youth who can bring a powerful change.

India, said to be the youngest country, houses more than 50% of youth. Thus the welfare schemes of the country must be formulated in such a way as to engage the young minds and use their abilities in

the economic growth.

One can see that the Youth is the power house of a country but this power and strength should be directed in the right path or else millions of potential minds would turn into workshops of the devil.

Following this principle, the present NaMo government is taking initiative to raise confidence and create opportunities for the youth. Now as the country has been going through a major wave of change, the Modi government has been working for utilizing

this youth power at an optimum level. Since assuming the office, a number of schemes have been developed for the upliftment of the youth of a sluggish economy like India. Following this the present government until March 2016, has launched a total number of 47 schemes. But simply launching these schemes will not suffice. They have to receive support from the public who are the primary element of these schemes.

The role of youth in the economic development of the country is worth mentioning specially in a country like India where the youth comprises major portion of the population and is expected to rise even higher in the future. Various schemes are being launched with the prospective to cover all the sectors rather than being biased towards any particular sector.

There are 11 schemes launched under the Pro youth sector making it the only sector with the highest number of schemes and these are namely as under:

**Digital India:** This programme was launched in August 2014 to change the face of India both digitally and electronically. The basic objective of this programme was to digitally connect with the target population for widening the coverage range which would be much narrow if done manually. This programme is expected to be complete by 2019.

**Make in India:** This was more of a slogan than a campaign coined by

the Hon'ble Prime Minister of India to ensure self-sufficiency in the field of mass production. The vision has been to attract global investors to invest in domestic market and make India a manufacturing hub for the entire world.

#### **My Gov Online Plat-**

**form:** MyGov is a citizen engagement platform founded by the Government of India to promote the active participation of Indian citizens in the country's governance and development. The basic objective of this programme is to bridge the gap between Electorate and the Executive after being elected.

#### **Deen Dayal Upadhyaya**

##### **Grameen Kaushal**

**Yojana:** This programme was launched on 25<sup>th</sup> July, 2015 with the objective to achieve inclusive growth, by developing skills and productive capacity of the rural youth from poor fami-

lies. It aims to train the rural youth who are poor and provide them with jobs having regular monthly wages.

#### **National Policy for Skill**

##### **Development and En-**

**trepreneurship:** It is one of the pioneer programmes launched by the “Modi Government” in the field of entrepreneurship and skill development. The objective of this programme is to meet the challenge of skilling at scale with speed and standard.

#### **National Sports Talent**

##### **Search Scheme:**

This programme was launched on February 2015 with the objective to identify sporting talent among students in the age group of 8–12 years. The scheme is being implemented under the Ministry of Youth Affairs and Sports by spotting them and providing them scientific training.

### **Swachh Vidyalaya Abhi-**

**yan:** This a national campaign drive with the objective to ensure that every school in India has a set of functioning and well maintained water, sanitation and hygiene facilities. The technical components include drinking water, hand washing, toilet and soap facilities in the school compound for use by children and teachers.

### **Padhe Bharat Badhe**

**Bharat:** Launched in 2014, this programme can be regarded as a countrywide programme being implemented under the aegis of the Sarva Shiksha Abhiyan. The programme aims at making children keen and self-sufficient readers and writers. It also enables them to possess comprehension skills that last for a lifetime.

### **Pandit Madan Mohan**

#### **Malviya National Mission on Teachers and Teacher Training:**

**ing:** This programme is launched with the

objective to holistically approach the various shortcomings of the teachers and to empower teachers with the pedagogic skills, generic skills, etc. this scheme also emphasised on strengthening the institutional mechanism.

### **Rashtriya Avishkar Ab-**

**hiyan:** The MHRD has set up this convergent framework that aims at nurturing a spirit of inquiry and creativity, love for Science and Mathematics and effective use of technology amongst children and encourage those who show an inclination and talent for these subjects to be encouraged and supported to heights of academic excellence and research. To bring focus on innovation and use of technology is one of the objectives of this programme.

**Stand up India:** It is one of the lately launched programmes of the Government of India with the objective to

provide support to all start-up businesses in all aspects of doing business in India. Under this scheme the start-ups shall be able to adopt self-certification to reduce the regulatory liabilities.

Hence it can be seen that the government is lending a helping hand towards the development of youth of the country. The first step has been taken and now it is our turn to make a difference. But, how so?

Youngsters can not only contribute towards the implementation of the schemes but also can ensure their progress by taking initiative and using their knowledge to properly exploit the facilities provided to them.

The launching of schemes like '**My Gov Online Platform**' can not only bridge the gap between the **citizen** and **government** but it shall also help to build a partnership between the two with the help of technology. The only thing required is that the youth should take a step towards making the difference.

Using the knowledge of technology to curb corruption and contribute towards a healthy economy by making everything transparent rather than dependence on traditional methods, can help in achieving the objective of ***“Digital India”***.

Creating innovators can be termed as the primary accomplishment of the youth schemes. Schemes like ***‘Rashtriya Avishkar Abhiyan’*** helps in connecting school based knowledge with the life outside the school. It not only emphasizes on being practical but also stresses on thinking differently.

As the youth is considered to be the future of the country, therefore various skill development programmes are launched giving priority to train the youth in diverse skills. The youth can polish their skills and existing knowledge and contribute both effectively and efficiently towards the development of

the economy.

The fastest form of communication in the present era is via social media which is mostly preferred by the youth. The schemes are of no worth until it reaches its potential target. The youth’s contribution in creating awareness about the schemes cannot be overlooked.

The youth should not only support the changes but also accept and implement the same in one’s life and not just resist such changes.

Not only in education and business but in other sectors such as sports, health, rural development, etc. the youth have a crucial role to play. By getting them trained in their respective area of interest they can, not only reduce unemployment but also generate revenue in the economy and get the same multiplied. Conducting health campaigns and creating awareness will not only help to reduce diseases but also spread the infor-

mation of various schemes made available for them. The youth should discourage the inclusion of ‘Middle man’ and abide by the laws. Rather than opting for a shortcut, we should opt for a legal way of getting things done. Also establishing relationship with the society is of primary importance for the youth as they are a part of the society and have to function within the specified limits. The youth should always be ready to engage themselves and take lead in any social gathering such that one can feel their presence in the society.

Therefore by contributing equally, youth can not only prove their existence but can also make these schemes a great success.

Source:

<http://bankersadda.in/central-govt-schemes-pdf/>

<http://www.bjp.org/ModiAtOne/>

<http://edcilindia.co.in/download/erp16.pdf>

## Sports culture in India: *envision for a better tomorrow ...*

*Upasa Ravi Borah*  
*5th Semester*



India finishes off in the Rio Olympics with 2 medals- a silver in badminton and a bronze in wrestling. When ranked in the order of per capita, India is placed at the last position of 87 countries! With more than 100 Indian athletes participating in Rio this year, representation in the games has definitely improved. But it is limited only to that. Time and again Indian officials had been reported to fall short on their duties and responsibilities towards the athletes. Marathon runner O P Jaisha collapsed after finishing her race of 42 kilometres. She had to be injected glucose and was immediately rushed to the hospital. "Only once in 8km did we get water [from the Rio organisers] which did not help at all. All the countries had their stalls at every 2km but our country's stall was empty," she was quoted as saying by PTI. What can be more embarrassing than this! She later said, "I don't know who to blame for this. May be nobody realises the seriousness of a marathon, the fact that we have to run 42km."

Sports as a culture is not encouraged much in our society.

It is important to note that players are not created in a day. Any sport needs years and years of training, practise and dedication to excel. The hype of games and concern for the athletes during Olympics and Commonwealth Games is not enough. Their development throughout is equally important. Children need to be encouraged to take up a sport at an early age. But something quite opposite is seen. With the ever increasing school syllabuses and classes children are forced to keep their heads immersed in books 24\*7. A few who barring all odds find their call for a sport, after a certain age are often asked to get into the rat race. "Sports as an interest is on its own place; and career in its own", is a very common dialogue in most households. This has to change. Families need to be more accepting about sports as a culture. It has been proven time and again that children who involve themselves in various outdoor activities built better immunity in

the long run. Not only families, educational institutions also need to support various sports for a holistic development of its students. Very few schools are found with proper playgrounds and coaches to train students. It is a general notion that students are in school to study and not to play. But it is here they develop their interests and decide upon their careers.

Undoubtedly the present time has seen some changes in the deplorable state of affairs with the recent achievements by the players in the Rio Olympics. They are being portrayed as role models and figures of inspiration to the common folk who dare to dream big. In the future as I see, families in general are more supportive of sports and other co-curricular activities, children are encouraged to follow what they love doing and not just to fall in the flock. In the future they are taught to chase their dreams!

# THE GREATEST RESPONSIBILITY OF TODAY: YOUTH EMPOWERMENT

*Aditya Jaiswal*  
*5th Semester*



The greatest wealth and strength of any nation is its very youth. The quality of the youth determines the kind of future, the destiny of a nation. To mention the need for youth empowerment may seem to be the most crucial concern for any country. The youth of any nation and society are its potential energy. They are the powerhouse and storehouse of infinite energy. It is the youth which brings laurels to their country. In India, youth power can be lauded by quoting a few names such as Sachin

Tendulkar, Vishwanathan Anand, Sania Mirza, Leander Paes, Aishwarya Rai, P.T. Usha, Kapil Dev, MS Dhoni, Major Rajyavardhan Singh Rathore, Anil Kumble, Malleshwari and so many more, whose extraordinary contribution, perhaps inspires every youth to strive with devotion and dedication towards achievement of their goal. It is indeed noteworthy to say that a youth can achieve anything he wants to if his potential is used to the fullest extent. The Pages of History have seen countless youths who

have made countless contributions and sacrifices and countless of them will appear in future to serve the country.

Youth make up about one-third of the total population of the country. This one-third population symbolises the testimony of India's future. If we can harness this powerhouse of the nation in the right direction then the country can reach untold heights. All we need is to direct the energy of our youth in constructive and positive channels that would lead to development and progress.

The creative potential of the younger generation along with their zeal, enthusiasm, energy and versatility can work wonders for the country. We need to empower our youth so that they can make a better tomorrow.

The best way to strengthen our youth are to provide them education. Not just any kind of education, but the right kind of education which makes them scientific, logical, open-minded, responsible, honest and patriotic. Without these virtues being developed, our youth cannot walk in the desired way and they will remain in a deep slumber of complacency.

Unless harnessed and guided in the right way, this very energy of the youth can tip over the other side and become destructive and dangerous for the society, crime is on high and violence is increasing day by day. If we look at the data, we realize that our youth is losing touch with a sense of right and wrong. This is because, as a nation, we have failed in our duty of capturing their energy and moulding it

in the right direction. Due to increasing unemployment, we have been unable to keep our youth busy in constructive works. We fail to help them in realizing their dreams and hence they get lost and go in the wrong direction. The result is that nothing inspires our youth except shortcuts to make money, to achieve success and realize their dreams. A lot of qualified youth leave the country and start working in foreign countries due to the lack of opportunities here, which they find in plenty in other countries ultimately resulting in brain drain. The loss is ours. It is high time we prevent our youth from leaving the country or choosing the negative path by providing them better options, by strengthening them, by empowering them.

In the recently concluded Olympics, India with a population of 1.2 billion was not able to get a single gold medal. It is not because we don't have players with potential but due to the lack of facilities and proper training in our country, that our players are

not able to prepare properly for such events. It is wisely said If one person fails then he or she may be at blame but if everyone fail then it is surely the fault of the system and should be blamed.

The need of the hour today is not only to inculcate ethics in the system but also to develop effective practices that can be adopted to guide our youth towards the right path and develop a desire among them to serve and bring pride to the nation.

It is the responsibility of the system to create a conducive environment to motivate the youth and in the same manner it is the responsibility of the youth to strive hard and fearlessly to achieve the goal. Be fearless like lions and give your body, mind and soul to that idea which emanates in your mind. This is the path to achieve success

As Swami Vivekananda said ““My hope of the future lies in the youths of character, intelligent, renouncing all for the service of others, and obedient – good to themselves and the country at large”

# THE “SMART” YOUTH!

Saswati Borah

3rd Semester



One of the most advanced modern technology in the world today, that has made our life comfortable and easy is none other than the Smart Phones; facilitating us not only with the provision of speaking to some other person at a different place but also to connect with the rest of the world at a given time and place.

Almost everyone is an owner of the smartphone technology, but it was not so long ago that the technology was first introduced to the general public. Because of its capacity to fulfill the technological wants and needs of the public, it has been able to capture the market worldwide. Prior to the

invention of smartphones, there were several devices that were being used, including regular mobile phones and PDA devices to communicate with the rest of the world.

Eventually, with the coming of age, technology was combined and the concept of SMARTPHONES came into being. The most delighting thing about this technology is that it has got no age barrier. Smart phones have successfully illuminated a spark amongst the youth. A world devoid of this technology is almost unthinkable for the youth of this age. Their daily chores start with it until they are off to their beds at night. The popularity of this technol-

ogy has reached a point where it can be termed as an inseparable organ of the human life-style, especially among the younger generations.

Although this technological evolution in the face of Smart Phones started in India not so long ago; but the rate at which its usage has been increasing since the last few years is something noteworthy. This is mainly due to the awareness and involvement of youths into the socio-political scenario of the country. There are number of instances that clearly show the outrage and reaction of the youths in interest of our nation, environment, society, etc.

Any sort of technology should be used in a manner that is able to bring the best in it. This technology provides us with a facility which is popularly known as the 'application'. All these apps have made this technology much more accessible and easy; making the best use of which can save much of our valuable time and energy. The fact that it is of great help in educational purposes is undeniable. Most of us spend time in collecting study materials online. We are even facilitated with receiving our examination results on the phone itself. It is almost unnecessary to site examples in this regard, as in today's world almost all of us own a Smart Phone. We, as youths, use these apps in sharing our views and numerous other purposes. It is alright if this Smartphones are used up to an extent where it tends to make our living easy. But the problem arises the moment

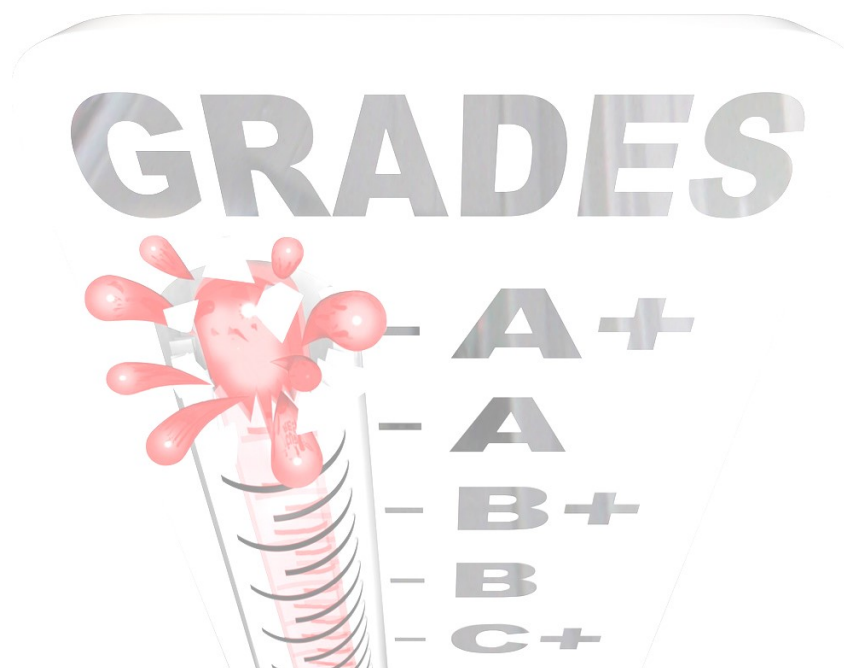
when we make such inventions an inseparable part of our daily lives, making it a habit or one may say an obsession. The point at which we are too much dependent on this sort of technological use. Hence, in spite of all the benefits that we are being provided, inventions have its own pros and cons, more particularly for technology that is developing at such an incredible speed. We may say that its mode of usage depends on the user themselves. Yes, this indeed holds true to a great extent. Social crime and violence arising among the younger generations due to the excessive usage and obsession related to this technology is an issue that is known to almost all of us. It is surely the fastest medium through which someone's privacy can be breached. Not only to crimes does it limit itself, but youths demanding the latest smartphones from their par-

ents at a tender age, even without being aware of its usage, is too common. Which many a time possess a problem for the parents. The main reason behind such behavior can be considered as the factor of 'showing off' that is so common these days. Another impact that we come across too often is that the loss of creativity and the wish to vest labor while doing things, of whatever sort that be.

