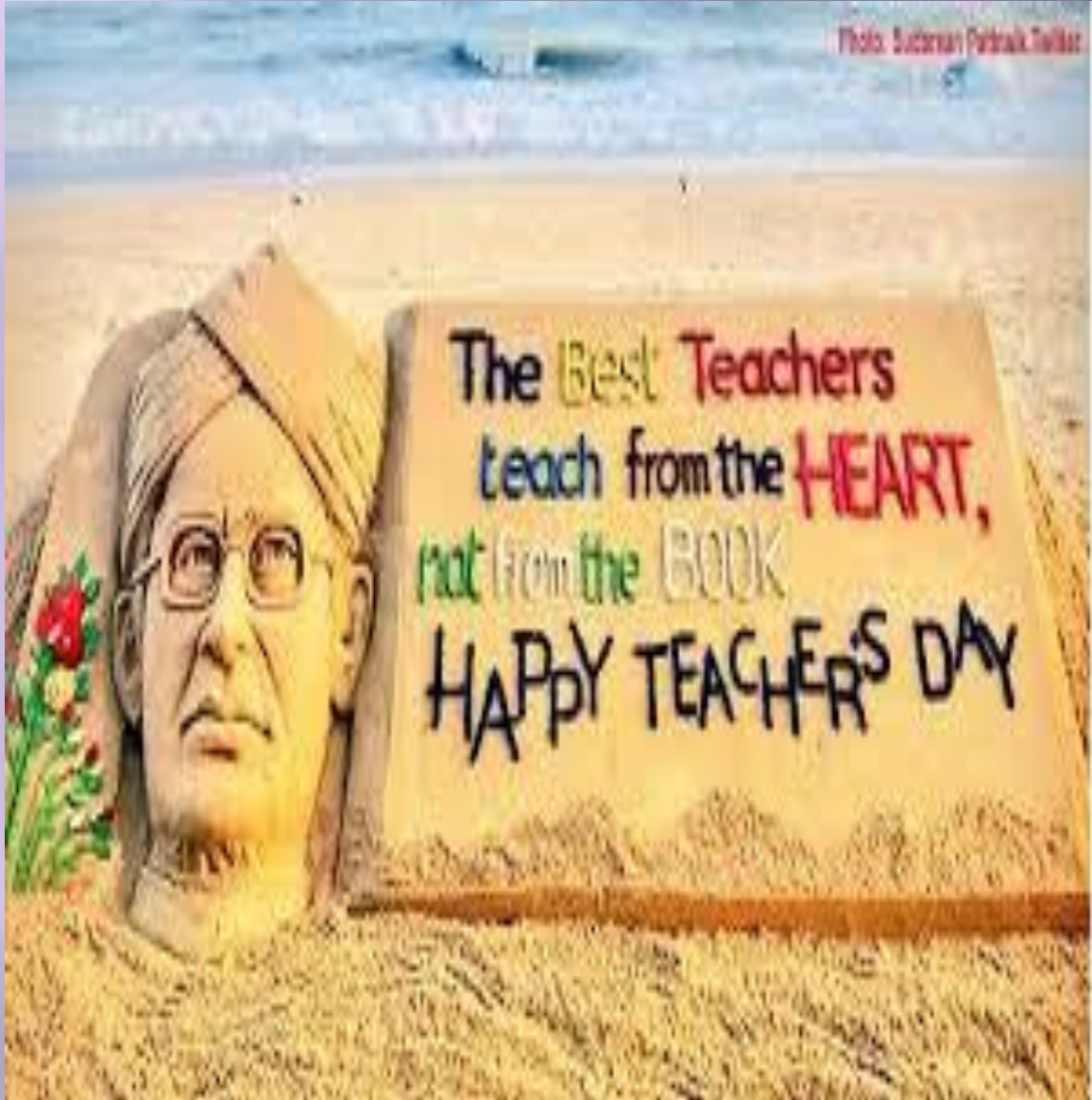


# CAPS *foundation* INFOMAG



*THOUGH YOU WRITE IN  
BLACK AND WHITE YOU  
BROUGHT COLOUR IN MY LIFE*

Teaching is the  
profession that  
teaches all of  
the other  
professions.

