

iT MATTERS

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1. Editorial

The Power of the Powerless—


The present VUCA environment triggered by US tariff war has spurred the world to think critically and innovatively. Acutely self-centred narcissist US regime is withdrawing from the entire world polity like it is geographically distanced.



What transpired during India's Republic Day Celebrations in Delhi between Indian Government and the European Union leaders needs to be understood in conjunction with the classic risk management analysis by Mr. Mark Carney, the Prime Minister of the northern neighbor of the US, Canada. Mr. Carney's speech on 20 January 2026, at the 56th World Economic Forum at Davos deserves to be archived as a very powerful statement of the rest of the world against the US hegemony in world politics that always monetized relationships to best serve US interests. He talked about building strategic autonomy while maintaining human values of mutual respect. He reminded the US President Trump in his face that the days of old rules-based international order are over and that it's the time of opportunity for the middle powers of the world to unite and work together. World is in the midst of a rupture and not in transition. The multilateral institutions on which the middle powers so far relied – the WTO, the UN, the COP; were designed as an architecture of collective problem solving but they have come under threat. As a result of which many countries are forced to reach a conclusion that they must develop greater strategic autonomy, in energy, food, critical minerals, in finance and supply chains on alternative fora.

They feel it's a pivotal moment that can't allow hegemony to continually monetize relationships with others. The middle powers feel confident that they are no way powerless and can build up a more cooperative, flexible and resilient world order focused on human values, sustainable development, solidarity, sovereignty and respect for other's territorial integrity; unlike the false promises and lies of the US. They contemplate the power of the less power to vest in the policy of truthful and honest relationship. Such new world would distance itself from the US regime of subordination and the power-play of hard power rivalry. It is about a new multi-polar world.

At present India is where Germany used to be after WW-II, Japan after 1960's and China around 1980s. But their leaderships exerted hard to craft out their distinct brands. Germany, Japan and China have become the epitome of industrial grit and leadership calibration. They took innovative steps to grow and develop fast. The stories of their skill centers, upgraded capabilities of local masses, and low cost production; are now subject matter of case studies in business schools. They are the models of how economic resolve and political strategies when work hand in hand, can produce miracles.



The Mother of all Deals [MOD] with EU has fallen through to represent a multilateral trade pact with as many as 27 countries of Europe. There is already a bilateral deal with Great Britain. That encompasses the entire Europe. If managed and administered well, in a couple of years time the volume may touch several billion Euros; spurring Indian economy to a voluptuous size and indeed make it one of the top 5 economies of the world. It's a big opportunity and also a bigger challenge for India.

The production, productivity, quality standards, and the legal framework of all processes, including the IPR laws, would need quicker paring and synchronization for quickest implementation, so the trade traffic could get moving in faster lane in double quick time. The onus would be on the syncretic calibration of bureaucratic governance system and the industry leadership of the country and how they take the call; lest, it should smack like a multi-course dining plan without the availability of essential ingredients around.

At present, India and the EU trade over €180 billion worth of goods and services annually which is visualized to double by 2032. The European Commission President Ursula von der Leyen said, "The EU and India make history today, deepening the partnership between the world's biggest democracies. We have created a free trade zone of 2 billion people, with both sides set to gain economically. We have sent a signal to the world that rules-based cooperation still delivers great outcomes. And, best of all, this is only the start – we will build on this success, and grow our relationship to be even stronger".

For India, it is a double whammy where India gains in multi-lateral trade transactions and also in political recognition. India is already in a key position in the BRICS configuration that is now fully convinced that the US-led world economy is a rigged game. It is also the victory of Indian diplomacy of non-aligned strategic independence. But it was not easy to gain such trust overnight. At one point, EU was critical about India's policy to buy oil from Russia but it soon realized the strategic importance of India. It shall be little too early to prepare a full template of all working points, they will evolve but the story board is ready that's the fact. On the flip side, relations between India and China are in an "up cycle". That adds to the value.