However, this technology can be regarded as a source of education among the youths. But one must give a second thought before replacing in place of the innate intellect we are born with and making it a habit, a habit to which we have become blind follower. As someone has rightly said that 'everyone gets so much information all day long that they lose their common sense'.

# THE DECEPTION OF GOOD GRADES

*Pranjit Sarma*  
*5th Semester*



“G

rades” we can also say it as another element that makes us and adds to the tension list of our lives. We all will agree that grades are important, but will not act as a life changing event. We all have experienced this fact. In this competitive world getting a good grade is not enough for us to show our strength. For that we must be a knowledgeable person or a persons with multiple abilities and skills. To succeed in this Century, students need to have different and multiple abilities so that they can go beyond their internal character of reading, math, and science skills. Today's young adults must have the ability to adapt to change, problem-solve, innovate, and manage large quantities of knowledge. To do so, they must learn to think critically about complex issues and for this the student have to expand his knowledge horizon.

Most people think that knowledge and having a qualification with good grades are same. But both of these are different things and people misinterpret the meaning. As we all know knowledge does not depend upon having a qualification with good grades but qualification does. By enlarging the scope of knowledge and adding it to qualification we can get success in our lives. For example, we can take the famous entrepreneur Dirubhai Ambani and his son Mukesh Ambani. As we all know they have created the empire of Reliance Industries. They have managed to achieve success not by adding to qualifications to their certificate list with good grades, but by gaining and expanding their knowledge. We can also take the example of famous scientist Sir Albert Einstein who failed to score good grades in his student life but today we know him for his knowledge and innovation.

After knowledge we can say that a student can succeed in life with their multiple abilities and skills they acquire; grades do not guarantee success, along with grades we must also have the

skill and ability to be self-reflective, action-oriented, and connected to work which are important characteristics of success. These skills and abilities cannot be measured in quantitative terms, nor can they easily be compared through. There are many examples of it for the time being we can take our present Prime Minister of India Narendra Modi who has great skills of influencing and motivating people and because of this skill he is known as a great leader.

At last I want to conclude that grades also have some important role in student life. It motivates the children to study harder and to gain knowledge about the subject to score well. Also it is important to acknowledge the role of grades and test scores in measuring children's progress throughout school. But we cannot say that grades will give us success to have a job because the interviewers who select will be more interested in the curricular activities than our percentages and try to know our knowledge which we have achieved till now. And that will be check by testing our knowledge level and the skills we have.

# Social Entrepreneurship

## *An Unique Journey for a Cause*

Govinda Roy  
5th Semester

Entrepreneurship is a process of taking that extra effort and passion to design a new business and bring it to light from an entrepreneur's mind, which deliberately requires him to bring himself and his idea to gain some kind of attention to run and gain profit. In the world there reside a nominal percentage of people who poses that uniqueness to have their own business rather than following the crowd. It takes an immense amount of risk to follow through the journey to success, even then some create headlines and some get dumped. But, social entrepreneurship is a way different thing. Society can be regarded as the root of entrepreneurship for no entrepreneur can flourish without society. Social entrepreneur-

ship is to develop business ideas which serve as solutions for social and environmental issues alike. Here the velocity of profit making is neglected for social benefit. Social entrepreneurship either has not-for-

ing marginalised farmers in Gujarat.

A social entrepreneur uses social capital modules to benefit the society. He/she observes the society on a microscopic level. A great example is the concept of micro-credit of Grameen bank by Muhammad Yunus for which he was awarded the Nobel peace prize.

Social entrepreneurs are the persons who are deeply rooted with the cause to uplift the society. It needs huge dedica-

tion to stick to their plans as the effort tends to fade with the delay in the momentum of the results and outcomes. Like everything that takes times, no story and no amount of effort results in overnight success. It is not just a board room business module but rather requires smart people than ground level players of society.

profit (NPO) approach or a society benefiting approach with surviving profit margins. AMUL( Anand Milk United Limited) from entrepreneurial perspective can help us formulate an idea of social entrepreneurship which solves social problems of employment and poverty. The aforesaid organisation was formed as a solution to unfair milk trade practices; uplifting and encourag-



It is an arena wherein no one funds money as it does not assimilate into reasonable profit. But social entrepreneurs are those brave persons who take risks without any hopes of financial return in a world where there is intensity of resources but with density of needs. One of my friends has come up with an idea of low cost sanitation facility, which would solve the problem of sanitation in rural areas. This is also a pure example of social entrepreneurship idea.

Anyone working for the social cause may not get financial gains but he will surely be the receiver of immense respect and well wishes from the masses. The inner satisfaction and happiness that he will gain from helping the underprivileged will be incomparable with worldly gains. It is rare to find people who sacrifice for the cause of society withholding any profit motive. Out of these only some come forward to get the title of social entrepreneurs!



## A New Hope For Change

Bohnimaan Baruah  
5th Semester

*“Youth itself is a talent — a perishable talent.” is truly said by Eric Hoffer.*

With 356 million 10-24 year-olds, India has the world's largest youth population in the world. So it is evident that if the youth of the country are not enthused to devote their energies for the task of national reconstruction, the whole Youth Power for India is wasted. So, many youth empowerment initiatives have come up to fuel this cause. This article provides brief exposition on one such start up, albeit of a different type.

Founded towards the end of 2014, College Students Welfare Committee is an upcoming N.G.O formed to work towards youth welfare. "My objective was to form an organisation to redress the fundamental issues bothering the youth" stated Abhinav Borbora, President of the N.G.O.



The organisation has conducted a number of programmes targeting the youth that spans from awareness drives to seminars and lecture sessions. Last year, as Assam was suffering from devastating floods, C.S.W Committee members presented a generous donation to the Chief Minister's Special Relief Fund. Moreover, the N.G.O earned a rare achievement last month when it was invited to the Em-

bassy of Cuba, New Delhi. Pranab J Das who holds the position of Secretary, Working Committee feels that such an achievement has secured substantial leverage for the organisation. He also let us know that the organisation shall also be working to open a Cuban Cultural Centre in New Delhi and a preliminary level of talks have already taken place.

A distinctive trait of the organisation is its commitment to keep the organisation free from any external or vested influences. As Sunanda De, a member informed us, "Right from the post of the President to the position of college unit in charge, every designation is constitutionally sanctioned.

The effort is to enable students decide their own issues and not to make them pawns in agendas set by others" Such an emphasis to take up fundamental student issues through a democratic platform composed solely of students is quite unique. It is an alternate approach of working for the society.

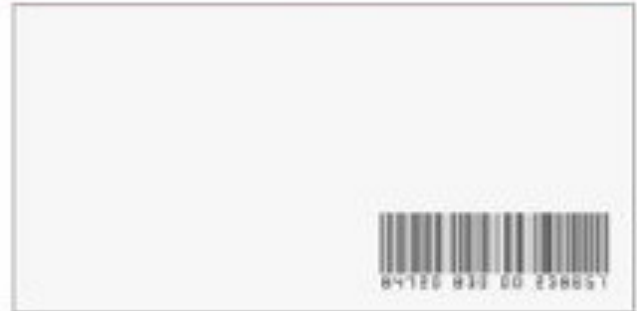
Organisations of this kind strive to improve the quality of youth empowerment and try to preserve the cultural heritage of India.



# CRICKET: BINDING THE PEOPLE

*Merupranta Saikia*

*1st Semester*



*"DHONI FINISHES OFF IN STYLE, A MAGNIFICENT SHOT INTO THE CROWD. INDIA LIFTS THE WORLD CUP AFTER 28 YEARS....."*

*-These words from Ravi Shastri still echo in the ears of every Indian. Yes, 2<sup>nd</sup> of April, 2011 India won a thriller against Sri Lanka at Wankhade and thereby captured the coveted ICC Cricket World for the first time after 1983.*

If there is one thing that unites the people of this diverse land, then cricket indeed occupies a high spot in this regard. Being the second most populous country in the world, India is a diverse land with people of all kinds of culture, speaking different dialects, having somewhat different appearance spread throughout the horizons of this country. We will find Bengalis, Oriyas in the east. The North East has Gorkhas in Sikkim, The Asamese in Assam, the Khasis in Meghalaya, the Nagas in

Nagaland and so on. Then on the other parts of the country we again have masses of different dialects and culture. The Tamils, the Gujaratis, the Marathis and many more. However amidst such diverse people and culture, one thing that stands out is the love for Cricket and a sense of pride when the National Team does well on the field. There is one thing which is almost constant across the depth and breadth of India and that is, one will find people playing cricket almost everywhere on streets and open grounds. One maybe

busy all the time but if India is playing a match, then there is always this desire to know the score, whether India is doing well or not? In the days of Sachin Tendulkar, if he was batting, Indians always had this question on their mind "WHAT IS TENDULKAR'S SCORE?" regardless of how busy they were. The love for the sport in India is impeccable. To the Cricket loving fraternity in India, if there is one line that perfectly sums up what cricket means to them then it is-

“If SACHIN is the God, then DHONI is no less than the Messiah” Cricket stars are treated like heroes here. Big or small, Hindu or Muslim, North or South Indian, nothing unites them like Cricket does.

There have been cases of clashes among people of different religion, castes in the past and it's very saddening to see the people of the same country having hatred for each other primarily because they are divided on the basis of religion. This is where cricket acts as a healer and a medium to integrate the people and thereby help maintain a sense of brotherhood amongst them. On the day of an India-Pakistan clash, there is no Hindu, Muslim, or Sikh; rather just one religion 'INDIAN'. The entire country joins hands to support their country, their team and thus show as to how religion is in-

significant and it's the term 'INDIAN' that binds them together.

A game connecting a billion people is a wonderful prospect. How cricket unites India is an example in itself. In a nation that is divided and diverse in so many different ways, cricket has proved to be a glue holding Indians together. Cricket in India is more like “Unity amidst Diversity”. It is a great sight when one sees people cheering an MS DHONI helicopter shot or a RAVI ASHWIN carom ball, not really caring about the state they come from or the language they speak. VIRAT KOHLI is a huge star even in Karnataka and RAHUL DRAVID is cheered even in Delhi. The sense of nationalism is sky high in this regard. No matter which state

you belong to, what language you speak; at the end of the day cricket will ignite the **INDIAN** in you.

The 6 hits by DHONI to NUWAN KULASEKERA'S bowling still send chills down the spine of every Indian.

That was a rare day when people came out of their houses to celebrate India's World Cup triumph; in the streets, irrespective of their religion. The sight left everyone stupefied because that was a red letter day in India's history, not because India won the World Cup after 28 years once again, but rather it was this sense of kinship among the people throughout the country which was seen after a very long time. 2<sup>nd</sup> of April, 2011 wasn't TEAM INDIA's win; it was rather **INDIA's** win.

# Looking Forward...

*Durba Das*  
*5th Semester*

“No need of looking behind, FORWARD!  
We want infinite energy, infinite zeal, infinite courage and infinite patience,  
then only will great things be achieved.”

Swami Vivekananda



**I**t is said that age is just a number. You, me and every person having creativity and innovation in his/her mind to transform this world and make it a better place to live should be considered as a youth. Change is the only constant thing and our world is also constantly changing. Therefore it is very necessary to change ourselves by leaving behind our unproductive habits and cultivate the habit of fruitful thinking. Engaging in activities we like makes us happy and positive.

We know it very well that people come and go but what stays at the end is the good deeds done by them, because their deeds somewhere changed someone's life. They gain respect for themselves for ages, which is the most important asset one can have. Wealth, fame and enjoyment are just for few days. It is better to do something unique and die on the field of duty than to die like a worldly worm. A positive attitude must be developed to keep us enthusiastic. Attitude plays a very important role in our lives. Slowly and steadily it helps in creating our destiny. Hence one must be careful about his attitude towards various situations and try to control his/her acts and decisions.

We should not forget that we are our best friends; hence we should start motivating ourselves. We should not depend on others or any other external stimuli. Our spirits must be high all the time, come what may. We are the lions of glorious India. India is always known for its proud sons and daughters, and now it is our turn to move ahead and achieve something for ourselves and our Mother India. It is not necessary to try to do something beyond our reach. It is okay if we start doing our duty with full devotion. For today's youth *Karma* should be the only *Dharma*. One must do his/ her duty with all perfection which in turn will help the world rise one step ahead.

One must not forget that success is not a destination but it is the sum total of all ups and downs and experiences gained by us. It is a wonderful journey with lot of thrills. The only way to enjoy this journey is to move ahead bravely without any expectation. Jealousy and selfishness must be strictly avoided. One must be steady and persevere till the end. An eternal faith to the cause for which one struggles must be maintained. No matter if the world is against us but we must try to fuel our dreams in every second of our lives. Zeal to try hard and harder must be flowing through us.

Last but not the least; we must not forget that we are human beings. We are greatest of all beings.

We must nurture love and mercy in our hearts for one and all. The one who serves for all is the true master. His/ her kindness knows no end, and never stops to consider high or low. It is easy to search for faults but the characteristic of a real human being is to look for merits. We must try to understand other's problems. One person alone can't do much, if he is not supported. We can't make the world a better place until we have the capability to walk along our fellow mates. Everyone must be taken care of. Each and every individual is important because he/she has something special to contribute. Being united is the essence of progress.

I 'am very hopeful for what future has to bring because I believe today's youths are very energetic and enthusiastic. They are intelligent enough to decide what is good or bad for them. Sometimes we come across some unfortunate incidents but these events shouldn't be made a criterion to judge them, rather one must learn lesson from them and move ahead. Today our youths are always trying to do something challenging, craving hard to do better. They are heading towards progress with perfection and all the right means. The day is not far when our Mother India will be known as the Golden Bird once again.

Jai Hind!

# Building Positive Attitude

*Biswajit Sarma  
1<sup>st</sup> Sem, Int. Mcom*

**F**or a moment let's take a pause and recall when was the last we thought 'I can', 'I am able', 'It is possible', 'It can be done'....Do we remember? Perhaps, hardly we do.

We all know that positive attitude is the key to success in life. It is the driving force behind improving relationships, health, and leads us to attain inner peace. It even helps in daily affairs of life by making everything flow smoothly without any friction. A positive attitude definitely makes life look brighter and promising.

But merely repeating few positive words or telling yourself

that everything is going to be alright will not work. It has to be your predominant mental attitude. We must never allow negative thoughts to enter our mind. Whenever it finds a way, we must immediately eliminate it.

We all live in an era of cut throat competition, that pressurizes each one of us to be perfect. Do we all commit mistakes? Yes it's obvious that we do. Everyone makes mistake. But what is more important is how we learn from them as making mistakes is a part of how we are challenged to do things differently. It motivates us to try new approaches. Simply we can

say that learning is enriched through error.

Nest question that arises is "Do we all understand what motivation actually is?" For some, it may be only names of a few famous personalities and their biographies. But what I feel is that motivation can come from anything that surrounds us. The most motivating factor in our life is we ourselves because every single decision that we take has a big impact on our life.

While concluding I must say that we should do hard work, control our emotions and off course think positively. Be simple and focused and never stop chasing our dream.

