

Modi runs govt for billionaires, Patnaik for select few: Rahul Gandhi

Cuttack (KCN): Congress leader Rahul Gandhi Sunday alleged that while PM Narendra Modi runs a government for billionaires from Delhi, Chief Minister Naveen Patnaik leads a dispensation that works for "select people" in Odisha.

Addressing an election rally in Cuttack's Salipur, Gandhi claimed that though the BJD and BJP were fighting the electoral battle against each other, in reality, they were working together. "Call it a partnership or marriage, both BJD and BJP are together," he claimed.

Taking a dig at Patnaik, Gandhi said that though he was the chief minister, the BJD government in the state was being run by his aide Kartik Pandian.

In an apparent reference to PM Modi, Gandhi said, "Uncle-ji and Naveen-



babu have given Odisha PAANN, meaning Pandian, Amit Shah, Narendra Modi, Naveen Patnaik. They have looted your wealth." "Rs 9 lakh crore was looted through the mining scam. Rs 20,000 crore was looted through land grabs. The plantation scam was of 15,000 crore. As soon as the Congress government is formed here and in Delhi, we will start giving you back your money," he added. Gandhi claimed that in a similar way, the BRS in Telangana used to work with the BJP, and his party ousted it from power.

"While Naveen-babu has given you Pandian, I will tell you what Congress will give you. If we come to power at the Centre, we will do five revolutionary works. We will make a list of all the poor families, and one woman from a family will be selected and we will transfer Rs 1 lakh annually to her bank account. It is Rs 8,500 per month," he said. "We will bring a scheme

— 'pehli naukri pakki'. All the unemployed youths with degrees and diplomas will get apprenticeships, we will give you the guarantee of your first job for a year. It will be in the public sector, private sector, government hospitals and offices," he added. Gandhi said that if Congress formed the government in Odisha, it would provide Rs 2,000 per month to women, Rs 3,000 per month to unemployed youths, 200 units of free electricity and LPG at Rs 500 per cylinder.

"While uncle-ji has worked for 22 billionaires, we are going to create crores of lakhpatis," he said. He alleged that BJP refers to tribals as 'banabasi' or forest-dwellers instead of 'adibasi' or indigenous people.

"The tribals are not 'banabasi', they are the

'adibasi', meaning they have the first right to the land, forest and water. Modi has taken away tribal rights and given them to industries. Congress will give tribals their rights back," Gandhi said.

He said that if Congress returns to power, it will waive off farm loans.

"Whenever there is a need, Congress will waive off crop loans," he said, adding that a legal framework for MSP for all crops will also be ensured.

"The salary of Anganwadi and ASHA workers will be doubled, while MGNREGA wage will be hiked to Rs 400 per day," he said.

Odisha will vote in the Lok Sabha elections and Assembly polls simultaneously in four phases, starting May 13. There are 21 Lok Sabha seats in the state and a 147-member Assembly.

This Odisha government needs to be changed: BJP National President JP Nadda



Bhubaneswar,(KCN): While highlighting the developmental initiatives of the Narendra Modi-led government BJP National President JP Nadda said this election is all about taking Odisha forward in the path of development. While addressing the Vijay Sankalp Samavesh in Ambapura in Berhampur, where he was received with a rousing welcome at the Rangeilunda airstrip by

the party's national vice president Baijayant Panda and the party's Odisha unit chief, Manmohan Samal among others. From the airstrip JP Nadda proceeded to the Vijay Sankalp Samavesh venue in Ambapura in Berhampur, where he was received with a rousing welcome by party leaders and supporters.

Delhi Congress chief Arvinder Singh Lovely resigns citing Lok Sabha ticket to outsiders, alliance with AAP



New Delhi(KCN): In a huge setback to the Congress, its Delhi unit chief Arvinder Singh Lovely has resigned from the party post.

This comes amid the ongoing seven-phase Lok Sabha elections and Delhi is scheduled to go to polls May 25. In a four-page letter to party president Mallikarjun Kharge Wednesday, Arvinder Singh Lovely expressed anguish over the functioning of the Congress general secretary. He said, "All unanimous decisions taken by the senior Delhi Congress leaders have been unilaterally vetoed by the AICC general secretary (Delhi in-charge). Since my appointment as DPCC president, the AICC general secretary has not allowed me to make any senior appointments in the DPCC. My request for the appointment of a veteran leader as media head of

on corruption charges. Despite that, the party decided to ally with AAP in Delhi."

Lovely also expressed his dissatisfaction over the selection of candidates for the Lok Sabha elections for Delhi seats.

He said, "... given the limited number of seats granted to the Congress party in the alliance in Delhi, in the interest of the party in Delhi and in order to ensure that the tickets are allotted to the senior Congress colleagues, I publicly withdrew my name and opted out from being considered as a potential candidate. Out of these three seats, while rejecting the views of the DPCC, all observers and the local party workers, the North-West Delhi and Northeast Delhi seats were given to two candidates who were total strangers to Delhi Congress and party policies."

Odisha Elections 2024: Major political parties yet to announce candidates for these Assembly seats



Bhubaneswar,(KCN): Though the campaigning has already intensified in most parts of Odisha for the crucial 2024 elections, three major political parties - BJD, BJP and Congress are yet to announce the names of their candidates in some seats across the State. While the Opposition BJP has announced the names of its candidates in as many as 140 Assembly seats out of 147 so far, the saffron party is yet to open its cards for seven seats. These seats are Ghasipura, Barabati-Cuttack, Begunia, Bhograi, Nilgiri, Bhandaripokhri and Bari Assembly segments. Meanwhile, the ruling BJD has already given tickets to candidates in as many as 144 Assembly

seats. The ruling party is yet to announce the names of its candidates in three Assembly seats- Khandapada, Nilgiri and Korei. On the other hand, the Congress has announced the names of its candidates for 137 Assembly seats. However, the grand old party is yet to announce the names of its candidates for eight more seats. The seats are

Pallahara, Barabati-Cuttack, Jaleswar, Balasore Sadar, Nilgiri, Barchana, Jagatsinghpur and Kakatpur. The party has not also announced its candidates for Cuttack and Mayurbhanj Parliamentary seats as well. As per political experts, the delay in the announcement of names of candidates for the remaining seats by the major political parties has triggered rumours and speculations while confusing the voters.

As per the announcement of the Election Commission of India (ECI), voting in Odisha will be held in four phases. Voters in the State will cast their votes on four dates - May 13, May 20, May 25 and June 1. The counting of the votes will take place on June 4.

BJP wants to destroy the constitution written by Baba Saheb: CM Bhagwant Mann



Chandigarh (JAG MOHAN THAKEN), 27 April: Punjab Chief Minister Bhagwant Mann, on Saturday, campaigned for AAP candidate Jagdeep Singh Kaka Brar in Ferozepur. He held a road show in different areas of Ferozepur Lok Sabha constituency and appealed to the people to

make Kaka Brar win by a huge margin. Mann said that BJP leaders are trying to disturb the communal harmony of the country and Punjab, whereas Punjab is known for mutual brotherhood and communal harmony. People here celebrate Gurpurabs, Eid and Navami together. People here never accept the politics of hatred. This time too, the people of Punjab will reject the politics of hatred and choose the politics of work. He said that the BJP is afraid of the Aam Aadmi Party and Arvind Kejriwal. So, under a conspiracy, they arrested Arvind Kejriwal in a false case.

They think that by arresting Arvind Kejriwal, they will stop the Aam Aadmi Party but they are mistaken. Kejriwal is not just a person, he is an idea, a thought. They can arrest

Arvind Kejriwal's body but how will they arrest his thoughts? During the road show, Mann also attacked Shiromani Akali Dal Badal and its president Sukhbir Singh Badal. He said that Sukhbir Singh Badal fled the field because he's afraid of losing. He knows that the people of Punjab will never give him another chance. That

is why he has decided not to contest the elections.

Mann said that as a representative of Akali Dal, the Badal family was a part of the central government many times, but these people never raised their voice for the rights of Punjab. They always prioritised their personal interests and ignored the people of Punjab. Therefore, the public showed them their real place too.

On the farmers of the border area, Mann said that we supplied canal water to every corner of Punjab for the convenience of the farmers. He said that earlier farmers used to get electricity just for 8

Declaration
Due to technical problem 27th & 28 April issue of The kalinga chronicle could not be published. Sorry for the inconvenience.

PUBLISHER

Breakthrough Surgery: KIMS Team Successfully Removes 2 Kg Diaphragmatic Tumour Without Opening Chest

Bhubaneswar, April 26(KCN): A team of medical professionals led by Senior Surgical Oncologist, Dr. Sabyasachi Parida, achieved a remarkable feat at the KIMS Cancer Center.