There is a behavioural background to these mind changes also. Trump deserves compliments to allow the world to configure a multi-polar power distribution and also deserves sympathies for his mental condition. Numerous mental health professionals and observers in US have suggested that 'Donald Trump exhibits traits consistent with personality disorders, most commonly citing Narcissistic Personality Disorder (NPD) and Antisocial Personality Disorder (NPD). The overlap of the two often leads to Malignant Narcissism (MN), showing signs of narcissism, antisocial behavior, paranoia, and sadism.'

As for President Xi Jinping, he is badly embroiled in his domestic problems with his trusted and powerful generals who are under corruption purge. Xi needs to show an accommodative countenance to the world while maintaining his favourable trade balance. These two behavioral subnormalities are helping Middle power world to group around for self protection. The MOD needs to be seen in this total perspective.

- Dr. Shivshankar Mishra,
Professor Emeritus



2. Law update

१. मशरूम उत्पादन शेतीउत्पन्न आहे का?

केसची हकीकत: सुप्रीम कोर्टाने M/s. British Agro Products (India) Pvt. Ltd. या कंपनीची खास याचिका (Special Leave Petition) स्वीकारली आहे. ही याचिका मद्रास उच्च न्यायालयाच्या त्या निर्णयाविरुद्ध आहे ज्यात म्हटले आहे की मशरूमची शेती आणि विक्रीतून मिळणारे उत्पन्न शेतीउत्पन्न नाही त्यामुळे त्यावर कर सवलत मिळत नाही.

करदात्याने विचार मांडला की, महसूल विभागाने हा निर्णय देशभरात लागू केला तर शेतीक्षेत्राचे मोठे नुकसान होईल. त्यांनी नमूद केले की, Inventaa Industries या विशेष बॅचचा निर्णय खूप चांगल्याप्रकारे विचार करून घेतला आहे. परंतु हायकोर्टाने त्याकडे योग्य प्रकारे लक्ष दिले नाही.

२. एकाच इमारतीत घेतलेली दोन घरे खरेदी केली ती कलम 54F अंतर्गत मंजूर केली गेली

केसची हकीकत: मूळ मालमत्ता विकल्यानंतर एका वर्षाच्या आत दुसरं घर घेतलं गेलं म्हणून कर अधिका-यांनी सवलत नाकारली.

ट्रायब्यूनलने स्पष्ट केलं की, एकाच इमारतीत जर वेगवेगळ्या मजल्यांवरचे फ्लॅट्स किंवा डुप्लेक्स/ट्रिप्लेक्ससारखं एकत्रित घर घेतलं असेल,तर ते "एकच घर" मानलं जातं.

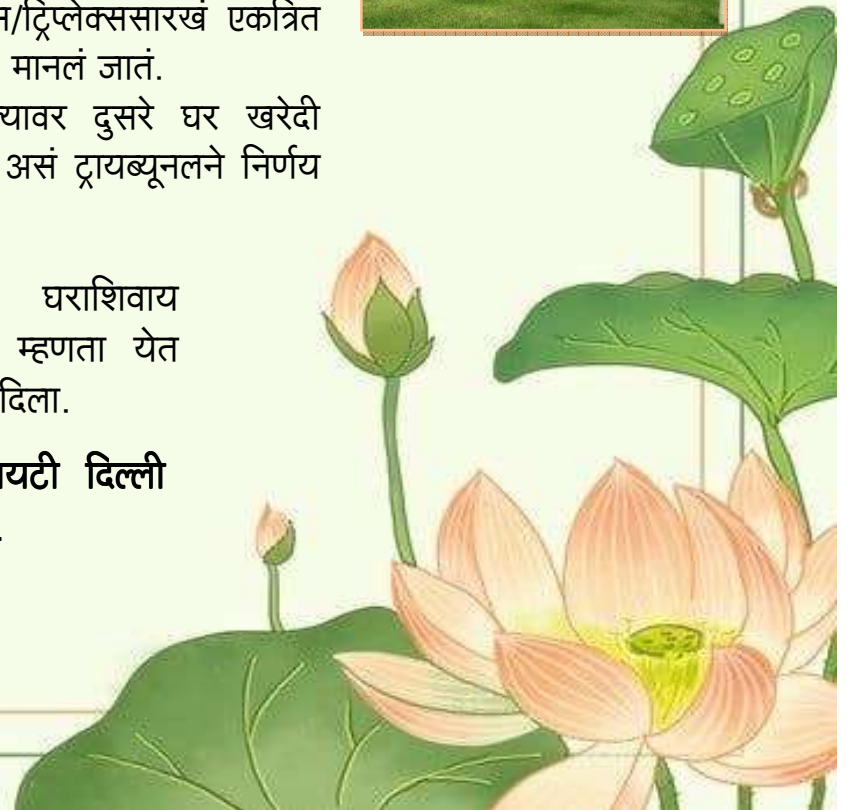
एकाच इमारतीतच वेगळ्या मजल्यावर दुसरे घर खरेदी केल्यावरही ही सवलत लागू होते, असं ट्रायब्यूनलने निर्णय दिला.