নতুন পৃথিৱীৰ, নতুন দিগন্তত, ন চকু যুৰিত দীপ্তি ঢালি, পুৰণি পৃথিৱীখনৰ দৃষ্টি অনুসৰি, ভবিষ্যত কল্পনাৰে আজি নৱ প্ৰজন্মই নতুন এক অভূতপূৰ্ব দৃষ্টিভঙ্গী গঢ়ি তুলিছে। "যি ভাৱত উচ্চ চিন্তা আছে, স্বাধীনতাৰ ভাৱ আছে, সৌন্দৰ্য্যৰ সাৰ আছে, সৃজনৰ আত্মা আছে, যি ভাৱ জীৱন সভ্যতাৰ প্ৰকাশ স্বৰূপ, যিয়ে আমাৰ মনত গতি আৰু সংঘৰ্ষৰ সৃষ্টি কৰে যিয়ে আমাক শুৱাই নথয়, বৰং আমাৰ অন্তৰত অস্বস্থ ভাৱৰ নাশ কৰে, সেই ভাৱেই হৈছে নৱ প্ৰজন্মৰ ভাৱ, এক দৃষ্টিপাত।" এই দৃষ্টিভংগীয়ে পৃথিৱীৰ আকাশে-বতাহে নৱ জাগৰণৰ ধ্বনিৰে কপাইছে বৰ্তমানৰ সামাজিক, ৰাজনৈতিক, অৰ্থনৈতিক, শৈক্ষিক তথা নৈতিক ব্যৱস্থা।

নৱ-প্ৰজন্মৰ এই দৃষ্টিভঙ্গীৰে সকলো বিশ্বাস, অবিশ্বাস, অন্ধবিশ্বাস আদি বৈজ্ঞানিক পদ্ধতি, বৈজ্ঞানিক মনোভাৱ আৰু বৈজ্ঞানিক চিন্তাধাৰাৰে নিজ বিবেকৰ চালনীৰে চালি-ঝাৰি এক অভূতপূৰ্ব পৰিবৰ্তনশীল ক্ষমতাৰে আগ বাঢ়িছে সভ্যতা ৰূপান্তৰ কৰিবলৈ।

সমাজ পৰিবৰ্তনশীল। সমাজৰ ধ্যান-ধাৰণা, সংস্কৃতি-পৰম্পৰা, বিশ্বাস-অবিশ্বাস আদি, যুগৰ অনুসৰি, আৱশ্যকতাৰ অনুসৰি পৰিবৰ্তনশীল। বৰ্তমান নৱ-প্ৰজন্মৰ এই নতুন দৃষ্টিভংগীৰ আত্মানেই এই পৰিবৰ্তনৰ মূল কাৰণ। এখন সমাজ গঢ়িবলৈ, জাতি, ধৰ্ম, ৰীতি-নীতি, সংস্কৃতি, পৰম্পৰাদিৰ সামঞ্জস্যতা আৱশ্যক নহয়, বৰং, এক অন্তৰ্বেৰে গঢ়ি উঠা মানৱ ধৰ্ম আৰু মানৱতাৰ আন্তৰিকতাৰ সামঞ্জস্যতা, সমাজ গঠনত নিতান্তই প্ৰয়োজন। এই সামঞ্জস্যতা গঢ়াৰ সেতু নিৰ্মান কৰে এই নৱ প্ৰজন্মই। প্ৰাচ্য-পাশ্চাত্যৰ দৰ্শনৰ সমন্বয়ৰ দ্বাৰা এক নতুন ভাৱ, নতুন পৃথিৱী গঢ়ি তুলিবলৈ সক্ষম হৈছে।

বৰ্তমান বিশৃংখলতাৰে পৰিপূৰ্ণ এই সমাজ ব্যৱস্থাক হংকাৰ জনাই আজি নৱ প্ৰজন্মই সমাজত প্ৰচলিত অন্ধবিশ্বাস, কু-ৰীতি-নীতি, বাধা-বিপন্নতা নেওচি আগ বাঢ়িছে বিশ্বায়নৰ পথেৰে। সামাজিক চেতনা, সামাজিক দায়িত্ববোধ স্বৰ্ণ কৰি সমাজৰ বিপদ-আপদ, সমস্যাৱাদিক অনুশীলন কৰি তাৰ প্ৰতিৰোধাৰ্থে পদক্ষেপ গ্ৰহণ কৰিছে।

অসমীয়া ভাষাত প্ৰচলিত এটা ফকৰা যোজনা- "ৰাইজে নখ জোকাৰিলে নৈ বয়।" এই তত্ত্ব অনুধাৱন কৰি, একতাৰ বীজ ৰূপন কৰি আজি নৱ প্ৰজন্মই নখ জোকাৰি নিজ দৃষ্টিভঙ্গীৰে স্বজাতীয়তাবোধৰ প্ৰবাহ বোৱাইছে। এই প্ৰবাহৰ ক্ষুদ্ৰ-ক্ষুদ্ৰ লহৰে বিশ্বৰ প্ৰান্তে-প্ৰান্তে ভিন-ভিন ভাৱে পৰিবৰ্তন ঘটাইছে।

নৱ প্ৰজন্মৰ এই দৃষ্টিভংগী আৰু ক্ষমতাশক্তি ৰাজতন্ত্ৰৰ এক আমোঘ অস্ত্ৰ। দেশ-ৰাজ্যৰ ৰাজনীতি সু-চাৰু ৰূপে পৰিচালনা কৰিব পৰা ক্ষমতা আছে নৱ প্ৰজন্মৰ, কাৰণ এই সকলেই হৈছে দেশৰ ভৱিষ্যত।

বিখ্যাত হ'বাৰ্ত হোভাৰে কৈছে যে পূৰ্বপুৰুষে ঘোষণা কৰা যুদ্ধত নৱ প্ৰজন্মই অংশগ্ৰহণ কৰি মৃত্যু বৰণ কৰিব লগা হয়।

পূৰ্বপুৰুষে ঘোষণা কৰা যুদ্ধই হওঁক বা তেওঁলোকে লোৱা ঋণ বা তেওঁলোকে কৰা ধ্বংসই হওঁক; তাৰ সমভাগী প্ৰত্যক্ষ ভাৱে হ'ব নৱ প্ৰজন্ম। পূৰ্বপুৰুষে লোৱা প্ৰতিটো ক্ষুদ্ৰ সিদ্ধান্তত, নিহিত হৈ আছে নৱ প্ৰজন্মৰ ভবিষ্যত। সেয়ে, নিজৰ ধ্বংসৰ পথৰ প্ৰতিৰোধ কৰি ঐক্য ভাৱে ৰাজনৈতিক সিদ্ধান্তত অংশগ্ৰহণ কৰিছে আজি যুৱ প্ৰজন্মই। বিভিন্ন ছাত্ৰ সংগঠন ইয়াৰ উদাহৰণ স্বৰূপ।

ভবিষ্যতৰ বহু আশা-কল্পনা, বাস্তৱলৈ ৰূপান্তৰিত কৰিবলৈ নিশেষ চেষ্টাত অৱতীৰ্ণ হৈছে নৱ প্ৰজন্মই। ইয়াৰ উদ্দেশ্যে সমাজৰ কঠোৰ নিয়ম-কানুনকো প্ৰত্যাহ্বান জনাবলৈ এই প্ৰজন্ম তৈয়াৰ থাকে। কিন্তু অতিৰিক্ত আশা কৰাই হৈছে নিজক মানসিক ভাৱে আঘাট কৰাৰ সবাটোতকৈ সহজ উপায়। তথাপিও এই নিৰাশা, বাঁজি অমিতাৰ ফুল নহয়, অপিতো ই জীৱনৰ উদ্দেশ্যে পুৰণাৰ্থে এক সংগ্ৰাম মাথোন। যি সংগ্ৰামে বিজয়ৰ মূল্য শিকায়।

"সভ্যতাৰ প্ৰগতিৰ মূল কাৰণ যেনেকৈ নৱ প্ৰজন্মৰ দৃষ্টিভঙ্গী, তেনেদৰে অসভ্যতাৰ পথেৰে সভ্যতাৰ তীব্ৰ বেগৰ কাৰণো হৈছে নৱ প্ৰজন্মৰ এক প্ৰকাৰৰ দৃষ্টিভঙ্গী।"

নতুন পৃথিৱীৰ নতুন দিগন্ত অতিক্ৰম কৰিবলৈ যোৱাৰ প্ৰচেষ্টাত আজি সভ্যতাই স্বকীয়তা হেৰুৱাব ধৰিছে। পৰৰ সংস্কৃতি গ্ৰহণ কৰাটো প্ৰশংসনীয়, কিন্তু নিজৰ সংস্কৃতি পৰিত্যাগ কৰি, কোনো অন্য সংস্কৃতি গ্ৰহণ কাৰ্য্য নিন্দনীয়। কিন্তু বৰ্তমান কিছুৱে নিজৰ ঐতিহাসিক সংস্কৃতি ত্যাগ কৰি অন্য সংস্কৃতি গ্ৰহণ কৰিছে।

পাশ্চাত্য সংস্কৃতি অতি উচ্চ। কিন্তু বৰ্তমান কিছুৱে পাশ্চাত্য সংস্কৃতিৰ মূল নজনাকৈ সেই সংস্কৃতিৰ অশুদ্ধ নিদৰ্শন দাঙি ধৰিছে। ফল স্বৰূপে নিজৰ তথা পৰ সংস্কৃতিৰ বিষয়ে কোনো জ্ঞান নাথাকে।

নিজৰ সংস্কৃতিৰ বিষয়ে জ্ঞান নথকাকৈ সেই সংস্কৃতি পালন কৰাতো নিজৰ বাবে লজ্জাৰ বিষয়। কিন্তু যেতিয়া কোনো বিদেশীয়ে সেই সংস্কৃতিৰ বিষয়ে প্ৰশ্ন কৰাত, তাৰ উত্তৰ দিব নোৱাৰাৰ পৰিস্থিতিৰ সন্মুখীন হলে নিজৰ তথা সংস্কৃতিৰ অপমান হয়।

উদাহৰণ স্বৰূপে, ৰাজ্যিক ভাৱে বিহু আমাৰ জাতীয় উৎসৱ। কিন্তু কিছু সংখ্যক লোকে, এই উৎসৱ কিয় পালন কৰে এই বিষয়ে নাজানে। শ্ৰীমন্ত শঙ্কৰদেৱ, শ্ৰী শ্ৰী মাধৱদেৱৰ দৰে মহাপুৰুষ; লাচিত বৰফুকন, কনকলতা, কুশল কোঁৱৰৰ দৰে শ্বহীদ; লক্ষ্মীনাথ বেজবৰুৱাৰ, হেমচন্দ্ৰ বৰুৱাৰ দৰে সাহিত্যিকৰ বিষয়ে কিছু পৰিমাণে নৱ প্ৰজন্মই গুৰুত্ব নিদেয়ে।

সৰ্বভাৰতীয় ভাৱে হ'লি, দীপাৱলী, ৰক্ষা বন্ধন আদিৰ দৰে উৎসৱ আধুনিক ৰাস-ক্ৰীড়াৰ মাধ্যমেৰে পালন কৰে। কিন্তু ইয়াৰ পালনৰ মূল উদ্দেশ্য আৰু কাৰণ, এওঁলোকৰ বিদিত নাই।

ভাষা, যি ভাৱৰ আদান-প্ৰদানৰ মাধ্যম, অন্য এক গুৰুত্বপূৰ্ণ বিষয়। ভাষা, বিশেষকৈ মাতৃভাষা কবলৈ বা শিকিবলৈ অতি সহজ, কিন্তু এই ভাষাৰ সৃষ্টি অতি জটিল আৰু বিষাদেৰে ভৰা।

অন্য ভাষাৰ বিষয়ে কবলৈ নাযাওঁ। আমাৰ অসমীয়া ভাষাৰ সৃষ্টিৰ ইতিহাস বহু বিষাদেৰে ভৰা।

খ্ৰীষ্টীয় অষ্টাদশ শতিকাৰ শেষ ভাগৰ লৈকে অসমীয়া বুলি কোনো শব্দ লিখিত ভাৱে নাছিল। পৰৱৰ্তী সময়ত ইয়াণ্ডাবু সন্ধিৰ অনুসৰি ১৮২৬ চনত অসম ব্ৰিটিছৰ অধীন হল। কোনো নিৰ্দিষ্ট সাহিত্য আৰু ব্যাকৰণ নথকাত ১৮৩৬ চনৰ পৰা অসমত বাংলা ভাষাৰ প্ৰচলন ঘটিল। তেনে সময়ত গুণাভিৰাম বৰুৱা, আনন্দৰাম ঢেকিয়াল ফুকন, লক্ষ্মীনাথ বেজবৰুৱা, হেমচন্দ্ৰ গোস্বামীকে আদি কৰি বহুতো ভাষা প্ৰেমী সাহিত্যিকৰ হাড়ভঙা পৰিশ্ৰমে ১৮৭৩ চনত অসমীয়া ভাষাৰ মান পুনৰ প্ৰতিষ্ঠা কৰিবলৈ সক্ষম হৈছিল। পৰৱৰ্তী সময়ত নিজৰ জীৱনযোৰা সাধনাৰে হেম চন্দ্ৰ বৰুৱাই হেম কোষ (১৯০০ খ্ৰী), তাৰ পূৰ্বে অসমীয়া ভাষাৰ ব্যাকৰণ (১৮৫৯ খ্ৰী) ৰচনা কৰি অসমীয়া ভাষাৰ শব্দৰ ভঁৰাল চহকী কৰি থৈ গল।

কিন্তু দুৰ্ভাগ্যৰ বিষয় এয়ে যে বৰ্তমান প্ৰজন্মই নিজৰ ।ৱৰপু।মনৰ ভাৱ, নিজৰ মাতৃ ভাষাৰ শব্দ কোষেৰে প্ৰকাশ কৰিব নোৱাৰে। যাৰ বাবে সহায় লয় ইংৰাজীৰ দৰে বিদেশী ভাষাৰ। ভাষা, যেন সমগ্ৰ বিশ্বই চিনাক্ত কৰা ইংৰাজী ভাষা গ্ৰহণ কৰাতো প্ৰশংসনীয় লগতে প্ৰয়োজন। কিন্তু নিজৰ মাতৃভাষা শুদ্ধকৈ লিখিবলৈ আৰু কবলৈ জনাতো বাঞ্ছনীয়।

এজন শিক্ষিত লোকে যেনেকৈ এজন অস্তানীতকৈ অধিক প্ৰগতি কৰিব পাৰে। ধ্বংসও সেই শিক্ষিত জনেই অধিক সাৰ্থক কৰিব পাৰে।

বৈজ্ঞানিক জ্ঞান আৰু ধাৰ্মিক বিবেকৰ গৰাকী কেতিয়াও বিভ্ৰান্ত নহয়। কিন্তু অন্ধবিশ্বাসে অক্ষৰতা বা নিৰক্ষৰতাৰ প্ৰভেদ বিচাৰ নকৰে। তুলনামূলকভাৱে অন্ধবিশ্বাসৰ বিশ্বাসী শিক্ষিত আৰু উচ্চ ডিগ্ৰী ধাৰিৰ পৰিমাণ বহু বেছি। সেয়ে নৱ-প্ৰজন্মই সঠিক পথেৰে ধাৰমান হব লাগে।

বৰ্তমান যুগ, যান্ত্ৰিক যুগ। যান্ত্ৰিকতাৰে প্ৰভাৱ নিবিড় ভাৱে নৱ-প্ৰজন্মৰ লগত জড়িত। মবাইল ফোন, কম্পিউটাৰ, ইণ্টাৰনেট আদিৰ প্ৰভাৱত অধিকাংশ যুৱ পথভ্ৰষ্ট হৈছে।

নৱ-প্ৰজন্মৰ এক মন্ত্ৰ হৈছে- "আমি স্বতন্ত্ৰ, স্বতন্ত্ৰ আমাৰ নৃমন, স্বতন্ত্ৰ আমাৰ কৰ্ম।"

কিন্তু স্বতন্ত্ৰতা হৈছে এক দায়িত্ব। মানৱৰ পক্ষে বৰ্তমান প্ৰায় সকলো সম্ভৱ। সকলোতে তেওঁলোক নিৰাপত্তা দিব পাৰে। কিন্তু মানৱ মনৰ দুৱাৰ দলিত কোনো ৰখীয়া নিয়োজিত কৰিব নোৱাৰে। সকলো ধৰণৰ বিচাৰে তাত মুক্ত ভাৱে বিচৰণ কৰে। এই সময়চোৱাতেই নৱ-প্ৰজন্মৰ দৃষ্টিভঙ্গী গঢ়ি উঠে। বৈজ্ঞানিক জ্ঞান আৰু ধৰ্মীক বিবেকে নৱ প্ৰজন্মৰ দৃষ্টিভঙ্গী গঢ়ি তোলাত এক বিশেষ ভূমিকা পালন কৰে।

