



**VIDYABHARTI TRUST COLLEGE OF
BUSINESS, COMPUTER-SCIENCE AND RESEARCH, UMRAKH**

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**Department of Business Administration
Newsletter**



KNOW-WIZ

SPREADING KNOWLEDGE

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Understanding Digital Detox



In a world saturated with digital devices, a digital detox offers a respite, encouraging individuals to step back and reassess their tech consumption for improved well-being and mindfulness.

Digital detox refers to a voluntary retreat from electronic devices including smartphones, computers, and tablets. The overarching goal is to minimize digital distractions to enhance real-life interaction and mental health. This practice is crucial as digital overuse can lead to negative consequences such as stress, diminished attention span, and impaired social interactions.

Partaking in a digital detox can yield numerous advantages. These benefits include enhanced focus, reduced stress, and an overall improvement in personal relationships. By committing to periods away from screens, one may also experience better sleep quality and a newfound appreciation for the physical world, possibly leading to a healthier, more balanced lifestyle.

A successful digital detox requires clear objectives and a tailored approach to effectively reduce digital consumption and improve one's overall well-being.

One begins a digital detox by pinpointing the desired outcomes. Goals may range from decreasing screen time to enhancing personal relationships or boosting productivity. It is crucial for one to establish **specific, measurable, achievable, relevant, and time-bound** (SMART) objectives:

- **Specific:** Dedicate certain hours of the day as tech-free.
- **Measurable:** Aim to reduce daily screen time by two hours.

- **Achievable:** Substitute digital activities with alternative pursuits like reading.
- **Relevant:** Choose objectives that align with one's lifestyle and enhance well-being.
- **Time-bound:** Set a period, such as one month, to evaluate progress.

To successfully execute a digital detox, one must employ specific techniques and be prepared to overcome potential challenges. A strategic approach ensures a more effective and beneficial detox.

Digital Detox Techniques

- **Set Clear Goals:** One should define why they are doing a digital detox and what they hope to achieve. Goals could range from reducing anxiety to improving sleep or enhancing personal relationships.
- **Establish Boundaries:** It's recommended to designate tech-free hours, particularly during meal times and before bed. During these periods, electronic devices should be turned off or put away.
- **Create a No-Tech Zone:** Select areas in the home, like bedrooms or the dining room, where digital devices are not allowed, to encourage tech-free activities and interactions.
- **Notify Contacts:** To prevent misunderstandings, one should inform friends, family, and colleagues about their digital detox and establish alternative communication methods if necessary.

-MS. PRIYA KHUNT

(ASST.PROFESSOR, VTCBCSR)

“Why the Indian Knowledge System (IKS) is Need to Study”

India has one of the oldest and richest civilizations in the world, known for its deep wisdom, science, philosophy, and cultural traditions. The Indian Knowledge System (IKS) refers to the vast body of knowledge developed in India over thousands of years — covering fields such as science, mathematics, medicine, art, literature, architecture, ethics, and spirituality. In recent years, there has been growing recognition of the importance of studying IKS as part of our education system. Studying IKS helps us understand and preserve India’s unique cultural identity. It connects the youth with their roots, traditions, and values that shaped Indian society for centuries. Ancient Indian scholars made significant contributions to mathematics (Aryabhata, Brahmagupta), astronomy, medicine (Charaka, Sushruta), and architecture (Vastu Shastra). Learning these systems fosters respect for indigenous knowledge and encourages innovation inspired by traditional wisdom. IKS promotes a balance between material progress and spiritual well-being. It teaches the integration of science, ethics, and values — something modern education often overlooks. The inclusion of the Indian Knowledge System in the education curriculum is not just about studying history — it’s about learning from India’s intellectual heritage to shape a better future. By understanding and applying the wisdom of our ancestors, students can develop a balanced worldview that values science, ethics, culture, and sustainability. In a rapidly changing world, reconnecting with the Indian Knowledge System ensures that progress is rooted in wisdom and harmony.

- Ms Rakhi Parmar

(TEACHING ASSISTANT, VTCBCSR)

GST Reform 2025: NEXT-GEN REFORM FOR EASE OF LIVING & TO BUILD ATMANIRBHAR BHART

On September 22, 2025, India introduced significant changes to its Goods and Services Tax (GST) system, aiming to simplify the tax structure, reduce compliance burdens, and make essential goods more affordable. This reform, often referred to as **GST 2.0**, consolidates the existing tax slabs and introduces new rates to streamline the taxation process. Recent GST reforms in India, introduce a simplified two-tier tax structure of 5% and 18% for most goods and services, with a 40% rate for ultra-luxury and "sin" goods. Key changes include GST removal on all individual health and life insurance premiums, reduced rates on various handicrafts, ceramics, and farming equipment, and the consolidation of previous higher tax slabs. These "Next-Gen GST Reforms" are aimed at making daily essentials cheaper and promoting ease of living and doing business

Simplified Tax Slabs

1. The GST Council has reduced the number of tax slabs from four to three:

- **5%:** For essential goods and services.
- **18%:** For standard goods and services.
- **40%:** For luxury and sin goods, such as tobacco and high-end automobiles.

This restructuring eliminates the previous 12% and 28% slabs, aiming to reduce complexity and improve transparency in the tax system.