त्यामुळे करदात्याने नव्या घराशिवाय वेगळं दुसरं घर घेतलं असं म्हणता येत नाही,असा ट्रायब्यूनलने निर्णय दिला.

[चंदा रनवाल विरुद्ध अेसीआयटी दिल्ली

LD/74/15 ITAT मुंबई: ITA क्रं.

6467/M/2024]



3. FAQ on GSTR 9/9C for the FY 2024-25

S.No.	Query	GSTN Reply
1	When my GSTR 9/9C for FY 2024-25 will be enabled?	Once all the due returns in Form GSTR 1 and GSTR 3B for the FY 2024-25 is filed, GSTR 9/9C for FY 2024-25 will be enabled in the system automatically.
2	If any GSTR 1 and GSTR 3B is pending for the FY 2024-25 then will my GSTR 9 is enabled?	No GSTR 9 will not be enabled where any GSTR 1 and GSTR 3B is pending for the FY 2024-25. All the relevant cells of Table 4,5,6,8 and 9 of GSTR 9 will be auto populated based on the statement / return filed by you i.e. GSTR 1/1A/IFF or GSTR 2B or GSTR 3B.
3	What is table 8A of GSTR 9 and how it will be auto populated?	Table 8A of GSTR 9 for FY 2024-25 capture the details of documents / records pertaining to FY 2024-25 appearing in GSTR 2B. Therefore, Table 8A of GSTR 9 will include all the inward supplies pertaining to FY 2024-25 appearing in GSTR 2B of FY 2024-25 and will <ol style="list-style-type: none"> 1. Also include the invoices pertaining to FY 2024-25 appearing in GSTR 2B of next year 2025-26 between April 2025 to October 2025 and 2. exclude the invoices pertaining to previous FY 2023-24 appearing in GSTR 2B between April 2024 to October 2024.
4	Is there any impact on GSTR-9 due to action taken on IMS Dashboard?	IMS does not have direct impact on GSTR 9. The documents/records which are accepted or deemed accepted would have appeared in GSTR 2B and hence will form part of Table 8A of GSTR 9 for FY 2024-25 as discussed at Sr. No. 3. As GSTR 9 will take the data from GSTR 2B where GSTR 3B has already filed.
5	Will the supplies added / amended through GSTR 1A be considered for auto population of value in Table 4/5 of GSTR 9?	Yes, from FY 2024-25 the supplies added / amended through GSTR 1A will also be considered along with GSTR 1 and IFF for the purpose of auto population in Table 4, 5 of GSTR 9.
6	What is table 6A1 and which amount is required to be reported?	Table 6A1 of GSTR 9 for FY 2024-25 capture the ITC of preceding FY (2023-24) claimed by the recipient in the current FY (2024-25) till the specified time period and it is also included in Table 6A of GSTR 9 for FY 2024-25. However, any ITC pertaining to FY 2023-24 or any other preceding financial years, which has been reclaimed during current FY (2024-25) on account of rule 37 / 37A will not be reported in Table 6A1 of GSTR 9.