কোনো জ্ঞানীয়ে কৈছে -

নিজৰ বিচাৰক অধীনত ৰাখা,

কাৰণ ই গঠন কৰে আমাৰ মন

মনক অধীনত ৰাখা,

কাৰণ ই গঠন কৰে আমাৰ কৰ্ম

কৰ্মক অধীনত ৰাখা,

কাৰণ ই গঠন কৰে আমাৰ অভ্যাস

অভ্যাসক অধীনত ৰাখা,

কাৰণ ই গঠন কৰে আমাৰ চৰিত্ৰ

চৰিত্ৰক অধীনত ৰাখা,

কাৰণ ই গঠন কৰে আমাৰ ভাগ্য।



এই মহান ভাষ্য অনুকৰণ কৰি আমি সৎ আৰু নৈতিক মূল্যবোধ পালন কৰিব পাৰো।  
বৰ্তমান প্ৰজন্মত নৈতিক মূল্যবোধৰ অৱক্ষয় ঘটিছে। জেষ্ঠক সন্মান আৰু কনিষ্ঠক মৰম দিয়াৰ  
পৰীৱৰ্তে, কিছূৰে এই জেষ্ঠ আৰু কনিষ্ঠৰ সন্মুখত অশুদ্ধ আচৰণ, অশ্লীল শব্দৰ প্ৰয়োগ তথা মাদক  
দ্রব্যও সেৱন কৰিবলৈ কুণ্ঠাবোধ নকৰে।

নৱ-প্ৰজন্মৰ দৃষ্টিভঙ্গীৰ ঋনাত্মক দিশৰ ফল স্বৰূপে আজি ভাষা, সংস্কৃতি আৰু নৈতিক মূল্যবোধৰ  
সংৰক্ষণৰ প্ৰয়োজন হৈছে।

"কোনো এক সৃষ্টিৰ পক্ষে সংৰক্ষণৰ পৰ্যায় বা স্তৰ পোৱাটো সেই সৃষ্টিৰ বাবে সৰ্ববৃহৎ অভিশাপ।"

জাতি, ধৰ্ম, বৰ্ণ নিৰ্বশেষে কেৱল মানৱতাক অনুকৰণ কৰি, মানৱ ধৰ্মক পালন কৰি, অতীতৰ  
অনুসৰি ভৱিষ্যতৰ উজ্জ্বলৰ বাবে বৰ্তমান ধৰ্মৰ পক্ষত থাকি নৱ-প্ৰজন্মই নিজ দৃষ্টিভঙ্গী গঢ়ি তুলিব  
লাগে।

বৰ্তমান সমাজ; এখন যুদ্ধক্ষেত্ৰ। বিভিন্ন শাৰীৰিক, মানসিক, নৈতিক, আৱেগিক আৰু সামাজিক  
পৰিস্থিতিৰ সন্মুখীন হৈ নৱ প্ৰজন্মই জীয়াই থকাৰ বাবে, প্ৰগতিৰ বাবে, বিভিন্ন অধিকাৰৰ বাবে  
সংগ্ৰাম কৰিছে। তেওঁলোকৰ এই সংগ্ৰামত আছে পৰিবৰ্তনৰ ভাৱ। এক নতুন দৃষ্টিভঙ্গীৰে এখন নতুন  
সভ্যতা গঢ়ি তুলিবলৈ নৱ প্ৰজন্মই আহ্বান জনাইছে।

বৰ্তমান বিশৃংখলতাৰে পৰিপূৰ্ণ এই সমাজত বহু প্ৰতিবন্ধকতা আছে। এই হৈছে মানসিক প্ৰতিবন্ধকতা যি সৃষ্টি  
হয় বিভিন্ন বিশ্বাস, অশ্বাস, ধৰ্ম, সংস্কৃতি আদিৰ প্ৰভাৱত। সৎ আৰু প্ৰয়োজনীয় জ্ঞানখিনি আয়ত্ত কৰি আৰু  
অনাৱশ্যকীয় যেনে অন্ধবিশ্বাস সমূহ ত্যাগ কৰি নৱ প্ৰজন্মই এক উৎকৃষ্টমান দৃষ্টিভঙ্গী গঢ়ি তোলাতো আৱশ্যক।  
এই অনাৱশ্যকীয় প্ৰতিবন্ধকতা নেওচি নৱ প্ৰজন্মই বিশ্বৰ অৰ্থনৈতিক, ৰাজনৈতিক, সামাজিক আৰু নৈতিক  
মূল্যবোধৰ সমন্বয়ৰ দ্বাৰা পোহৰলৈ গতি কৰিছে।

পৃথিৱীৰ প্ৰতিটো সৃষ্টিৰ প্ৰতি এক দায়িত্ববোধ আৰু তাৰ সংৰক্ষণৰ বাবে প্ৰচেষ্টা আগবঢ়াইছে নৱ প্ৰজন্মই।  
ভৱিষ্যতৰ এখন বিতুপন চিত্ৰ অঙ্কন কৰি, এই চিত্ৰত এখন সুস্থ সমাজৰ, এখন সুস্থ সভ্যতাৰ প্ৰতিচ্ছবি  
প্ৰতিফলন কৰিছে। কিন্তু এই সুস্থ সভ্যতা নিৰ্মাণৰ পথত যথেষ্ট বাধা উৎপন্ন হৈছে। এই বাধা সমূহক উপযুক্ত  
যুক্তি আৰু কৰ্মৰে প্ৰত্যুত্তৰ দি নৱ প্ৰজন্মই সভ্যতা ৰূপান্ত কৰিছে।

নৱ প্ৰজন্মৰ দৃষ্টিভঙ্গী আমি পানীৰ লগত তুলনা কৰিব পাৰো। যেনেকৈ বিশুদ্ধ পানীত আমি ঈটা গুড়ি  
মিহলালে, সেই পানী মলিয়ন হয়, কপাঁহ দিলে পানীখিনি শুহি লয় আৰু চেনী মিহলালে পানীখিনি মিঠা হয়।  
ঠিক তেনেদৰে নৱ প্ৰজন্মৰ দৃষ্টিভঙ্গীত অসৎ ভাৱ, অসৎ শিক্ষা থাকিলে ই সমাজক অজ্ঞানতাৰ মলিয়ন  
কৰিব। এই দৃষ্টিভঙ্গীত সৎ ভাৱ, সৎ শিকনি থাকিলেও যদি অহঙ্কাৰে পৰিপূৰ্ণ হয়, তেন্তে জ্ঞানৰ প্ৰচাৰ নহ'ব  
কাৰণ এই অহঙ্কাৰে কপাঁহৰ দৰে জ্ঞানক ঢাকি থয়। কিন্তু সৎ জ্ঞান, সৎ ভাৱ, সৎ মূল্যবোধ আৰু মানৱতাৰ  
আন্তৰিকতা নৱ প্ৰজন্মৰ দৃষ্টিভঙ্গীত থাকিলে ই চেনীৰ দৰে মিলি সমাজক সু-চাৰু ৰূপে পৰিচালনা কৰিব।

সেয়েহে নৱ প্ৰজন্মক নিজৰ দৃষ্টিভঙ্গী নিৰ্ধাৰণ কৰিবলৈ; এই প্ৰজন্মৰ ওপৰত থকা পৰিবৰ্তনৰ দায়িত্ব আৰু এই  
প্ৰজন্মৰ ওপৰত থকা সভ্যতাক অসভ্যতাৰ পথেৰে নিয়াৰ ক'লা ডাগ আতৰাবলৈ এক মন এক প্ৰাণ হৈ প্ৰচেষ্টা  
আগবঢ়াব লাগে বুলি বৈপ্লৱিক আহ্বান জনাইছে।

‘মা’, এক শব্দ যিয়ে আকোৱালি লয় সমগ্ৰ বিশ্ব-ব্ৰহ্মাণ্ড। কেচুৱা এটাৰ মুখাৰঙ শব্দ ‘মা’। জন্মদাতৃ সেই মহান আত্মাক প্ৰণাম কৰোঁ যিয়ে নিজৰ সৰ্ব্বোচ্চ ত্যাগ কৰি নিজৰ শিশুক এই দেশৰ সুদৃষ্টি সন্তান ৰূপে গঢ়ি তোলে। কিন্তু আমাৰ এই পৱিত্ৰ দেশত জন্ম গ্ৰহণ কৰা প্ৰত্যেক শিশুৰে আন এগৰাকী মাতৃ স্বৰূপ হল এই ‘ভাৰতবৰ্ষ’। এই ভাৰতবৰ্ষই জন্ম দিছে – অহিংসাৰ পূজাৰী তথা জাতিৰ পিতা মহাত্মা গান্ধীক, স্বামী বিবেকানন্দ, মহাপুৰুষ শংকৰদেৱৰ দৰে অতুলনীয় সন্তানক। সেয়েহে, ভগৱান শ্ৰীৰামৰ জন্মস্থানক সাষ্টাংগ প্ৰণাম জনাওঁ।

১২৫ কোটি জনবসতি থকা এই জনসাগৰৰ ৫০% হ’ল যুৱ প্ৰজন্ম, যাৰ হাতত আছে এই দেশখনৰ ভৱিষ্যত। যুৱ প্ৰজন্ম, যিয়ে মুকলি কৰিব দেশৰ বৰ্তমানক ভৱিষ্যতৰ স্বাদ দিবলৈ। কিন্তু স্বাদ টেঙাও হ’ব পাৰে বা মিঠাও হ’ব পাৰে। যুৱসমাজৰ এই সক্ৰিয় অংশগ্ৰহণে দেশৰ বৰ্তমানৰ লগতে ভৱিষ্যত সলনি কৰিব পাৰে। প্ৰয়োজন কেৱল এক আৰম্ভণি আৰু এক মানসিকতাৰ, যিয়ে সমাজত ঘটি থকা কু-কাৰ্য্যবোৰৰ বিৰোধিতা কৰিব পাৰে।

সাধাৰণতে দেখা যায় যে বিভিন্ন ৰাজনৈতিক কাৰ্য্য কিম্বা দিৱস পালনৰ ক্ষেত্ৰত যুৱসমাজে সক্ৰিয়ভাৱে অংশগ্ৰহণ কৰে, কিন্তু আমাৰ দায়িত্ব সিমানতে সমাপ্ত নহয়, আমাৰ দায়িত্ব আৰম্ভ হয় তাৰ পৰাহে। ৰাজনীতিত অংশগ্ৰহণ কৰা মানে দেশৰ কামত লিপ্ত হোৱা, য’ত বিভিন্ন অৱহেলিত লোকক সহায় কৰিব পৰা যায়। কিন্তু প্ৰায়বোৰ ক্ষেত্ৰত যোগ্য বা অভাৱগ্ৰস্ত লোকসকলতকৈ সম্পৰ্কীয় বা অযোগ্যসকলক সাহায্য দিয়া দেখা যায়। সমাজৰ এনেধৰণৰ খুঁটি-নাটিবোৰ আঁতৰাবলৈ যুৱপ্ৰজন্মই আগ-ভাগ লোৱাটো অতিকৈ প্ৰয়োজনীয়।

বৰ্তমানৰ যুৱসমাজৰ যথেষ্টখিনি যোগ্যতা আছে আৰু আমাৰ পূৰ্ব পুৰুষে প্ৰমাণ কৰি থৈ গৈছে যে এই দেশৰ যুৱসমাজৰ বাবে একো অসম্ভৱ নহয়, প্ৰয়োজন মাথো এক আৰম্ভণি। যেনেকৈ ‘দিপা কৰ্মকাৰ’ৰ দৰে এগৰাকী যুৱতীয়ে নিজৰ আত্মবিশ্বাসৰ বলত দেশৰ নাম উজ্জ্বলবলৈ সক্ষম হ’ল তেনেদৰে নানান অন্য লোক আছে যি নিজৰ জিঞ্জাসা আৰু কৰ্মস্পৃহাৰ বলত আগবাঢ়ি আহিছে।

এইখন স্বামীবিবেকানন্দৰ দেশ, যিয়ে আমাক দি থৈ গৈছে ভাতৃত্ববোধৰ চানেকি। সেয়েহে, যুৱসমাজৰ হাতত এক ডাঙৰ দায়িত্ব আহি পৰিছে, এই ভাতৃত্ববোধ আৰু একতা বজাই ৰখাৰ।

কোনো মহান ব্যক্তিয়ে কৈছে যে, ‘যদি আমাৰ প্ৰয়োজনতকৈ বেছি আছে, তেন্তে সেই ভাগটো প্ৰয়োজন থকা ব্যক্তিক আগবঢ়াই দিব লাগে।’ এই কথাশাৰীয়ে আমাক এক ডাঙৰ শিক্ষা দিয়ে। আমাৰ যুৱসমাজৰ অদম্য সাহস, বিশ্বাস, ভাতৃত্ববোধ আৰু দেশপ্ৰেমে নিশ্চয় আমাৰ ভৱিষ্যত অধিক সুন্দৰ কৰি তুলিব।

এই চিন্তাধাৰাই এখন সুস্থিৰ আৰু অহিংস সমাজ গঢ় দিব বুলি আশা কৰিব পাৰি, য’ত যুৱপ্ৰজন্মই বিশ্ব সমাজৰ আগত নিজৰ পৰিচয় দাঙি ধৰিব পাৰিব।...

# *Inside Look- The Commerce Segment*



# Goods and Services Tax

Subhrangshu Sekhar Sarkar

**O**n 12<sup>th</sup> of August, 2016 Assam Chief Minister Sri Sarbananda Sonowal received a phone call from the Prime Minister of India Sri Narendra Modi. This phone call was not a routine call; it was special as it was to congratulate Assam for being the first State of the country to ratify Goods and Service Tax (GST) Bill. In the same evening, various vernacular TV channels were showing a clip of offering sweets to the Assam Finance Minister Sri Himanta Biswa Sarma by the Assam Assembly Speaker Sri Ranjit Das. Thus, naturally a question comes to the mind of all to know the reason for this celebration. Is something special happening to Assam? When our elected representatives are happy, it naturally means that the people of the State are going to be benefited

with the ratification of the GST Bill. Now the big question is what GST is and what is this ratification all about. The ratification stands for the 122<sup>nd</sup> Constitutional Amendment Bill popularly known as the GST Bill. As per the current provisions of the Constitution of India, Parliament has exclusive powers to make laws in respect of matters given in Union List and State Governments have the exclusive jurisdiction to legislate on the matters containing in the State List. Currently, Central Government levies taxes on income (except tax on agricultural income, which the State Governments can levy), customs duties, central excise and service tax. On the other hand, Value Added Tax (VAT), stamp duty, state excise, land revenue and profession tax are levied by the State Govern-

ments. Some are direct taxes and some are indirect taxes. A product or service is subject to a large number of indirect taxes, some of which are levied by Central Government and some by State Government. Such multiplicity of taxes create a huge problem in tax administration as well as excessive tax burden on the consumers. GST is an effort to bring all these indirect taxes under one umbrella where it will subsume central excise duty, additional excise duties, service tax, additional customs duty etc. which are levied by Central Government as well as VAT (Sales/Commercial tax), entertainment tax (unless it is levied by the local bodies), taxes on lottery, betting, gambling, entry tax etc. levied by State Government.

Thus, the tax powers which are under the purview of the State Government as per the current provision of the Constitution will go to the common forum of GST. As such, there is a need for Constitutional amendment. The 122<sup>nd</sup> Constitutional Amendment Bill inserts article 269A which reads "Goods and services tax on supplies in the course of inter-State trade or commerce shall be levied and collected by the Government of India and such tax shall be apportioned between the Union and the States in the manner as may be provided by Parliament by law on the recommendations of the Goods and Services Tax Council." This new inserted article also states that "Parliament may, by law, formulate the principles for determining the place of supply, and when a supply of goods, or of services, or both takes place in the course of inter-State trade or commerce." Thus, some of the tax powers, originally entrusted to the State Government will be vested to the Central Government. This is a very important

issue for any federal country like India where there is existence of a Central or Union Government and 29 State Governments besides 2 Union Territories. This bill has already been cleared by the Rajya Sabha and Lok Sabha, which needed to be ratified by at least 15 out of 29 State Governments. As soon as it was cleared by both houses of the Parliament, there was a race among State Governments to be the first to ratify. Delhi Government, even though they are not in good terms with BJP, wished to be the first State to ratify. But, they missed the bus in front of the very enthusiastic and energetic Assam Government who did it. Bihar, being a non-BJP ruled State, scheduled a special one-day session of both the houses on August 16, 2016 for ratification of the Constitution Amendment Bill on GST. The States were very much excited to ensure that the GST sees it light in India. Odisha became the 16<sup>th</sup> State to ratify the bill, thus, clearing the deck for Presidential assent for the GST Bill.

