



Central India CA Students Association
Indore Branch of CIRC of ICAI

NEWSLETTER

MARCH - 2023 | Digital Edition

Chairman's Message



Dear CA Students,

I hope you all are doing well. As we have now entered the month of March, I would like to extend my warmest well-wishes to all the CA Students who are working hard to clear their exams and pass with flying colors.

The Indore Branch of CICASA of ICAI is committed to providing its students all the necessary resources, support, and guidance required to help you all achieve your goals. For this very reason, we will be conducting two mock tests, one in the month of March and other in the month of April.

Mock Tests are one of the most crucial parameters that will strengthen your level of preparation and help you identify your weak areas before the main exams. The checked copies will help you boost your confidence and prepare for the exams in a better manner. Hence, I advise you all to take full benefit of the opportunity provided.

The Indore Branch of CICASA of ICAI will also conduct some revisions of all the subjects by renowned faculties, to help you clear your concepts and understand the technical areas in a better manner.

Remember, success is not a destination, it is a journey, and we are here to support you every step of the way.

Wishing you all a very Happy Baisakh

Warm Regards,



CA Swarnim Gupta

Chairman,
CICASA, indore



INDRESHWAR MAHADEV TEMPLE

A Forgotten History



Harshit Dwivedi
CRO 0500226

There are conflicting accounts of how Indore, India's cleanest city, was founded, ranging from the more widely accepted version involving Rao Nandlal Chaudhary of the Mandloi clan, zamindar of Kampel, founding the city itself, to Malhar Rao Holkar's merger of 28-and-a-half parganas (administrative unit comprised of a group of villages) to create the first territories of the Holkar dynasty under the Maratha Empire. However, all versions agree with the origin of the city's name which lies in the Indreshwar Mahadev temple, located in the Rajwada area, near the center of modern-day Indore, behind shops, houses and crowded lanes.

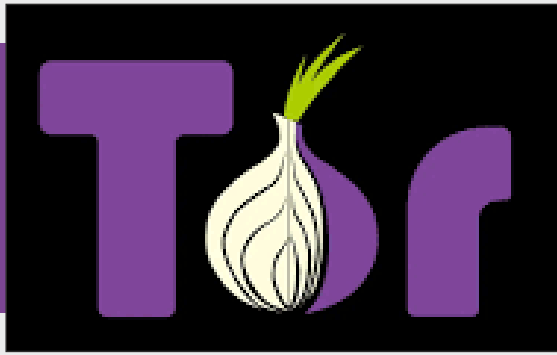
The temple's own history is somewhat obscure, with various local accounts attributing its foundation to one Swami Indrapuri, or the Rashtrakuta king Indra III. What is confirmed, however, is that the current structure exists as a result of a facelift commissioned by Tukoji Rao Holkar I (reigned 1795-1797 CE). It is located on the banks of the Saraswati river, down which the barges of the Holkar kings used to travel to the temple on holy occasions, according to local legends. It was at least somewhat prominent during the Holkar rule, as the Holkar Gallery housed within the Rajwada contains multiple exhibits alluding to its existence, including a black-and-white photograph of the temple itself when it was not surrounded by a large commercial district. Nevertheless, among communities living near the temple, it still retains some importance.

The architectural style of the temple is a mixture of various known styles that can be found in India, a result of the Holkars' foray into widespread temple-building across the length and breadth of the country, especially during the rule of Tukoji Rao I's predecessor, Ahilyabai Holkar. Primarily, it draws influence from the northern Nagara style of temple architecture. An arched gateway forms the entrance to the temple, leading into the many-pillared hall situated atop a platform that leads into the garbhagriha, which is located underground. The interior of the small garbhagriha is made up of a mixture of grey stone and modern white tiles. A few pre-medieval statuettes of unconfirmed origin adorn the walls. In the centre of the room is a shivlinga, a representation of Lord Shiva, to whom the temple is dedicated. The pillars are plain and unadorned, and the floor and the platform are made up of marble.

The temple has a balcony that is usually not accessible to the visitors. Behind it all looms the temple's shikhara, which is adorned with various carvings. The exterior is painted in white and saffron colours, sacred to Hindu beliefs. A large peepal tree stands outside the temple, where an old statue of a shalabhanjika, a tree spirit, can be found.

