

# iT MATTERS

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21<sup>th</sup> YEAR OF CIRCULATION –CURRENTLY  
CIRCULATED TO 7,000+ ASSOCIATES



78<sup>th</sup> INDIA CELEBRATES  
**INDEPENDENCE**  
DAY 15<sup>th</sup> August

Sat, 16 Aug, 2025



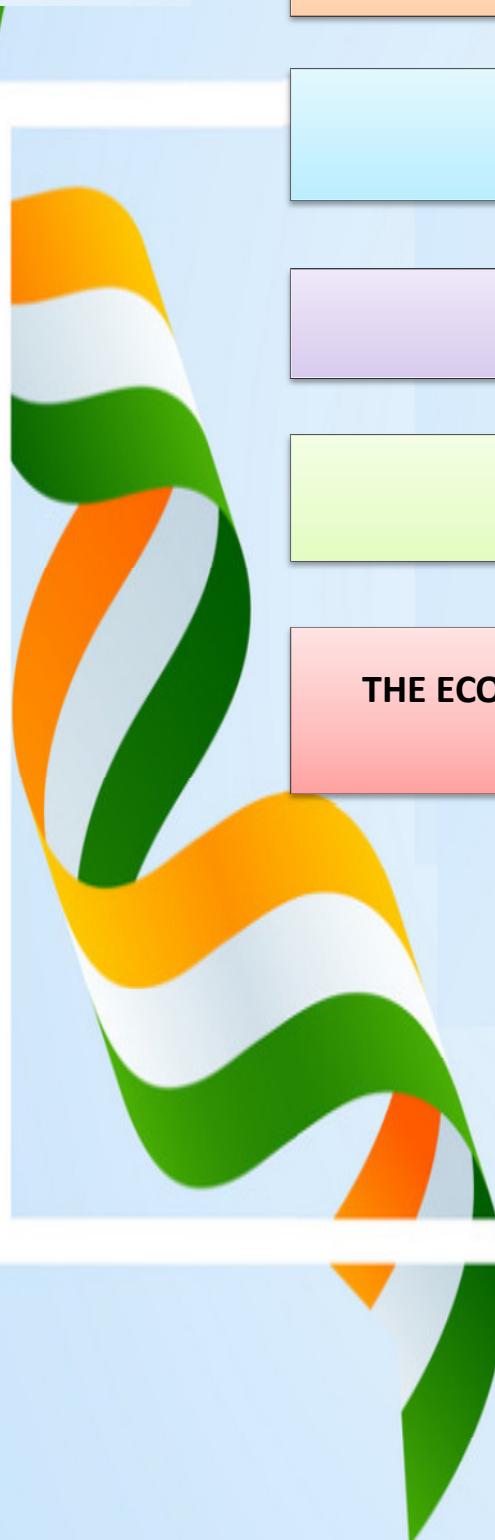
KRISHNA JANMASHTAMI

Sat, 9 August 2025





# INDEX



Editorial

Law Update

CBDT

CHANGES IN ITR

THE ECOSYSTEM OF NPOs IN INDIA AND  
WORLDWIDE

Health Tips

Success

Clubbing of Income

Ramkrishna Hari

You Wrote it

## 1. Editorial

### New Trade Deal for the World

Trump's sick mind is isolating US from rest of the world. His policies have created enough disruption and discomfort in global business world. America's close allies from Euro-zone are now taking harder stand against US, not only in matters of trade and tariff but also on political issues like Palestine and Hamas.

People have come to understand that Trump narratives are always half-truths. He recently announced about a trade deal between US and Japan, what he called as the largest trade deal in history with Japan. Under the agreement, he said Japan will invest \$550 billion in the US and pay a 15% reciprocal tariff on its exports. He claims the US will receive 90% of the profits, but this is not corroborated by Japanese authorities. Japan's leadership is at present under high stress.



Prime Minister Shigeru Ishiba is losing control of the policy making apparatus of Japan. Far right parties are exerting influence to control the decision structure with 'Japanese first' slogan like Trump's 'America First'. That's a conflicting point. Japan's economy is struggling to find its footing amid high inflation and a global slowdown. Therefore announcement of \$550 billion investment by Japan would whimper away.