-To be continue next month

4. NRI TAXATION 2025

Con.....

FAQs on NRI Taxation, Section 89A & Section 115H

What is the income claimed for relief under Section 89A?

Section 89A provides relief on income earned from foreign retirement benefit accounts. It allows such income to be taxed in India in the year of receipt (not on an accrual basis), aligning with the tax rules of the foreign country and avoiding double taxation for returning non-resident Indians (NRIs).



Who is eligible for benefits under Section 115H of the Income Tax Act?

Any NRI who has returned to India and becomes a resident can claim benefits under Section 115H. This section allows them to continue enjoying concessional tax rates on income earned from foreign assets acquired. At the same time, they were non-residents, provided they opted for this in their income tax return (ITR).

Do Non-Resident Indians (NRIs) need to pay tax in India on their foreign income?

No, NRIs are taxed in India only on income earned or received in India. Foreign income is not taxable in India unless the NRI becomes a resident under Indian tax law and meets conditions under the residential status rules.

What are the significant tax exemptions for NRIs in India?

NRIs can claim exemptions under Section 10(4) (interest on NRE accounts), Section 10(15)(i) (certain interest income), and tax relief under Double Taxation Avoidance Agreement (DTAA) agreements. Other deductions under Sections 80C, 80D, and 80G are also available, albeit with certain limitations.

Which ITR form should an NRI use for filing returns?

Most non-resident Indians (NRIs) should use ITR-2—especially if they have capital gains, multiple properties, or foreign assets. ITR-1 is applicable only if income is below Rs. 50 lakh from salary, one house property, and Indian interest income. ITR-4 is not allowed for NRIs.

FAQs About NRI Taxation

Q: Is income from mutual funds in India taxable for NRIs?

Yes. The gains from mutual funds are taxable depending on the type of fund (equity or debt) and the holding period. Also, TDS is applicable at source.

Q: Can I claim double taxation relief?

Yes. If India has a Double Taxation Avoidance Agreement (DTAA) with your country of residence, you can claim relief to avoid paying tax twice on the same income.

Q: Do I need to file an income tax return in India?

If your total taxable income in India exceeds Rs.2.5 lakh, you must file an ITR even if you are an NRI.

-The End

5. PUBLIC INTEREST LITIGATION (L) NO. 32465

Section 87A, read with sections 115BAC and 139D, of the Income-tax Act, 1961 - Rebate(Denial) - Assessment year 2024-25 - Revenue published a change in utility for filing income tax returns online with effect from 5-7-2024 which unilaterally disabled assesseees from claiming rebate under section 87A - In instant writ, petitioner challenged said modification claiming that rebate under section 87A was to be allowed not only from tax computed under section 115BAC but also from tax computed following other provisions of Chapter XII of the Act unless such other provisions expressly debar them from making claim – Revenue contended that rebate under section 87A could not be granted from tax specified in other sections of Chapter XII other than section 115BAC and form prescribed was in accordance with provisions of Act and there was no need to seek prayer for modification of the utility -Whether section 139D, read with rule 12, provides for filing of return in electronic form and authorises Board to make rules for class of persons who are required to file return in electronic form, however, section 139D, read with rule 12, does not empower authorities to design form on basis of their reading of law or provisions which debar an assessee from making a claim at threshold itself - Held, yes - Whether since issue raised for consideration on claim under section 87A was highly debatable and contentious, revenue would not be justified in assuming that its interpretation was open and shut, and based upon such a conclusion, shut out bona fide claims for rebate under section 87A - Held, yes - Whether, thus, assessee could not be restrained from claiming rebate under section 87A by modifying utility by which assessee was forbidden at threshold itself from making such a claim - Held, yes