They successfully operated on a young man with an unusually large left-sided massive 2 kg diaphragmatic tumour, marking a significant milestone in surgical oncology.

The diaphragm, a crucial muscular partition separating the chest from the abdomen, underwent meticulous surgery for the massive tumour, which measured

approximately 24x17 cm and weighed over 2 kg. This exceptional case, where the tumour hindered the individual's ability to consume solid food, presented unique challenges.

Traditionally, accessing such tumours requires invasive procedures, including opening both the abdomen and chest, often causing considerable discomfort for patients. However, Dr. Parida's innovative approach avoided the need for a chest incision or a chest drain, significantly reducing postoperative pain and enhancing the patient's recovery process.



The surgical team, consisting of Dr. Monika Dabgotra, Consultant Anaesthetist; Mr. Bibhas Prasad Barik, OT Technician; Mrs.

Kalpana Ojha, Senior OT Sister; Mikina Pradhan, Senior OT Support staff; along with Nursing Officers and other dedicated staff,

demonstrated exceptional skill and teamwork throughout the six-hour procedure. Utilizing state-of-the-art equipment and modern

modular operating theatres at the KIMS Cancer Center, the team executed a meticulous dissection, ensuring the safety and well-being of

the patient. Remarkably, the surgery concluded without intraoperative complications or the need for blood transfusion.

Following the successful excision of the tumour, measuring more than 2 kg, the team reconstructed the large diaphragmatic defect.

The patient, who woke up comfortably on the operating table, recovered swiftly without the need for intensive care or respiratory support. Dr. Parida emphasized, "This surgery underscores our commitment to innovative and patient-

SAFETY RELATED MODERNISATION WORK NEAR RAYAGADA AND TALCHER:

Bhubaneswar, (KCN): In view of Safety related modernization work between Tikiri-Singaram-Laxmipur Road Stations in Rayagada-Koraput Railway section for commissioning of doubling work and at Talcher Road Station for linking Angul-Sukinda Rail Line along with commissioning of 4th line between Talcher Road and Talcher, it has been decided to cancel, partial cancel, divert few trains. Cancellation of Trains:

A. 18512/18511 Visakhapatnam-Koraput-Visakhapatnam bi-weekly Express from Visakhapatnam on 29th April, 3rd & 6th May and from Koraput on 30th April & 4th & 7th May, 2024 will remain cancelled.

B. 18125/18126 Rourkela-Puri-Rourkela Express from Rourkela

between 27th April to 2nd May and from Puri between 28th April to 3rd May 2024 will remain cancelled.

Partial Cancellation of Trains:

A. 08546/18545 Visakhapatnam-Koraput-Visakhapatnam Special from Visakhapatnam between 28th April to 8th May 2024 and from Koraput between 28th April to 9th May 2024 will remain cancelled between Rayagada and Koraput from both the directions.

Diversion Trains bypassing Talcher Station and providing Stoppage at Talcher Road Station:

A. 08427/08428 Angul-Puri-Angul Special from both the directions between 28th April to 2nd May 2024.

B. 18425/18426 Puri-Durg-Puri Express from Puri between 28th April to 2nd May 2024 and from Durg between 27th April to 2nd May 2024.

C. 18451/18452 Hatia-Puri-Hatia

Tapaswini Express from both the directions between 28th April to 1st May 2024.

D. 20807/20808 Visakhapatnam-Amrar-Visakhapatnam Hirakud Express from Visakhapatnam on 30th April and from Amritsar on 27th & 28th April 2024.

E. 20831/20832 Shalimar-Sambalpur-Shalimar Express from Shalimar on 29th April & 1st May and from Sambalpur on 28 & 30th April and 2nd May 2024.

F. 20862/20861 Ahmedabad-Puri-Ahmedabad Express from Ahmedabad on 26th April and from Puri on 1st May 2024.

G. 12146/12145 Puri-LTT-Puri Express from Puri on 30th April and from LTT on 28th April 2024.

Water Distribution By Jindal Stainless Limited.

Kalinganagar (Sapan Kar) :- Continuing the annual tradition, a Water distribution Center was inaugurated this year near State Highway 20 at the Jindal Main Gate Parking on the 23rd of this month by Jindal Stainless Limited. The ceremony was inaugurated by Mr. Sunil Agarwal, the head of the Finance Department, who distributed fresh drinking water to pedestrians. He emphasized the benefit for factory workers and commuters alike,



announcing plans to expand the initiative with more Water distribution Centers in future years. Throughout the factory, additional Water Distribution Centers

have been established for all employees and contractors. At the launch event, Mr. Rakesh Pathak, Head of Human Resources, highlighted that the program would extend until the first week of June, with plans to install two permanent automatic water dispensers in the nearby location. Mr. Balkrishna Panigrahi, Mr. Binay Prasad and other senior executives were also present, assisting in distributing water to the pedestrians. The initiative, greatly appreciated by pedestrians and local villagers, was coordinated by Mr. Mihir Kumar Das and Sangeet Mohapatra from the company's External Relations department.

CMD of TSNDCL visits NTPC Ramagundam



Peddapalli, April 26 (KCN): CMD of TSNDCL K Varun Reddy visited NTPC Ramagundam on Friday.

He was extended a warm welcome by ED (R&T) Kedar Ranjan Pandu. He visited the 100 MW Floating Solar

plant wherein the salient features and challenges faced during construction and operating performance details were presented. He also visited the floating solar site by boat and the project was hugely appreciated. Later, he visited Telangana STPP Control room, interacted with the O & M team and a brief presentation on the process of power generation, super critical technology and salient features of the plant was made followed by site visits to various elevations and locations of Unit-1 Boiler. Several General Managers and officials of TSNDCL were present. The visit of CMD of TSNDCL Varun Reddy concluded with sapling plantation at the guest house.



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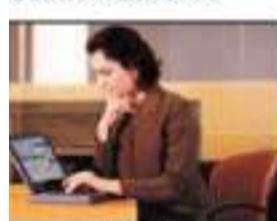
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Akshay Kumar, Fardeen Khan's 'Khel Khel Mein' to release in September



#KhelKhelMein hits the theaters."

Reportedly, the movie is a situational comedy with three couples. Akshay mentioned in an interview that he is returning to the comedy genre with several films in the pipeline. The plot centers around a group of friends gathering for dinner, during which they unexpectedly reveal secrets about each other. This film is an official adaptation of the 2016 Italian comedy thriller 'Perfect Strangers.' Meanwhile, other than 'Khel Khel Mein', Akshay Kumar also has 'Welcome To The Jungle,' slated for release during the Christmas 2024 weekend. Next, he will be seen in 'Sarfira,' directed by Sudha Kongara and set for a theatrical release on July 12.

'Ruslaan' box office Day 1: Aayush Sharma film earns Rs 60 lakh



NH STUDIOS

is adopted by a police officer. Throughout his life, Ruslaan, played by Aayush, endeavors to prove his love for the nation.

The prospects of 'Ruslaan' improving over the weekend seem bleak since it has not received a favorable response from film critics. IndiaToday.in, in its review of the film, mentioned, "The script is quite predictable for those who have grown up watching Bollywood films, and the climax feels unsurprising. While 'Ruslaan' had the potential to be an engaging drama like 'Mission Kashmir' or a cat-and-mouse chase like 'Tiger' and 'Pathaan', it missed the mark."

Before its theatrical release, the makers of 'Ruslaan' hosted a screening of the film in Mumbai, which was attended by Salman Khan and several others from Bollywood.

Directed by Karan Lalit Butani, 'Ruslaan' also features Sushri Shreya Mishra, Jagapathi Babu, Vidya Malvade, and Beena Banerjee.

Aamir Khan's 'Sitaare Zameen Par' to go on floors in May: Report



Aamir Khan is gearing up for his next, 'Sitaare Zameen Par'. The actor took a break after 'Lal Singh Chaddha'. If reports are to be believed, then the shoot for 'Sitaare Zameen Par' will begin next month (May) in Delhi.

According to a report in Hindustan Times, Aamir Khan will be flying to the National Capital to shoot for his next. A source was quoted saying, "Aamir Khan will fly down to Delhi next month for Sitaare Zameen Par's shoot. He will come to the capital with around 11 children for the shoot of his film. There will also be other star cast members too, whose details are not out yet."

The same source added, "The schedule is set for one month, between May-June. The children will indulge in various Paralympic Games for the shoot. It will be shot at different spots in Delhi, including Lal Qila, Lodhi Garden, Purani Dilli, and Thayagraj stadium. It is being shot in various parts of Delhi, as they don't want all the kids to travel to NCR regions."