The present condition of the temple is very precarious. The paint on the exterior is splotted and is fading in many places. There are several notches and defacements on the temple's exterior, due both to natural processes and vandals. It is located behind several cramped lanes and many buildings, with no signage pointing towards its location. Navigation is only possible by possessing prior knowledge of the temple's general location, and thereafter inquiring about the specific directions with the locals. The interior of the temple is not particularly remarkable either, except for the aforementioned idols of unconfirmed origin, which look very out-of-place in the relatively modern interior. The river, on whose banks that temple is situated, has almost dried and remains choked with silt and garbage, the sight and smell of which deter devotees and visitors from frequenting the area despite recent efforts to restore it.

The Indreshwar Mahadev temple represents an important part of Indore's history. As the city emerges into prominence, with its ever-increasing relevance to current events, it is imperative that the city promotes and restores its history and culture. While the more commonly known monuments are being given their due attention under the Indore Smart City project, Indreshwar Mahadev temple continues to languish in disrepair and anonymity. The temple needs immediate attention from the administration, if it is to ever regain its former prominence.



Privacy and Innovation

The Tor Project (Part 1)



Rathik Jain
CRO 0689218

advent of internet into public domain. On one hand, treating the users' privacy as utterly sacrosanct would open up a wide range of criminal possibilities, ranging from white-collar crimes such as online piracy to more serious crimes such as drug trafficking, contract murders, etc. On the other hand, the government surveillance of internet users has been criticized as a breach of the citizens' trust and a disturbing violation of personal privacy. Straddling these contradictions is the Tor project, a non-profit organization that grew out of a US government endeavor and went on to gain infamy as the go-to gateway to Dark Web websites. Tor, however, is much more than a means to access illegal websites, and is significantly more complicated in its operation than similar services like VPNs. Tor stands for "The Onion Router", a name that serves as a nod to the functioning of their networking service, the Tor network, that employs the concept of "onion routing".

Onion routing means "wrapping" the data within the signal for information, or relay, sent from the user's side in several layers of encryption using cryptography, and instead of "relaying" it directly to the destination, i.e., the website server, employing several relays from node to node, "unwrapping" each layer of encryption turn-by-turn. Tor operates off a network of thousands of volunteer computer systems referred to as "nodes", each of which serves a different purpose. Since both the origin and the destination of the data is hidden from intermediary nodes, owing to layers of encryption, the signal is very secure, and is able to circumvent checks and barriers imposed by both the government and the ISP. This also prevents tracking through cookies and other measures that VPNs are susceptible to.

The origin of Tor's operations lies in research conducted by the United States Naval Research

Laboratory (USNRL) into protecting the online communications of U.S. intelligence services. Initially conceived and developed by USNRL employees Paul Syverson, Michael G. Reed and David Goldschlag, the project was taken over and developed further by Defense Advanced Research Projects Agency (DARPA), and onion routing technology was patented by the U.S. Navy in 1998. However, onion routing relied on a decentralized network even at the time of its conception. As explained above, the multiple relays and consecutive encryption/decryption requires many volunteers to function, and it is apparent that relays and nodes performing such complex encryption may be immediately traced and singled out unless if similar, simultaneous transactions of data take place on a massive scale. Therefore, the same year, Syverson et al published an article in the IEEE Journal of Communications and publicly released the method, and Syverson was soon joined by MIT graduates Roger Dingledine and Nick Mathewson in creating an onion routing network at USNRL. To distinguish it from various projects that had started popping up elsewhere, it was christened Tor, and in 2002, the USNRL released the code for Tor under a free and open software license while deploying it for the first time.

By the end of 2003, the network's alpha version was released publicly and had gained a few volunteer nodes in the USA as well as one in Germany. Tor acquired funding from the Electronic Frontier Foundation (EFF) in 2004 to continue development, and was finally registered as The Tor Project, Inc. as a 501(c)(3) non-profit organization in 2006. By 2007, the organization began work on bridges to circumvent government censorship, and in 2008, began work on the Tor Browser, which would contribute exponentially towards the increasing popularity and adoption of the Tor network the world over.

