

# TIRUPUR BRANCH OF SICASA

**MONTHLY NEWSLETTER**

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**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**(Setup by an Act of Parliament)**





## TIRUPUR BRANCH OF SICASA

| <b>SICASA OFFICE BEARERS 2025-26</b> |                         |
|--------------------------------------|-------------------------|
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Views expressed herein are the opinion of the respective authors and not that of the Tirupur branch of SICASA or the Managing/ Newsletter committee.

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## Call for Contribution

*We're excited to announce that the next edition of our newsletter is now in progress – and we want YOU to be a part of it!*

*If you love writing, sharing ideas, expressing creativity, or simply want your voice to reach the entire community, this is your moment. We invite articles, poems, short write-ups, creative pieces, or anything that inspires and educates.*

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*Kindly send your Contributions in the form of articles to  
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*-Newsletter Committee*





### **MY DEAR LEARNERS AND FUTURE COLLEAGUES,**

First of all, each one of you deserves an appreciation. Whether you cleared this exam or not, the very fact that you are on this journey which shows your courage and determination. The CA path is not for the faint-hearted, it's for those who dare to dream big and are ready to persist when the road gets tough.

Congratulations from the bottom of my heart! For those who cleared the examinations. Your hard work, consistency and sleepless nights have borne fruit. You've proved that persistence pays and that success is nothing but small efforts repeated every single day.

Wear your success with humility and let your achievement inspire those who are still striving. As you celebrate, also lend a hand to someone who's trying again. That's what makes this profession truly noble. Once again welcome all to the Big League, a beginning of a larger professional journey.

And to those who couldn't clear this time know it hurts. You've invested your time, your energy, your emotions. But remember one truth, failure is not final unless you quit. Every attempt adds to your experience; every setback shapes your strength. Keep reminding yourself, diamonds are created under pressure. Your turn will come and when it does, it will be worth every single struggle.

The Institute may test your knowledge, but life tests your perseverance. The CA degree is not just about passing exams, it's about becoming stronger, more disciplined and more resilient in every challenge you face.

To everyone sitting here whether you passed or not just lift your head high. You are on one of the most challenging and respected journeys in our country. So, walk with pride, continue with patience and work with purpose. Because one day, when you hold that "CA" prefix before your name, you'll look back and realize that every failure, every late night and every sacrifice was leading you here.

***SUCCESS WILL COME NOT WHEN YOU WANT IT, BUT WHEN YOU ARE READY FOR IT.***

Until then, keep learning, keep believing and keep moving forward.

With gratitude and good wishes,

**CA M VISHNU KUMAR**

Chairman

SICASA-TIRUPUR







## **EDITOR'S NOTE**

# **THE POWER OF DIGITAL DETOX**

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In today's fast-paced world, our screens have become constant companions. From online classes and study apps to social media and endless notifications, we are always connected — sometimes more than we need to be. As students, especially in the demanding CA journey, this continuous digital engagement can quietly drain our focus, energy, and peace of mind.

A digital detox is not about rejecting technology. It is simply about giving ourselves small, meaningful breaks from screens so our mind can refresh and reset. Even a few minutes of quiet time, a short walk without your phone, or an evening spent offline can help improve concentration, reduce stress, and enhance productivity.

This month, let's remind ourselves that balance is essential. Technology supports our growth, but mindfulness supports our wellbeing. Let us choose moments of stillness, reconnect with ourselves, and create a healthier relationship with the digital world.

**SARAVANAVEL.P**  
**EDITOR-IN-CHIEF**  
**SRO0808490**





## DIGITAL DETOX DIARIES

### A WEEK WITHOUT INSTAGRAM, NETFLIX OR YOUTUBE: CAN YOU SURVIVE?

In a world that thrives on constant connectivity, our lives are intertwined with screens. Instagram captures our best moments, YouTube teaches and entertains us, and Netflix keeps us company during late-night study breaks. These platforms have become our comfort zone—always available, endlessly engaging, and often, quietly exhausting. But what happens when we step away from them, even for a short while? Can we survive a week without the digital noise that fills our everyday lives?

A group of students recently took on this challenge a **Digital Detox** where they consciously decided to disconnect from Instagram, Netflix, and YouTube for an entire week. Their goal was not only to test their self-control but also to explore how this detox might influence their mental health, focus, and overall sense of well-being.