The EU and UK are distancing themselves from US and forging trade links with rising economies. They are coming closer to India in view of the Trump's policies. They are looking for mutual strategic autonomy and economic security. A deal between EU and India of economic benefits is likely to come through before the end of 2025. UK has already signed a Comprehensive Economic and Trade Agreement (CETA) with India. The free trade agreement guarantees that 99% of exports from India will have duty-free entry into British markets.

**The** agreement provides India a cutting edge advantage. It marks far more than a simple reduction in tariffs. Its scope goes beyond the immediate economic gains. It shall prove an inflection point to redefine the contours of a historically rich yet often complex relationship between the two countries. Economists believe that this landmark agreement would almost double bilateral trade to over \$112 billion by 2030. People see in it an architecture that shall reconstruct a rules-based global order for the new multi-polar world; and a scope for easy multilateral trade. In a logical fall out, it shall influence a process to redesign the international institutions and their standard operating procedures. It goes without saying that this shall position India, in a pivotal role.

Another healthy development is that BRICS is shaping into a formidable geo-economic coalition with its five original members; five newly admitted members; nine partner countries and some two dozen aspirant members; taking the total to over 43 nations. Its diversity is amazing which includes Ethiopia on one hand and Saudi Arabia on the other. It is poised to redefine the post-US world of New Trade Alliances, if worked with diligence. Its think tank is already working out on how to convert it into a New Trade Deal for the world. People do not directly talk about the unreasonable hegemony of \$, but feel the discomfort caused by it. Whenever Euro-zone and BRICS shall feel confident about their real time business strength, \$ value will start falling automatically.

At present \$ is not only impacting the world currencies but is seen instrumental in manipulating the world share markets, volatile with high speculative movements. With decline in \$ value, the bullion and other commodity trading would also seek reasonable parity in a larger trade arena. American maneuverings to create newer war zones with the support of its arms industry would also be thwarted by newer understanding among larger number of countries of the world.



East Asia's trade landscape is one more formidable grouping shaped by several key alliances and agreements, including the ASEAN Free Trade Area (AFTA), the Regional Comprehensive Economic Partnership (RCEP), and various bilateral agreements like those between ASEAN and individual countries (China, Korea, Japan, etc.). These alliances aim to foster regional economic integration, promote trade, and reduce barriers to investment.

Now, combining the advantages of BRICS, East Asian groupings and the Euro-zone treaties, US shall feel the heat and the investments shall start flowing towards high growth economies like India. FDI is the key to the real growth. One lesser talked but high potential area of activity shall be education. Trump is dissuading students from other countries from joining American universities. China and India had been so far sending the highest number of students to the US campuses. The number has fallen now to 50% and in future it shall plummet to minimum. It shall give advantage to the campuses of other countries. It shall help in deepening the educational processes to suit needs of modern business world and new humanized societies. India, on its part, shall not only be saving its valuable foreign exchange but help aging countries with the skilled labour force. India's focus on skill formation at polytechnic level and high profile educational institutions like IITs, IIMs and Central universities shall help in attracting global student inflow with enough foreign exchange.

So, Trump should be thanked for triggering new processes of growth and progress.

**Dr. Shivshankar Mishra,**  
Professor Emeritus

## 2. Law update

### Relief on GST Input Tax Credit for Real Estate-Linked Services – Supreme Court Upholds Safari Retreats Ruling

In a decisive and taxpayer-friendly move, the Supreme Court of India has dismissed the Revenue's review petition in the case of Chief Commissioner of Central Goods and Service Tax vs. Safari Retreats (P.) Ltd. – [2025] 174 taxmann.com 894 (SC).

This effectively upholds the earlier ruling that allows Input Tax Credit (ITC) on the construction of immovable property, such as malls, if the property is used to provide taxable services (like renting/leasing space).

#### Key Highlights:

The Revenue had challenged the grant of ITC on the construction of a mall, citing the restriction under Section 17(5)(d) of the CGST Act.

#### Input Tax Credit (ITC)



The Court, however, applied the “functionality test”, a principle that evaluates whether the asset in question is indispensable to the business activity.

