

KMS THLASIK THUTKHAWM

NEIH A NI

Dt. 18.11.13 khan Ballygunge Mizoram House-ah Kolkata Mizo Students' Executive Committee chuan thlasik thutkhawm an nei a. Heta an thurel thenkhat, member te hriattur awm chi lo tar lang ila.

KMS Executive Committee chuan KMS Sports chungchang thlir letin, Sports kan neih te tuang taka zoin, member te pawh kan inpawh phah hlein kan hria a. Sport hi kumdangah pawh tihfo chi nia ngaiin, a tih hun tur erawh hi chu khaw ro lai deuha tih ni tawh se tiin a rel a ni.

Annual Magazine pawh ruahman fel tawh niin, tunah hian Press lamah chhuttir mek a ni a, tun atanga reiloteah hian tlangzarh theih a nih rin a ni. He magazine-ah hian Best Article thlan tur niin, he Best Article thlang tur hian KMS OB, Chuailo Annual Magazine Ed. Board leh Chuailo Newsletter Ed. Board te ruat an ni a. Heng ruat bik te article erawh hi chu he Best Article thlan turah hian a tel ve dawn lo a ni.

KMS Quiz Competition neih tur chungchang rel niin, he quiz Competition hian kan member te an zirna lama thui tak a puil theihna turin kan zirlai atangin zawhna tam tak kal tel tir tura ruahman a ni a. He Quiz neih turah hian mizo bakah Chuailo Annual Magazine a article tha bik thlanchhuah zing atangin zawhna a lo kal bawkw dawn a ni. (Syllabus chu phekdangah tarlan a ni.)

KMS chuan ramchhung hmun hrang hrang atanga kan member te chet vel dan an lo hriat ve theihna turin Documentary Film leh Music Videos siam a tum a. He thilah hian member tin te kan pawimawh dawn a ni tih hriain, theihtawpa inbuatsaih lawk theuh turin kan inngen a ni.

CMCS Thalai:

Vawiin hian CMCS Thalai bultumin Praise Gathering Salt Lake, Mizoram House lamah neih a ni dawn a. Inkhawm banah Biak In atangin Salt Lake thlang Bus a kal tur a ni ang, mi zawng zawng tel vek turin min sawm a ni.

Senior Adviser sawn

Kan Senior Adviser Pu Laima Chozah, Principal Secy. chu Statistics & Programme Implementation atangin W. Bengal Human Rights Commission lamah sawn a ni a, Secretary & CEO hna a thawk ang. Ahnathawh leh zelna turah hian tuang tak leh tha taka a thawh theihna turin KMS chuan duhsakna kan hlan tak meuh a ni.

CMWA

CMWA Annual Fund khawn mek zel a ni a, Area hrang hrang a khawn tura ruatte'n an rawn khawn chho mek zel a, Kolkata a mizo awmte'n ngai pawimawhin, lo pek theuh i tum ang u.

Lawmthu

Kan thil mamawh leh kan hman tangkai em em tur, bass guitar chu kan dilna te min ngaihpawimawh sakin CMCS chuan min pe ta a, kan lawm takzet a ni. An rawngbawl leh zelna turah KMS chuan duhsakna kan hlanin, thawh hona tha tak kan neih zel kan beisei bawkw e.

Tualchhung...

Tunlai hian kan khuaa Mizote kan inpumkhatna pawh a tha chho hle a. 'Sem sem dam dam, eibil thi thi..' tih thu rolumtu kan pi leh pute pawh kha he Vaiho tamna hmunah hian lo tho leh pawh ni se la, an thlahte chet dan hi Pialralah pawh chhuang takin an sawi ve thin ngei a rinawm.

A ni lah taka, khawi hmunah pawh kal ila mizo kan nih tawh chuan kan mizo pui te nen kan innelin, kumkhaw thian ang maiin kan inkawm bawrh bawrh zel thei a. Hetiang ang zia hi Kulkhut khawpuia cheng mizote hian chhawm nung zel thei ila a lawmawm hle ang.

Kar kalta leh tunkar chung hian kan khuaa mizo awmte zingah thil duhawmlo leh harsatna lian tak a thlang lo niin kan hria a. Hetianga hnamdang awm tamna leh ringlo mite khuaa him dam taka kan awmtheih avang hian lawmthu sawi ila, hun lo la awm lehzel turah pawh hnamdangte nena kan chen honaah fimkhur theuh ang u.