Aayush Sharma's 'Ruslaan' hit the theatres on Friday, April 26. On its first day, the film couldn't bring in many people to the cinema halls. Salman Khan's brother-in-law, actor Aayush Sharma's film 'Ruslaan', hit theatres on Friday, April 26. Despite facing no competition at the ticket counters, the film couldn't bring in significant numbers for its first-day box office collection. However, it managed to earn slightly more than Vidya Balan's 'Do Aur Do Pyaar', which premiered in theatres last Friday, April 19.

According to an industry tracker, 'Ruslaan' earned Rs 60 lakh on the day of its release. The film had a total occupancy of a mere 6.42 per cent in the Hindi market, with the majority of the audience turning up for the night shows.

Meanwhile, 'Do Aur Do Pyaar', starring Vidya and Pratik Gandhi in the lead roles, began its box office run on April 19 with Rs 50 lakh. With 'Ruslaan' performing better than 'Do Aur Do Pyaar', the audience's preference for an action film over a romantic slice-of-life drama becomes clearer. 'Ruslaan' revolves around the son of a terrorist who

Ayushmann Khurrana, Karan Johar team up for spy comedy: Reports



character to the T," the source said.

Adding, the source said, "The film will go on floor in a couple of months and the official announcement with the title is around the corner. The makers are in advanced stages of discussion with Sara Ali Khan to play the female lead."

Meanwhile, on the work front, Ayushmann Khurrana was last seen in 'Dream Girl 2.' Directed by Raaj Shaandilyaa, the film featured Ayushmann in dual roles alongside a stellar cast including Ananya Pandey as the lead, Annu Kapoor, Paresh Rawal, Manjot Singh, Rajpal Yadav, and others.

They believe it strikes a perfect balance between espionage and humor, making it a compelling commercial prospect.

"Karan and Guneet have been very excited about this subject as the script has shaped up well with a perfect blend of

espionage elements with comedy. The script ticks all the boxes of a commercial film as it has scale, thrill, and action

Income Tax Appeals before CIT(A)/ JCIT (A) PART 5



Adv. Narayan Jain & CA Dilip Loyalka

(Contd. from 22nd April, 2024)

32. Whether an assessment order can be challenged in an appeal against penalty: The validity of an assessment order which has attained finality, cannot be challenged in an appeal against penalty. The appellate authority cannot entertain any challenge to the validity of the assessment order in an appeal against the order of penalty and appellate authority cannot declare a settled order as illegal and invalid in an appeal against penalty— CIT v. Hotel High Park [2000] 164 CTR (J & K) 610.

33. Whether CIT(A) can accept the requisite papers for claiming deduction: The Jammu & Kashmir High Court in the case of - CIT v. Trehan Enterprises [2001] 248 ITR 333 (J&K) has held that CIT(A) at the time

of hearing of appeal is competent to accept certificates and consider whether assessee was entitled to deduction even if such certificates are not submitted before the A.O. during the course of assessment. CIT (A) has coterminous powers and can do what the AO could do as held in CIT v. Kanpur Coan Syndicate 53 ITR 225 (SC) and Jute Corporation of India Ltd. v. CIT 187 ITR 688 (SC). CIT (Appeal) or ITAT can permit the assessee to claim deduction not claimed before AO when relevant material s are on record as held in CIT v Motor Industries Co. Ltd, 229 ITR 137 (Kar.). However it is advisable to follow Rule 46A regarding production of additional evidence before the CIT (A) or JCIT (A).

34. Where assessee or his authorized representative

agreed to addition during assessment proceedings, can it file appeal against the said addition: Where assessee had agreed to an addition during assessment proceedings due to erroneous understanding of facts or law, such acceptance does not bar the assessee from filing appeal. Refer: Chhat Mull Aggarwal v. CIT [1979] 116 ITR 694 (P&H), CIT v. Dayaom Vasudeo [1992] 193 ITR 602 (Bom.); R.T. Balasubramaniam v. ITO [1997] 50 ITD 513 (Mad. Bench).

35. Whether the decision of jurisdictional ITAT is binding on CIT(A) or whether two Benches of different ITATs can pass contradictory orders without referring the case to a larger Bench: The orders passed by the Tribunal are binding on all the Revenue authorities functioning under the jurisdiction of the Tribunal. The principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities - Union of India v. Kamlakshi Finance Corporation Ltd. (AIR 1992 SC 711).

36. Whether ITAT can dismiss an appeal without considering the decision of High Court relied upon by the assessee: Where in appeal before Tribunal against disallowance u/s 14A, assessee relied upon a decision of High Court, dismissal of appeal by Tribunal without considering the said decision would amount to

contrary to the one reached by another Bench of the same Tribunal on the same facts. If the Tribunal wants to take an opinion different from the one taken by an earlier Bench, it ought to place the matter before the President of the Tribunal so that he can have the case referred to a Bench consisting of three or more Members for which there is provision in the Income-tax Act itself - Agarwal Warehousing And Leasing Ltd. (now Admanum Finance Ltd.) v. CIT [2002] 257 ITR 235 (MP) : 177 CTR (MP) 15:124 Taxman 440 (MP).

Similar view has been taken in the case of Sayaji Iron and Engineering Co. v. CIT [2002] 253 ITR 749 (Guj.) and Union of India v. Kamlakshi Finance Corporation Ltd. (AIR 1992 SC 711).

37. Whether the decision of a jurisdictional High Court or of a coordinate bench of ITAT is binding on ITAT: The doctrine of precedent ensures certainty of law, uniformity of law and fairness as essential ingredients of the rule of law. The law declared by decisions of the High Court will be binding upon all the authorities and the Tribunals functioning within the State. A decision would be considered to be a binding precedent only if it deals with and decides an issue which is the subject matter of consideration. When an appeal is not entertained then the order of the Tribunal holds the field and coordinate benches of the Tribunal are obliged to follow it unless there is some difference in the facts or law applicable and the difference in fact and/or law should be reflected in its order taking a different view. The test to decide whether or not two decisions are in conflict with each other is to first determine the ratio of both the cases and if the ratio in both the cases are

breach of principles of natural justice - Reliance Infrastructure Limited v. DCIT [2016] 76 taxmann.com 238 (Bombay).

38. Whether the decision of a jurisdictional High Court or of a coordinate bench of ITAT is binding on ITAT: The doctrine of precedent ensures certainty of law, uniformity of law and fairness as essential ingredients of the rule of law. The law declared by decisions of the High Court will be binding upon all the authorities and the Tribunals functioning within the State. A decision would be considered to be a binding precedent only if it deals with and decides an issue which is the subject matter of consideration. When an appeal is not entertained then the order of the Tribunal holds the field and coordinate benches of the Tribunal are obliged to follow it unless there is some difference in the facts or law applicable and the difference in fact and/or law should be reflected in its order taking a different view. The test to decide whether or not two decisions are in conflict with each other is to first determine the ratio of both the cases and if the ratio in both the cases are

in conflict with each other, then alone, can it be said that the two decisions are in conflict. Once there is a binding decision of the High Court, it continues to be binding on all authorities within the State till such time as it is stayed or set aside by the Supreme Court or the High Court takes a different view on an identical factual matrix or a larger Bench of the court takes a view different from the one already taken - HDFC v. DCIT 383 ITR 529 (Bom), DLF Universal Ltd. v. CIT [2008] 306 ITR 271 (Del), CIT v. Travancore Titanium Products Ltd. 265 ITR 526 (Ker), Agarwal Warehousing and Leasing Ltd. [2002] 257 ITR 235 (MP), Distt Manager, APSRTC, Vijayawada v. K. Sivaji & Ors. [2001] 2 SCC 135 (SC), Sri Gopabandhu Biswal v. Krishna Chandra Mohanty & Ors. (1998) 4 SCC 447 (SC); CIT v. Binoy Kumar 32 ITR 466 (SC), CIT v. Mohan Lal Kansal [1978] 114 ITR 583 (Punj. & Har.).

39. Whether a creditor can file an appeal against the assessment of an assessee debtor: Creditor of assessee is not a 'person aggrieved' within the meaning of section 246A and cannot maintain an appeal against assessment of the debtor - Gem Granites v. CIT & Others [2004] 267 ITR 640 (P&H).

40. Whether CIT(A) can recall his ex parte order: There is no specific provision for recalling the order of CIT(A). However, judiciary has held that it is within the competence of the first appellate authority to recall its order dismissing an appeal for non-appearance. This is so because every authority has ancillary and incidental power to recall an order, if it is satisfied that the absence was for the reasons beyond the control of the appellant - Gopi Krishna Agarwal v. Union of India 25 ECC

142 (All).

41. If a notice is sent through speed post but not received by the assessee, whether an ex parte order passed on account of non-appearance is liable to be set aside: In the given circumstances it has been held that ex parte order is liable to be set aside - Ravjibhai K. Sutaria HUF v. Pr. CIT [2017] 86 taxmann.com 127 (Gujarat).