The Finance Minister of Assam believes that there will be no revenue loss to the state of Assam, which is very much true, as during the initial five years the Central Government will make good the loss occurring to any State Government. It is presumed that GST will act as boon for a State like Assam. For the common man, there is an expectation that it will bring some amount of relief as the tax burden may be a bit lesser if the tax rate is kept around 18 percent as demanded by the opposition. GST will avoid cascading effect of indirect taxation as all such taxes will be brought together thereby getting rid of the issue of tax on tax. Once the task of constitutional amendment is ratified by at least 15 State Governments, then the main task will begin.

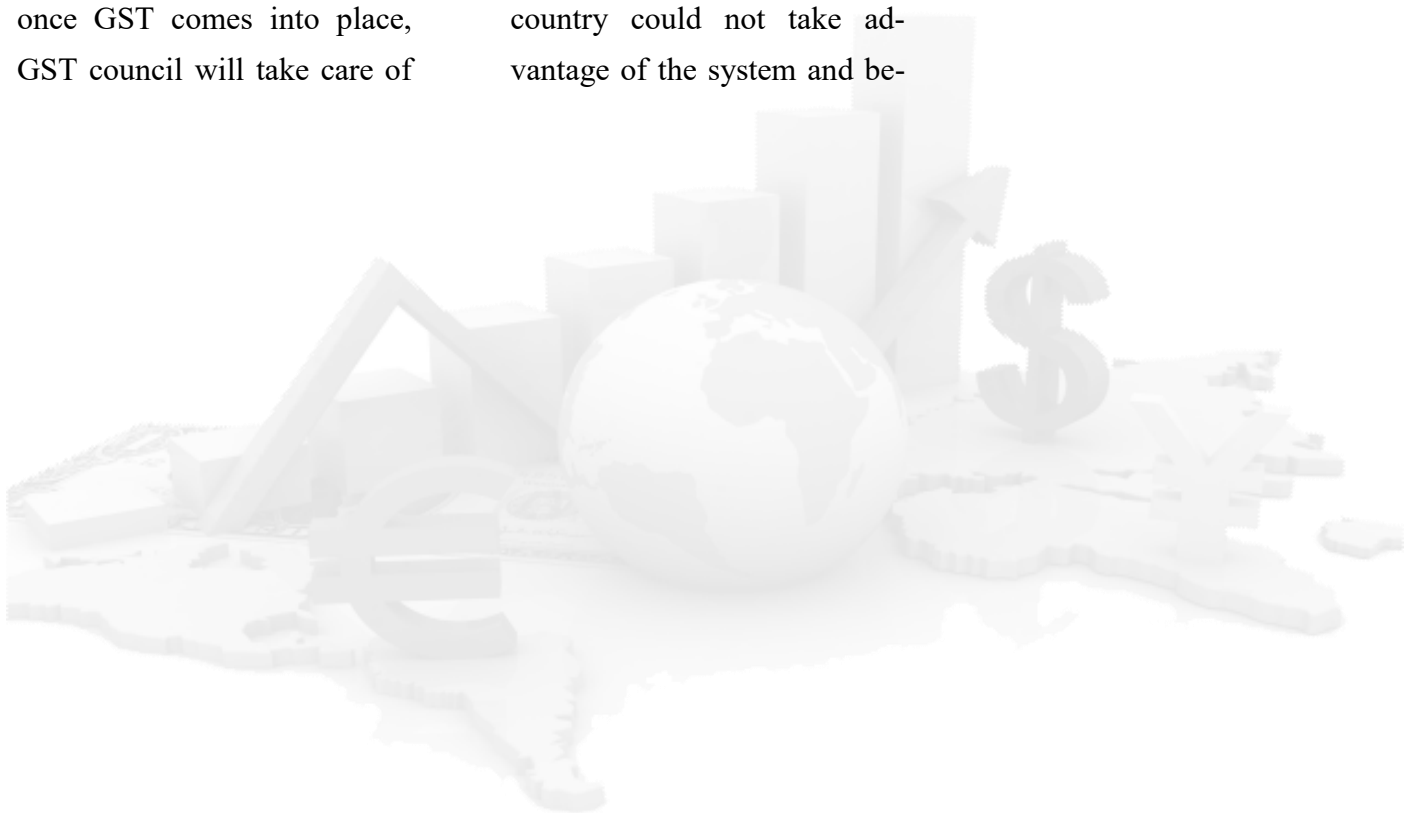
To administer the Goods and Services Tax in a federal set up like India, there will be three Acts viz. Central GST, State GST and Integrated GST, the third one will look after the inter-state transactions.

The most crucial issues like fixation of rate of taxes, division of revenue between union and state government etc. will lie with the GST Council which will be formed by Central Government once the GST Bill is translated into an Act. The GST Council, the key decision-making body, will take all important decisions regarding the GST. It will have representation from the central government as well as all the state governments. The State Assembly of Assam passed four legislations on August 13, 2016 related to amendment of indirect taxes that falls under the State List. Such things will not be possible once GST comes into place, GST council will take care of

amendments, if required. The constitution of GST Council is such that both the centre and the states will be unable to take a decision without the other's concurrence—a move that will promote cooperative federalism as it gives states a major say in the way indirect taxes will be administered across the country.

When VAT was introduced in the country during 2005 in the State level, there was the reason for jubilation as VAT also had many in-built advantages like avoiding cascading effect by Input Tax Credit, self-policing mechanism for checking tax evasion etc. Because of many reasons, the country could not take advantage of the system and be-

cause of introduction of GST; it has got a short life span. The present BJP government will be successful in clearing the first step in getting the Constitutional amendment rolled; however, the real challenge will come during November next when the main issues of the determination of tax rate, formula for distribution of revenue between union and states, composition of GST Council will be taken forward. If these issues are dealt with complete diligence and justice to all stakeholders, then the country may put in place the Goods and Service Taxes on the targeted date viz. April 1, 2017.



# RISK AND RETURN ON ASSET SALE

Reshma K. Tiwari

**T**he Group Chief Financial Officer of India's largest real estate firm DLF reported in 2012 that the firm intended to reduce debt burden from Rs. 22,700 crore to Rs. 18,000 crore by March 2012 by selling non-core assets as well as stake in the company in averse to fall in profits. So was the case with Parsvnath Developers Ltd which was also reeling under high debt with finance cost being the biggest chunk of their total expenses leading to fall in the earnings per share.

Debt financing in the capital structure magnifies the earnings/ losses of shareholders as interest is a deductible item while calculating taxes. Debt capital should be employed to finance the assets when the rate of return 'r' is higher than cost of capital 'k', as against the Modigliani-Miller theorem which states that in the absence of taxes, bankruptcy costs,

agency costs, and asymmetric information, and in an efficient market, the value of a firm is unaffected by how the firm is financed. As long as the companies earn profits they prefer debt to finance the assets to magnify EPS as issue of new equity for raising additional finance, will result in lower EPS and dilution in control and management of the company. We know that EPS and the Market Price of shares are positively related. However, during the financial turbulent times, the use of debt contributes towards magnifying the loss due to the fixed interest charges which ultimately affects the shareholders with declining EPS leading to lower market price of shares.

Many companies in Indian corporate sector including Kingfisher Airlines, Bharati Airtel and Suzlon Energy Ltd witnessed cash crunch due to fixed interest bearing securi-

ties during tumultuous times in 2011-12. To mitigate the liquidity crisis they were bound to dispose of their non-core assets for managing the high debt burden and consequently rising interest costs and falling share prices. Thus, although the non-core assets garnered in good times does not play key role in running the business but helps a company to face the hard times. However, when industry wide debt crisis prevails, it is difficult to find buyers for the assets within the industry and they are likely to be sold to industry outsiders below value in best use which may be termed as 'fire sales' i.e. forced sales of assets due to adverse circumstances. During the difficult times the companies are price takers and not the price makers as assets loose liquidity in an industry-wide downturn.

Now the question is whether the widely observed practice of divestment of non – core assets is an ideal remedial means to solve the debt crisis? May be the huge expenditure on acquisition and maintenance of these non – productive assets leads the company to the brink of disaster? Asset management plays a key role. The return on investment on these assets should be calculated and compared periodically. The prime concern for

effective asset management is the need for cost effective decision making to manage the potentially significant levels of expenditure that may be required. The company might be negligent towards maintenance of non – core assets as they lack strategic importance and do not contribute in enhancement of earning power of the company.

The companies should not wait for the crisis to happen, rather they should divest at the

appropriate time to fetch better price and exercise the bargaining power while disposing off the non – core assets. They should keep a close watch whenever there is a change in their corporate/ business strategy to see whether some of the assets are going to turn non-core due to the change. Further, if the company is intentionally investing than it should weigh its long term returns against other investment options.





To quote about Employment branding is to say that it is very similar to a corporate brand which clearly states all about marketing a company as the most attractive employer. The branding strategies adopted are similar to that of consumer products and services such as bikes, beverages and destinations have certain distinctive brand images. To mean employment branding is to say it is the process of promoting a company, or an organization, as the employer of choice to a desired target group, one which a company needs and wants to recruit and re-

tain. An employment brand creates the market perception of what it would be like to work for that organization. The employment experience is projected as an image that working and prospective employees have in their minds. The image so developed would be anything related to the organization's company culture, work environment, benefits for employees and employee value proposition. According to the Bureau of Labour Statistics, the job market is tightening. Reports also states that the number of quits or voluntary separations is rising year-over-year. Gather-

ing these facts, it also indicates us that not only are employees leaving their existing jobs for better opportunities, but that as an employer, the organization must anticipate filling even more roles--some pre-emptively. Building an effective sustainable employment brand has become a challenge of the present day. The process requires not only strategic planning but also the effort by the organization to research into the target candidates and understanding and analysing competitors' employment brands.

Employment brand with an essence leads to accomplishment of several positive elements, to pen down a few are:

1. It becomes a dream organization for candidates.
2. The brand fulfils Maslow's high order of esteem need.
3. Motivates to earn the required skill and qualifications to get into the organization.
4. Justifies to having a platform where challenging and lively activities are being performed.

Concept of employ-

ment branding is much ahead of only advertising. In today's age of customer organizations are accountable to clearly design job and the role of employees in delivering signature employee experiences.

The 'war for talent' is leading towards organisations that *must* want to substantially improve recruiting results and gain a competitive edge.

Here comes in the vital role of organization's unique employee value proposition (EVP) . Employee value prop-

osition is that worth that employees deserve for working at a particular organization. This can comprise of rewards, benefits or opportunities like quality work-life balance or development in the professional life.

To conclude we can say that an organization's EVP is the key for communicating its package of job to job seekers and is equally essential for attracting the target candidates as well.



The Government of India in order to achieve the objectives of ease of doing business and give a boost to industrial sector and start ups decided to revisit the Companies Act 2013 and set up a Company Law Committee in the month of June 2015. The CLC was assigned the task to study and provide implementations of Companies Act, 2013 as well as on the recommendations received from Bankruptcy Law Committee, CSR Committee, Law Commission, Professional Bodies, Chambers and other agencies.

The Committee undertook the process of public consultation and met several stakeholders and understood their problem and after a series of deliberations and meetings, submitted its report on 1<sup>st</sup> February, 2016. The MCA placed CLC Report for public comments on its portal for few days. Several suggestions received from the Stakeholder and pro-

fessional bodies like ICSI were considered before giving a shape to the Companies Amendment Bill, 2016.

The Companies (Amendment) Bill 2016 (the bill) to amend the Companies Act

2013 was tabled in the parliament on 16<sup>th</sup> March 2016.

The Bill proposes to amend about 80 Sections of the Act in order to address various issues arising in the implementation of the Companies act, 2013. Its statement of objects and reasons read:

- Addressing difficulties in implementation owing to stringent compliance requirements;
- Facilitating ease of doing business in order to promote growth with employment;
- Harmonization with accounting standards, the Securities and Exchange Board of India Act, 1992 and the regulations made thereunder and the Re-

serve Bank of India Act, 1934 and the regulations made thereunder;

- Rectifying omissions and inconsistencies in the Act, and
- Carrying out amendments in the provisions relating to qualifications and selections of members of the National Company Law Tribunal and the National Company Law Appellate Tribunal in accordance with the directions of the Supreme Court.

The Changes proposed by the Bill can be categorized into three main areas namely:

- ⇒ Amendments to the existing provisions
- ⇒ Substitution of the existing provisions
- ⇒ Omission of the existing provisions

It can further be divided into following broad categories:

This article is an attempt to analyze the Bill from the perspective of business, promoters and professionals. It is trying to judge the impact on business structures, business strategies, group policies and professional practices prevailing under 2013 Act.

## 1. Definitions – Section 2

i. The concept of Associate Company is proposed to be given finishing touches by clarifying the concept of significant influence. It proposes to include control through total voting power than only through share capital. Further the term ‘Joint Venture’ has also been clarified. The business need to revisit identification of Associate Companies in the group

ii. A major departure is being made in the concept of **Holding Company**. It is proposed to make an explanation in the definition to include Body Corporate as holding company. The provisions of the Companies Act, 1956 recognized the Body Corporates as holding companies for Indian Subsidiaries. The same identification more or less remained

in the books since hardly any limits or disclosure or compliance under the old act were based on the relationship of holding and subsidiary. Initially under CA 2013 the recognition of Body Corporate was not included for the purpose of identification of holding company under the act. Rightfully there was never a need to bring body corporates under the Act as holding company and regulate them.

Now the current proposal which seeks to correct the small anomaly has a far reaching impact. The business and professionals will need to realign the present strategies. It has to additionally check whether its holding Body Corporate is Public Company under the Act or not.

If so then the Indian Company will also be treated as public company under the proviso to the definition of Public Company [ Section 2(71)]. Stricter compliance are then required. Additionally all subsidiaries will automatically be out of the definition of small and need to observe more compliances. Careful examination of

this amendment is required before its implementation.

The definition of ‘**Subsidiary Company**’ is also proposed to be amended by replacing the words ‘voting power’ by ‘share capital’. This change is likely to make LLP’s subsidiary of Indian Company on investment basis. This is going to be a major change in group structuring pattern.

- Ease of doing business
- Encouragement for startups
- Simplification in compliances
- Additional disclosures
- Harmonization
- Rectification of inconsistencies

iii. Welcome move to plug the anomaly by adding the credit balance in profit and loss account to the **Net Worth**.

iv. The definition of ‘**Related Party**’ is proposed to be enlarged by covering body corporate which is its holding, subsidiary or associate company or subsidiary of holding company. Further a new category of **investing company** and **venture** is proposed to be added as related party.

v. The definition of ‘**Small company**’ is proposed to be amended by enlarging the maximum limit set for small company criteria. Paid Capital upto Rs. 10 Cr and turnover upto Rs 100 Cr is proposed to be prescribed. However the Bill fails to provide any significant exemption and benefit based on its small company status.

vi. The definition of **turnover** is being redrafted to provide amole clarity about what is turnover and what is not. The income earned from investments continues to remain out of the definition.

**2. New Section 3A** is proposed to be added in order to fix liability of payment of debts on the members continuing the business of the company even after the minimum prescribed number of members falls below the requirement.

**3. The bill propose to provide** freeway to business by **not defining the exact main object in MOA** for which it is to be formed. Companies to be formed after the commencement of new act, will enjoy the benefit by stating

that they will engage in any lawful act or activity or business. This may help the business to swiftly changeover its activities without going for any formal approval process

**4. The Incorporation process** is likely to be on fast track mode to enable promoters to form companies in one day and to that direction name reservation period has been reduced to 20 days and affidavits are proposed to be replaced by declarations. Another major change is the proposal **to move from physical to electronic mode in respect of MOA and AOA**. This will definitely reduce the paper work and hectic signature process, but is likely to have some initial troubles with signing, witnessing, attestation etc.

**5. For ease of doing business** it is proposed to authorize employee or the officer of the company for authentication of documents. However the bill is not stating the level upto which the authorization can flow.

**6. Section 42 on private placement is proposed to be substituted with new section.**

The current provision has some confusions between invitation to offer to identify investors and private placement offer to a group consisting of not more than 200 persons. The same is now being removed in the proposed section.

The proposed section identifies the group of person as ‘identified person’. It also provides an explanation that if offer is made to more than prescribed persons it would be treated as deemed ‘public offer’.