Privacy and Innovation

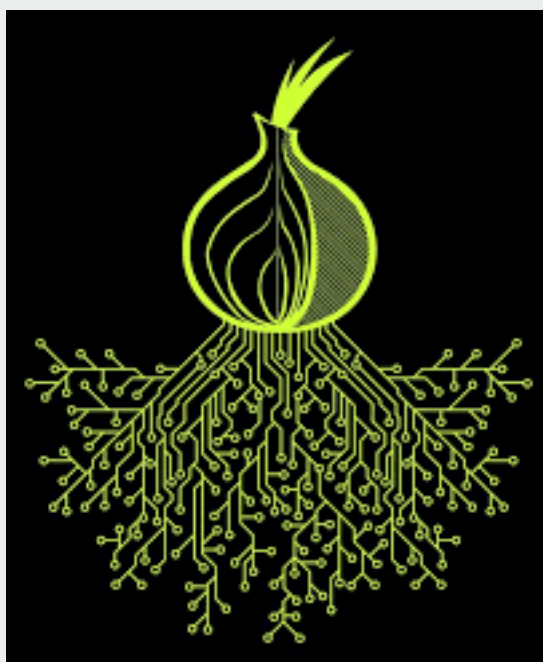
The Tor Project (Part - 2)



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As it stands, the Tor network has over 2 million users worldwide over the publicly listed nodes and relays, and over 75,000 users over unlisted bridges. The largest relay user base remains the USA, while the largest bridge user base is Russia, where bridge use increased further at the onset of the current events surrounding increased isolation of Russia from internet and other services.

Tor has proven itself to be efficient and effective over the course of the years, and has occupied a prominent position in the ongoing debate for online privacy. Users in countries with restricted access to internet such as China, Iran and Kazakhstan have been provided with bridges and other services by Tor. It was influential in internet campaigns during the Arab Spring, and was used by Edward Snowden during the course of his expose of the USA's National Security Agency (NSA)'s PRISM program, which the US government used to spy on every American's personal devices and internet usage. Tor offers browsing services to individual users as well as dedicated "Onion Services" to organizations and websites in order to preserve anonymity and circumvent government scrutiny and/or censorship. Various organizations such as BBC, The New York Times, Twitter, Freedom of the Press Foundation, etc. have employed "Onion Services", and have dedicated "onion URLs" for access by users with privacy concerns.



At its onset, Tor was primarily funded by the EEF and sponsored through various institutions by the USNRL, DARPA, Human Rights Watch, the National Science Foundation and the US Department of State Bureau of Democracy, Human Rights, and Labor. While EEF funding ceased in 2005, most of the other aforementioned sponsors continue to fund Tor. In addition, Tor has acquired funding from organizations such as Google Summer of Code, Open Technology Fund, the Swedish International Development Cooperation Agency, or SIDA, Ford

Foundation, etc. Furthermore, Tor has a dedicated fund from user donations from across the world, and offers Tor merchandise to donors as tokens of thanks. Tor accepts donations in both conventional currency through all major credit cards and PayPal, as well as cryptocurrency on its donation page on its website.

Tor has a dedicated Outreach program consisting of online and street kits for campaigns by volunteers that include materials for advocacy, as well as guidelines for organizing Tor meetups and conferences. Tor also has a dedicated group of speakers who can be delegated to speaking at such events on request by the organizer(s). In addition, Tor also encourages independent research into internet anonymity, and offers to send a researcher to the doorstep of anyone conducting Tor-based research, provided that scheduling conflicts can be resolved and the endeavor is judged to be worthwhile.

As with all technological undertakings, Tor has its shortcomings, which make up the reasons for its infamy in the public sphere. Multiple dark web pages dealing in illegal activities use Tor services in order to hide their tracks from the government. The particularly infamous Silk Road marketplace, which was used to sell all varieties of illegal merchandise, including drugs, utilized the Tor network in order to deceive authorities. It is regarding these terms and incidents that Tor employs PR tactics to assuage and influence public opinion.

However, Tor retains the potential of use as a force for good, in order to circumvent censorship of journalism, media and ideas in authoritarian countries, and ensuring that independent agencies are able to take note of atrocities and human rights violations in isolated dictatorships and warzones

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