It held that if an immovable property is constructed as a functional tool for providing outward taxable supply, such as leasing commercial units, it should qualify for ITC.



The Court reaffirmed that there was no apparent error in its original judgment and hence, the review petition was rightly dismissed.



This decision will have far-reaching implications for developers, infrastructure companies, and commercial real estate entities engaged in providing taxable rental services. It significantly softens the impact of Section 17(5)(d), which is often seen as an anti-business provision when applied rigidly.



The clarity around functional use as a determinant for ITC eligibility marks a progressive step towards aligning GST with business realities. Now, it's time to re-evaluate ongoing and past GST assessments involving denial of ITC on capital assets like malls, hotels, or commercial complexes used in taxable supply. Consider filing refund claims or appeals where ITC has been denied based on a narrow reading of Section 17(5)(d). One needs to maintain strong documentation and agreements showing the link between the property and the taxable service rendered.

### 3. CBDT



F.No.225/37/2025/ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

North Block, New Delhi,  
13<sup>th</sup> June, 2025

To

All Pr. Chief Commissioners of Income-tax/ Chief Commissioners of Income-tax  
All Pr. Director Generals of Income-tax/ Director Generals of Income-tax.

Madam/Sir

**Subject: Guidelines for compulsory selection of returns for Complete Scrutiny during the Financial Year 2025-26 – procedure for compulsory selection in such cases – regarding.**

Kindly refer to the above.

2. The parameters for compulsory selection of returns for Complete Scrutiny during Financial Year 2025-26 and procedure for compulsory selection in such cases are prescribed as under:

Systems Scenario code	Parameters	Procedures
CS 01	<p><b>Cases pertaining to survey u/s 133A of the Income-tax Act,1961 (Act)-</b></p> <p>Case(s) of the assessee(s), in whose case survey u/s 133A of the Act (other than survey u/s 133A(2A) of the Act) has been conducted on or after 01.04.2023.</p> 	<p>Cases shall be selected for compulsory scrutiny under this parameter by Directorate of Income-tax (Systems) with the approval of DGIT(Systems), Delhi on the basis of information of survey cases provided by CIT(Inv)(OSD), Investigation Division, CBDT.</p> <p>Notice u/s 143(2) of the Act shall be served on the assessee through the Jurisdictional Assessing Officer or the Prescribed authority.</p> <p>If these cases are lying outside Central charges, Pr. CIT/ Pr. DIT/ CIT/ DIT concerned shall ensure that such cases are transferred to Central Charges u/s 127 of the Act within 15 days of service of notice u/s 143(2) of the Act.</p>

CS 02	<p><b><u>Cases pertaining to Search &amp; seizure/requisition on or after 01.04.2023 but before 01.09.2024:</u></b></p> <p>Case(s) of the assessee, in whose case Search u/s 132 of the Act was initiated or Requisition u/s 132A of the Act was made, on or after 01.04.2023 but before 01.09.2024.</p>	
CS 03	<p><b><u>Search &amp; seizure/ requisition on or after 01.09.2024 but before 01.04.2025:</u></b></p> <p>Case(s) for the Assessment Year 2025-26 of the assessee(ss), in whose case Search u/s 132 of the Act was initiated or Requisition u/s 132A of the Act was made, on or after 01.09.2024 but before 01.04.2025.</p>	<p><b><u>For parameters CS 02 and CS 03:</u></b></p> <p>The cases shall be selected for compulsory scrutiny with prior administrative approval of Pr. CIT/ Pr. DIT/ CIT/ DIT concerned, who shall ensure that such cases are transferred to Central Charges u/s 127 of the Act within 15 days of service of notice u/s 143(2)/142(1) of the Act by the Jurisdictional Assessing Officer (JAO) concerned.</p> <p><i>(For Assessing Officers in International Taxation and Central Circle charges refer Para 5 at Page No.04.)</i></p>
CS 04	<p><b><u>Cases related to registration/ approval under various sections of the Act, such as 12A, 12AB, 35(1)(ii)/ (iia)/ (iii), 10(23C)(iv)/ (v)/ (vi)/ (via), etc.</u></b></p> <p>Cases where registration /approval under various sections of the Act such as section 12A, 12AB, 35(1)(ii)/ (iia)/ (iii), 10(23C)(iv)/ (v)/ (vi)/ (via), etc.</p> <p>(i) has not been granted or has been cancelled/withdrawn by the Competent Authority on or before 31.03.2024 , and</p> <p>(ii) the assessee has been found to be claiming tax-exemption/deduction in the return filed in ITR-7.</p> <p>However, where such orders of withdrawal of registration/approval have been reversed/set-aside in appellate proceedings, those cases will not be selected under this clause.</p>	<p>Cases shall be selected for compulsory scrutiny using this parameter by Directorate of Income-tax (Systems) with the approval of DGIT(Systems), Delhi on the basis of returns filed by these entities in FY 2024-25.</p> <p>Notice u/s 143(2) of the Act shall be served on the assessee through NaFAC.</p> <p>The Jurisdictional Assessing Officers shall upload the underlying documents containing specific information regarding this parameter immediately.</p>