Pu Rokunga tawngkam hawh zawk teh ang..

'Raltiang ram saw thlir teh u, Hriatna, thiamna, finna ram saw,

Leng dang mi chu Lal lai partlanin, min ngailote'n hlimin an leng si..' Hawh u, kan awmna hmun atang hian hmasawn zel turin i pen chhuak teh ang u...

I duhthusam zawng lo la, i tawn ang kha duh tum rawh.

CHUALO

Estd. May, 2004

Editor : ahooma
 Joint Editors : VT.Lawmsanga
 : Lalruatkima
 : Vanlalpeki Ralte
 Patron : Alex Rosangluaia



Enkawltu Kamliam Politics...???

Hmanni chu tunlaia thalai lamin kan uar em em leh kan tuipui em em internet khawvela inkawmna lamah chuan khawvelah a lar ber a an sawi Facebook lamah ka leng lut ve a. Thil tam tak ka hriat belh bakah, thalaite sukthlekna chi hrang hrang ka hmuin, ka hre chho ve zel a.

Chuta ka thil hmuh, mak ka tih em em, ka rilru khawih em em tu chu thlalaite'n Politics kan thlir dan hi a ni. Thalai thenkhat chuan Politics hi hnawmhne ang lekah zuk ngai a mawle..!

Kan rama Politics kan khelth dan hi Politics khelth dan tha a ni lo tih chu kan hre vek awm e. Amaherawhchu, hetiang khelth dan hi siamtha a, Politics khelth dan tha zawk leh dik zawk hmuchhuak a, kan ram siamtha tur chu thalaite hi kan ni tih i hre thar leh ang u.

Kan ram chhiat tawh zia leh beiseina kan neih chhun pawh a chhiat tawh zia hi kan hria a, kan sawi ringawt a. Chhechhawnga te vai dawr ang deuhin a chhe zawng hlirin kan kal niin kan sawi a, siamthat erawh kan tum si lo. Siamtha tura ngaih thalaite lahin a sawi kan duhtawh a, tha thawh erawh kan tum si lo.

Kan ram hi kum lamah pawh chawhnu lam hun hmang tawh te kutah hian kan la hlan zel ang maw? Khawpui dangah chuan thalaite khawvel tia an sawi tawh lain, keini ramah chuan Upate khawvel khawvelah maw kan la chen ang? Harh a hun tawh e...

Kan ram hian a sawi a sawi thiam chauh a mamawh tawh lova, thalai mawng zang, mahni inzo veh vawh hi a ni a mamawh chu ni.

Sekibuhchhuak ni lovin, hreipui khuaitu thei kan nei tawh a; Hreipui khuaitu theiah hi chuan tha a ngai a, keimahniin kan thawh ve a ngai tawh a ni. Thalai thahrui nei zawk hi a ni kan ramin a mamawh chu..

Chuvangin, Party Politics hi thalaite hian hnawl ila, Politics khelin, kan ram hi ram nuam leh intodelh, ramdangte awkhawp tura siam turin Politics khel ila, kan intodelh hnuah Party Politics chu kan khel dawn nia.... - **RK**

Zirna Huang...

Applicability of Service Tax on Restaurants

Restaurant te hian air condition emaw, air heating an hmang anih loh chuan service tax an charge thei lo.

[“Service tax is applicable for serviced provided in relation to serving of food or beverages by a restaurant, eating joint or a mess having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year became taxable w.e.f. 01-04-2013”. (Other restaurants were not taxable- exemption vide clause 19 of the Exemption Notification No. 25/2012 amended vide Notification No. 3/2013 w.e.f. 01-01-2013).] Rate of Service Tax (Rule 2C inserted w.e.f. 01-07-2012)

Restaurant te hian kan thil ei man (food bill) bakah an service man (service charge) an la thin a, service manah chauh hian service tax an charge tur ani. Amaherawhchu, service man leh chaw man thliar hran a harsat tawh avangin 60% abatement an siam ta a, chumi awmzia chu total bill (excluding VAT or Sales tax if any) atangin 40% ah chauh service tax (12.36% including cess) pek angai tihna ani.

Service tax bakah hian VAT emaw Sales tax emaw an charge tel bawh thin a, heih chu total bill (before charging service tax) atanga chhut tur ani.