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# REMEMBERING THE "MISSILE MAN" OF INDIA

Avul Pakir Jainulabdeen Abdul Kalam was born on 15 October 1931 to a Tamil Muslim family in the pilgrimage centre of Rameswaram on Pamban Island, then in the Madras Presidency and now in the State of Tamil Nadu. His father Jainulabdeen was a boat owner and imam of a local mosque; his mother Ashiamma was a housewife.



His father owned a ferry that took Hindu pilgrims back and forth between Rameswaram and the now uninhabited Dhanushkodi.

Kalam was the youngest of four brothers and one sister in his family. By his early childhood, Kalam's family had become poor; at an early age, he sold newspapers to supplement his family's income.

In his school years, Kalam had average grades but was described as a bright and hardworking student who had a strong desire to learn. He spent hours on his studies, especially mathematics.

Kalam served as the Chief Project Coordinator, along with Rajagopala Chidambaram, during the testing phase.

*"Fall seven times, stand up eight".*





**Kalam served as the Chief Scientific Adviser to the Prime Minister and Secretary of the Defence Research and Development Organisation . The Pokhran-II nuclear tests were conducted during this period in which he played an intensive political and technological role.**

**Kalam served as the 11th President of India, succeeding K. R. Narayanan. He won the 2002 presidential election with an electoral vote of 922,884, surpassing the 107,366 votes won by Lakshmi Sahgal. His term lasted from 25 July 2002 to 25 July 2007.**



**Kalam received 7 honorary doctorates from 40 universities. The Government of India honoured him with the Padma Bhushan in 1981 and the Padma Vibhushan in 1990 for his work with ISRO and DRDO and his role as a scientific advisor to the Government..**

**In 1997, Kalam received India's highest civilian honour, the Bharat Ratna, for his contribution to the scientific research and modernisation of defence technology in India**

***"Never consider the possibility of failure; as long as you persist, you will be successful ".***

## CONCLUDE AFTER COMPLETION - CAC WITH PLEAD

**“Many of life’s failures are people who did not realize how close they were to success when they gave up.”**

It so happens that many a time we conclude and comment much before the completion. It may be with regard to Education, Personal matters, professional matters and so on. This habit, albeit, would have led to many adverse impact on our relationships, growth etc.

To illustrate, we would have shouted at a person for not responding, only to realize at the end that he is deaf or we would have answered the question in the exam based on the First paragraph; at the end we would have known that the answer expected is totally different.

The present pandemic situation has increased the impatience level substantially and added to the misery. *Think before Jump* Mantra should be used more often now than before.

*“As you think, so you become....Our busy minds are forever jumping to conclusions, manufacturing and interpreting signs that aren't there”.*



My **PLEAD** suggestions to all, to overcome the above increased deficiency in us :

- **PATIENCE** : Patience is the most required quality of the present scenario. *Patience ensures we wont be patients easily.*
- **LISTEN** - God has given two ears and one mouth – *Listen more and Talk less.* Further, the terms SILENT and LISTEN have the same alphabets – Be Silent for better absorption.
- **ANALYZE** – Whatever may be the situation, first analyze and then react.
- **EMPATHY** – Putting yourself in other's shoes- we will be able to understand the situation better.
- **DISCUSSION** - Discuss and then decide. *Two heads are always better than one.*

I Plead all of you to follow the above PLEAD principles so that we can reduce, if no avoid, the unwanted stress, tensions, misunderstanding etc.

*"5 Ps for life - Please and Patience leads to Permanent Peace and Pleasure"* in this pandemic situation.

*" I think and think for months and years. Ninety-nine times, the conclusion is false. The hundredth time I am right ".*

*- SPC Message*





# IMPACT OF LIQUOR ON ECONOMY

Golden Opportunity, to cease its consumption amidst the pandemic, not yet lost.