#### THE FIRST DAYS: FACING THE SILENCE:

The first two days were the hardest. The instinct to check Instagram or open YouTube was almost automatic. “I didn’t even realize how often I unlocked my phone just to scroll aimlessly,” one student shared. Many described the experience as uncomfortable—a strange silence replacing the usual flood of updates, memes, and reels. The absence of online entertainment made time feel slower, and boredom crept in quickly.

However, this discomfort soon became a mirror — reflecting just how dependent they had become on digital distractions to fill every spare moment. The detox exposed a pattern of constant stimulation that left little room for stillness or reflection.

#### REDISCOVERING THE REAL WORLD:

By midweek, something began to shift. Without the lure of streaming or social media, students found themselves reconnecting with the real world in simple but powerful ways. Some began journaling, reading, or sketching. Others spent time outdoors, met friends in person, or simply enjoyed moments of solitude without reaching for their phones.

One student mentioned how she started noticing things she had long ignored “the colors of the evening sky, the sound of the breeze through trees, the warmth of just sitting with my thoughts.” Another said he slept better, felt calmer, and could focus longer while studying. The detox, once a challenge, began to feel like a gentle form of healing.

#### WELLNESS BEYOND SCREENS:

This week-long break offered an important reminder: wellness is not just about physical health, but also about emotional and mental balance. Constant exposure to social media often triggers comparison, anxiety, and restlessness. Similarly, endless streaming can become an escape from our emotions and responsibilities. The detox allowed students to reconnect with themselves—their thoughts, their goals, and their genuine sources of happiness.

Without the constant noise of the digital world, many began to feel mentally lighter and emotionally present. They realized that true rest doesn’t come from watching another episode, but from allowing the mind to slow down. The peace they experienced wasn’t from distraction—it was from awareness.







### **LIFE LESSONS FROM A WEEK OFFLINE:**

By the end of the week, most participants noticed a clear difference in their mindset. They were more patient, more focused, and more appreciative of their surroundings. The urge to constantly check their phones had reduced. Many decided to continue some form of digital moderation like keeping one “no-screen” evening each week or setting limits on app usage.

They learned that social media and streaming platforms are not inherently harmful; they become unhealthy only when overused. Like food for the body, technology must be consumed mindfully. When used wisely, it can inspire, connect, and educate. But when consumed excessively, it can drain energy and dull real-life experiences.

### **RECONNECTING BY DISCONNECTING:**

The **Digital Detox Diaries** experience revealed something profound that disconnection from the virtual world often leads to reconnection with the self. It helped students rediscover the importance of slowing down, of being present in each moment, and of finding joy in the real, tangible world around them.

In a culture that glorifies being “always online,” choosing to unplug can feel radical yet it’s one of the most nurturing acts of self-care. Taking even a short break from screens can restore mental clarity, emotional peace, and creativity. It’s a reminder that while the digital world will always be there waiting, our moments of calm and authenticity are fleeting and worth protecting.

*So, can we truly survive a week without Instagram, Netflix, or YouTube?*

*Yes and perhaps, we might find that it’s not just about surviving, but about thriving in a quieter, more mindful, and more balanced world.*

**S. SUSHANTHINI**  
**SR00729336**





# **DIGITAL DETOX DIARY**

When I first chose Digital Detox Diary as my topic, I thought I would just write something theoretical. But once I started watching YouTube videos, reading simple articles, and even asking a few AI tools, I realised something important — we may not even know how much our phones are controlling our time, mood, and focus.

So this article is just me, a fellow CA student, sharing how to start a digital detox diary in a practical way — and how it actually helps.

## **WHY I PICKED THIS TOPIC:**

Like most CA students, my phone is my partner for everything — classes, notes, ICAI notifications, Telegram, WhatsApp, reels during breaks... and sometimes breaks become extra long. Slowly, I started feeling tired, unfocused and mentally crowded.

That's when "digital detox" made sense.

Not cutting the phone... just reducing unnecessary screen time.

## **HOW TO START YOUR DIGITAL DETOX DIARY (SIMPLE & REAL)**

This is the exact method that works when writing a simple student diary.