Entir nan:

Total bill (food+service) – Rs. 1,000

VAT (@ 14.5% on 1,000) – Rs. 145

Service Tax

(12.36% X 40% X 1,000) – Rs. 49.44

Total payable..... - Rs. 1,194.44

Restaurant atanga i thil leiah khan MRP(fixed under the Legal Metrology Act) a in print a, chumi zat chiah a i lei a nih chuan, service tax i pek a ngai lo (Entirnan: mineral water, soft drink, ice cream, etc).

Hengte bakah hian, Kacha bill an pe che a nih chuan air condition vuah restaurant pawh nise service tax emaw, VAT etc. pe suh ang che.

Note:

- 1) 12.36% = Service tax 12% + Education cess 2% on 12 + S & Higher Edu. Cess 1% on 12
- 2) 40% atanga 12.36% la leh kher lo pawh in Effective tax rate 4.944% a lak nghal mai theih.
- 3) Notification No. 3/2013: <http://www.servicetax.gov.in/st-notfns-home.htm>
- 4) Rule 2C: <http://www.servicetax.gov.in/notifications/notfns-2012/st11-2012.htm>
- 5) Hengte hi notification thar a awm leh hma loh chu hman tur a ni.

article

I LEI VE DAWN EM?

- Sawmtea SA Boys

Nikum tun ang hun vel kha chuan Upa C. Ngurthantluanga leh a hote thusawi khan kan khua a chiah hnehin, an haw hnu thleng khan kan thusawinaah te, kan status-ah te kan hmang fer fur hlawm a, a lunglenthlak hlein ka hria. Kan hlawkpui tlang hlawm a ni ang e, thianpa C. muana retreat/camping chhuak, a Christmas haw tur pawh retreat zawh hlim a lo ni bawk nen retreat/camping a luh hma a Mizoram lam atanga thil lo chahtu a thiante pawh an down hle tih thu kan hria a. Pathian zarah kum khat alo ral ve ta der mai. Retreat hun alo thleng leh ta a, I chhim ve dawn em? Chhim ta la i hlawkpui i ring em? A hmingin i va chhim ve mai mai dawn nge kum tin a awm a lawm ti in inpuahchah lem loin kum dang ang bawkin i liam tir leh dawn? nge tawngtaina nen Pathian pawlna tak tak chang ngei turin ilo inbuatsaih dawn? Engtia lo dawnsawn nge i tum? Pathian thu chuan "Remruat lawk loa thil tih a hlawhtling duh lo" Thufingte 15:22 –ah a ti kua mai si a, engtin nge i tih dawn le?

A hmasain 'Retreat' tih hi English dictionary-ah chuan "A period of meditation, prayer or study", "The act of pulling back or withdrawing, as from dangerous or unpleasant etc.." a inti duah a. Ka hriathiam ve danin ka'n sawi mai ang a, film hrang hrangah te pawh kan hmuh fo ka ring a, a bikin indo (war) film bikah pawl pakhat zawk te'n an chaklo dawn ni a an hriat hian insiam that, inrem that tumin an hnung tawlhlin, an tawm khawm a, an dinhmun an siam tha thin a ni. Hetiang deuh chiah hian keini thlarau indona bei mek te pawh chak loh chang leh tlawm chang pawh kan nei fo in a rinawm. Chu tak chu hneh thei turin "Retreat" hun hi buatsaih thin ni in ka hria a; chutiang zelin indona a lo chak char char thin te tan pawh a nasa leh zuala Pathian pawlna kan channa hun tur a ni.

Engati nge kei kher, kan khua Kolkata khawpui ah pawh a Pathian thu awihlo ber leh a soal ber pawl, Pathian ram thil pek pe tlem berte zinga mi hian he thu hi ka ziah ve ngawt le? tih te rilru ah a lo lang a. Achhan ni bera ka hriat chu ka piantirh ata keimah a bet tawh, ka paih chhuah theih tawh si loh INREN vang ni berin ka hria (smiley nui lai hmel dah theih se ka va'n ti). Amaerawhchu, he laia inren ka tih tak zawk a chu awmze neilo in he hun hlu tak hi kan hmang ral mai mai ang tih ka hlau ka tihna zawk a ni e. A pawimawh tlat a lawm le. Mi tam tak hi chu camping tih sawi rual ruala "Halleluiah!!" nghal tuar tuar a, party tih sawi leh chiah zu no dawm leh nghal lawi si, inkhawm vawikhat mah thulh lo te, Pulpit hmaah smart tak taka incheia tei zuar zuar thin te, ai upa zahna chang pawh hrelu khawpa ngaihndan nghet nei, thiante tana hnawksak te, langlo chin a rawngbawlna hlen theilo leh rah chhuah sawi tur neilo a dan anga rawngbawl ve mai mai, camping leh kohhran thil tihna vuakvet a phusa em em ringawt KRISTIAN THA TAK ni ve tho si te hi thianpa Sen-seka hian a awm ve theih a tia dik hmel khawp mai.