42. Whether assessee fails to attach grounds of appeal, due to technical glitches, whether CIT(A) can reject the appeal without giving him an opportunity of being heard: Since the assessee had appropriately filed statement of facts and other documents, CIT(A) should have given an opportunity of being heard before rejecting the appeal on ex parte basis. Refer the decision of Bombay HC in the case of Prime ABGB (P) Ltd. v. National Faceless Appeal Centre Income Tax Department, New Delhi [2023] 147 taxmann.com 357/292 Taxman 149 (Bom)(HC).

Adv. Jain and CA Loyalka are authors of book "How to Handle Income Tax Problems". Email: npjainadv@gmail.com

A Relentless Journey

Prof. MANAS RANJAN MAHAPATRA

and used to write and sign himself! These days emails have occupied that place and there is no personal touch. Editors do not interact with budding authors.

I continued sending poems to other children's pages like 'Kishore Mahal' of daily 'Swarajya' and got published, I even sent writings of my friends and the Editor Bairagi Charan Mohanty published those writings too. Then I came in touch with Debadatta Samantsinha of the organization Udayana. We used to hold a lot of activities including creative writing among children and staging of plays. In 1981 I joined J Mohapatra and Co, Kaligali, Cuttack as a Sub Editor, de facto executive editor of magazines which included Manapabana, Children's Monthly and Alok, monthly digest. I went on writing simultaneously in children's magazines including Bara Maja, Sishu Nayana, Ame Kunakuni and Amara Bhabana. In the next years, during my brief stint as a school headmaster, I used to write songs and plays for school functions.

With this credential of a worker in the field of Children's Literature for three decades I took over as Editor and Head of National Centre of Children's Literature in 2001 and spent two decades to create an atmosphere for children's literature as a genre in the country. But

after spending two decades in charge of this centre I am a broken heart man today. Neither I grew nor the centre as an independent organisation due to indifference of the establishment. I am retired but not yet tired. I got an award for children's literature in 2004 at Cuttack from the hon'ble Governor, Odisha. Another award I remember was the award from Kuldip Nayar, it was given by the magazine 'Pallibani' edited by Ramachandra Nath. But no significant award nor recognition or honour for children's literature, I was almost forgotten! The only point of satisfaction was, I was instrumental from Indian side in establishment of the largest Asian event for promotion of children's contents AFCC with Mr Ramachandran. The event is running extremely well and is growing year by year though my organisation has lost its contact on the way. I am, however, in touch....as I am a worker...

I wrote a few stories in the largest circulated English magazine for children 'Children's World', one of those stories 'Queen's Intelligence' has come out as a book, my friend Pankaj Chaturvedi has rendered it into Hindi too. The other satisfaction is, I brought some doyens of

EXPENDITURE IN FESTIVAL OF DEMOCRACY

Uma Shankar Prasad



India is a democratic country where people select their representatives of their own choice, also the people have the rights to do the work of their choice. The constituent assembly in India was adopted by Dr B.R. Ambedkar on 26 November 1949 and became sovereign democratic after its constitution came into effect on 26 January 1950. India is considered to be the largest democracy around the globe, with a population of 1.43 billion. The ECI's expenditure monitoring system is an important part of ensuring the elections in India are free and fair. At the dawn of Independence, the story was altogether different. Elections, then used to be a modest affair where money was spent with much care. Over time, the scenario changes in multiple ways. If the Government is needed to spend more money to ensure the victory of their respective candidates. This is, however, not just an Indian phenomenon but also witnessed all over the world—from the richest to the poorest countries. A detailed analysis may reveal to us that the world keeps spending huge money to keep its electoral processes going smoothly.

Visiting Professor of Development Communication
Former Director, I & PR and Culture, North Eastern Council Ministry of DoNER, Govt. of India
Former Director, Book Publishing Courses & Editor, NCCL National Book Trust, Ministry of HRD, Govt. of India

when the world is taking a certain direction in its spending on and for elections, then India may not be an exception. Unnecessary expenses are to be discouraged so that the nation does not waste its money at wrong places. But a close scrutiny of the overall electoral spending of India may reveal to the people that the whole exercise of management of elections may not have much scope to cut expenses. For, that may even mean cutting corners rather than cutting costs. That is one thing no country can truly afford in real terms.

This is no way a justification of the expenses involved in conducting elections particularly the Lok Sabha elections in India. This is only an attempt to explain the legitimacy of such unavoidable or necessary exercise much needed in a democracy.

Some restructuring of election expenses may still be done to reduce overall costs. Yet, none of those exercises should affect the overall efficacy of Indian electoral systems that the world hails in glowing terms. It must be understood that lots of the expenses are incurred because of the massive scale of the event that spread to every nook and corner of the country. So the election controller and general public needs to be understood that cost should not be the prime concern for holding national elections.

Columnist
Khordha (63706 75562)

This is to suggest that

Suvan Sharma DySP Probationer of J&K Police who also cleared UPSC 2023 with AIR -412, interacts with IAS/JKAS Aspirants at SR College of Competitions.

Jammu(KCN): The SR College of Competitions (SRCC) organised an interaction-cum-workshop for the aspirants in the college premises at Gandhi Nagar, Jammu. The session was taken by Suvan Sharma who has qualified the UPSC examination 2023. While interacting with the aspirants Suvan shared his journey right from the beginning when the idea of civil services struck to his mind and he started preparing for the same during his college days. He shared in detail his strategy for the competitive examinations, the problems he faced and the solutions attempted to overcome those problems. He discussed in detail the syllabus, various



papers of General Studies, Optionals and the Essay Papers. All the aspects including the scheme and pattern of the exam, approach for Prelims and Mains, sources of study material and the books required, use of online sources, need for coaching and the relevance of newspaper reading in preparing for the current affairs and writing test series for both prelims and mains

were covered comprehensively to the satisfaction of the aspirants. He discussed the entire syllabus, the focus areas and the kind of questions asked in the previous year's papers were also taken up. Aspirants were also guided about the CSAT and Essay papers. Further, aspirants clarified their confusions about the ethics, integrity and aptitude paper and the approach

to handle the theory and the case studies part. Aspirants were suggested to atleast attend one or two comprehensive test series for both prelim and mains examinations. He also motivated the students about answer writing practice on regular basis. He also shared the details of his UPSC interview/personality test. The response to the workshop was

overwhelming and the attendees appreciated the initiative taken by the SR College of Competitions. The attendees included the aspirants preparing for IAS 2024 & 25 & JKAS 2024 and JKAS 2025 and also undergraduates who will be eligible in a couple of years.

"Such interactions encourage, motivate and inculcate a sense of confidence in the aspirants that if he can do it why can't we" told Parveen Sharma, Director of SR College.

SR College keeps on organising such online and offline workshops, seminars, webinars and interactions with the IAS officers, KAS toppers and various subject experts.

National Conference at CUO Explores 21st Century Mathematics: Theory and Applications



Kolkata,(KCN): The Central University of Odisha wrapped up a stimulating two-day national conference on "Mathematics in the 21st Century: Theory and Applications" on April 27, 2024. Presided over by the Hon'ble Vice-Chancellor of the University, Prof. Chakradhara Tripathi, the closing session saw the participation of renowned mathematicians including Prof. Mukuta Mani Tripathy from Banaras Hindu University, Varanasi; Prof. Avanish Kumar from Bundelkhand University, Jhansi; Prof. A. K. Mishra, Former Director of Institute of Mathematics & Applications, Bhubaneswar; Prof. Bhabani Sankar Panda from IIT Delhi; Prof.

Prasanta Chatterjee from Rashtrasant Tukadoji Maharaj (RTM) Nagpur University; Prof. G. S. Khadekar from Rashtrasant Tukadoji Maharaj (RTM) Nagpur University; and Dr. Ashok Kumar Sahoo, Associate Professor and Head of Department of Mathematics at CUO, who also served as the Chairman of the Conference, along with number participants and research scholars.

Prof. Tripathi commended the Mathematics department for organizing a successful conference and extended his greetings to all dignitaries. He emphasized the importance of fostering innovation and research for societal benefit, expressing hope that the Mathematics department would one day lead Eastern India in advanced mathematical studies and research. He urged the department to publish three books highlighting the contributions of Odisha, West Bengal, and Bihar to the field of Mathematics.

Reflecting on the conference, dignitaries shared insights and encouraged students to prioritize their studies and research, emphasizing their role in nation-building. Over 100 participants engaged in the conference, presenting a substantial

number of papers, with Miss Manisha from IIT, Bhilai securing the prestigious Best Presentation Award. Dr. Jyotiska Datta, Assistant Professor of Mathematics and Conference Convener, skillfully coordinated the program.