- To be continued next month

## 4. CHANGES IN ITR

### Major Changes in ITR

ITR-1 and ITR-4 has been released by the Income Tax Department for A.Y. 2025-26. There are major changes has been made by the Department. We drafted some changes that have been made by Department. All the changes are applicable for Old Regime

#### 1. House Rent Allowances

- Place of Work
- Actual HRA Received
- Actual Rent Paid
- Basic Salary



#### 2. 80C Deduction : Policy Number or Document Identification Number

#### 3. 80D Deduction: Health Insurance

- Name of Insurance Company
- Policy Number



#### 4. 80E Deduction: Interest on loan taken for higher education

- Loan taken from
- Name of bank from which loan is taken
- Loan account number of Bank
- Date of Sanction of Loan
- Total amount of Loan
- Loan outstanding as on 31<sup>st</sup> march

#### 5. 80EE Deduction: Interest on loan taken for Residential House Property

- Loan taken from
- Name of bank from which loan is taken
- Loan account number of Bank
- Date of Sanction of Loan
- Total amount of Loan
- Loan outstanding as on 31<sup>st</sup> march



#### 6. 80EEA Deduction: Interest on loan taken for Certain House Property

- Loan taken from
- Name of bank from which loan is taken
- Loan account number of Bank
- Date of Sanction of Loan
- Total amount of Loan
- Loan outstanding as on 31<sup>st</sup> march



#### 7. 80EEB Deduction: Interest Paid on purchase of Electric Vehicle

## 5. THE ECOSYSTEM OF NPOs IN INDIA AND WORLDWIDE

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### 4. THE FATF RECOMMENDATIONS ON NPOs

**4.4** Recommendation 8 encourages countries to identify the risk of misuse of NPOs for TF purposes. The Best Practices Paper does not prescribe a single methodology for assessing the risks of misuse of NPOs. It is recommended that countries should undertake a domestic review of their NPO sector or have the capacity to obtain timely information on its activities, size or other relevant features. Countries should also periodically reassess the sector by reviewing new information on the sector's potential vulnerabilities to terrorist activities. An effective approach in identifying, preventing, and combating the misuse of NPO sector may involve all four of the following elements:

- a) Outreach to the sector
- b) Supervision or monitoring
- c) Effective investigation and information gathering
- d) Effective mechanism for international cooperation

**FATF Report: Best Practices Combating the Abuse of Non-Profit Organizations (R. 8)**



4.5 The relevant issues under each of these four elements are mentioned hereunder:

#### a. Outreach to the NPO sector concerning TF issues

- (i) Countries should have clear policies to promote transparency, integrity and public confidence in the administration and management of all NPOs.
- (ii) Countries should encourage or undertake outreach programmes to raise awareness in the NPO sector about the vulnerabilities of NPOs to terrorist abuse and TF risks, and the measures that NPOs can take to protect themselves against such abuse.