World Cup hi kum li danah an khel a, chak loh palh chuan kum li dang nghah leh vang vang a lo ngai a, players upa tan phei chuan chance hi a chhe hma em em a, Champion ho tan erawh a hlui a lawmawm em em thung a. Mahse, nang leh kei chu hruaitu tha tak tak te zarah vanneihna changin sum tam tak sengin Mizoram atangin kum tin i tan leh ka tan liau liau thlarau hmasawn na'n rawngbawltu chahthla a, retreat an buatsaih thin hi khawngaih takin awmze neilo a chawlhkar khatah vawikhat inkhawm tur tih thiante hmai zah avanga i tih ve tawk tawk thin angin ngaiha lo neilo la, hetiang thil hi chu a hlu bik tih hriain, chhawr tangkai lo tum hram ang che aw..

Thianpa Larry-a'n mi sawi a sawi chhawn leh ka hriat reng thin chu mizo te hi chuan discount period (ka lehlin dan chuan thil tha tak, awlsam zawka a hlutna tlahniam chuang silo a kan neih theih hun lai) hi kan lawm ve hrim hrim a, tum lawk miah lo pawh a tlawm avangin kan lei pawp pawp a, chuvang chuan a tam zawk hi chuan discount laia thil lei hi chu kan hlut lo reng a ni.

Chutih rual chuan discount lai pawh hian thil tha tak, daih rei tur tak si, uluk taka kan thlan a, kan lei chuan thil tha tak a awm ve thei tho a ni tih chhungte thawhchhuah ringa discount lai chan hrat Jona Vanchhawng te hnen atangin a hriat theih tho. A awmzia takah chuan kan thil lei aain a leitu a pawimawhin ka hria a, a enkawl chhoh dan azirin a tlo in a tlo dawn lo a ni.

Chutiang deuh chiah chuan kan hma lawkah Thlarau lam chaw leh thlarau thianghlim hnathawh awlsam zawk leh nasa zawkin kan kawtchhuahah, kan bul lawkah kan dawng dawn a ni. Mak ve deuh chu hetiang hun a thlen hian keichu hetiang ah hian ka kal ve ngai lo, ka tel ve ngailo ti sek tung hi an awm tlat thin! A awmlo hranlo e thufingte 21:2 ah pawh "mi tin an awm dan hi mahni mitah chuan dik tih a ni a; nimahsela Lalpan thnlung a buk thin " tih zia ka ni a. Thianpa zutea thusawi hawh leh lawk ila, "3rd year kan nih chhoh lai vel hi ka ngaihndan a dik ber e, ka fing ber e kan tih hunlai a ni ve a, kan awm dan leh ngaihndan apiang hi tha kan ti em em ringawt mai ni." a ti a, dik hmel fu ni.

Mahse maw ka uanau lo in tisek vak duh suh rorel na niah sek deuhin i tuiral hlauh dah ang e.

Iron rod hlir ilo ngaihtuah thin a nih pawhin retreat hun chhung tal hi chuan lapua chiah lo ngaihtuah la, lo tel ve rawh. Tin nangni pharisaite ianga khawvel mi te hmuha fel nih duh avanga rawn tel tum te u, Lei leh Van siamtu Jehova hian i thnlung a hria a sin. khua a tlai hma hian insiamtha la, pangai takin lo tel ve zawk ta che.

Chuvang chuan a la lei ve lo te'n he thlarau thianghlim discount hi lei theuh tum i la; amaerawhchu, lei pawp pawp loin awmze nei takin lei ila, enkawl zui bawk ila rei tak daih theuh kan tum dawn nia.....

E.. taka! tun tum chu Speaker thusawi leh mi thusawi a sawichhawn te whatsapp status-ah kan hmang ve tawh teh ang... hit phian takin..