### **1. START WITH YOUR REASON**

Write honestly:

*"I felt like my mind was constantly busy, so I wanted to see what happens if I reduce digital noise for a few days"*

### **2. TRACK YOUR DAILY SCREEN TIME**

This step is very helpful because it shows the truth clearly.

Every night, check your screen time and write it down.

But split it into two sections:

#### **A. Essential Usage (must-use)**

- Online classes
- ICAI updates
- Google / study searches
- Notes / PDFs
- Calls related to work or studies

#### **B. Optional Usage (can reduce)**

- Reels
- YouTube browsing
- Social media
- Random WhatsApp/Telegram checking
- Entertainment apps
- Scrolling out of boredom



### **YOUR DIARY ENTRY CAN LOOK LIKE THIS:**

**Total Screen Time:** 5 hrs 40 mins

**Essential:** 3 hrs 10 mins

**Optional:** 2 hrs 30 mins

This small split tells you how much time is actually productive and how much is just an unwanted scrolling.

### **3. WRITE A SHORT DAILY NOTE**

Write 5–6 lines, like telling your friend what happened.

Examples:

*"I reached for my phone many times without a real reason, but after lunch I handled it better. Studied peacefully for an hour without touching the phone."*

### **4. MENTION TINY CHANGES**

Maybe you slept better.

Maybe you studied longer.

Maybe you didn't feel mentally overloaded.

These tiny improvements matter a lot.

### **5. END THE WEEK WITH YOUR LEARNING**

Something simple like:

*"I didn't know half my phone usage was unnecessary. Splitting it into essential and optional showed me where I was losing time."*

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### **A PERSONAL SUGGESTION**

While understanding this topic, I remembered that I read small book called **"DOPAMINE DETOX"** a few months back

It explains why our brain keeps craving small hits from notifications, scrolling, videos, etc.

Reading it helped me understand why digital detox feels refreshing.  
If you're doing this diary, this book will guide you even more.

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### **WHY THIS MATTERS FOR STUDENTS**

Every resource I checked said one thing —

***Digital detox doesn't remove technology; it removes mindless usage.***

And for CA students, this clarity alone helps in:

- improving focus
- reducing stress
- building discipline
- avoiding overthinking
- getting better sleep
- studying with a fresh mind

### **FINAL MESSAGE**

Digital detox isn't about running away from your phone.

It's about using it with awareness.

Try this diary for even 3 days — write your daily screen time, split it into essential vs optional, and note how you feel.

You'll be shocked at how much clarity you gain when your phone stops controlling your free moments.

***You read it so far Champ, wishing you All the Very Best for your efforts and new initiatives. Have a great life ahead with minimalistic screen time.***

**NANDISHWARAN. R**

**SR00700942**



# **DOCTRINE OF BUSINESS RESTRUCTURING**

*(A Newsletter Series on Business Turnaround and Revival)*

## **CHAPTER - 4**

### ***The 5D Turnaround Framework: A New Model for Indian Revival***

Turnaround management has become one of the most urgent disciplines in modern finance and corporate governance. With MSMEs grappling with liquidity crunches, large conglomerates restructuring their balance sheets under the Insolvency and Bankruptcy Code (IBC), and public sector undertakings (PSUs) seeking to reinvent themselves, India requires a new model of corporate revival that is both agile and structured.

Enter the 5D Turnaround Framework, a five-phase model designed to rescue distressed enterprises, stabilize financial structures, and pivot towards sustainable profitability. This framework provides a roadmap for Indian corporates to navigate distress and emerge stronger.

#### **THE 5D TURNAROUND FRAMEWORK :**

The framework is structured around five phases, each representing a critical dimension of revival:

- 1. Diagnose** – Assess the depth of distress
- 2. Deleverage** – Repair the capital structure
- 3. Drive** – Realign operations and strategy
- 4. Differentiate** – Rebuild competitive advantage
- 5. Dominate** – Achieve sustained market leadership

#### **1. Diagnose: Assess the Depth of Distress :**

Every turnaround begins with brutal honesty. Diagnosis requires more than financial forensics; it demands a 360-degree view of the company's health.