## Abstract

Analysing and presenting the impact of alcohol on the economy;

- Does Alcohol contribute significantly to our GDP and our view point on the same.
- Suggestive Measures to be taken by the Govt
- Some thoughts to think through while arriving at the decision

## From the President of CAPS foundation

As all of you are aware, the Government permitted reopening of alcohol shops from May 4<sup>th</sup> 2020 during COVID-19 situation and all of us would have seen that the efforts of social distancing made during the lock down were violated in front of these liquor shops. I am not here to tell whether it is a right or a wrong decision as the experts would have thought about the same and taken the decision.

## Here are my viewpoints on the same:

People have tried living without alcohol for almost 30 to 40 days. It was a golden opportunity for us to ensure that our friends and relatives continued this practice forever. We could have completely removed alcohol from human life. Unfortunately, we missed that golden opportunity. The Government might have reintroduced alcohol due to issues regarding revenue collection. However, we need to understand that certain states like Gujarat and Bihar are surviving and doing exceptionally well even without collecting liquor tax.

**Will the non-collection of excise duty from liquor cause a huge revenue loss to the State Governments?**

**NO**

Below are the examples of some states that have banned liquor but still continue to be among the most developed and prosperous states of our country.

*" There can be economy only where there is efficiency "*



# IMPACT OF LIQUOR ON ECONOMY

---

- Bihar
- Gujarat
- Andhra Pradesh – Huge Prohibition Tax levied to discourage the consumption of liquor

Bihar lost crores of revenue per month from the ban of liquor. However, this move had its own benefits such as:

- Reduction in crime rates. **(Reported by Times of India on 27<sup>th</sup> Feb 2018 – Crime Graph fell after liquor Ban)**
- Amount spent on liquor by families was utilized for obtaining quality food, good clothing and hygiene. **(Reported by**

**Economic Times on 18<sup>th</sup> June 2018 based on the study conducted by Asian Development Research Institute – If not on alcohol, what is Bihar spending its money on?)**

These are some of the prosperous countries that have banned liquor:

- United Arab Emirates
- Qatar
- Bahrain
- Saudi Arabia

**Does the collection of excise duty through liquor have such an important impact on the economy?**

**NO**

Reasons are as below:

- The State Government has the following sources of income apart from collection of excise duty on liquor:
  - Share of GST revenue from the Central Government
  - Property Tax
  - Municipal Tax
  - Stamp duty
  - Registration fees

*" If all the economists were laid end to end, they would not reach a conclusion ".*





# IMPACT OF LIQUOR ON ECONOMY

- The total revenue of India in FY 2017-18 was 23,21,241 crores.
- Total collection of excise duty by states which includes collection of taxes on liquor from all the states was 1,26,689 crores.

This means the contribution of excise duty through liquor to the economy is hardly 5.46% of the total GDP. (1,26,689 crores / 23,21,241 crores)