- (iii) Countries should work with the NPO sector to develop and refine best practices to address TF risks and vulnerabilities and thus protect the sector from terrorist abuse.
- (iv) Countries should encourage NPOs to conduct transactions via regulated financial channels, wherever feasible, keeping in mind the varying capacities of financial sectors in different countries and in different areas of urgent charitable and humanitarian concerns.

**b. Supervision or monitoring of the NPO sector**

Countries should take steps to promote effective supervision or monitoring of their NPO sector. In practice, countries should be able to demonstrate that the following standards apply to NPOs which account for a significant portion of the financial resources under control of the sector and a substantial share of the sector's international activities:

- (i) NPOs should maintain information on: (1) the purpose and objectives of their stated activities; and (2) the identity of the persons who own, control, or direct their activities, including senior officers, board members, and trustees. This information should be publicly available either directly from the NPO or through appropriate authorities.
- (ii) NPOs should issue annual financial statements that provide detailed breakdowns of incomes and expenditures.
- (iii) NPOs should be licensed or registered. This information should be available to competent authorities.
- (iv) NPOs should have appropriate control in place to ensure that all funds are fully accounted for, and are spent in a manner that is consistent with the purpose and objectives of the NPO's stated activities.
- (v) NPOs should follow a "know your beneficiaries and associate NPOs" rule, which means that the NPO should make the best efforts to confirm the identity, credentials, and good standing of their beneficiaries and associate NPOs. NPOs should also undertake best efforts to document the identity of their significant donors and to respect donor confidentiality.
- (vi) NPOs should maintain, for at least five years, records of domestic and international transactions that are sufficiently detailed to verify that funds have been spent in a manner consistent with the purpose and objectives of the organization, and should make these available to competent authorities upon appropriate authority. This also applies to information mentioned in paragraphs (i) and (ii) above.
- (vii) Appropriate authorities should monitor the compliance of NPOs with the requirements of this Recommendation. Appropriate authorities should be able to apply effective, proportionate, and dissuasive sanctions for violations by NPOs or persons acting on behalf of these NPOs.

- To be continued next month

## 6. Health Tips



आल्याच्या तुकड्यांवर काळे मीठ लावून जेवणाच्या आधी खाल्ल्यास भूक चांगली लागते.



शेवगा हा पोषणमूल्यांनी समृद्ध अन्न आहे, ज्यामध्ये दुधापेक्षा 4 पट अधिक कॅल्शियम, केळ्यापेक्षा 3 पट अधिक पोटॅशियम आणि मांसापेक्षा 2 पट अधिक प्रथिने असतात.



जर आंबा पाण्यात बुडाला तर तो नैसर्गिकरित्या पिकलेला आहे आणि जर तो पाण्यावर तरंगत असेल तर तो केमिकलच्या साहाय्याने पिकवलेला असतो.



रोज सकाळी हर्बल टी प्यायल्याने शरीरातील रोगांचा धोका कमी होतो आणि रोगप्रतिकारक शक्ती देखील मजबूत होते.



लहान व्यातच केस पांढरे होत असतील, तर रोज आवळा खा आणि त्याच्या रसाने केस धुवा. तुम्हाला आश्वर्यकारक फरक जाणवेल !



दूध टाकून तयार केलेली चहा पुन्हा गरम करून कधीही पिऊ नका. चहा बनवल्यानंतर तो त्वरित प्यावा.



## 7. SUCCESS

तुमचे एखादे सत्कार्य तुमच्या सहचारीणीला देखील आवडत असेल तर त्या कार्यात तुमची खुप प्रगती होते. असे बोलले जाते की "**There is always a woman behind success of a man**". परंतु याच्या एकदम विरुद्ध देखील हे विधान सत्य आहे.

### कसे?

संत तुकाराम दैनंदिन व्यापार, व्यवहार सोडून दिवस दिवसभर भक्ती मध्ये अडकल्यामुळे, घर प्रपंच चालवणे देखील कठीन झाल्यावर, त्यांची पत्नी जिजाबाई यांना खुप राग यायचा. परंतु त्या काळी नव-याला टाकुन बोलने, रागावणे हे समाजात गैर मानले जायचे. . “पती म्हणजेच परमेश्वर” हि व्याख्या पतिची होती.