##### **Key elements of diagnosis include:**

- **Liquidity Analysis:** Cash burn rate, interest coverage ratio (ICR), and debt service coverage ratio (DSCR).
- **Asset Utilization:** Return on Assets (ROA), capacity utilization ratios, working capital efficiency.
- **Earnings Quality:** EBITDAR (Earnings before Interest, Tax, Depreciation, Amortization, and Rent), EBITDA margin volatility, and recurring vs. non-recurring income.

#### **2. Deleverage: Repair the Capital Structure**

Once the diagnosis is complete, the focus shifts to deleveraging. Capital mismanagement is often at the root of corporate distress. Overleveraged firms with unsustainable debt-to-equity ratios and ballooning interest obligations must undergo structured balance sheet repair.

##### **Key deleveraging strategies include:**

- **Debt Restructuring :** Haircuts under IBC, maturity extensions, coupon resets.
- **Equity Infusion :** Rights issues, preferential allotments, or strategic investor participation.
- **Asset Monetization :** Unlocking capital tied up in non-core assets.
- **Debt-to-Equity Swaps :** Converting creditors into stakeholders, aligning incentives.



### **3. Drive: Realign Operations and Strategy**

Once financial stability is restored, **operational turnaround** becomes the next imperative.

#### **Operational levers include:**

- **Cost Rationalization:** Zero-based budgeting (ZBB), renegotiation of supplier contracts, and consolidation of overheads.
- **Revenue Re-acceleration:** Diversification of product lines, repricing strategies, and expansion into under-penetrated markets.
- **Digital Transformation:** Leveraging AI, analytics, and ERP systems for process automation.
- **Talent Reallocation:** Right-sizing, leadership renewal, and incentive-linked performance systems.

In Indian contexts, this phase is particularly crucial for MSMEs and PSUs, where operational inefficiencies often bleed away scarce liquidity.

### **4. Differentiate: Rebuild Competitive Advantage**

Survival is not revival. To sustain momentum, a company must rediscover its **strategic differentiation**.

Differentiation strategies include: **Brand Repositioning, Product Innovation, Customer-Centricity, Supply Chain Reinvention**

Differentiation converts a distressed company into a challenger brand, capable of reclaiming lost market share.

### **5. Dominate: Achieve Sustained Market Leadership**

The ultimate goal of any turnaround is not just revival, but **domination**—securing a position of market leadership that insulates the company from cyclical downturns.

#### **Markers of domination include:**

- **Superior Valuation Multiples:** Price-to-Earnings (P/E), EV/EBITDA, and Market-to-Book ratios exceeding industry peers.
- **Global Scalability:** Export-driven revenues, offshore acquisitions, or strategic alliances.
- **Financial Sustainability:** Strong Free Cash Flow (FCF), Return on Equity (ROE), and a declining Weighted Average Cost of Capital (WACC).
- **Governance Resilience:** Transparent disclosures, ESG compliance, and proactive regulatory alignment

Domination ensures that the turnaround is not a temporary spike, but a sustainable trajectory.

### **Conclusion**

Turnarounds are not mere financial repairs—they are acts of corporate reinvention. The **5D Turnaround Framework** offers Indian enterprises a tested, structured, and globally benchmarked model to revive and rise. Just as Apple transformed from near-bankruptcy to market dominance, Indian companies too can script their revival stories if they embrace diagnosis, deleverage prudently, drive operations effectively, differentiate strategically, and dominate sustainably.

This is not just about saving companies, it is about **reviving India's economic engine**.



**KOUSHICK PARAMASIVAM**  
**SRO0803346**



## **-: INDUSTRIAL TRENDS:-**

### **INCOME TAX**

#### **ITR Filing Deadline Extended Again**

CBDT issued **Circular No. 15/2025 dated October 29, 2025**, extending the due date for filing Income Tax Returns for Assessment Year 2025-26 from **October 31, 2025 to December 10, 2025** for assesseees whose accounts require audit. This extension was granted in exercise of powers under Section 119 of the Income Tax Act, 1961, following representations from trade bodies, tax professionals, and directives from various High Courts.

#### **Tax Audit Report Filing Deadline Extended**

Under the same Circular No. 15/2025, the specified date for filing tax audit reports under Section 44AB for Previous Year 2024-25 (Assessment Year 2025-26) was further extended from **October 31, 2025 to November 10, 2025**. This follows an earlier extension in September that had moved the deadline from September 30 to October 31, 2025.