FACTS

- The revenue published a change in utility with effect from 5-7-2024, said modification unilaterally disabled assesseees from claiming rebate under section 87A. As a result, taxpayers, despite being statutorily eligible, were effectively deprived of their entitlements solely due to technical modifications introduced by the revenue.
- Pursuant to said modification, petition was filed by Chamber of Tax Consultants (petitioner) and High Court granted interim relief by directing the CBDT to issue notification for extending the due date for e-filing of the income-tax return to ensure that taxpayers eligible for the rebate under section 87A were allowed to exercise their statutory rights without facing procedural impediments.
- Pursuant to said direction, the Board issued a notification on 31-12-2024, extending the last date for furnishing returns under section 139(4)/139(5) for the relevant assessment year in the case of a resident individual from 31-12- 2024 to 15-1-2025.
- The petitioners made various representations to revenues on the issue of utility not providing for making a claim under section 87A but, having failed to get justice, approached the High Court for redressal of their grievances. It was this denial on account of the modification of the utility on and from 5-7-2024, which was challenged in the present petition. The petitioners contended that rebate under section 87A was to be allowed not only from the tax computed under section 115BAC but also from the tax computed following other provisions of Chapter XII of the Act unless such other provisions expressly debar them from making the claim.

- To be continued next month

6. THE ECOSYSTEM OF NPOs IN INDIA AND WORLDWIDE

Con.....

PROVISIONS RELATED TO TAXABILITY OF INCOME

11. CONDITIONS FOR CLAIMING EXEMPTION

11.1 Any trust or institution carrying out activities for charitable/religious purposes may claim exemption under sections 11 and 12 or under clause (23C) of section 10 of the Act. The trust or institution, to claim an exemption under these sections need to satisfy the following conditions:

- a) It should be a public trust or society or a company registered under section 8 of the Companies Act, 2013 or any other entity specifically provided in the relevant provisions.
- b) It should be formed with any one or more charitable or religious purposes.
- c) It should be registered with the Income Tax Department. The authority competent to grant registration u/s 12AB (for claiming exemption u/s 11 and 12) and the second proviso to clause (23C) of section 10 is the PCIT/CIT or CPC.
- d) It should fulfill the conditions laid down under clause (23C) of section 10 (referred to as first regime) or sections 11, 12, and 13 (referred to as second regime), as the case may be.



General Points of Verification-

General points of verification for the assessment of charitable or religious institutions are summarised here & have been explained in detail in the subsequent paragraphs:

- a) Whether the trust or institution is registered/approved as per the provisions of section 10(23C)/12AB.
- b) Whether the registration is valid for the AY under consideration.
- c) Where the trust or institution gets provisional registration, it needs to apply for regular registration within 6 months of the commencement of activities or at least six months prior to expiry of period of provisional registration, whichever is earlier. Such provisional registration is valid for a maximum period of 3 years.

- d) The AO needs to verify whether the registration has been canceled by the PCIT/CIT.
- e) Where the trust or institution has received donations, whether all the donations are voluntary.
- f) Whether the donations in kind have been duly accounted for.
- g) Whether the anonymous donations have been offered for taxation as per the provisions of section 115BBC.
- h) Whether the trust or institution is carrying out commercial activities and if so, whether the commercial activities are incidental to the objects of the trust and separate accounts are maintained. In case of any of these two violations, viz. carrying out non-incidental activities or carrying out incidental activities without separate books of account, it will be a specified violation, and a reference is required to be made to the PCIT/CIT for the cancellation of registration.
- i) In case of GPU, whether the incidental commercial activities are within the range of 20% failing which the exemption is denied and the net income computed as per the provisions of 22nd and 23rd proviso to clause (23C) of section 10 or sub-section (10) and (11) of section 13 of the Act becomes taxable with effect from AY 2023-24 (upto AY 2022- 23, exemption will be denied in such cases as per the provisions of 18th proviso to clause (23C) of section 10 or sub-section (8) of section 13 of the Act).
- j) As per the decision of the Hon'ble Supreme Court in AUDA, any activity is a commercial activity, if the markup on the activity is above the nominal markup.
- k) Hon'ble Supreme Court has also ruled in the AUDA case that the facts of each year are to be examined separately and therefore even if for a particular year, the courts have decided that the activities are not commercial, the facts of each of the year are to be examined separately.
- l) Whether 85% of the income has been applied during the year for charitable or religious purposes in India as per the objects of the trust or institution.
- m) Corpus donations given by the donors with a specific instruction that such donations shall form part of the corpus, need not be applied. If any application is made by the trust or institution out of corpus, such application should not be considered for the computation of the mandatory 85% application out of current years' income (other than corpus).
- n) Interest and other regular income on corpus is not corpus and needs to be applied.
- o) Sometimes, an income received by the trust or institution is directly taken to the balance sheet and the trust or institution never applies such income. The AO needs to examine whether such funds are in the nature of the corpus. The same is required to be applied if found not to be in the nature of corpus.