The event also featured a cultural program on the evening of April 26, 2024, showcasing the rich cultural heritage of the state and the nation. Organized by the students of the Mathematics department under the guidance of faculty members Ramesh Chandra Matti and Dr. Sarbeswar Barik, the performances captivated the audience, leaving a lasting impression.

Third batch of "Jai Jawan Kisan" training program commences at MANAGE



Hyderabad, April 26 (KCN):

The Third batch of the "Jai Jawan Kisan" training program aimed at empowering 40 retired soldiers from the army, navy, and air force with a agricultural entrepreneurship skills commenced on Friday at the National Institute of Agricultural Extension Management (MANAGE) at Rajendranagar supported by the Directorate of General Resettlement, Ministry of Defence, Govt. of India. Inaugurating the program, Director General of MANAGE Dr. P. Chandra Shekara said that the training program would be from April 22 to August 9 and extended heartfelt gratitude to the soldiers for their dedicated service and underscored the program's mission to empower them in their post-service journey.

Emphasizing that while agriculture stands as the sole source of food production and an

evergreen enterprise, Dr. Chandra Shekara said, "The program's aim is not to involve participants in production, but to engage them in agricultural enterprises." He promised participants a comprehensive training equivalent to four years of agricultural education. Stressing the interconnectedness of agricultural topics, he underscored the importance of comprehensive understanding to bridge any knowledge gaps and encouraged proactive engagement with financial institutions for funding. He also envisioned the institutionalization of the program to accommodate retiring military personnel, potentially impacting the nation significantly.

Guests of Honour at the inaugural function included Director of Rajya Sainik Welfare Col. P. Ramesh Kumar (Retd.), SO Land, HQ 47 Infantry Brigade Welfare

Col. HS Grewal and Asst. General Manager, SBI and Mr. Sanjay Kumar, Col. Ramesh Kumar highlighted the success stories of previous participants and encouraged the Armed Forces to embrace a agricultural entrepreneurship. Col. HS Grewal emphasized understanding local needs and leveraging substantial financial support from SBI, including recent reports of sizable loans with fifty percent subsidy. Mr. Sanjay Kumar elaborated on SBI's role in the agricultural sector and areas of financing to support agri-enterprises. The event underscored MANAGE's commitment to empowering ex-servicemen in their post-service journey and contributing to the growth of the agricultural sector. The coordination of the "Jai Jawan Kisan" program is coordinated by Dr. N. Balasubramani, Director (SA&CCA), along with Consultant, MANAGE Bammidi Ujjwala.

Heroin worth Rs 600 crore seized from Pakistani boat off Gujarat coast; 14 held

Ahmedabad:(KCN): The Indian Coast Guard (ICG) has seized 86 kg of drugs worth Rs 600 crore from a Pakistani boat and arrested 14 persons on board the vessel off the Gujarat coast, the maritime security agency said Sunday. The overnight operation in the Arabian Sea was carried out in coordination with the Gujarat Anti-terrorism Squad (ATS) and the Narcotics Control Bureau (NCB), it said in a release. This was the 11th such successful joint operation in the past three years involving the Coast Guard and the ATS, it said, seeking to underscore the synergy between the two agencies. A top Gujarat police official said heroin was seized from the boat. "In a breathtaking overnight operation, Indian Coast Guard undertook an intelligence-based anti-narcotics operation at sea 28 Apr 24. Approx 86 kg of narcotics worth Rs 600 crore has been apprehended along with 14 crew from the Pakistani boat," the agency said in a release.

AVGAT: NSS Rajdhani Celebrates Social Responsibility with Inspiring Talks and Creative Competitions at its annual fest

New Delhi, 26 April (KCN): The NSS unit of Rajdhani College, University of Delhi, hosted its annual fest, AVGAT, on April 25th and 26th, 2024. The event provided a platform for students to showcase their talents, raise awareness about social issues, and celebrate the spirit of community service. The event welcomed Smt. Banita Devi Naorem, Commissioner of Income Tax, Unit 20, Delhi, a highly respected IRS officer, as the chief guest. Smt. Naorem's address emphasized the importance of social service and community engagement. She shared her experiences working across India, highlighting the nation's rich cultural tapestry. She challenged the young audience to contribute to a more unified and prosperous India. The first day focused on



competitions related to community service, culture and sustainable development. Students then participated in the "Karyanama" (PPT Presentation Competition), with the winning presentation showcasing the commendable work of the Shivaji College NSS unit. Artistic expression took center stage in the "Tote-ally" (Tote Bag Painting Competition) and the "Metamorphosis" (Face Painting Competition), where themes of sustainability and cultural identity were prominent. The unit also observed a "No Bag Day" encouraging students to repurpose items and use them as bags in new ways, a gesture to promote sustainability. The second day of AVGAT commenced

with a warm welcome and a lamp-lighting ceremony. The presence of esteemed guests, including Principal Prof. Rajesh Giri and the chief guest, Smt. Banita Devi Naorem, an IRS officer, was acknowledged with a felicitation ceremony. Smt. Naorem, the chief guest, captivated the audience with her insights on social service and community engagement. Drawing inspiration from the Bhagavad Gita and Mahabharata, she emphasized the importance of hard work, respect for teachers and parents, and striving to be a blessing to others. Smt. Naorem spoke about her experiences working in different parts of the country, emphasizing India's rich tapestry of cultures and traditions. She challenged the young audience to contribute meaningfully to their nation, recognizing the unifying thread of humanity that binds us all. She expressed her appreciation for the efforts of the NSS unit at Rajdhani College, impressed by their dedication to social change. Prof. Rajesh Giri, the Principal, extended an inspiring message to the students. He lauded the dedication of the NSS volunteers, particularly their initiative in visiting underprivileged communities to provide educational support. Prof. Giri emphasized the role of institutions as centers of learning and urged the young generation to embrace modesty, dedication, and a commitment to positive social change. He highlighted the importance of combining education with community service, echoing the sentiments expressed by Dr. S. Santinath Singh, the NSS Programme Officer, in his opening address. The highlight after the addresses, was the "Equitopia" Nukkad Natak Competition. Student teams presented street plays addressing the theme of social inequalities. Team Trayambakam from Rajdhani College emerged victorious with their impactful performance. The closing ceremony acknowledged dedicated NSS volunteers who completed two years of

BJP eying anti-incumbency, Modi wave in Odisha to defeat BJD: Tomar

Bhubaneswar(KCN):

The BJP will benefit from the anti-incumbency against the Biju Janata Dal government, which is in power for an unbroken 24 years in Odisha and a strong Modi wave to dethrone Naveen Patnaik from the helm of the state, claimed senior saffron party leader Vijaypal Singh Tomar. In an interview with PTI, Tomar said, "There is anti-incumbency and people in Odisha have decided to change the BJD government this time. Similarly, there is a strong Modi wave across India, which has also been strongly felt in this state."

Tomar claimed the BJP will win at least 16 out of 21 Lok Sabha in the state and 80 of 147 Assembly

seats here. On BJD leader Kartik Pandian, a close aide of CM Naveen Patnaik, Tomar, ostensibly referring to Pandian's Tamil background, said, "One man became super CM and is running the government as its de-facto chief. Is there any justification to this? So, this time, the BJP is not only fighting to make Odisha a developed state but also one for Odisha's pride."

Once the BJP forms a double-engine government here, all central schemes and Modi's guarantees will be implemented in Odisha, he said.

A large number of senior BJD leaders including sitting MLAs, MPs and former MLAs and MPs

have joined the BJP. Besides, the party has consolidated its organisation from the level of polling booths to mandal and district where workers are geared up to secure victory in both parliament and state assembly polls, the leader added.

On two BJP leaders Bhrugu Baxipatra and Lekhasri Samantsinghar joining the BJD, Tomar said, "We denied them MLA tickets. But, BJD has given Lok Sabha tickets to them. It shows where the BJD now stands."

Asked how BJP gave

tickets to KV Singhdeo and his wife Sangeet, members of the same family in Odisha when the party is against dynastic politics, he



replied, "None of the leaders are new to politics. They are experienced campaigners. Dynastic politics means one family-run party."

He alleged the BJD government, which ruled the state for a long period, has "misutilised" central grants.

While the genuine people remain deprived", he alleged.

Now that Modi has promised an additional three crore PMAY houses in the next five years, genuine beneficiaries from Odisha will get allotments after the BJD forms government in the state, said the BJP leader.

"While 13 crore people have availed of the Ayushman Bharat Yojana

benefits across the country, the people of Odisha, especially its migrant workers, are not able to reap the benefit due to the BJD government's apathy. BJD will form a government here and implement the scheme," he said.

Tomar highlighted the

plight of state farmers who failed to avail the benefits of PM Kisan Yojana on account of faulty documentation.