#### **CPC Bengaluru Empowered for Rectification**

CBDT issued **Notification No. 155/2025 dated October 27, 2025**, authorizing the Commissioner of Income Tax, Centralised Processing Centre (CPC), Bengaluru, to exercise concurrent powers for rectification of mistakes apparent from records under Section 154 of the Income Tax Act.

The Commissioner can now rectify errors in income tax processing, refund computation, and interest calculation, and issue demand notices under Section 156 wherever rectification results in additional tax liability. The Commissioner is also authorized to delegate these powers to Additional or Joint Commissioners of Income Tax, who can further delegate to subordinate tax officers.

#### **India-Qatar Tax Treaty Notified**

CBDT issued Notification No. 154/2025 dated October 24, 2025, notifying the revised Double Taxation Avoidance Agreement (DTAA) between India and Qatar. The treaty, which was signed on February 18, 2025, entered into force on September 10, 2025, and replaces the 1999 tax treaty between the two countries. The provisions of the revised DTAA shall have effect in India for income arising on or after April 1, 2026. The revised treaty aligns with global standards and introduces the Principal Purpose Test.

#### **Administrative Efficiency Improvements**

These October 2025 notifications collectively aim to streamline tax administration, reduce compliance burden on taxpayers, and ensure faster resolution of tax refunds and rectification requests. The delegation of powers to CPC Bengaluru represents a significant step toward technology-driven, efficient tax administration and timely redressal of taxpayer issues.



# **GOODS AND SERVICE TAX**

## **Invoice Management System Enhancements**

From October 1, 2025, businesses can now **accept, reject, or keep pending** invoices uploaded by suppliers in their Invoice Management System (IMS) portal. Input Tax Credit (ITC) is now available only for **accepted invoices**, making invoice verification mandatory before claiming credit. Taxpayers can also add remarks for rejected or pending invoices, providing transparency in credit decisions.

## **GSTR-7 Invoice-wise TDS Reporting**

Starting with the **September 2025** return (due on October 10, 2025), GSTR-7 now requires **invoice-wise TDS reporting** instead of consolidated data. Each TDS transaction must be linked to the specific invoice on which tax was deducted, ensuring better transparency and easier reconciliation for suppliers.

## **Post-Supply Discount Compliance Relief**

CBIC issued **Circular No. 253/10/2025-GST** dated **October 1, 2025**, withdrawing its earlier Circular No. 212/6/2024-GST that prescribed additional documentary requirements for proving post-supply discount compliance. Suppliers now only need to comply with statutory conditions under Section 15(3)(b)(ii) without any extra procedural burden.

## **Proper Officer Assignment Clarified**

CBIC issued **Circular No. 254/11/2025-GST** dated **October 27, 2025**, assigning proper officers under key provisions including **Section 74A** (determination of tax not paid for FY 2024-25 onwards), **Section 75(2)** (fresh determination when fraud charges not established), and **Section 122** (penalties). The circular establishes clear monetary limits for different officer ranks and ensures jurisdictional clarity in adjudication.

## **GSTAT Phased Rollout Begins**

Following its launch on **September 24, 2025** by Finance Minister Nirmala Sitharaman, the **Goods and Services Tax Appellate Tribunal (GSTAT)** began its phased rollout in October 2025. The GSTAT e-Courts Portal enables digital filing, case tracking, and virtual hearings, with cases scheduled to be heard from **December 2025 onwards**. The tribunal has a Principal Bench in Delhi and 31 State Benches across 45 locations.

## **Old Returns Becoming Time-Barred**

GSTN issued an advisory on **October 29, 2025**, warning taxpayers that returns whose due date was three years back or more will not be allowed for filing from **December 1, 2025**. This includes October 2022 monthly returns, July-September 2022 quarterly returns, FY 2021-22 GSTR-4, and FY 2020-21 GSTR-9/9C.



# RECENT MARKET TRENDS AND GLOBAL ECONOMIC TRENDS

## Global Economic Growth Outlook

The International Monetary Fund (IMF) released its **World Economic Outlook in October 2025**, projecting global growth to slow from **3.3% in 2024 to 3.2% in 2025 and 3.1% in 2026**. Advanced economies are expected to experience slower growth, while risks remain tilted to the downside due to prolonged uncertainty, increased protectionism, and potential labor supply shocks. S&P Global revised its 2025 global growth estimate upward from 2.6% to 2.7%, driven by upward revisions in the US and India.