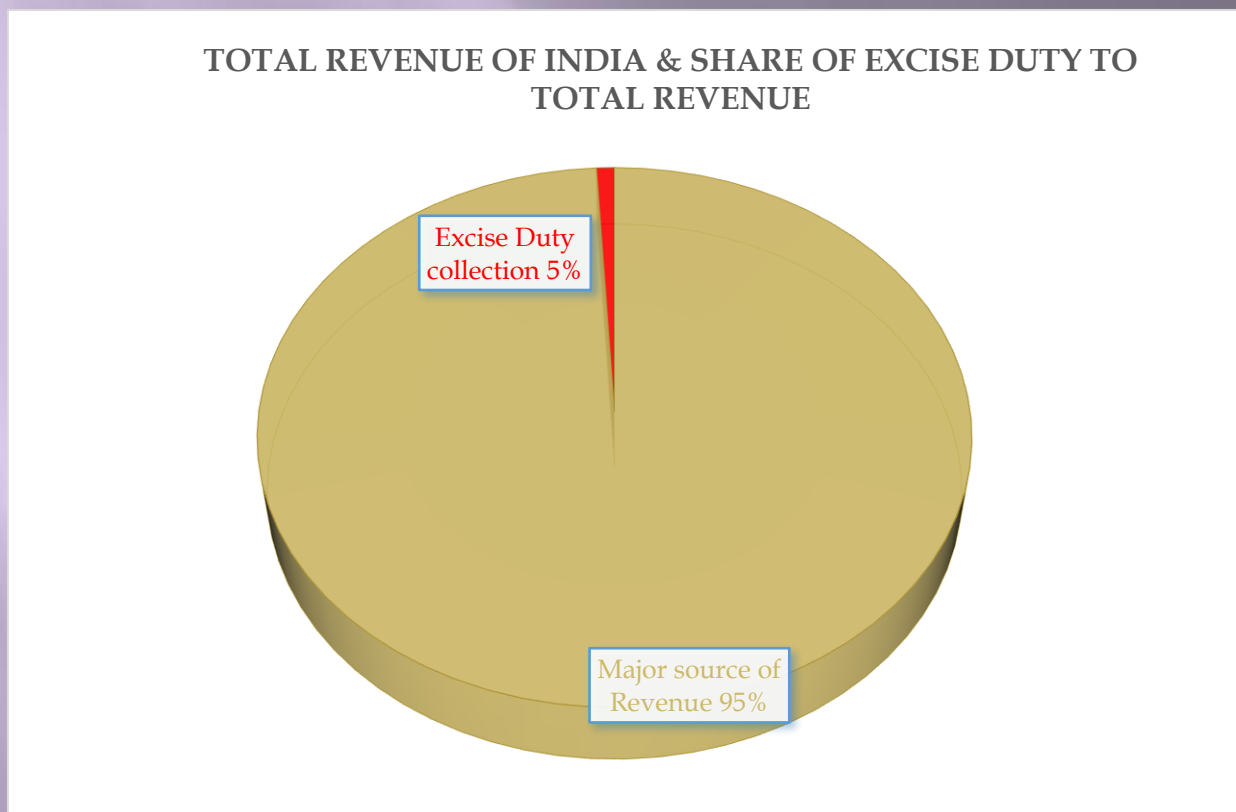


Chart reflecting the contribution of Alcohol to the Total GDP (Source: RBI Report on State Finances)

To be continued ....

*" Never spend your money before you have earned it "*



## A POEM ON SOLDIER -

PRAJWAL (CA foundation April 2020)

---

Oh, my Soldier,  
You are a wanderer,  
But you keep the tricolour flying higher.  
You lose everything,  
to reach the feet of the mother.  
Pain is your motivator,  
Gun & bullets are your brothers.  
You serve the country with honour,  
with pain in your shoulder,  
for all, you are serving the mother.  
Your soul is filled with fire,  
To stop the breath of enemies who appear.  
Even when you are hurt badly,  
You serve the country boldly.  
You Miss all your family,  
and cherish every moment spent daily.  
You are the reason the country sleeps peacefully.  
Bravery in the Warfield is what you show,  
Patriotism is the seeds you sow,  
For you, there is no promise of tomorrow brother.  
Let it be either hot or cold,  
but you serve us in every weather.  
You fly in the airs, Sail through oceans,  
Walk-in those borders,  
Just to bring a smile on the people's faces.  
Every time the train whistles.  
It is time for you to leave, eyes melt with tears,  
Families wait for your return,  
But, Every soldier says,  
" I am a soldier & I am ready to die for the nation " selflessly.

*" The life of the nation is secure only while the nation is  
honest, truthful, and virtuous ".*



## ***HOW TO OVERCOME EXAM FEAR***

Exam fear and exam anxiety are things which are common among students of all age groups. Some are capable of handling exam fear and exam stress in their own way. Some fall prey to effects of exam stress and go to depression, perform badly in exams or even take extreme measures. Sometimes, the exam pressure can give you panic attacks. A lot of people find that the stress before exams is often worse than the actual exam and it can be made even worse if they have older brothers or sisters who have already done well and feel they have to match up to their standards.