Quiz Competition

KMS Executive Committee in alo rel tawh angin Quiz competition buatsaih tur atan hma lak mek a ni a, a hun atan February 2014 tinzawn a ni. Group anga inelna tur a ni a, group khatin member 3 atanga 6 an nei thei ang. He Quiz competition atan hian KMS Quiz Competition Sub-committee chuan budget atan Rs. 20,000/- a dah chhin phawt a, prize pawh tha tawk tak siam tum a ni. KMS member zawng zawng te tel tum theuh tur leh hemi atana inpuahchah theuh turin kan insawm e.

Zawhnate hi a hnuai tarlan ang hian topic hrang hrang atanga lak khawm a ni dawn a ni:

General Knowledge, Mizo, History, Political Science, Economics, Accounting, Direct Tax. Topic tinin an point ken tel zat tur chu remchang hmasa berah dan leh hrai kimchang zawk nenrawn tih chhuah leh a ni ang.

Mizo ah chuan Mizo history, thu leh hla te bakah, Chuailo annual Magazine 2013 atang in articles 5 thlan chhuah a ni ang. History, Political Science, Economics, Accounting leh Direct Tax te hi a hnuai chapter hrang hrang thlan chhuah atang te hian Calcutta University syllabus mil in zawhna siam a ni ang.

History

1). Archaeology Sources and literary sources 2). Harappan Civilization 3). Aryan Debate 4). Mauryan Empire 5). Ashoka's Dhamma 6). Samudragupta 7). Local self government of Cholas 8). Iqta system 9). Sufi and Bhakti movement. 10). Husain Shahi Dynasty to the social and cultural life in Medieval Bengal 11). Vijayanagar empire (Economy) 12) Scientific Revolution 13). printing revolution. 14) Price revolution. 15). Peace Of Westphalia (1648) 16). Decline of Mughal empire. 17). Jagirdari crisis. 18). Akbar 19) Buxar, Diwani, Drain of wealth. 20). Opium War. 21). Taiping rebellion 22). Meji restoration 23). Manchurian crisis 24). Young Bengal Movement 25). Revolt of 1857 26). Partition of Bengal 1905 27). Morley-minto reform 28). Treaty of Versailles 29) Facism and Nazism. 30) World war II 31). UNO 32) Cold War.

Political science

1). Theory of the state 2). Democratic theory 3). Dialectical and historical Materialism 3). Marxist theory of state and Revolution 4). Comparative Politics and Comparative Government. 5). Role of Party system in UK, USA and PRC 6). Role of Speaker in Parliamentary and Presidential system (UK and USA) 7). Framing of the Indian constitution 8). Fundamental Rights and Directive Principle of state policy. 9). Union Executive: powers and functions (President, Prime minister Etc...) 10). Union Legislature :Rajya Sabha and Lok Sabha 11). Supreme court and High Court: Composition and function 12). Constitution amendment. 13). Election Commission of India 14). Realism, Pluralism and world system theory 15). Colonialism and Globalization 16). Cold war and its evolution 17). Problem of Developing Countries 18). Indian foreign Policy ; Basic principle. 19) USA and China foreign policy after the Cold war. 20). UNO 21). Foundation of Indian National Congress.

Economics

1) Introduction 2) Basics of Demand and Supply 3) Theory of Consumer Behavior 4) Theory of Production 5) Theory of Cost 6) Market for Commodities 7) Factor Price Determination 8) Money and Inflation 9) National Income Accounting

Accounting

1) Introduction to Accounting 2) Concepts for determination of business income:

- Revenue recognition
- Inventories
- The nature of depreciation
- Reserves and provisions
- Capital and revenue expenditures and receipts
- Adjustment and rectification

3) Consignment 4) Partnership accounts 5) Branch accounting 6) Hire purchase and Installment payment system 7) Introduction to Accounting Standard:

- Concept
- AS 1, AS 2, AS 6, AS 7, AS 9

8) Company – Introduction And Accounting for Shares & debentures 9) Buy back and Redemption of preference shares 10) Redemption of debenture 11) Company Final Accounts 12) Ratio Analysis 13) Fund Flow Statement 14) Cash Flow Statement

Direct Tax

1) Basic concept 2) Residential status 3) Salaries 4) Income from House Property 5) Profits and Gains from Business and Profession 6) Set off and Carry Forward of Losses 7) Deductions from Gross Total Income 8) Provision for Filing of Return 9) Interest u/s 234A, 234B, 234C 10) Tax Deducted at Source