The period for filling return of allotment is proposed to be reduced to 15 days from the date of allotment.

**7. Clarity has been provided** regarding prohibition on **issue of shares at discount**. The current terminology “discounted Price” is attributed even to issue of shares made below the face value. The word ‘discount’ is proposed to be replaced with the word “Discounted Price” to enable the companies to take a safe stand that there is prohibition on issue of shares below face value and not below fair value.

8. Restriction on issue of **Sweat Equity Shares** within 1 year from the date of commencement of business is proposed to be removed. This would facilitate startups structuring and building up promoter's contribution.

9. It is proposed to extend the maximum period to **3 years for repayment of deposits accepted under 1956 Act.**

The penalty prescribed for deposits relating to default is proposed to be rationally revised by linking it to maximum figure of twice the amount of deposits accepted.

10. It is proposed to grant **exemption to few types of charges from registration** requirement.

11. It is proposed to drop the incidences providing repetitive information in the **Annual Return**. A proposal is there to introduce **abridged annual return & board's report** for OPC & Small Companies.

12. There is proposal to allow unlisted companies to hold its **AGM anywhere in India** if consented by all its member in writing or in electronic mode.

13. In respect of holding of

EGM a proviso is proposed to be added to restrict the companies to **hold EGM at any place in India.**

14. Necessary clarification is proposed to be added to the provisions of declaration of **interim dividend** by specifying that it can be declared even after disclosure of financial year till holding of AGM and could be out of surplus in Profit & loss account or out of profit generated till last quarter before declaration. The provision is clarifying all doubts, but logically it seems to be impossible to pay interim dividend once the Board concludes the account for the year by approving financial statements in its meetings.

15. New requirement for listed company to place **on its website, separate audited accounts of each subsidiary** is proposed.

16. There would be mandatory requirement for **Chief Executive Officer to sign the financial statements** even if he is not director of the Company.

17. The open ended applicability of **CSR** is proposed to

be restricted to only immediately preceding financial year. Constitution of CSR Committee wherein no independent director is mandated, is proposed to be removed. The explanation of Section 135 is proposed to be replaced with new one containing the words "net profit" instead of "average net profit". This small change will grab many companies under the belt of CSR provisions, since profit base eligibility criteria specified will now be profit before tax as calculated under section 198. For calculation of net profits in addition to specifications under section 198, Government can add more specifications.

18. In **related party transactions** voting by related party in general meeting is proposed to be eased out by granting exemption to the companies having more than 90% of their member as relative of promoters or are related parties.

19. Amendments are proposed in the matter of **appointment of members to NCLT** to bring it in line with the directives of the Supreme Court.

20. It is proposed to **relief OPC & Small Companies form levy of penalties.** It would be limited to half the normal fine and imprisonment for certain non filing defaults.

The Companies Act, 2013 its rules, notifications and clarifications issued thereunder are too fresh to have a sequel. However it appears that government under the grab of ease of doing business is keen to produce it. On implementation of 2016 amendments, we will witness a storm of amendments in operative rules. Challenging days and nights are still on for Professionals.

## Avenues to invest in Financial Market

**M**oney is the most valuable and liquid asset of all time, it is because money creates value in itself. Earning money is the basic activity in an economy to sustain growth. In an economy, people indulge in economic activity to support their consumption requirements. Every economy is characterised by unlimited wants and limited resources. Now the question which arise in our minds is 'How much money do you want?' . Perhaps this is the most perplexed question which may ignite in the mind of any person. The answer to this is that we want as much money as much we can manage . Now suppose if a person has surplus money left then it will be his inherent tendency to save and invest this money for future consumption rather than spending it. It is rightly said that every one rupee you save is two rupees you earn in future . Savings arise from deferred consumption, to be

invested, in anticipation of future returns. Thus, Investments could be made into financial assets, like stocks, bonds, and similar instruments or into real assets, like houses, land, or commodities .

Requirements of individuals also evolve according to their life-cycle positioning. The youth of today has become more conscious and inclined extensively towards maximisation of their wealth . They are risk takers and can easily take risks and thus invest/speculate in equity markets as compared to an old person who are risk averse and would want steady returns for his post retirement requirements.

The need of the hour today is to disseminate financial knowledge to people and ensure financial literacy .Lack of Financial Literacy is thus the cause due to which almost 66% of the total investments in India is locked up in Fixed deposits and Government deposits. People avert from taking risk due to lack of finan-

cial knowledge and thus invest in the traditional investment avenues and the rest who take risks by investing in assets which have high risks with the expectation of earning high returns incur loss due to poor investment decision taken as a result of lack of financial knowledge and finally they exit from the market

For inculcating the habit of investment in financial markets , proper and well informed knowledge of the market is quintessential . Now what we can examine is that the investor's choice of investment depends upon his risk appetite and return requirements .This may vary from investor to investor depending upon his liquidity and investment horizons , the laws of taxation of the land also affects the investment decision , it is so because the investor is interested in knowing the net returns as compared to gross returns.

Thus the risk and return requirements depends upon the type of investor which determines his style of investment and . Let us understand this in brief. A majority of the investors playing are individuals .While in terms of numbers, individuals comprise the single largest group in most markets, the size of the portfolio of each investor is usually quite small. Institutional investors comprise the largest active group in the financial markets. Institutions are representative organizations, i.e., they invest capital on behalf of others, like individuals or other institutions. Assets under management are generally large and managed professionally by fund managers. Examples of such organizations are mutual funds, pension funds, insurance companies, hedge funds, endowment funds, banks, private equity and venture capital firms and other financial institutions.

There are a wide range of financial securities available in the markets these days. Let us take a look at these assets/ securities where investors can potentially park their funds.

Financial markets can mainly

be classified into money markets and capital markets.

. Instruments in the money markets include mainly short-term, marketable, liquid, low-risk debt securities. Money market instruments are of very short maturity period and thus have high liquidity

.Capital markets, in contrast, include longer-term and riskier securities, which include bonds and equities.

.There is also a wide range of derivatives instruments that are traded in the capital markets. Derivative market instruments are mainly futures, forwards and options on the underlying instruments, usually equities and bonds

.Both bond market and money market instruments are fixed-income securities but bond market instruments are generally of longer maturity period as compared to money market instruments. The bond market instruments mainly include treasury notes and treasury bonds, corporate bonds, Government bonds etc

Other emerging markets which are becoming popular investment avenues are alternative investments which include private equity,

hedge funds, managed futures, real estate, commodities and derivatives contracts ,

Some other avenues of investments are art objects, and currency derivatives to trade upon

So there are so many avenues to invest , now the questions which arise are , what to invest , where to invest ,when to invest and how to invest . These are the basic questions which forms the base for managing the portfolio of the investors .

Now to answer these questions one must understand and analyse the assets / securities by conducting Efficient Market Hypothesis which is one among the main pillars for modern finance theory . Markets are efficient when prices of securities assimilate and reflect information about them. While markets have been generally found to be efficient, the number of departures seen in recent years has kept this topic open to debate.

The extent to which the financial markets digest relevant information into the prices is an important issue. If the prices fully reflect all relevant information instantaneously, then market prices could be reliably used for various economic decisions. Through EMH we can determine whether the market is in weak form, semi strong or strong form

Efficient Market Hypothesis thus helps in forecasting . In order to predict the fluctuations in the market one must do forecasting to predict the profitability and market value of shares . For this one must undertake Fundamental Analysis and Technical Analysis . Fundamental analysis helps us understand the company profile, financial performance and other financial indicators such as debt equity ratio. P.E Ratio , Financial Leverage , Dividend Coverage ratio etc and thus helps us to forecast the performance in long term . Technical Analysis helps to

understand the price fluctuations in the market for short term. Let us cite an example to this, suppose the security or asset is an ocean , then the depth of the ocean is the fundamentals which remains stable in the long term , the waves are its price fluctuations due to forces of demand and supply in the short term and the bubbles which appear and burst in the ocean are market information or rumours which come and burst and affects the prices for very short term .

Thus the basic Mantra for investment is “AANKHEY KHULI KAAN BANDH” (Eyes open , ears closed ) . If a person wants to invest in the market have a thorough analysis of the same. If the purpose of investment is long term then rely more on fundamental analysis rather than technical and don't get swayed in by market rumours . If the purpose is for short term then rely more on technical analysis (by under-

standing averages , mean and standard variances) and buy or sell accordingly to earn from capital gains .

Let us now understand the various participants in financial markets based on their investment strategy

Hedgers: These are investors with a present or anticipated exposure to the underlying asset which is subject to price risks .Hedgers invest to provide a cover for risks on a portfolio they already hold and for price risk management of assets and portfolios

Speculators: These are individuals who take a view on the future direction of the markets . They take additional risks to earn supernormal returns They take a view whether prices would rise or fall in future and accordingly buy or sell securities to try and make a profit from the future price movements of the underlying asset

Spreads: Some investors use spread as an investment strategy .A spread is the difference between the bid and the ask price of a security or asset. . The spread for an asset is influenced by a number of factors such as Supply or "float" (the total number of shares outstanding that are available to trade) , Demand or interest in a stock and Total trading activity of the stock . For a stock option, the spread would be the difference between the strike price and the market value

Day Traders : Another category of investors include day-traders who trade in order to profit from intra-day price changes. They generally take a position at the beginning of the trading session and square off their position later during the day, ensuring that they do not carry any open position to the next trading day

So investors be ready to trade .....

*SOCHKAR SAMAJHKAR INVEST KAR –National Stock Exchange*

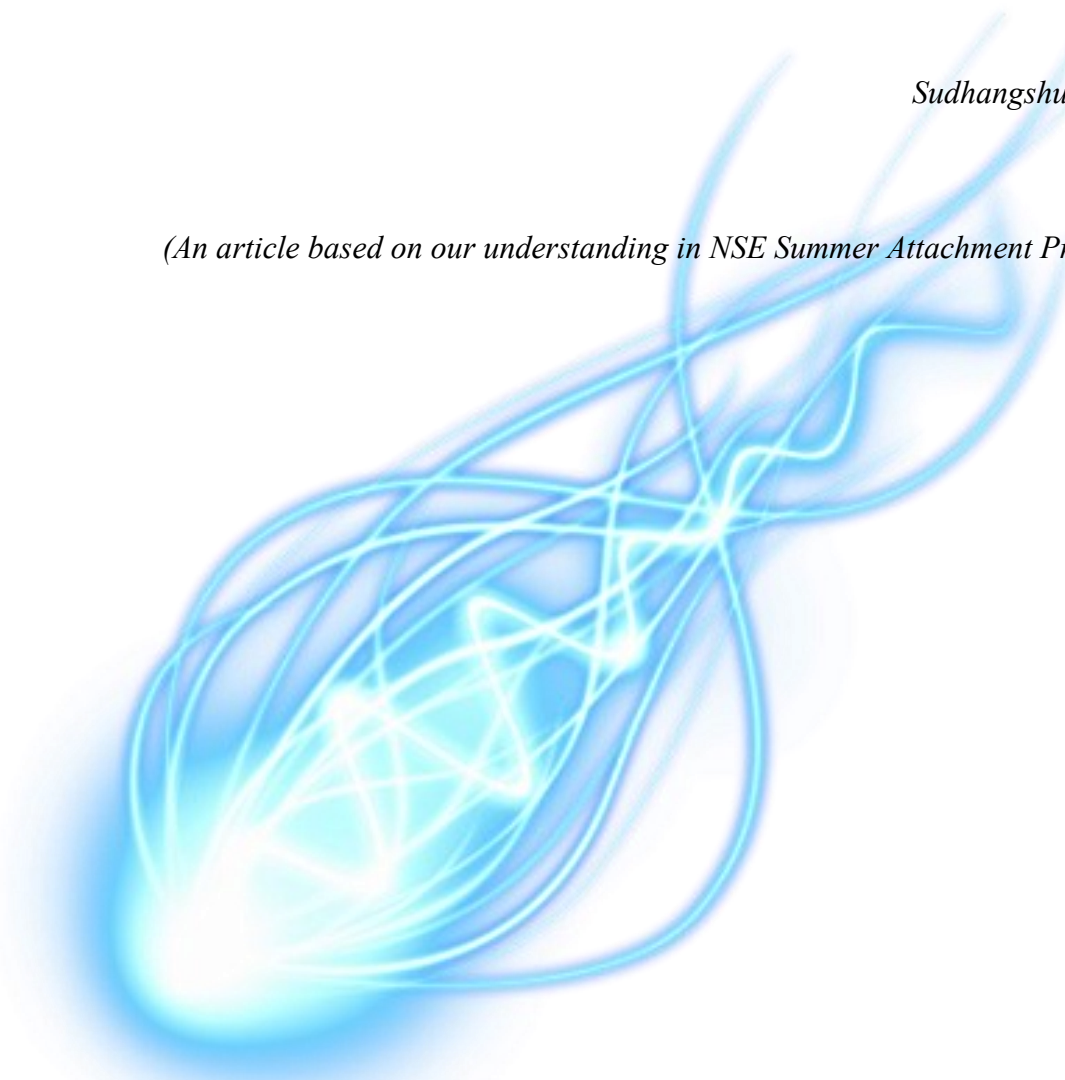
*By Supratim Das Gupta*

*Aditya Jaiswal*

*Sudhangshu Kashyap Saikia*

*Padum Chetry*

*(An article based on our understanding in NSE Summer Attachment Programme 2016)*



# *Proses & Verses*



*I am The Merry Winter*

Supratim DasGupta  
5th Semester



*I am the Merry Winter,  
Quite cold and pale in colour ;  
Like a cheery white dandelion flower ,  
Shining feeble by the sun's shower ;*

*I am the Merry Winter ,  
I enlighten the Chaste Christmas ;  
Like a cheery carnelian spirit,  
Mesmerising the earth with euphoric thriller;  
I am the Merry Winter,  
My tears cascades as chilled snow;  
My breath bestows heavy fog,  
Hiding the woods and blanketing the peaks;  
Like a hazy cloak of misty clouds ,*

DON'T SAY

Arbita Chakraborty  
3rd Semester

Don't say you love your pet,  
If you consider zoo a viewer's delight  
Rather than a painful plight;  
If you have the heart to enjoy the circus  
Where innocent animals undergo evenings arduous.

Don't say you love your pet,  
If while flying your colourful kite  
You care not for the delicate birds in their flight;  
If in the gluttony of making for yourself a big plush palace  
You think not of the hundreds of creatures you leave shelter less.

Don't say you love your pet,  
If the thirsty, emaciated donkey with enormous load laden  
Is for you nothing but a mere 'beast of burden';  
If clad with fur and leather makes you feel trendy  
Forgetting how ruthlessly in their making,  
Docile animals are made to die in anguish and agony.

Don't say you love your pet  
If it's only at its soreness that you find your heart melt  
Because had you really loved your pet,  
The misery of every pitiable creature you would have felt!

*I am the Merry Winter,  
The eldest of all seasons;  
I hole up the animals with my frosty fingers,  
And obscure the earth with my whitish cloth;  
I am the Merry Winter ,  
Blowing out my audacious shower ;  
But whoosh comes the scorching hot ,  
And slowly -slowly there I go ;  
I am the Merry Winter ...*





*Life is just the same.*

*Surroundings have changed somewhat!*

*An abode where a phase of my life I have spent,  
Although broken, yet it seems to be just the same.*

*It's scummy at times:*

*The flimsiness scares.*

*But when I come back,*

*The warmth of it is unexplainable!*

*Every morning opening the door,*

*A glimpse of the endless sky and the river.*

*Ah! The scene*

*Words couldn't express.*

*In the lap of nature:*

*The sun, chirruping of birds, cows grazing and many more.*

*The slow breeze will take your heart along*

*A deep breath.*

*Gazing at the scene eternal peace.*

*One can meet the lost self:*

*It's amazing to be there.*

*And that's nothing but my paradise indeed!*

## Thoughts

*Turangam Borah  
3rd Semester*

*I sat and thought one sunny morn  
Why people nowadays, are full of scorn's?  
I sat and thought the same noon,  
Why there is a sun and moon,  
I sat and thought the very same night,  
Why do the people all over the world fight?*

*I sat and thought the next bright evening,  
Why do the rivers keep flowing?  
I sat and thought,  
Why were wars fought?  
I sat and thought for the next few days,  
Why do we sit, think and gaze?  
Since there are other things to do in life,  
Why waste time,  
while it passes like a flashing knife????*



## নিৰৱতা

প্ৰিয়া জয়ছোৱাল  
৫ম শাণ্মাষিক

শব্দৰ, ভাষাৰ জিৰণি  
কিন্তু ভাৱনাৰ, মনৰ?  
নিৰৱতা লাগে ভাৱনাৰ পৰা,  
চিন্তাৰ পৰা,  
সকলো 'যদি'ৰ পৰা  
'মই'ৰ পৰা...