✓ *Make a realistic revision timetable and stick to it. Start planning it well before the exams begin. Don't leave revision to the last minute.*

✓ *Make brief notes of your books, notes and essays to make them easier to digest quickly, especially if you don't like the subject or find it difficult.*



✓ *Work out what revision timetable best suits you.*

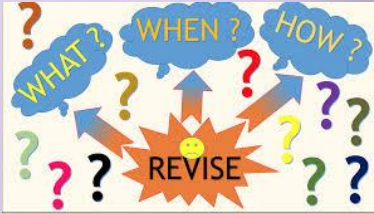
✓ *If you can concentrate well in the morning then do most of your studying before lunch, not late at night when you can't concentrate. If you can study at night then study at later half of the day, but go to bed at reasonable hour and get enough sleep.*

***" Many of life's failures are people who did not realize how close they were to success when they gave up ".***





## ***HOW TO OVERCOME EXAM FEAR***



✓ *Add headings and sub-headings, or use highlighting pens and revision cards, key words or charts - whatever works for you.*

✓ *Revise very nicely since that is very important.*



✓ *Try answering questions from past exam papers or explaining tricky answers to someone else to make sure you have understood it.*

✓ *If you really cannot concentrate it may be because you are tired, hungry, or just bored. Take a break and come back to it 10 minutes later. Short bursts of concentrated revision are often better than hours of staring at the same page.*



✓ *Always ask for help if there are things you don't understand, and especially if you are feeling, stressed out.*

✓ *Finally, never forget that there is life after revision and exams.*



✓ *Try to be cool in the exam.*

1. Where is IPL 2020 happening?



What is Farm Bill 2020

2. What is the full form of Agricultural bill 2020?

3. What is the surcharge applicable for an individual having LTCG on equity shares of 3 crores?



4. IND AS is applicable only for companies in India . True or False?

5. What is the maximum number of Kannada songs which S P Balasubramaniam has given voice to in a day?



## Answers for last month's SQC

1. *Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund*
2. *Balasubramanian Radhakrishnan*
3. *100 lakh*
4. *Personal Account*
5. *True*



Kindly post all answers to us at [infomag@capsfoundation.in](mailto:infomag@capsfoundation.in)  
Names of those who have given right answers shall be published in the next issue of Cf Infomag.

*" The difference between a successful person and others is not a lack of strength, not a lack of knowledge, but rather a lack in will ".* 13

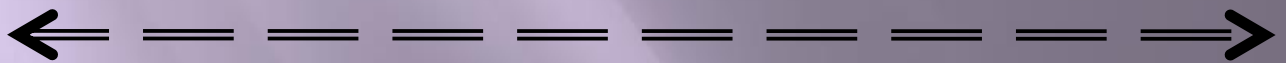


# Cf Knowledge Sharing Stop



They are caterpillars mimicking the form of a snake to protect themselves!!

These are Hemeroplanes triptolemus, a moth of the family Sphingidae.



## App of the month:



Roposo is India's favourite Short video creation and sharing app. Made in India, for India for easy photo editing using video filters, GIF stickers & effects which help you create latest videos in slow-mo, time-lapse, portraits with natural light, studio light, contour light, stage & stage mono light.

*" Curiosity about life in all of its aspects, I think, is still the secret of great creative people "*





## GITA FOR LIFE

### CHAPTER 1

सञ्जय उवाच ।

दृष्ट्वा तु पाण्डवानीकं व्यूढं दुर्योधनस्तदा ।  
आचार्यमुपसङ्गम्य राजा वचनमब्रवीत् ॥ 2॥



Sanjay said: On observing the Pandava army standing in military formation, King Duryodhana approached his teacher Dronacharya, and said the following words.