"The BJD government is only branding central schemes in its name to take credit for those. The central government has been providing free ration to poor families. But, the state government puts its sticker on the bags," alleged Tomar.

On Sam Pitroda's

remark on inheritance tax, he said, "Congress says Muslims have the first right. But, we are saying the first right should be for the poor people of the country." Reacting to the sops announced by Congress leader Rahul Gandhi ahead of the elections, Tomar said, "He has lost

credibility. Erstwhile PM Manmohan Singh had announced a waiver of crop loans. But, CAG called it a scam. Modiji is giving assistance to the farmers under the PM Kisan scheme and money is being transferred directly to their accounts. People trust Modi's guarantee as he fulfilled triple talaq, 33 per cent quota for women and abrogation of Article 370."

"The Congress is campaigning for 'garibi hatao'. The party was in power for 60 to 70 years, but they did nothing for the poor people. The Modi government in the last 10 years, brought 25 crore poor people above the poverty line," the senior BJP leader said.

Nine Keonjhar villages face acute drinking water scarcity

Hatadihi(KCN): With normal life severely affected due to the heatwave, residents in two locked panchayats under this block of Keonjhar district are facing acute drinking water scarcity. The situation has turned really bad as the tube wells in the villages are not working. Many opined that the groundwater level has decreased at an alarming rate and that is the main reason for the tube wells turning non-functional.

Sources said that more than 800 families reside in the nine villages hit by drinking water scarcity. Among them are Daliki, Pitanau, Malipasi, Saramundi, Junapasi, Raighati, Siadimalia and Haradabadi. However, other villages in this block are not facing the same problem. On the other hand, for the women of these nine affected



villages, the summer has turned into a nightmare. They have to trudge for more than five kilometres every day to get water from creeks and other sources. Over 90 per cent of the people in these villages work as casual labourers to earn a living. Hence they do not also have the resources to buy water. While mega drinking water projects have been implemented in other parts of this block, these nine villages have been deprived. The

villagers have lodged several complaints with the block officials but their pleas have not been addressed. When contacted, block development officer (BDO) Soumyashree Panigrahi admitted Friday that there is drinking water scarcity in the nine villages. He said that drinking water is being supplied to these villages through two tankers to ease the problems faced by the villagers. He informed

me that he has written to senior officials for installation of four tube wells at Junapasi village and Malipasi village. The tube wells will be installed after receiving the orders from higher authorities, he said. Panigrahi also said that so far 178 complaints regarding drinking water scarcity have been received from various villages in the block out of which 176 have been resolved. The remaining two complaints will be resolved soon, he added.

Cops nab 2 Jharkhand criminals



Keonjhar(KCN): Police arrested Thursday night, two history sheeters from Jharkhand on charges of committing armed dacoity at a house in Bhanja Colony on PHD Road under Barbil police limits in this district. The accused were identified as Ainul Ansari and Rajpal Singh, both residents of Dhanbad town. A countrymade revolver with three rounds of bullets a knife and other incriminating materials were seized

from their possessions. However, one associate of the two accused managed to give the cops the slip. The two were nabbed when they were trying to escape back to Jharkhand through the Champua border. A case has been registered in this connection and the two arrested were produced in court Friday, police said.

Police said that the three

burglars entered Anup Biswakarma's house by scaling the boundary wall at about 10.00 am Thursday. They held Anup at gunpoint and asked him to hand over cash and other valuables in the house. When Anup resisted, one of the three stabbed him repeatedly. Hearing the screams of Anup, neighbours informed the Barbil police station and rushed to his aid. In the meanwhile, the robbers fled the spot. However, they failed to take any valuables. After police arrived, Anup who



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THE SPECTACULAR ANNUAL AWARDS CEREMONY OF JULIEN DAY GROUP OF SCHOOLS 2023-24

Kolkata, (KCN): Julien Day School, established in 1969, by late Grace Julien, an eminent teacher of her time, governed by the board of trustees of Julien Educational Trust. Presently functioning with 4 branches at Kolkata, Kalyani, Ganganagar and Howrah, it has slowly and surely become one of the leading group of school to reckon with, in Eastern India. On April 27th, JDS organised its Annual Awards Ceremony of the year 2023-24, at EZCC SaltLake, where students, teachers and Principals of all the 4 branches, took part in one of the most colourful,

Teachers were awarded too for their excellence in guiding the students towards a brighter future.

Beyond the award ceremony were 4 scintillating dance



performances by the students, depicting the rich and vibrant culture of 4 states, viz. West Bengal, Punjab, Gujarat and Rajasthan, with the live songs and musical

accompaniment of the eclectic school band, 'Julienite'. A fashion show was organised in the

name of 'Mister & Miss Julienite', which was judged by actor/activist/teacher of method acting - Bobby Chakraborty and other eminent judges. The titles were won by JDS

Dalmia Bharat Celebrates Empowerment of 18000 women on International Day of Rural Women



Bhubaneshwar, (KCN): Dalmia Bharat Group, India's leading conglomerate with businesses in cement and sugar, announces the success of 18000 empowerment of 18000 women on International Day of Rural Women. Through the establishment of Self-Help Groups (SHGs), these women are provided essential skill training and access to vital resources for sustainable livelihood development.

In collaboration with various organisations like NRLM, NABARD, etc. Dalmia Bharat organizes various training initiatives like micro-enterprise development, handicraft production and others in both farming and non-farming sectors. All these activities are conducted in communities settled around their regions of operation across 12 states in India. These initiatives aim to upskill rural women to empower them, diversify their income sources and provide access to formal credit systems. Two notable initiatives in Odisha include Project Hastakala - upskilling women artisans and enterprise development via mushroom cultivation in communities surrounding its facilities in

Cuttack, Rajgangpur, and Lanjiberna Mines. Dalmia Bharat has enabled over 10,000 women in Odisha to become financially independent earning a monthly income ranging from Rs.4000 to Rs8000, significantly improving their individual well-being and the ability to support their families.

Commenting on the company's initiatives on International Day of Rural Women Mr. Ashok K. Gupta, CEO, Dalmia Bharat Foundation said, "Rural women in developing countries play a vital role in food security and economic development but face severe marginalization, including limited land ownership, higher illiteracy rates and unequal earnings compared to men. Dalmia Bharat is dedicated to uplifting marginalized rural women through holistic programs that bolster their income while managing household responsibilities. Our commitment aligns with UN Sustainable Goals, promoting self-reliance and gender equality for an inclusive and sustainable India, where empowered women drive community and national development."

Project Hastakala is an 'earning with joy' skill

development programme where women are trained in the unique tie & dye batik products. This project is conducted in tribal areas of Jhagarpur & Katang panchayat in Odisha. After witnessing immense success at national exhibitions, Dalmia Bharat introduced the SADRI.e brand for promoting the handmade batik products like bedsheets, handkerchiefs, scarves etc. through multiple marketing platforms. Another successful initiative includes enterprise development through mushroom cultivation. Dalmia Bharat actively facilitates training programs and market linkage support for SHG women, equipping them to earn an additional monthly income of Rs. 5000 by establishing their own cultivation units.

International Day of Rural Women, observed annually on 15th October, celebrates the vital role of rural women in agriculture, food security, and rural development. It highlights the need to empower them, address inequalities, and aligns with global goals for gender equality and sustainable development.

The WHEC aims to reshape ideas and practices in higher

Kolkata and JDS Ganguly and Managing Trustee-S. E. Broughton respectively.

The overall excellence award went to JDS Kalyani. Apart from Bobby, we spotted famous actress/activist Debashree Roy, hon'ble jurist Asok Kr. Ganguly and many other eminent guests in the ceremony.

We managed to get the reaction of Bobby about the evening and here's what he said :-

"I share a long and strong relationship with JDS, along with its Chairman-J. G. Broughton, the 94 year old Wonder

Woman and Managing Trustee-S. E. Broughton and The Director of Education and Development-Mr. Terrence John, through My Anti Addiction Campaign and otherwise. They are the warmest and sweetest people you will ever meet. I look forward to this evening every year. I feel it's monstrous job that

the administration, Principals, Teachers and Students do every year, to set the stage on fire. 2024 set the bar on a higher note for sure! Memorable and unforgettable to say the least!"