2. Reduction in GST Rates on Essential Items

To alleviate the financial burden on consumers, the GST rates on several essential items have been reduced:

- **Food items:** GST reduced from 12% to 5%.
- **Healthcare products:** GST reduced from 18% to 5%.
- **Footwear priced up to ₹2,500:** GST reduced from 12% to 5%.
- **Leather products:** GST reduced from 12% to 5%.

These reductions are expected to make daily necessities more affordable for the common man.

3. Introduction of Zero GST on Healthcare and Insurance

In a significant move, the GST Council has exempted all individual life and health insurance policies from GST, reducing the financial burden on policyholders. Additionally, medical oxygen, diagnostic kits, and thermometers now attract 0% GST, making healthcare services more accessible.

4. Support for Agriculture and Rural Economy

To support the agricultural sector, the GST on various agricultural inputs and machinery has been reduced:

- **Tractors and tractor parts:** GST reduced to 5%.
- **Drip irrigation systems:** GST reduced to 5%.
- **Bio-pesticides and micro-nutrients:** GST reduced to 5%.

These measures aim to enhance productivity and reduce costs for farmers.

5. Implementation of B2C E-Invoicing Pilot

Following the successful implementation of Business-to-Business (B2B) e-invoicing, the GST Council has recommended a pilot for Business-to-Consumer (B2C) e-invoicing. This initiative is expected to improve business efficiency, reduce environmental impact, and lower costs for businesses.

Impact on Various Sectors

Textile Industry

The reduction in GST on garments priced up to ₹2,500 has led to a 10% increase in demand for cotton fabric in Ahmedabad, a major textile hub. This surge is attributed to the festive season and the new tax structure, which has made garments more affordable for consumers.

Paper Industry

Traders in Indore have demanded a uniform 5% GST on all paper products to resolve anomalies in the current tax structure. Currently, uncoated paper used for notebooks attracts 0% GST, while the same paper used for other purposes like calendars and diaries is taxed at 18%. This disparity causes confusion and increases compliance burdens for businesses.

Conclusion

The GST reform of 2025 marks a significant step towards simplifying India's tax structure and making essential goods and services more affordable for the common man. By reducing the number of tax slabs and lowering rates on essential items, the government aims to boost consumption, support various sectors, and promote economic growth. While challenges remain, the implementation of these reforms is expected to enhance the ease of doing business and improve the overall tax compliance landscape in India.



Historic Diwali Gift for the Nation

NEXT-GEN GST REFORM

for Ease of Living & to build Aatmanirbhar Bharat

From farmers to enterprises, from households to businesses, the Next-Gen GST brings happiness for all!

Save Big on Daily Essentials

Items	From	To
Hair Oil, Shampoo, Toothpaste, Toilet Soap Bar, Tooth Brushes, Shaving Cream	18%	5%
Butter, Ghee, Cheese & Dairy Spreads	12%	5%
Pre-packaged Namkeens, Bhujia & Mixtures	12%	5%
Utensils	12%	5%
Feeding Bottles, Nappkins for Babies & Clinical Diapers	12%	5%
Sewing Machines & Parts	12%	5%

Uplifting Farmers & Agriculture

Items	From	To
Tractor Tyres & Parts	18%	5%
Tractors	12%	5%
Specified Bio-Pesticides, Micro-Nutrients	12%	5%
Drip Irrigation System & Sprinklers	12%	5%
Agricultural, Horticultural or Forestry Machines for Soil Preparation, Cultivation, Harvesting & Threshing	12%	5%

Relief in Healthcare Sector

Items	From	To
Individual Health & Life Insurance	18%	Nil
Thermometer	18%	5%
Medical Grade Oxygen	12%	5%
All Diagnostic Kits & Reagents	12%	5%
Glucometer & Test Strips	12%	5%
Corrective Spectacles	12%	5%

Automobiles made affordable

Items	From	To
Petrol & Petrol Hybrid, LPG, CNG Cars (not exceeding - 1200 cc & 4000mm)	28%	18%
Diesel & Diesel Hybrid Cars (not exceeding - 1500 cc & 4000mm)	28%	18%
3 Wheeled Vehicles	28%	18%
Motor Cycles (350 cc & below)	28%	18%
Motor Vehicles for transport of goods	28%	18%

Affordable Education

Items	From	To
Maps, Charts & Globes	12%	Nil
Pencils, Sharpeners, Crayons & Pastels	12%	Nil
Exercise Books & Notebooks	12%	Nil
Eraser	5%	Nil

Save on Electronic Appliances

Items	From	To
Air Conditioners	28%	18%
Television (above 32") (including LED & LCD TVs)	28%	18%
Monitors & Projectors	28%	18%
Dish Washing Machines	28%	18%

PROCESS REFORMS

Registration

- Automatic registration within 3 working days for applicants:
 - Identified by the system based on data analysis
 - Who determines that he would not pass Input Tax Credit exceeding ₹2.5 Lakh per month and opts for the Scheme

Refund

- Sanction of Provisional Refunds by proper officer, through system based risk evaluation for:
 - Zero Rated Supplies
 - Supplies with Inverted Duty Structure



Narendra Modi
Prime Minister

Next-Gen GST - Better & Simpler !

For the complete list of recommended revised rates & other GST changes, please scan:

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-Mansi Shukla

(Teaching Assistant at VTCBCSR)