### Mankuthimmana Kagga

ಬರಿಯೋದು ಬರಿವಾದ ಬರಿಬುದ್ಧಿ  
ದೊರಕಿಸದು |  
ಪರತತ್ವವನು ; ಬೇಕು ಬೇರೆ ಕಣ್ಣದಕೆ ||  
ಚಿರದ ಮಮತಾವೇಷ್ವಿತದ  
ಪೊರೆಯಪರಿದಂದು |  
ಅರಳ್ಪುದರಿವಿನ ಕಣ್ಣು - ಮಂಕುತಿಮ್ಮ ||

ಭಾವಾರ್ಥ ; ಬರಿ ಓದು, ವಾದ, ಬುದ್ಧಿಗಳು ಪರತತ್ವವನ್ನು  
ನೀಡಲಾರವು. ಅದಕ್ಕೆ ಬೇರೊಂದು ಕಣ್ಣು ಬೇಕು. ಅಹಂ  
ಎಂಬ ಪೊರೆಯು ಹರಿದರೆ ಅಂದೇ ಅರಿವಿನ ಕಣ್ಣು  
ಮೂಡುವುದು

**CAPS- Education to Profess**  
**Coaching Centre for CA & CS**  
*presents*



# CAPS EDUCATION EMPOWERMENT PROGRAM

EMPOWERED STUDENTS LEAD TO EMPOWERED NATION

## About CEEP

We are enrolling educational institutions across India starting with our very own state Karnataka. Select institutes are chosen wherein the students will be empowered by quality and affordable CA coaching.

## Vision

To make quality and affordable CA coaching with the focus on overall development accessible to students across the country.

## Online Classes

The current scenario has enabled the students, access to quality education with no restriction of borders across the country, thanks to internet and technology. Students will attend our classes online, which is as good as our physical live class.



## About CAPS

CA coaching institute for 2 decades with only 1 centre in Bengaluru.

Awarded the **Best CA coaching** institute by India Education Awards 2017

**2000+** qualified CA's, with **104** All India ranks and **3** All India 1st Rankholders till date.

Special focus on Overall development of students with activities like  
 -SLC (Speak, Lead & Conquer)  
 -Sports day  
 -CAPS Habba  
 -Yoga  
 -Social Welfare Activities

## Program Benefits

### Quality CA Coaching

Quality CA coaching by best faculties through Online Classes. (Registered Students)

### Affordable CA Coaching

One of the most affordable CA coaching centres across India (Almost 1/3 price compared to market rate, whereas quality is 3 times better) with an option to attend the batch **once again free of cost**. (Registered Students)

### Student Development

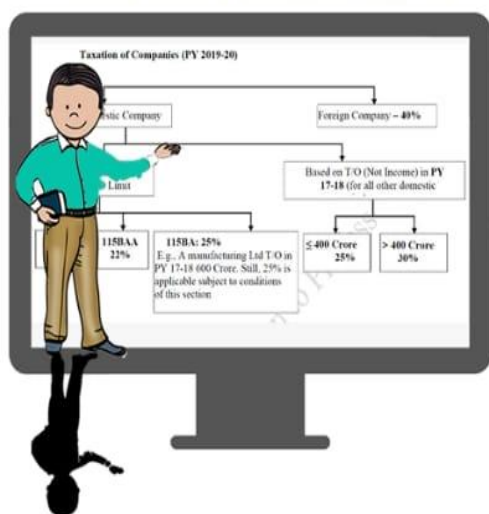
Exposure to activities which will contribute to the overall development of students like career awareness etc. (For all the institute students)

### Faculty Development

Teachers play a key role in the students empowerment, hence we have Faculty Development activities as well by the best & experienced teachers & professionals.

### Special Sessions for complex syllabus topics

Our select faculties will have special sessions on complex topics from PUC/ Degree syllabus. (For all the institute students)







# Cf DON -3

**CAPS foundation**



**Please join us in our Mega Project**

**Cf KALAM for KALAAM**

Please give your name/your parent name with PAN where ever applicable for record purpose.