Eastern Command of Indian Army & Red FM Celebrate Vijay Diwas With The Guts & Glory - Salute 71

Bhubaneswar: 93.5 RED FM, India's leading private radio and entertainment network is thrilled to announce its partnership with the Eastern Command of the Indian Army to commemorate Vijay Diwas with a grand celebration titled "Guts and Glory - Salute 71." This event aims to pay tribute to the historic victory of the 1971 war and honor the brave soldiers who made it possible. As part of this unique initiative, Red FM will captivate its audience on-air with narrations of intriguing

war stories that depict the valiant efforts of the Indian armed forces during the 1971 war. Listeners will have the opportunity to learn about the heroic deeds of our soldiers, their unwavering spirit, and the sacrifices they made to ensure our nation's victory. Red FM will also collate all stories as episodes under a podcast, which will be available on various audio streaming platforms. Reflecting on the announcement, Lieutenant General Rana Pratap Kalita,

said "I am delighted to know that Red FM has taken the initiative to narrate stories of valour and courage of our soldiers who fought in the 1971 war. In our vision to salute the bravery of the heroes, we are delighted to present to you Guts & Glory - Salute 71, as part of this year Vijay Diwas Celebration. We are hopeful to present a deeper insight into the triumphant moment of Indian history."

Speaking on the announcement, Nisha Narayanan, Director & COO, RED FM, and

Magic FM, said, "On the occasion of Vijay Diwas, we are elated to be joining hands with the Eastern Command of the Indian Army to honor the lives of the 1971 war veterans. Our army men live through times that are unimaginable to us. The sacrifice of our veterans is truly unfathomable but as a brand, we are looking forward to commanding the valor of the keepers of our nation. The Guts & Glory - Salute 71 initiative will also recognize the unsung

Airtel Xstream Fiber unlocks its NEW All-in-One plans

Bhubaneswar: To serve the needs of premium households who want the next generational connectivity and entertainment experience, Bharti Airtel ("Airtel"), India's premier communications solutions provider, has once again raised the bar in the home broadband segment with the launch of three new all-in-one plans built for the evolving entertainment needs of today's connected homes.

Vir Inder Nath, CEO - Homes, Bharti Airtel had

this to say: "Our new plans are built for India's emerging entertainment needs. Through these bundle offers we plan to offer our discerning customers great value, convenience and unlock a multi-faceted digital experience."

Increased broadband consumption in Indian homes has given rise to the phenomena of hybrid viewing, where families are looking to consume OTT content on the TV screen along with linear TV without the hassle of managing multiple subscriptions and devices. Airtel's plans are the first of their kind in terms of catering to the evolving entertainment needs of the whole family and come with: Subscription to 17 premium OTTs to go with unlimited data. This includes Netflix, Amazon Prime, Disney+ Hotstar and Airtel Xstream Premium ((SonyLiv, Lionsgate, Hoichoi and 11 more OTTs), 350+ TV channels covering the best of linear TV. Airtel 4K Xstream TV Box* that allows you to enjoy OTT and linear TV content with a single device and single remote.

education to ensure sustainable development for the planet and humanity, as well as to define and prepare a roadmap for a new era of higher education.

As the world comes out of COVID-19, the WHEC's goals and strategic scope remain, and the new timeframe represents an opportunity to deepen and expand common efforts of knowledge production,

EXCEPTIONAL EXPERIENCES AWAITS SINGAPORE AIRLINES CUSTOMERS

Singapore: Airlines (SIA) today unveiled its all-new flagship SilverKris and KrisFlyer Gold lounges at Singapore Changi Airport Terminal 3, following a \$50 million re-design, upgrade, and expansion project. This will further enhance the on-ground customer experience at the airline's main hub, and comes as the demand for international air travel from and through Singapore takes off once again.

The Private Room, the First Class section of the SilverKris Lounge, the Business Class section of the SilverKris Lounge, and the KrisFlyer Gold Lounge

can collectively accommodate around 1,150 customers within

their 6,100 square-metres, translating to 30% more seats and space. This also doubles the capacity that was available during the pandemic while the upgrading works were going on. The airline has created a sanctuary that has been thoughtfully designed to enhance the comfort and convenience of diverse groups of travellers, and meet their evolving needs in the coming years. Customers will be able to enjoy world-class products and services, as well as enticing food and beverage options, around the clock at the lounges before their flight.

Mr Goh Choon Phong, Chief Executive Officer, Singapore Airlines, said: "Extensive customer

engagement and research have gone into the design of the new SilverKris and KrisFlyer Gold lounges. Customers will enjoy the thoughtful curated product offerings and experience the signature Singapore Airlines hospitality, all within a comfortable and restful environment, ensuring that they are refreshed and ready for their journey.

"Opening these lounges at this time signals our commitment to SIA's premium brand and growth strategy. It reinforces our position as Changi Airport's anchor airline, and reflects our confidence in Singapore's future as a pre-eminent global air hub."

WHEC recognizes Amrita Vishwa Vidyapeetham as excellence worldwide in Gender Equality

Barcelona: Amrita Vishwa Vidyapeetham was invited to the UNESCO World Higher Education Conference (WHEC), which recently took place in Barcelona, Spain. UNESCO recognized Amrita as one of five universities of excellence worldwide for its performance in gender equality.

The WHEC aims to reshape ideas and practices in higher

education to ensure sustainable development for the planet and humanity, as well as to define and prepare a roadmap for a new era of higher education.

S. Swami Amritaswarupananda Puri, President of Amrita Vishwa Vidyapeetham, participated in a round table called "Universities' Contribution to Gender Equality: A global perspective". Adding to his views, Swami Amritaswarupananda expressed how Amrita is

making a difference in terms of gender equality and which policies have been put into place at the university level. Gender equality is number five in the United Nations' list of 17 Sustainable Development Goals (SDGs). He explained how the culture of gender equality is not implemented only in terms of policies within Amrita, but also practiced in spirit.

There's been a lot of ordinary bowling this season - Lance Klusener

New Delhi: Forty-four games in, the biggest narrative of the season has been the negative effect of impact substitutes. It has been widely accepted that the level of entertainment has been turned up a notch, but has also left bowlers further handicapped in a format that's already a batter's ally. When LSG fell short of 200 by four runs, they broke a chain of 12 consecutive 200-plus scores in the season - an unprecedented occurrence to sum up the plight of bowlers. Klusener echoed the thoughts of many coaches and players in the league when he said he wasn't a fan of the rule and preferred 11-v-11 duels, but also questioned the quality of bowling this season.

"I think just looking at bowling performances throughout the competition, for me it has been quite disappointing," Klusener said. "There hasn't been a lot of good bowling. It's been a lot of ordinary bowling and



batters are just so good these days that they're taking advantage. This view comes a day after KKR's assistant coach Ryan ten Doeschate sympathised with bowlers but also felt they needed to embrace the challenge and find a way out of the messy and one-sided bat-v-ball contest. [link copy]

While the LSG assistant coach echoed the thoughts of many coaches and players about not being a fan of the rule, he expressed disappointment at the

standards of bowling, particularly at the death. In 10 games this season, Delhi Capitals have conceded 543 runs at the death (overs 17-20), only 96 fewer than Mumbai Indians of last year, who conceded the most (649 in 16 games). Three teams this year currently have a worse death-overs economy rate than MI's 2023 figure of 12.44. "Maybe the batters have evolved a lot quicker than the bowlers but I haven't seen a lot of good death bowling in the

competition so far. And that's when teams have been able to take advantage. Sure the surfaces have been flat, and there's not been swing either. I think the batters have evolved a little bit quicker than the bowlers. Klusener put some of the death-overs inefficiency down to bowlers trying too many variations. "For me personally, I think it's easy to over-complicate. If you run in and execute even four out of six yorkers... we don't see that skill anymore. We're

going to slower balls and a whole lot of other variations so I feel that pure death bowling, yorkers, whether wide or straight, that's a skill that we don't see very often these days," he said.

Avesh, whose team didn't just flex its PowerPlay bowling muscles but also executed well at the death, viewed variations and the effective use of them from a different lens.

"I believe if you have only variation but you execute it well, then it is enough. I got KL Rahul with my variation, the leg cutter. Because I didn't want to give him pace, and the boundary was bigger on the side he hit. If he hits a six there, then no worries.

"So the bowling you do, you need to have belief in your ability. In the middle I use slower bouncers too, and wide yorkers and stump yorkers and leg cutters. As a bowler you need to know when to bowl what, that's more important," he added.

Umpiring controversy thing of past, insist Nigar and Harmanpreet



Dhaka: Bangladesh skipper Nigar Sultana said that they are not holding on to the past as they prepare to take on India in the five-match T20I series, scheduled at the Sylhet International Cricket Stadium from April 28.

In the previous ODI series between the two sides in 2023 India skipper Harmanpreet Kaur received two-match suspension after her altercation with the umpire in the final game due to poor umpiring.

Harmanpreet smashed the stumps with her bat and had a heated exchange with the umpire Tanveer Ahmed after being given out leg-before. Later in the presentation ceremony, she lashed out at the officiating in the game.

Bangladesh Cricket Board decided not to include Tanveer in the upcoming series, leaving no stone unturned to make sure there's no room for any controversy given the budding rivalry between the two sides.

