













TABLE OF CONTENTS

PAGE NUMBER

	Micro investment Mr. Anuj Gupta	06
	The Impact of US Trade Policies on India's Economy: The Effect of a 50% High Tariff! CMA (Dr.) R K Mohapatra Ex-GM / Finance in IRCON	07
	Analysis of Notifications & Circulars – August 2025 CMA Yash Paul Bhola Ex-Director (Finance), NFL	18
	GROSS NATIONAL HAPPINESS INDEX Dr. S K Gupta	45
	Importance of Work Life Balance for Chartered Accountants CA Ram Sahni	50
	56th GST Council's Meeting Anandhan Hari	54
	NSDL vs CDSL: The IPO Story That Shook the Duopoly Lakshman Rajput	58
	Refund Procedures under GST: A Comprehensive Analysis Shashank Shekhar Pandey	61
	The Indian Middle Class 2.0: The Next Billion Consumers Aniket Kumar	65
	One Nation, One Tax- Reinvented CMA Shukla Bansal	69
	The Evolving Role of Women in the Workplace CMA GEETA DHINGRA	76
	Digital Money or Game Currency? : Why Payments with UPI Feels Less Real? CMA Hima Varshitha	78
	A Journey Through Time: The Rich History of India's Commodity Market CMA Madhuri Kashyap	80

Editorial Team



CA Sangam Aggarwal



CMA MADHURI KASHYAP



CMA (DR.) R KMOHAPATRA



CMA RAKESH KHANDLWAL



CMA PRAMOD JAISWAL



CMA DEEPIKA RATERIA