## Indian Stock Market Rally

Indian equity markets witnessed significant gains in October 2025, with the **BSE Sensex rising 4.57% (3,671 points) and NSE Nifty gaining 4.51% (1,111 points)**. Both benchmark indices hit their 52-week highs on October 23, 2025. The Nifty Midcap Select led with returns of 6.91%, while the Midcap 100 generated 5.84%. Banking stocks remained strong, with Bank Nifty hitting new all-time highs for consecutive sessions in mid-October. Foreign Portfolio Investors (FPIs) turned net buyers with inflows of \$826 million during the last week of October.

## Precious Metals Volatility

Gold reached an **all-time high of \$4,381.58 per ounce in October 2025** before experiencing profit-booking towards month-end. Domestic gold prices peaked at ₹1,25,890 per 10 grams (24-carat) on October 23 before declining to ₹1,19,600–₹1,21,580 by month-end. Silver prices followed a similar trajectory, rising to ₹1,85,000 per kilogram mid-month before falling to ₹1,45,220–₹1,50,900 by October 29. The correction was attributed to easing geopolitical tensions and profit-booking after an overheated rally.

## Crude Oil Price Recovery

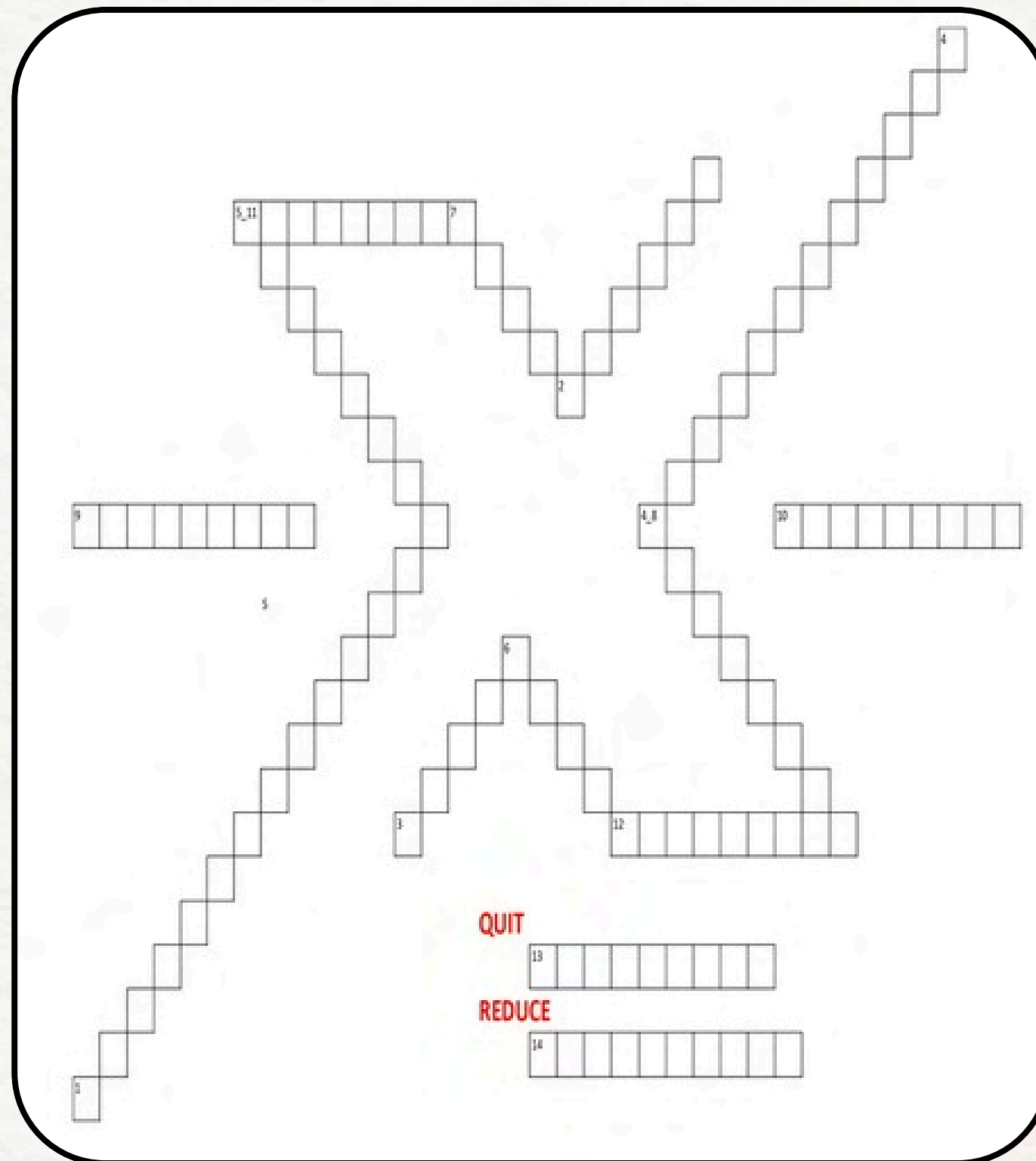
Crude oil prices rose **2.5% in October 2025**, recovering from a four-year trough below \$57 per barrel. WTI crude showed volatility, with prices ranging from a low of **\$61.02 per barrel on October 20** to a high of \$66.40 on October 8. The rally was fueled by new US sanctions on Russian oil exports, surprise inventory draws, and improved trade agreements between the US, Japan, South Korea, and Southeast Asia. The Indian crude oil basket was priced at \$66.55 per barrel as of November 3, 2025.