- To be continued next month

7. Health Tips

जास्त गरम पाण्याने अंधोळ करू नये. यामुळे डोळे आणि शरीराच्या मांस पेशी कमजोर होतात.



शिळी चपाती खाल्ल्याने शुगर कंट्रोल मध्ये राहते. यासाठी दररोज सकाळी शिळी चपाती दुधासोबत खावी.



दोन मिनिटांपेक्षा जास्त वेळ दात घासू नये. कारण यामुळे दातांचे इन्मल खराब होते.



तुम्हाला हे ऐकूण आश्चर्य वाटेल की गूळ आणि कांदा यांचे एकत्र सेवन केल्याने तुमची उंची वाढू लागते



- 1) पित्त झाले असेल तर काहीही खाल्यानंतर थोडासा गूळ खा.
- 2) सकाळी दोन ग्लास कोमट पाणी पिण्याने पित्त कमी होते.
- 3) खाण्यानंतर लवंग चघळण्यानेही पित्तापासून आराम मिळतो.
- 4) नेहमी पित्ताचा त्रास होण्याच्या लोकांनी सकाळी उपाशी पोटी सालीच्या लाह्या म्हणजे भाताच्या लाह्या खा आणि त्यावर थोडे पाणी घ्या.

लिंबू पाणी पिण्याचे फायदे

लिंबू पाण्यात पोटॅशियम, कॅल्शियम आणि मॅग्नेशियम असे वेगवेगळे इलेक्ट्रॉलाईट्स असतात, जे हृदयाचे आरोग्य आणि मांसपेशींना हेल्दी ठेवण्यास मदत करतात. त्यामुळे आपल्या सकाळच्या रूटीनमध्ये तुम्ही लिंबू पाण्याचा समावेश करून घेणं हे आरोग्याच्या दृष्टीने फायदेशीर ठरते आणि तुमचे आरोग्य निरोगी राहण्यास मदत मिळते.



8 राग आणि त्याचे व्यवस्थापन

१. राग म्हणजे काय?

राग हा एक नैसर्गिक व मानवी भाव आहे. तो अन्याय, अपमान, असंतोष किंवा अपेक्षा भंग झाल्यामुळे निर्माण होतो. योग्य प्रमाणात राग हा परिस्थिती सुधारण्यासाठी प्रेरक असतो; परंतु अनियंत्रित रागाने नातेसंबंध, आरोग्य आणि निर्णयक्षमता यावर वाईट परिणाम होतो.

२. रागाची कारणे

- अपेक्षांमध्ये अपयश किंवा तडा जाणे
- अन्यायाची जाणीव
- सतत ताणतणाव व थकवा
- पूर्वग्रह, असहिष्णुता, मत्सर
- अयोग्य संवाद किंवा गैरसमज



३. रागाचे परिणाम

परिणाम	शारीरिक	मानसिक/सामाजिक
आरोग्यावर	रक्तदाब वाढणे, हृदयगती वाढणे, स्नायू ताण	ताणतणाव, नैराश्य
नातेसंबंधावर	वाद, कलह, संवादात अडथळा	विश्वास कमी होणे
निर्णयक्षमतेवर	चुकीचे निर्णय	परिस्थिती आणखी बिघडणे