मग पतीला न रागवता ज्या गोष्टी मध्ये पति अडकला आहे, म्हणजेच “भगवंतं पादूरांग”. त्या भगवंतं पादूरांगाला जिजाबाई शिव्या दयायच्या. “तुमचा ‘काळ्या’ काय करतो?” इथर्पर्यंत रागाच्या भरात बोलले जायचे. पादूरगांला शिव्या दिल्यावर तुकारामाला वाईट वाटायचे व पादूरंग नाराज होऊ नये म्हणून तुकाराम जास्त भक्ती करायचे. याचा अर्थ जिजाबाईच्यां पादूरंगावरील रागामुळे संत तुकारामाची ईश्वर भक्ती वाढण्यास मदतच झाली.

असेच तुम्ही तुमच्या आनंदाने एखादे सत्कार्य करत असाल व त्यामध्ये तुमच्या सहचारीनीचा तीव्र विरोध असेल, तर घाबरु नका. त्या सत्कार्य विषयी तुमचे प्रेम अधिकच वाढेल व तुम्ही त्या कार्यात जास्त प्रगती कराल. म्हणूनच हे सर्वच समयी सत्य आहे की “**There is always a woman behind success of a man**”. (Positively or Negatively) 😊

## 8. Clubbing of Income

### Q. Is it mentioned in Income tax act?

A. Yes, the concept of "substantial interest" and the rules regarding the income of a spouse in relation to a business where the other spouse has a substantial interest are indeed mentioned in the Income Tax Act.

Specifically, you can find these provisions in **Section 64** of the Income Tax Act, which deals with "Clubbing of Income." This section outlines various situations where the income of one person is included in the income of another person for tax purposes.

Within Section 64, you'll find clauses that address the specific scenario you're asking about:

- **Section 64(1)(ii):** This clause specifically deals with the income of a spouse from a concern where the other spouse has a substantial interest. It states that such income shall be included in the income of the individual who has the substantial interest.

The Act also provides a definition of "substantial interest" to clarify what qualifies as a significant stake in a business.



### Important points to remember:

- The specific provisions and their interpretation can be complex.
- The application of these rules depends on the specific facts and circumstances of each case.
- It's always advisable to consult with a tax professional or refer to the latest version of the Income Tax Act and related rules for the most accurate and up-to-date information.

By referring to Section 64 of the Income Tax Act, you can find the legal basis for the concepts we've been discussing regarding substantial interest and the inclusion of a spouse's income in certain situations.

### NO GST ON DEVELOPMENT AGREEMENT WITH REVENUE SHARING ARRANGEMENT: BOMBAY HIGH COURT

The Court granted interim relief, holding that development rights under a revenue-sharing agreement do not qualify as a "supply" of services under the CGST Act. It relied on the Gujarat High Court's rationale that an assignment by the original lessee to a third party would not fall within Schedule II and hence, would not be taxable under the GST Law. It came to the conclusion that the assignment was actually a transfer of immovable property and hence not eligible for GST.

In the present case, in fact it is the case of the Petitioner that there is no transfer at all. Even if one would assume that there is a transfer, the same would be of immovable property and not taxable under the GST Law.

Nirmal Lifestyle Developers Pvt. Ltd. v. Union of India & Ors

## 9. Ram Krishna Hari

भावा बहिणीच्या अतूट नात्याचा सण म्हणजे रक्षाबंधन. यंदा ९ ऑगस्ट रोजी राखीपौर्णिमा आहे. राखीचा हा सण श्रावण महिन्याच्या पौर्णिमेच्या दिवशी साजरा केला जातो. या दिवशी बहिणी आपल्या लाडक्या भावाच्या हाताला राखी बांधून आपले प्रेम व्यक्त करते. तर भाऊ देखील बहिणीचे रक्षण करण्याचे वचन देतो. या सणाची खरी मजा म्हणजे बहिणीने भावाचे औक्षण केल्यानंतर राखी बांधल्यावर भाऊ तिला गिफ्ट देतो.