**AHIL VARSHAN S**  
**SRO0733735**



# PUZZLE TIME



## SLANTING - UPWARD :

1. When your phone's battery is at 1%, but your ..... on study plan is at 100% (14)
2. Numbers off, sky in sight - what glow replaces blue-light? (6)
3. The ..... notification @ office: a constant source of stress to Articles. (5)
4. Silent red thief on your screen .....one blink and hours lean (12)

## SLEEPING :

9. When life gives you lemons, its time to ..... your phone (9)
10. No Wi-Fi, no chat, no crowd; what quiet rhythm speaks aloud? feel inside yourself. (9)
11. The loop that feeds your wanting, sly - it queues the next before goodbye. (8)
12. Balance your feed - be the ..... there is lot left to achieve. (9)
13. Audit due, but I scroll instead - what tiny app lives rent-free in my head? (9)
14. CA student's biggest digital dilemma: balancing ..... with study time. (10)

## SLANTING - DOWNWARD :

5. 2015: from knowing nothing, 2025: to world in hand - we just..... (8)
6. Over 7 years since Covid, we are under some Addictions, just give a short ..... For 7 days, you feel the changes. (5)
7. I make you scroll, you call it "5-minute break," but it's an hour gone; who's the silent thief at dawn? (5)
8. Friends, keep phone aside & let your inner child shall reborn, bcoz itz ..... Happy Children's Day. (8)



**YOGESHWARAN. R**  
**SRO0819759**



## MEME CORNER



**KIRAN KUMAR**  
**SRO0745173**

## QUOTE OF THE MONTH

*If one, like the tortoise, restrains the five senses in one life, it benefits him for seven births.*

**SOURCE: THIRUKKURAL - 126**

### **Message :**

In today's world of endless scrolls and constant alerts, Thiruvalluvar's wisdom shines brighter than ever. Like a tortoise withdrawing its limbs, true strength lies in mastering our five senses. A week without Instagram, Netflix, or YouTube isn't deprivation—it's discipline. By choosing silence over noise and focus over distraction, we regain control over our minds and our time. The one who restrains the senses, says Valluvar, discovers a clarity and calm that lasts far beyond the digital world.



**ASWIN .S .A**  
**Treasurer**  
**SICASA - Tirupur**  
**SRO0819663**



# PHOTO GALLERY

## ITT PROGRAM : BATCH 100TH



## ORIENTATION PROGRAM : BATCH 63RD



## ADVANCED ITT PROGRAM : BATCH 23RD





## -: TREE PLANTATION :-



## -STAY UPDATED WITH TIRUPUR SICASA-

**TELEGRAM CHANNEL LINK**



<https://bit.ly/tirupursicasa>

**WHATSAPP CHANNEL LINK**



<https://bit.ly/tirupur-sicasa>

# THANK YOU!!!