এক মুহূৰ্তৰ নিৰৱতা  
সেই পৰম অনুভূতি লাগে,  
যাৰ পাছত  
'তুমি তোমাৰ' আৰু 'মই মোৰ'  
পৃথিৱীৰ পৰা ওলাই  
'আমাৰ' পৃথিৱীত প্ৰৱেশ কৰিব পাৰিম।

নিৰৱতা লাগে  
এক চেষ্টা লাগে  
'তোমাৰ-মোৰ' বোৰ 'আমি' কৰিবলৈ...



প্ৰগতিৰ গৰাকাত স্মৃতি

অৰ্পণ আকাশ শইকিয়া  
৩য় শাণ্মাষিক

একবিংশ শতিকা আৰু প্ৰগতিৰ  
এক অবিৰত যাত্ৰা,  
এবাৰলৈ ভাবি চাইচা নে?  
প্ৰগতিৰ গৰাকাত কিমান স্মৃতি।

Ipad, Iphone আৰু কত যে কি  
ঘূৰি আহিব জানো সেই দিনবোৰ  
ককা-আইতাৰ সৈতে চোতালত বহি  
সামু কথা শুনি আমোদ লোৱা আবেলিবোৰ।

Facebook, Whatsapp ৰ সংযোগে  
আমাক কাষলৈ আনিছেনে বাৰু!  
নে ঠেলি দিছে এটা অন্ধকাৰ কোঠালৈ  
ভৱিষ্যতৰ সৈতে খেল-খেলিবলৈ।

আজিৰ প্ৰজন্ময়ে হয়তো বুজি নাপাব  
লুকা-ভাকু, চোৰ-পুলিচৰ মাদকতা!  
COC, CandyCrush ৰ যুগত  
সেইবোৰ আজি একোটা সাঁধু হল।

কেতিয়াবা মনলৈ ভাৱ আহে  
এয়াই জানো প্ৰগতিৰ অৰ্থ?  
ভৱিষ্যতৰ সৈতে মিলিবলৈ  
এৰি আহিছে এনে কত স্মৃতি।

# সময়

অক্লান্ত মাধৱ কলিতা  
মে ষাণ্মাষিক

সময়  
তুমি এটা শিল্প??  
চাই থাকোতেই গুচি যোৱা  
ওভতি অহাৰ সংজ্ঞা নোহোৱা  
যেন শৰতৰ কঁহুৱা  
সুৰুযমুখী ফুলৰ পৰা  
শেৱালীলৈ  
কেৱল তোমাৰ লুকা-ভাকু  
বিলুপ্ত হোৱা নোকোৱাকৈ কাকো  
অনিশ্চয়তাৰ যেন আন এটা নাম  
বিচাৰি থাকিলে জানো ঘূৰাই পাম??  
সময়... তুমি বৰ অধৈৰ্য  
সংজ্ঞাবিহীন এক নিৰ্লজ্জ  
পৰিৱেশৰ উদ্ভৱ  
সন্ধিয়াৰ আকাশৰ পক্ষী হৈ  
নিজৰ দেশলৈ গুচি যোৱা  
কাৰোবাৰ হাঁহিৰ মধুময়  
পল হৈ আকৌ  
এক নতুন পুৱা...



মোৰ কাৰণে অলপ ভাবিবলৈ  
সময়ৰ সময় নাই |  
মোৰ মুহূৰ্ত বোৰ  
সুখৰ হওক বা দুখৰ হওক  
সময়ৰ বাবে ই এক মাথোন মুহূৰ্ত |  
ইয়াক অতিবাহিত কৰাই সময়ৰ কাম |  
সময়ে নিজৰ কাম সময়তেই কৰে |  
সময়ৰ অনুতপ্ত হবলৈ সময় নাই,  
সময়ৰ হৃদয়খন শিলতকৈ কঠিন |  
দুখৰ সময়ত সময় বিচলিত নহয়  
নিজৰ কাম কৰি  
সময় অতিবাহিত কৰি যায় ||  
দিন ৰাতিৰ দৰে  
সময়ৰো নিৰ্দিষ্ট সময় আছে |

এতিয়া মাজ নিশা.....  
ৰাতিপুৱাবলৈ সময় এতিয়াও বহু বাকী,  
সময়ে ৰাতিৰ নিৰ্দিষ্ট সময়খিনি  
অতিবাহিত কৰাৰ পাছত হে  
ৰাতিপুৱাব |

মই নিজেই সৃষ্টি কৰা  
এই দুখৰ ৰাতিৰ  
আন্ধাৰবোৰ আঁতৰাবলৈ  
পূব আকাশত  
আশাৰ সুৰুজে  
নিশ্চয় ভূমুকি মাৰিব |  
এই আশাৰ সুৰুজ  
মোৰেই সৃষ্টি হ'ব |  
ৰাতিৰ পাছত দিন অহাৰ দৰেই  
এই দুখৰ ৰাতিবোৰ আঁতৰি  
ৰঙীন দিনবোৰে আবৰি ধৰিব  
দুচকুত সোণালী স্বপ্ন জন্মিব ||

মোৰ জীৱনৰ বতৰত  
মোৰ ইচ্ছানুসাৰেই  
ৰ'দ আৰু বৰষুণ হ'ব |  
ভাল খেতিৰ বাবে

উপযুক্ত পৰিমাণত  
ৰ'দ বৰষুণ দুয়োটাৰেই প্ৰয়োজন |  
আগতে ৰ'দ দিছিল  
এতিয়া বৰষুণ ,  
এই বৰষুণ জাকত তিতি  
ধুই পেলাব খুজিছোঁ  
বেয়া অভ্যাস আৰু হেমাৰিবোৰ  
জীৱনটোক কিছু নতুন দিয়াৰ হেঁপাহ |  
সেয়েহে এই হৈ থকা বৰষুণজাক  
পুহ মাহৰ ৰ'দতকৈও মূল্যবান |  
খেতি ভাল কৰিবলৈ  
এয়াই উপযুক্ত সময় |  
এই সময় মাথো এক মুহূৰ্ত বুলি  
অতিবাহিত কৰিলেই নহ'ব ,  
ন'হলে আজিৰ  
এই মাজ নিশাৰ অনুভৱ  
আনবোৰৰ দৰেই অথলে যাব ||

আজিৰ এই অনুভৱ  
মাথো এক অনুভৱ নহয় ,  
ই আহিবলগীয়া ৰঙীন দিনৰ স্বপ্ন |  
ৰঙীন দিনৰ ৰঙীন বাৰ্তা আনিবলগীয়া  
আশাৰ সুৰুজৰ অপেক্ষাত মই |  
আগন্তুক দিনবোৰ  
হৈ পৰক ৰঙতকৈ ৰঙীন,  
আৰু কাৰোবাৰ আগমনে  
কৰি তোলাক ইয়াক মধুময় |  
এই আশাতেই  
অতিবাহিত কৰিলোঁ  
এক সুন্দৰ মাজনিশা |  
অনুভৱবোৰ স্বপ্ন হওঁক  
স্বপ্নবোৰ দিঠক হওঁক ||

ৰাতিপুৱাবলৈ আৰু বেছি সময় নাই .....

# Reflections



*Photo Courtesy -  
Ranjini Konwar*

## MY DREAMS ! ARE THEY MINE ?

*Upasana Madhukalya*

*5th semester*



**“DREAM”**....what a fascinating word, Isn't it? Countless lips murmuring, “Follow your dreams...Dream big...bigger”. At the first sound of cry, the innocent infant is overloaded with words, “Hey, when will u grow up? You'll have to become a doctor like your Dad....I'll make him an engineer....Meri beti toh CS banegi.” Going to Kid Zee or Anganwadi, tremen-

dous encouragement is felt from parents and neighbors as well to get enlightenment on music, dance, art, sports and what not. “Only studies, not done! Learn to sing, do some dancing.” But then growing up isn't easy.

Developing passion unlike the mainstreams, burning up the desire to build the passion into a career is such a crime! Humans who aren't teacher, doctor, CA, CS, engineer are no

less than terrorists. Well, that's how it is thought, Right? On the contrary, famous stars of Hollywood / Bollywood, singers, dancers, players, humorists, models... all are looked upon and preferred. Rat race begins after completing the boards, each one striving to spell his name on the top list of science, arts and commerce at the top colleges.

Taking arts is damn hard. “Matric ot 95%, science kio lua nai?” Stepping

**Everyone loves variations. So why not variation in career?**

into a college or university and trying to blend with the newfangled environment may be a challenge but dealing with the course, subjects, tests and syllabus are the biggest challenges. With the passing days, the mind seems to be mere a leeway heated with pessimism, exasperation and regret of being unable to move forward with one’s own dreams, of not being recognized and being stepped over. Everyone loves variations. So why not variation in career? In today’s world, people are cat-

apulting themselves to money, fame and fortune. But the existence of something called ‘Happiness – The supreme

desire of the soul’ is almost forgotten. Speakers speak, “Doing what you love shall

make you happy,” but all in vain. Success is created by doing things of interest because

it’s so easier to delve into a subject of one’s own interest and thus, helping to find both success and inner peace. Advices like “Aitu field or eiat scope nai” leads the youth to nowhere. Scope has to be created. There has to be demand for building up career opportunities unlike the mainstreams which shall

come only if the dreams of the youth are encouraged. In many countries, students are provided with combinations of the core subjects of science, commerce and humanities; and music, dance, designing, sports and so on. If a student is interested in accounting,

finance and photography, he will have subjects based on not only accounting and finance but also mass media. So why to set a boundary? Dreams and aspirations must be open and set free to fly high. Eyes are full of dreams yet there’s a fear to look forward, to move forward. Yes, day in and day out dreams are

being fulfilled; someone else’s dream. Dreams are fulfilled yet out of fear.

Well, someday the world shall be reversed. At the first sound of cry, the

infant shall be overloaded with words, “Hey, when shall you grow up? I just can’t wait to see you become YOU!!!” Nevertheless there’s always a ray of hope but right now.... me still wandering, “What makes me happy... what’s my dream....whose dream am I following? Is it mine or someone else’s?”

**“What makes me happy... what’s my dream....whose dream am I following? Is it mine or someone else’s?”**

জীৱনৰ  
অৱস্থিতি,  
আকাৰ,

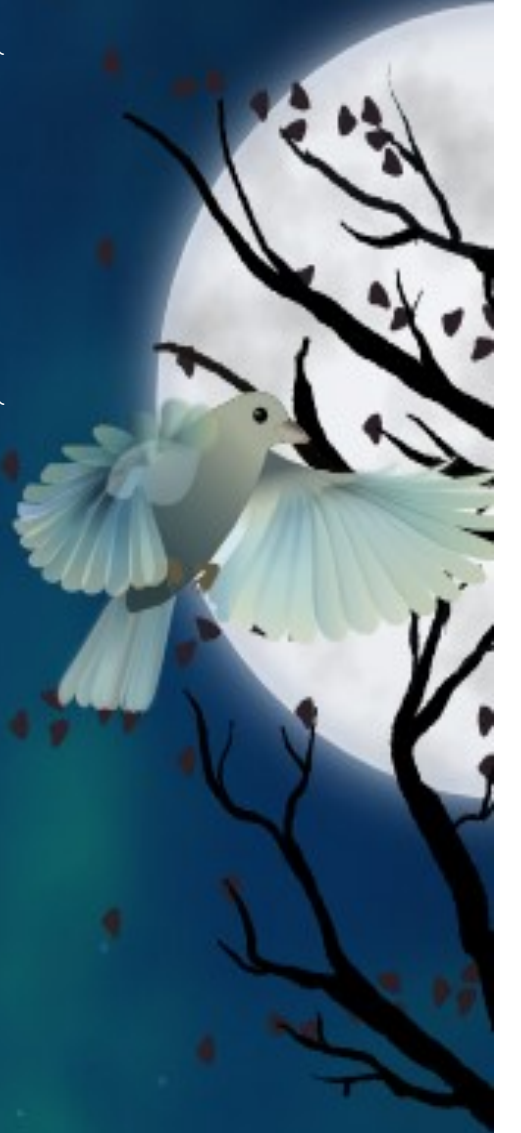
পৰিসীমা, বিশ্বাস, বিভেদ,  
ভালপোৱা এইবোৰ দেখোন  
সময়ৰে প্ৰকাশ, নিজৰ অলংকাৰ  
। নিজৰেই নাটকখন যেতিয়া  
সময় নামৰ পৰিচালকে  
পৰিচালনা কৰে, তেতিয়া জীৱন  
আৰু যন্ত্ৰনাৰ পাৰ্থক্যও বুজি  
পোৱাত বৰ কষ্ট হৈ পৰে ।

যেতিয়া সময়ৰ প্ৰশ্নবোৰত,

উত্তৰ বিচাৰি বিশ্বাসেও হাহাকাৰ  
কৰে, তেতিয়া বিশ্বাস আৰু  
বিভেদৰ মাজত পৰিসীমা কমি  
আহে ।

সপোনবোৰক সময়ে যেতিয়া  
নতুন আকাৰ দিব আৰম্ভ কৰে,  
তেতিয়া হয়তো ভালপোৱা আৰু  
জীৱন একেডাল বৃক্ষ হৈ আনক  
ছাঁ দিয়ে ।

শেষত, সময়ে যেতিয়া বিৰতি  
বিচাৰে, তেতিয়া এটা জীৱনৰ  
পৰা আনটো জীৱনলৈ ই নিজৰ  
অৱস্থিতি সলনি কৰে ।



# Investing time, or money?

*Sabhana Sultana Laskar  
and  
Sonia Saikia  
1st Semester*

*“Beware the barrenness of a busy life” –Socrates*



These simple words once spoken by the great philosopher holds more meaning in today's hectic world. In our desire to achieve more we concentrate in performing more and often overlook the simple facets of life.

“When will our children be-

come serious about their life? Will they be able to gain a place in today's cut throat competition?”

These used to be some of the greatest concerns of our parents when we were little kids. Today we have finally put an end to their anxieties, becom-

ing successful in our career with all the goodies and comfort that they have always aspired and wished for us. We now have everything that our parents can ask for. But we do not have that one thing they need the most. Time.

We are now capable of providing them with money, luxury and comfort of the latest technology and everything but our time, which they actually need from us. We are too busy to remember the needs of the ones who formed our lives, ones who held our fingers while we wrote our first alphabet. They are the ones who smiled and teared up at our every achievement. But they who dreamed of our success, today wait hours to spend few minutes with us. Will they question themselves now? For the very success and happiness that they wished for us is keeping us away from them.

They say that time is money, and to some extent it is true but money can never be time. In our race to success we often forget the simplicities of life, the simple task of stop-

ping for once and asking our loved ones if they are okay. We think providing them with an awesome place to live in, trying out different cuisines of the world, trendy attires, and all other forms of luxury are enough to mean how much we “care” for them and expect them to be happy with these.

Most of the times we fail to realize that it was our parents who invested their time and money to shape our career and build our life. But it is funny how we are unable to spare a minute out of our “busy” life for the ones who sacrificed their entire life for us.

We have come so far in the race of life that we forgot to turn back, to realize that our parents are still there, in the same place, growing old, the very place they brought us up and taught us the purpose of life. We are accustomed to the

materialistic things to such an extent that our definition of success does not go beyond the acquisition of certain material of money’s worth, even if it means making our parents feel left out.

Time and money will always be there... but our parents, who already spent maximum amount of their lifespan, shaping ours, won’t be there forever, to spend the most wonderful period of life with their children. We all know we love and care for our parents to the extreme, so why not spare some time out of our busy schedules and spend few moments with them, make them feel loved in the real sense of the word. We mustn’t forget that the choice is all ours. Days from now when they will not be there in our lives anymore all we will have is their memories.