Sat, 9 Aug, 2025

रक्षाबंधन श्रावण महिन्याच्या शेवटच्या दिवशी म्हणजेच श्रावण पौर्णिमेला साजरा केला जातो. यावेळी श्रावण पौर्णिमा ८ ऑगस्ट शुक्रवार रोजी दुपारी २:१२ वाजता सूरु होईल आणि दुसऱ्या दिवशी म्हणजे ९ ऑगस्ट रोजी दुपारी १:२१ वाजेपर्यंत असेल. अशा परिस्थितीत उदय तिथीच्या मान्यतेनुसार रक्षाबंधन ९ ऑगस्ट, शनिवारी साजरे केले जाईल.

## कृष्ण जन्माष्टमी

Sat, 16 Aug, 2025

जन्माष्टमी हा भगवान विष्णूचा आठवा अवतार असलेल्या भगवान कृष्णाचा जन्मदिन आहे. यावर्षी हा सण १५ आणि १६ ऑगस्ट रोजी साजरा केला जाईल.

जन्माष्टमी, किंवा कृष्ण जन्माष्टमी, हा एक महत्त्वाचा हिंदू सण आहे जो भगवान विष्णूचा आठवा अवतार भगवान श्रीकृष्णाचा जन्म साजरा करतो. भगवान श्रीकृष्ण हे करुणा, संरक्षण आणि प्रेमाचे हिंदू देवता आहेत. चंद्र-सौर हिंदू कॅलेंडरमध्ये भाद्रपद महिन्यातील कृष्ण पक्षाच्या (काळ्या पंधरवड्याच्या) अष्टमीला (आठव्या दिवशी) कृष्ण जन्माष्टमी साजरी केली जाते, जी ग्रेगोरियन कॅलेंडरमध्ये सहसा ऑगस्ट किंवा सप्टेंबरमध्ये असते.

कंसाला कृष्णाने त्याच्या सर्व दुष्कृत्यांमुळे मारले. म्हणूनच जेव्हा जेव्हा जगात अराजकता आणि दहशत पसरते तेव्हा धर्माचे राज्य पुनर्संचयित करण्यासाठी भगवान विष्णू पृथ्वीवर विविध अवतार घेतात.

भगवान श्रीकृष्णाच्या जन्माच्या काळापासून जन्माष्टमी हा सण ५,२०० वर्षांहून अधिक काळ एक समारंभ म्हणून साजरा केला जात आहे. यावर्षी आपण भगवान श्रीकृष्णाच्या जन्माची ५२७२ वी जयंती साजरी करणार आहोत.

जन्माष्टमीच्या वेळी, भक्त भगवान श्रीकृष्णाला आवडणारे विविध प्रकारचे मिठाई आणि दुग्धजन्य पदार्थ तयार करतात, विशेषत: त्यांना माखन चोर (लोणी चोर) म्हणून ओळखले जाते. हे नैवेद्य नंतर प्रसाद म्हणून वाटले जातात. बरेच लोक भगवान श्रीकृष्णाच्या सन्मानार्थ ५६ वेगवेगळ्या खाद्यपदार्थांचा समावेश असलेला 'छप्पन भोग' देखील तयार करतात.



# 15 ऑगस्ट 2025

15 ऑगस्ट 2025 हा दिवस भारताला ब्रिटिशांच्या राजवटीतून स्वातंत्र्य मिळाल्याचा स्मरणोत्सव आहे. या दिवशी, देशभरात विविध कार्यक्रमांचे आयोजन केले जाते, ज्यात ध्वजारोहण, सांस्कृतिक कार्यक्रम, आणि देशभक्तीवर गाणी यांचा समावेश असतो.



## ध्वजारोहण समारंभ

स्वातंत्र्यदिनाची सर्वात प्रतिष्ठित परंपरा म्हणजे दिल्लीतील लाल किल्ल्यावर ध्वजारोहण समारंभ, जिथे पंतप्रधान राष्ट्राला संबोधित करतात.

ही परंपरा १९४७ मध्ये जवाहरलाल नेहरूंनी लाहोरी गेटवर भारतीय राष्ट्रध्वज फडकवल्यापासून सुरु झाली आणि आजही चालू आहे.