Whatsapp to 9886683697

**DONATE NOW**

**[capsfoundation.in/donate](https://capsfoundation.in/donate)**




**5TH,6TH & 7TH|OCT 2020**

**Little drops of water make the ocean.. Each contribution you make is significant and can change the life of many..**

*" Never worry about numbers. Help one person at a time and always start with the person nearest you "*



## Cf - Kalam for Kalaam - WALL of GRATITUDE

 <p><b>CAPS</b> foundation <i>Passion for Compassion</i></p>	<p style="text-align: center;"><b>September 2020</b></p> <p style="text-align: center;"><i>Your small Contribution will bring about a huge transformation</i></p>			
	<p>Puneeth R Varun Deepa Korachagaon Sri Ganesh Nagadatt R Saritha M Shikha</p>	<p>Sharath R Aditya V Chiplunkar Srinivas Hande K Santhosh Kumar Shetty Miss. RACHITA S Ms. SAFIYA SHILPA ( Gang)</p>	<p>Srilakshmi P Guruprasad Makam Srinidhi Bharadwaj Chinmayi C Shetty Chandra S Shwetha</p>	
<p style="text-align: center;"><i>Thank You for bringing about a change in their lives</i></p>				

*" Happiness cannot be travelled to owned, earned, worn or consumed. Happiness is the spiritual experience of living every minute with love, grace, and gratitude ".*

# CAPS foundation®



## Kalam for Kalaam 2020

"Nobody can do everything,  
BUT  
Everybody can do something!"



### ABOUT US

CAPS foundation® is one such step towards winning over the deficiencies within. Started on the 18th of May 2008, it is a registered trust with activities ranging from promotion of education, career orientation, relief programmes and the list goes on and on.

We don't believe in the power of money. We believe in the power of being human. Come, take that little step towards being human and see how the world around you changes.

### KALAM FOR KALAAM

*Our Next Mega Project*

To contribute for the growth of underprivileged students A SUM OF RS. 1,00,00,000+ in supporting underprivileged schools' infrastructure and other necessities such as

- Construction of toilets especially for girls
- Repairs of school infrastructure
- Painting and art
- Smart TV and computers
- Furniture, drinking water units etc
- Sports Equipment, books and so on.

Project Covers 1000+ Government schools in Mysore District covering all 10 Taluks

Around 100,000 beneficiary students across Karnataka

If you also wish to join hands in this noble cause, the time is now!!

We invite Individuals, your families and friends to contribute towards this noble cause. Corporates who wish to donate as a part of CSR or otherwise are welcome to join hands.

You can also donate a particular amount specific to the items mentioned overleaf

DONATE GENEROUSLY!

*"Takers eat well;  
Givers sleep well"*

Contribution till the year 2020 in aggregate by self, family and friends, corporate/ CSR contribution of

Rs.10,00,000 Platinum Member  
Rs. 5,00,000 Diamond Member  
Rs. 3,00,000 Gold Member  
Rs. 1,00,000 Silver Member

You can also donate a particular amount for any quantity specific to the items mentioned below

ITEM	PRICE /UNIT
Laptop	Rs. 25,000
Projector	Rs. 19,000
Smart TV	Rs. 15,000
Band set	Rs. 7,500
Sports Equipments	Rs. 5,500
Library books	Rs. 5,000
Almirah / Racks	Rs. 5,000
Desk and Benches	Rs. 4,500
Kits and Charts	Rs. 2,000
Drinking water storage steel unit	Rs. 1,500
Chairs and Tables for Teachers	Rs. 1,500
Hand Mike	Rs. 1,000

### Bank Account Details:

Account Name: CAPS Foundation  
Account Number: 64054464963  
Bank Name: State Bank of India  
IFSC Code: SBIN0040159  
Branch Name: Hanumanthnagar

For more details Contact : +91 9886683697

Visit our website: [www.capsfoundation.in](http://www.capsfoundation.in)

All contribution are eligible for deduction u/s 80 G of Income Tax Act of 1961.

*"You are Handsome when  
you give Hand to Some"*

*"The simplest acts of kindness are by far more powerful  
than a thousand heads bowing in prayer"*

I am not a  
**TEACHER,**

but an  
**AWAKENER.**

~ Robert Frost