# Is that all?

Satyajeet Bhuyan  
3rd Semester

Is that all? Is that all you wanted in your life? Sitting in a class with no interest, but to keep some promises. Listening to the lectures which you don't even understand. Yes, we're not that experienced to judge the difference between the right and wrong, but are we even not capable of realizing our dreams and to move forward to achieve what "we" actually dreamt of since childhood? Grabbing the seats in the best colleges and universities is what our parents set as our aim in life is. But what if we don't even have an interest in those courses?

Doctors and engineers are two faces of the same coin. If not this, then definitely that. The coin which our parent tosses to us, and we have to choose among those two. But what if we want something else? Something out of the mainstream. Something which we actually want to do in life. People feel ashamed when the nation lies in the bottom of the medal tally of the Olympics, but also they want their sons

and daughters to be in a good profession rather than "wasting" time in those stupid sport activities. They all want to be protected, but when in a family a child asks his mother that whether he can join the army, she comes up with an answer that being a doctor or an engineer will be much preferable than joining the army.

I have a friend, who got admitted into a reputed university of the nation for a course which his family wanted him to pursue, but he never had any interest towards pursuing his career in that field. Still for his family's sake, he took admission in that particular course of the university, but after completion of one year he realized that this path will lead him to nowhere. So, soon after realizing he gathered the courage to put forward his desire of pursuing photography as his career. He always had a keen interest in photography, so he wanted to take that as his career option and fulfill his dream. Now, he is in Pune, living his dream and learning

the things, he actually wanted to learn. The decision to choose the dream against the seat of the well reputed university was not that easy. But he had the courage to stand along with his "own" dream, and he did what he actually wanted to do in his life.

Your time is limited, so don't waste it living someone else's life. Don't be trapped by dogma which is living with the results of other people's thinking. Don't let the noise of the others' opinions drown out your own inner voice.

Doesn't become something only because he or she wanted, become something which you want to.

- \* Is that all?
- \* Is that all you wanted in your life?
- \* Sitting in a class room, attending boring lectures?
- \* Or you wanted something different?
- \* Something out of the mainstream
- \* I wanted something different
- \* Even now!

## **MONEY: *The key to happiness or pleasure?*** ***(A late night discussion)***

*Kuldeep Gogoi*  
*3<sup>rd</sup> semester, Department of Commerce*  
*With Amar Jyoti Saikia*  
*1<sup>st</sup> semester, Department of Commerce*

Money! Money! Money! Almost everyone in this world is crazy about having a lot of money with them. Not a single day can be spent without money. Yes! It is the fact. Who doesn't need money? From a teen to an old man, to have a pin to an airplane, we all need money. Yes! The dream of every young guy is to have rides in his Lamborghini Gallardo or Rolls Royce, to have houses worth a million dollars, to wear Rolex Chronograph and a sundry of other luxurious things. Likewise, every girl in her utopian world envisages clothing herself with the gorgeous of all outfits, valuable of all jewelries! But in the want of money and the things it can buy, every one of us is getting too materialistic to realize the worth of the other priceless gifts of life- emotions, relations and the values of goodness. But, does being materialistic really give us lifelong happiness? Or is it just a short time pleasure? Today, for someone, the value of money is greater than the value of friendship, for someone it's more than that of brotherhood while for a few; it is even more valuable than the love and care of their parents. But why is this happening? Why is money valued more than anything else? What does it provide? Does it really give us happiness in its true sense?

**Me:** *What do you think Amar?*

**Amar:** *First you just forget about the concepts of happiness and pleasure. The main thing is we must have money to fulfill our basic needs. And only after fulfilling it, the question of happiness or pleasure comes up.....*

First of all, we have got to understand how the state of pleasure differs from the state of happiness. A very simple example, drinking wine is undoubtedly a pleasure. It is felt for a short duration of time. But conversely, the sheer satisfaction that we get after the completion of a work tough enough is what can be called 'happiness'. It is not necessary to have a positive mindset after a pleasure-giving activity but getting long-term positivity after a work giving true happiness is indubitable.

**Me:** *Amar, my question is do you think money determines the level of happiness?*

**Amar:** *See, in my perception there is no any certain answer regarding this. But had it been so, then the richest person of the world would have been the happiest of all while the poorer section of the society would have been in the darkest side of life.*

**Me:** *But isn't it a fact that the poorest section of the society is really unhappy because they can't even afford their basic needs.*

**Amar:** *But wait, don't you think that as we get wealthier, the list of our basic needs get longer and longer. To site an example, when we were in school the greatest wish we had was to own a bat or a ball or any other such small things that we with our then pocket money could buy but now as our pocket allowances have soared up, our wishes have also been replaced by costlier things like a smartphone, branded clothes, an iPod or a limited edition watch. A bat or a ball no longer possesses the capability of quenching our needs.*

**Me:** *So basically what you want to say is that the level of basic needs is the neutral state of both happiness and pleasure below which, there is no happiness or pleasure at all. An increase in wealth increases pleasure but not necessarily the happiness.*

Actually, the level of happiness depends upon various factors of which money is one. Having said that, it is also to be noted that happiness varies from person to person and also from class to class. Someone may be happy with a not-so-expensive article while someone may not be so. So, the level of basic needs increase with the increase in wealth.

To have an achievement in academics or in sports or in culture, we need to have patience, dedication and concentration to which we, the average guys are not habitual and therefore, so the mind is diverted to other pleasures such as entertainment or food disorder or relaxing etc. and we mistakenly think that happiness exists within such short-term pleasures. In my view, some of the pleasures too are essential but only when kept to a certain limit. We can understand it from our own experience that after having an achievement, we surely have a positive result and we are never going to regret it whatsoever. But if we are too occupied in deriving pleasures, we may repent years later and would lag behind when everyone else marches ahead.

Well, we started off with money; don't you think we just got our discussion deviated to some other topic? It's all often that we start up our discussion with something and end with a different note. What do you think, why are we studying? To have a first class job? To have a luxurious life? I believe we aren't studying to get ourselves the most extravagant car, neither are we studying to live in a house plush enough; because, these are, in my view, too small a reason for which we would burn the midnight oil. Rather, in my view, we are studying to collect that wealth which is far more expensive than money- Knowledge- the knowledge that would help us in every step of our lives, be it to get a job well off or to shoulder than responsibility of the ones we ought to. Not only this, the knowledge we acquire can be passed on to many others after all 'sharing' has its own elegance. We should try to maximize our knowledge and wealth so that we can also help others to have them. This will lead to the development of everyone. We should focus on what we are doing, not what we have because happiness lies in the work, not in the money or wealth we have. What do you think?

**Amar:** *Okay! I think I should go. It's already 2:30 a.m. I have CBCT class tomorrow.*

**Me:** *Yeah good night! I too need to make a call to mom before class, tomorrow. After all, it's month-ending, you know!*

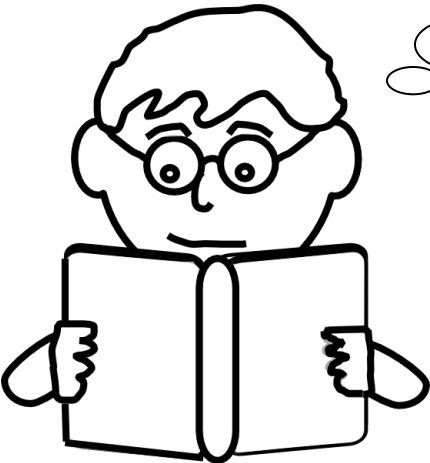
		<p>Unheard Cries</p> <p>By Anirban Patgiri, 5th Semester</p>	
	<p>Pregnancy. Checked.</p> <p>Celebration. Checked.</p> <p>Delivery. Checked.</p> <p>Girl Child *Pause*</p> <p>Celebrate??</p> <p>Hell No ! Undo her.</p> <p>Thrash Bin. Checked.</p> <p>#female_foeticide</p>	<p>Two Hearts of Worship.</p> <p>Two Lovers.</p> <p>United by the Worshipped.</p> <p>Separated by the Worshippers.</p> <p>#inter_caste_marriage</p>	
	<p>The devotee made the monstrous offering to please his GOD.</p> <p>Smiling blisters of toddlers flesh filled the ground ; scented the air.</p> <p>#atrocities#religion#toddlers</p>		
	<p>"No gifts left to be sent?" They screamed in rage.</p> <p>What they packed next was beautifully wrapped boxes of flame licked flesh to be sent to her father.</p>		
	<p>The innocence radiating through her eyes started fading.....</p> <p>.....as the dearest dad's hands devoured through her clothes.</p> <p>#child_abuse</p>		



Priyanka Mazumdar  
5th Semester

# અવિરોધ facts

By 2020, 64% of India's population will be in the working age group with the average age of 29 years.



- 41.5% of the Indian youth wants to be happy and 30% wants to be rich.
- 76% of India's internet users are under the age of 35 years.
- 50% of India's population is below the age of 25.
- The population of young people in India increased from 353 million to 430 million in 10 years.



- Most of content related services in India is used by its youth.
- In 2014 Indian general elections, there were 150 million new voters.
- There are 3 billion people under 25 on this planet and 61% of them live in Asia.



- Hong Kong youth spend the most time online per day (4.7 hours)
- Indonesian youth spend the least (0.9 hours)
- Young Filipinos watch the most TV per day (6.2 hours)





- Young Chinese watch the least (3.2 hours)
- South Korea has the lowest
- 26% of all youth deaths in China are from suicide
- 85% of Korean teenagers own a cell phone

- They send an average of 60 messages per day
- 46% of students send messages in class
- Chinese people spend 10x more money on the internet than people in the west. It represents 10% of their monthly income



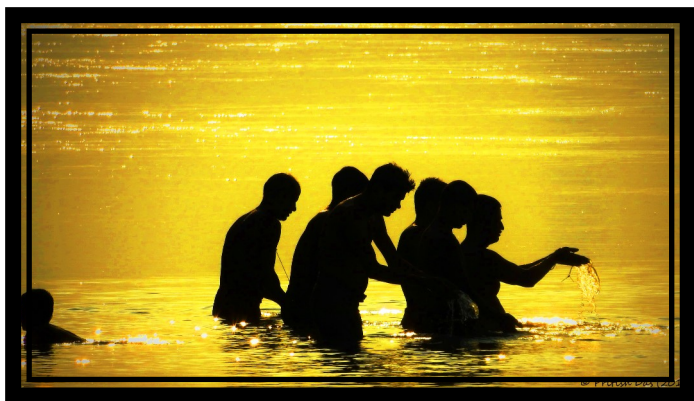
# চিত্রমালা



Pritish Das, 1st Semester



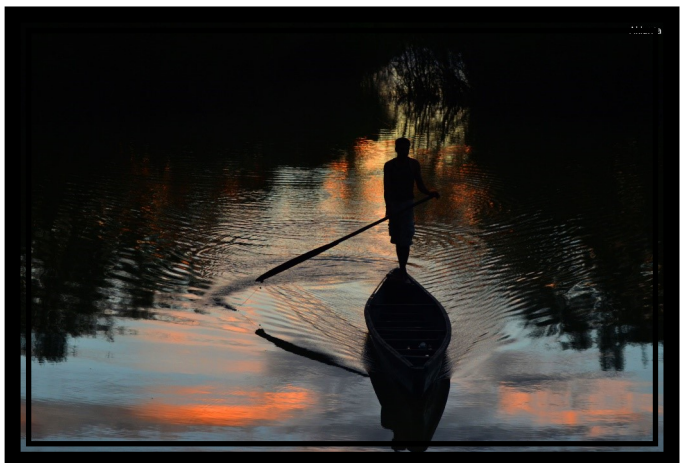
Pritish Das, 1st Semester



Pritish Das, 1st Semester



Pritish Das, 1st Semester



Aklanta Madhab Kalita, 5th Semester



Aklanta Madhab Kalita, 5th Semester



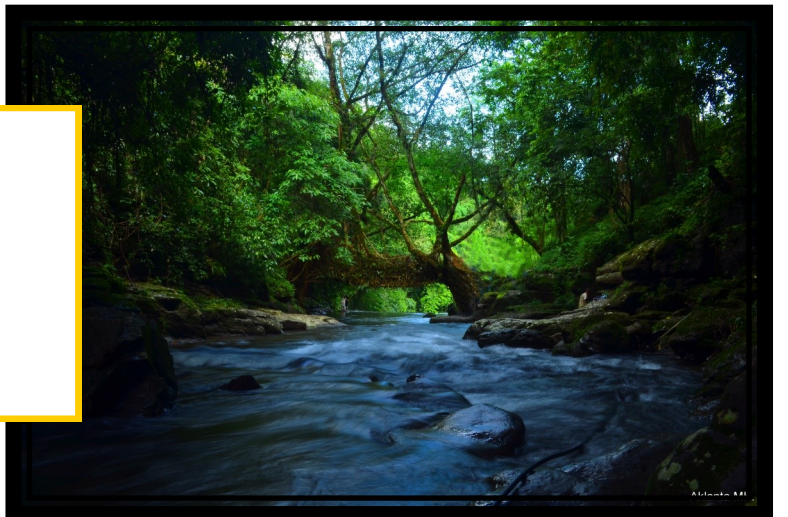
Aklanta Madhab  
Kalita  
5th Semester



Aklanta Madhab Kalita  
5th Semester



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Aklanta Madhab  
Kalita  
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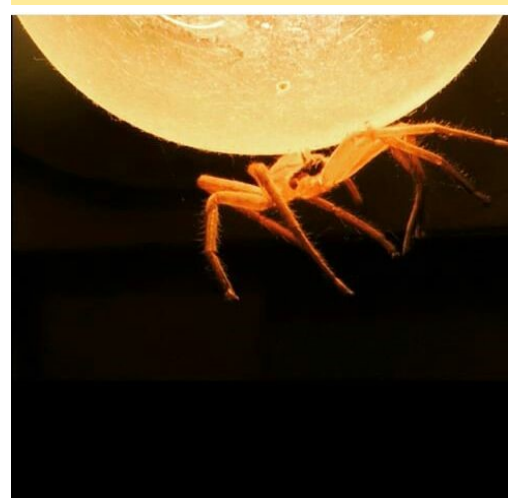
Ronjini Konwar, 5th Semester



Ronjini Konwar, 5th Semester



Ronjini Konwar, 5th Semester



Picture caption



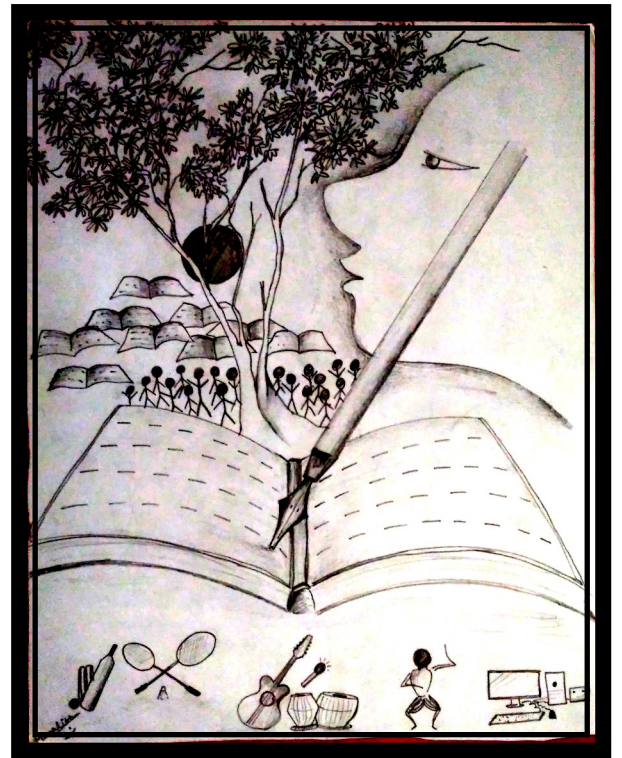
Ronjini Konwar, 5th Semester



Ronjini Konwar, 5th Semester



Glass Painting by Khamin Gogoi  
1st Semester



Sketch by Monalisha Gogoi  
1st Semester

Sketch by  
Jahnu Borah  
5th Semester



Sketch by  
Sushmita Boro  
1st Semester



Your feedback/suggestions  
will encourage us.

adwitiyateam@gmail.com

- ♦ *Image Courtesy: We would like to thank Google.com for providing us all the necessary materials.*

Arise! Awake!  
and stop not until the goal is reached...  
Swami Vivekananda