Friday, 15 Aug, 2025

## सांस्कृतिक कार्यक्रम आणि भाषणे

स्वातंत्र्य दिनाच्या उत्सवात समृद्ध सांस्कृतिक अभिव्यक्ती असतात ज्या भारताच्या विविधतेचे दर्शन घडवतात आणि आपण १५ ऑगस्ट रोजी स्वातंत्र्य दिन का साजरा करतो हे अंधोरेखित करतात :

- "जन गण मन," "वंदे मातरम," आणि "सारे जहाँ से अच्छा" सारखी देशभक्तीवर गाणी
- वेगवेगळ्या राज्यांचे आणि प्रदेशांचे प्रतिनिधित्व करणारे लोकनृत्य
- स्वातंत्र्यलढ्यातील दृश्ये दर्शविणारे नाट्यमय सादरीकरणे
- स्वातंत्र्यसैनिकांचे देशभक्तीवर कविता आणि भाषणांचे पठण

हे सांस्कृतिक कार्यक्रम मनोरंजन आणि शिक्षण दोन्हीसाठी काम करतात, तरुण पिढ्यांना स्वातंत्र्य दिन साजरा करण्याचे महत्त्व समजते.

१५ ऑगस्ट १९४७ रोजी युनायेटेड किंगडमपासून देशाच्या स्वातंत्र्याच्या स्मरणार्थ १५ ऑगस्ट रोजी भारतात सार्वजनिक सुद्धी म्हणून स्वातंत्र्य दिन साजरा केला जातो. या दिवशी भारतीय स्वातंत्र्य कायदा १९४७ लागू झाला, ज्यामुळे भारतीय संविधान सभेला कायदेविषयक सार्वभौमत्व हस्तांतरित करण्यात आले. महात्मा गांधींच्या नेतृत्वाखाली भारतीय राष्ट्रीय काँग्रेसने मोठ्या प्रमाणात अहिंसक प्रतिकार आणि सविनय कायदेभंगासाठी प्रसिद्ध असलेल्या स्वातंत्र्य चळवळीनंतर भारताला स्वातंत्र्य मिळाले.

15 ऑगस्ट 1947 रोजी दिल्लीच्या लाल किल्ल्यावर युनियन झॅक खाली उत्तरुन तिरंगा फडकवण्यात आला. त्यामुळे 15 ऑगस्ट हा दिवस प्रत्येक भारतीयांसाठी एक खास दिवस आहे. यंदा आपण 78 वा स्वातंत्र्य दिन साजरा करणार आहोत.

## 10. You Wrote it

You deserve that you always take up the projects which help the society we really appreciate your great and the sense of service for the society all my best wishes to you and to your team who help you in serving the society

Regards

Savarkar, Ex- commissioner of police   
Nagpur

मेरे अपने अनुभव से मैं यह मानता हूं कि हमारे खान-पान और सोने उठने बैठने की आदतों का हमारे कुल मानसिक स्वास्थ्य पर जबरदस्त असर पड़ता है। एक स्वस्थ मानसिक स्वास्थ्य वाले व्यक्ति के संबंध सभी से अच्छे होते हैं जबकि एक रुग्ण मानसिक स्वास्थ्य वाले व्यक्ति के संबंध अपने आसपास की दुनिया से अक्सर तनावपूर्ण ही होते हैं।

तामसिक भोजन या अति भोजन अक्सर आपको तनावपूर्ण बनाए रखता है और तत्काल प्रतिक्रिया के लिए मजबूर करता है जबकि सात्त्विक और केवल अनिवार्य भोजन आपको भीतर से बेहद संतुलित रखता है।

Dinesh ji sharma

जय श्री कृष्ण राजेंद्र जी पहिली प्रतिक्रिया तर विनोदी होती आता संपूर्ण पीडीएफ वाचल्यानंतर निश्चितच कौतुकास्पद मुद्दे आहेत आणि आयुष्यामध्ये आचरणात आणण्या जोगे किंवा त्यापेक्षाही चांगले आहेत योगासनाल मात्र आता सुरुवात करावी लागेल

Rajendra Toshniwal 

*Thank you* 

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