४. राग नियंत्रणाचे पारंपरिक व व्यावहारिक उपाय

उपाय	कृती	परिणाम
१. श्वासावर नियंत्रण	राग येताच १०-१५ दीर्घ श्वास घेणे, प्राणायाम करणे	मन स्थिर होते, रक्तदाब कमी होतो
२. विराम घेणे	परिस्थिती सोडून थोडावेळ बाजूला जाणे	भावनांचा ऊर्मी कमी होते
३. लेखन करणे	रागाची कारणे व भावना कागदावर उतरवणे	विचार स्पष्ट होतात, निराकरणाची दिशा मिळते
४. सकारात्मक दृष्टीकोन	इतराच्या भूमिकेतून विचार करणे	सहिष्णुता वाढते
५. ध्यान व योग	दररोज १०-१५ मिनिटे ध्यान व आसन	मानसिक संतुलन व आत्मनियंत्रण
६. संवाद कौशल्य	राग शांत झाल्यानंतर विषय मांडणे	वाद टाळला जातो, समाधान मिळते

५. संतुलित जीवनशैलीचे महत्त्व


संतुलित आहार, पुरेशी झोप, नियमित व्यायाम व वेळेचे व्यवस्थापन हे राग कमी करण्यास साहाय्यक ठरतात. कुटुंब, मित्र, वाचनीय साहित्य, भजन-कीर्तन अशा सकारात्मक गोष्टींमध्ये वेळ घालवल्यास मन अधिक प्रसन्न राहते.



६. निष्कर्ष

राग हा शत्रू नसून योग्यप्रकारे वापरल्यास तो प्रेरणा देतो. परंतु त्याचे नियंत्रण व योग्य मार्गाने अभिव्यक्ती करणे महत्त्वाचे आहे. "मनःसंयम हीच खरी विजयाची गुरुकिल्ली" हे भारतीय परंपरेचे तत्त्व आजही तेवढेच उपयुक्त आहे.

9. Credit Card



एक अख्खं 'क्रेडिट कार्ड' (Credit Card) तुम्ही दर महिन्याला नकळत चावून खाताय! 

सुशिक्षित आहोत, पण चहा पिताना आपण 'अडाणी' वागतोय का?  

काल ओपीडीमध्ये एक तरुण आला. वय २६. समस्या - स्पर्म काउंट (Sperm Count) निम्म्यावर आलाय.

"डॉक्टर, मी तर घरचंच जेवण जेवतो, व्यसन नाही, तरीही असं का?"

जेव्हा मी त्याची 'चहाची सवय' शोधली, तेव्हा धक्कादायक कारण समोर आलं.



कदाचित तुम्हीही हीच चूक दिवसातून ३-४ वेळा करत असाल.

👉 दोन मिनिटं द्या, हे वाचून तुमच्या पायाखालची जमीन सरकेल.

टपरीवर आपण म्हणतो, "भाऊ, काचेच्या ग्लासात नको, पेपर कपमध्ये दे. ते हायजेनिक असतं."

हा आपला सर्वात मोठा गैरसमज!

जरा विचार करा... साधा कागद पाण्यात विरघळतो, मग हा कप १५ मिनिटं गरम चहा कसा धरून ठेवतो?

कारण त्याला आतून एक अदृश्य प्लास्टिकचं लॅमिनेशन असतं.



उपाय? 'बॅक टू बेसिक्स'

आपले पूर्वज 'चिनीमातीचे कप-बशी' किंवा टपरीवरचे काचेचे ग्लास वापरायचे. ते आपल्यापेक्षा जास्त 'सायंटिफिक' होते.

काच किंवा चिनीमाती गरम चहाशी कोणतीही रिअॅक्शन करत नाही.

-अनाम



10. Ram Krishna Hari

महाशिवरात्री हा प्रामुख्याने हिंदू धर्मातील एक सण आहे जो दरवर्षी भगवान शिवाच्या सन्मानार्थ साजरा केला जातो. हा दिवस शिवाच्या लग्नाच्या दिवसाचे प्रतीक आहे. हा दिवस हिवाळ्याच्या शेवटी (फेब्रुवारीच्या शेवटी किंवा मार्चच्या सुरुवातीला) किंवा उन्हाळ्याच्या आगमनाच्या अगदी आधी येतो. हिंदूंसोठी एक प्रमुख सण, एखाद्याच्या जीवनातील अंधार आणि अज्ञान दूर करण्यासाठी प्रार्थना केल्या जातात. 2026 मध्ये, हा शुभ प्रसंग 15 फेब्रुवारी, बुधवारी साजरा केला जाईल.



महा शिवरात्रीचे महत्त्व

महाशिवरात्री हा एक आदरणीय हिंदू सण आहे ज्याचे आध्यात्मिक महत्त्व खोलवर आहे, जो उपवास आणि ध्यानाद्वारे अंधार आणि जीवनातील अडथळ्यांवर विजय मिळवण्याचे प्रतीक आहे. हा शुभ प्रसंग भगवान शिव आणि देवी शक्तीच्या दैवी शक्तींच्या संगमाचे प्रतीक आहे. असे मानले जाते की या दिवशी विश्वाच्या आध्यात्मिक शक्ती विशेष शक्तिशाली असतात.

Sun, 15 Feb, 2026

महाशिवरात्री

महाशिवरात्री पूजामध्ये सहा महत्त्वाचे घटक समाविष्ट आहेत, प्रत्येक घटक एका विशिष्ट अर्थाचे प्रतीक आहे:

- बेलपत्ता अर्पण करून शिवलिंगाला पाणी आणि दुधाने स्नान करणे हे आत्म्याचे शुद्धीकरण दर्शवते.
- स्नानानंतर सिंदूर लावणे हे पुण्यचे प्रतीक आहे.
- पूजेदरम्यान फळे अर्पण करणे हे इच्छा पूर्ण होण्याचे आणि दीर्घायुष्याचे प्रतीक आहे.
- अगरबत्ती जाळणे हे संपत्तीचे प्रतीक आहे.
- सुपारीची पाने सांसारिक इच्छांमधून मिळणारे समाधान दर्शवतात.
- दिवे लावणे हे ज्ञान आणि बुद्धीच्या प्राप्तीचे प्रतीक आहे.

या उत्सवाचा एक मुख्य घटक म्हणजे शिव मंदिरांमध्ये रात्रभर जागरण करणे, ज्यामुळे भक्त जागरणाचे आयोजन करतात. परिणामी, महाशिवरात्रीच्या रात्री, मंदिरे ' ओम नमः शिवाय ' च्या जयघोषाने गुंजतात, तर पुरुष आणि स्त्रिया भगवान शिवाच्या सन्मानार्थ भक्तिगीते गातात.

11. You Wrote it

अगदी बरोबर आहे बऱ्याचवेळा आपणच बरोबर आहे असे वाटते पण समोरच्याची बाजू समजून विचार केला तर बरेच वाद कमी होतील...

योग व प्राणायाम आवश्यक आहे .मी दररोज करतो...आपल्या फाईल मध्ये अत्यंत छान माहिती आहे.

अनिकेत गोरवाडकर 🙏🌸

तुम्ही जितके लिहिले आहे त्यापेक्षा वाचकाने जास्त वेळा वाचन केल्यास योग्य उत्तर देऊ शकेल असे वाटते परंतु आजकाल कोणाकडेही वाचनास इतका वेळ उपलब्ध नाही. ही शोकांतिका आहे असे वाटते..

आपले खूप खूप अभिनंदन व शुभेच्छा 🙏🙏🙏
अवधूत बन

Thanks & Regards

Kundalwal and Son's

Thank you 

अतिशय उत्तम व उपयुक्त मार्गदर्शन
Ashok Upadhye

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