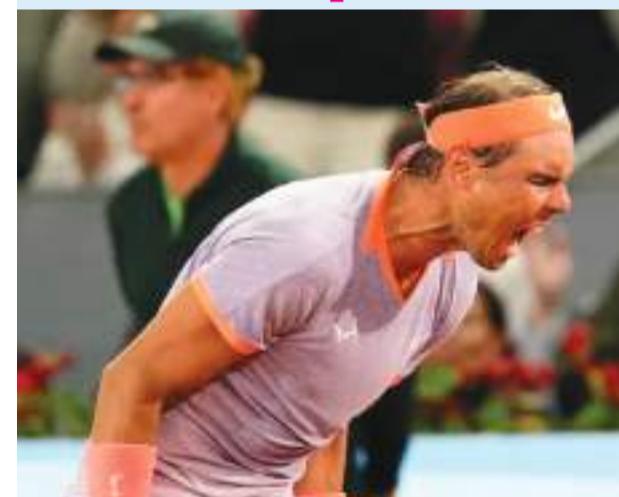
"We don't have noteworthy achievement in Sylhet but we have memories of playing good cricket here and keeping that by side we will try and hope to start well tomorrow," she added. Nigar said that they are not

whatever happened, happened. We are not sitting on it," Nigar told reporters at the Sylhet International Cricket Stadium. "It is good to hear that they feel we are a matured team. That suggests they are not taking us lightly," she said.

"So far I am taking this as an opportunity because India is a good team. They came here with full package and in the World Cup more or less this team will play. It's a good preparation for them as well as for us too," she said.

"We don't have big runs being chased but still with the bowling attack we have it will be easy to defend if we can score around 140-150 runs," she said.

Old Rafael Nadal back? Spanish star reacts after Madrid Open win vs Alex de Minaur



New Delhi: Rafael Nadal said that he "needs time" to return to his very best on the tennis court. On Saturday, April 27, the 37-year-old star defeated Australia's Alex de Minaur in the second round of the Madrid Open at the Manolo Santana Stadium. He won the match 7-6 (8-6), 6-3. Despite the straight sets win, Nadal reckoned that he was "on and off". Nadal looked nervous in the first set, but somehow held his nerves. Nadal let

go four set points, but converted the fifth. The second set was a one-sided affair in favour of the Spaniard. Earlier in April, Nadal lost in straight sets to De Minaur in the Barcelona Open, but made amends in Madrid. Nadal was impressive with his first serves as he garnered 71 percent of points from there. He also hit 13 powerful winners to give a glimpse of his very best. "No, no... not yet (laughs). It

needs time. For moments it was a good level of tennis. I was able to do positive things. But it's still on and off. Super happy to be able to be competitive against a great player like Alex," Nadal said in the on-court interview after the match. It took Nadal a tad over 2 hours to get the better of de Minaur, who has been in good form. The veteran was happy after he managed to survive through the rigours of the game.

"Playing over 2 hours

means a lot to me. The atmosphere is just a joke. Just can't thank everybody here enough," Nadal added.

Nadal also defeated a player in the top 20 for the first time since 2022. Nadal will next be up against Argentina's Pedro Cachin in the Round of 32. Cachin will be high on confidence after knocking up Frances Tiafoe

for the second time inside a week, Marcus Stoinis walked out to bat at #3. The Lucknow crowd recognised their most recent match-winner and obliged the stadium announcer's request to raise the roof as he got to the pitch. But straightaway, the base of the noise dipped with a collective 'ooh'. Stoinis was beaten for swing and hit on the front pad. Rajasthan Royals were jumpy. Four of their fielders converged towards the pitch, appealing half-heartedly while also looking towards their captain behind the stumps. Sanju Samson didn't let the value of the wicket in question get the better of him, and refrained from signalling the 'T'. Stoinis was out there already because Boult got the ball swinging, seaming and breaching Quinton de Kock's defence, to pick up what is his fifth first-over wicket this season.

He nearly had two, only for Samson to correctly gesture that the ball would've perhaps gone down the leg side. Replays showed the decision would've been umpire's call.

An over later, Sandeep Sharma lured the big Australian into attempting a drive against a ball that was just about full, but swung in and travelled comfortably through the bat-pad gap to crash into the stumps. With that, LSG were 11 for 2, with KL Rahul left to pick up the pieces, and as he later admitted, change approach.

A lot of times, post-match chats can be mundane, where teams that fail to defend a total admits it was 15-20 runs short. Rahul went with the same explanation, before giving a summation of what makes RR so effective at the top. "I think it is clear that the team with more sixes ends up winning. We do try to hit our sixes but



today we had to change our approach after those two early wickets," he offered.

The absurdly high levels of shot-making this season, and the friendly rules to go with it, have reduced games to six-hitting contests. The limits of what can be

achieved within the fielding restrictions of the first six overs have been stretched beyond

and a representation of Boult's first-over accuracies. De Kock was his fifth opening over victim this season; no other bowler has managed to do this more than once.

With teams equipped to hit through all phases, making up for shaky starts or slow middle-overs has not been a challenge. LSG themselves made ground to end with a total close to 200, after getting just 46/2 in 6 overs. But 200s have come by so easily this year, that just about getting to it doesn't quite qualify as enough of a course-correction, as was the case in Lucknow on Saturday night. Rahul's 'changed approach' saw him get just 18 runs off 17 balls against the trio of Boult, Sandeep and Ashwin in the PowerPlay at a strike rate of 105.88 - a good 52.45 lesser than his innings rate which finished on 76 (48).

'No point crying about it' - Sympathetic ten Doeschate urges bowlers to find a way

New Delhi: History was made at the Eden Gardens on Friday (April 26) as Punjab Kings produced the highest successful T20 chase of all time, gunning down Kolkata Knight Riders' total of 261 with eight balls to spare in a game that saw incredible levels of six-hitting from both sides. With the season having witnessed a plethora of high scores already, including six totals of 250-plus, bowlers have been under the hammer more than ever before. On an evening when his bowlers

had a rude awakening, KKR's assistant coach Ryan ten Doeschate also felt that the best way to get out of the woods is to face the challenge head on. "I don't think it augurs well for the contest between bat and ball, but the facts are that it is here for the season," said ten Doeschate at the post-match press conference. "There are two ways you can look at it. You can step back and say 'oh it's unfair, we are bowling machines' or you can sat 'we are going to find a way, we are going to be a point of

difference compared to other teams', 'we are gonna try new things', 'we are gonna embrace the challenge'. Yes it's going to be tough, but you got to find innovative and new ways for the next four weeks at least, it (this season) is going to be there that long, so no point crying about it. Everything was already in the batter's favour, I feel sorry for the bowlers as it's gone more towards their side now. But those are the facts, the realities. My way to deal with this would be to find a way to land a punch back

at the batters." The 2024 IPL season has already seen the 270-run barrier breached thrice, KKR themselves did it once, while SRH also got past the 285-run mark during their fixture against RCB. Under such circumstances, KKR's total of 261 may have looked a fraction lesser but ten Doeschate quashed talks about needing more runs on a pitch that was extremely good to bat on. Knight Riders' had a near perfect batting innings with Sunil Narine and Phil Salt setting the tone as the

opening pair, followed by cameos from Venkatesh Iyer, Shreyas Iyer and Andre Russell. In hindsight, KKR could have gotten past 275 but that'd be nitpicking. "What type of score is a good score? 260 has gotta be a good score. We didn't stop scoring boundaries. Sunil and Salt were fantastic, it was nice to see the captain get a bit of rhythm again - probably the biggest positive for us tonight. We could play on this piece of marble here and if you give me 260 runs, it should be enough.

There is a danger of aiming too high. We need to aim for at least 240 if the wicket is as good as this."

Ten Doeschate admitted that the game of T20 cricket is evolving drastically by the day and this season of the IPL has witnessed changes at unprecedented levels,

particularly in the batting department. For example, KKR's batting PowerPlay yielded 76 runs - usually a sensational figure - but PBKS replied with an astounding figure of 93 in their first six overs with the bat.

NOTICE

It is noticed to all that My clant smt. Golap Dalabhera W/O Rabindra kumar Dalabhera Resident Of plot No-512/811, Barabati (Dihagaon) Nayagarh -752070 has Missed Regd. Sale Deed Vide no -11371004568 Dated 6/10/2010 Relating to Property in Mouja - Barabati Khata No- 183/164, Plot No-512/811, Area 0.13 Decs, at DSRO, Nayagarh An FIR vide No.G.D.No-016 Dated 10/4/2024 has been Lodged before PS-Sadar Nayagarh, Nayagarh.

If someone gets the Said Sale Deed Kindly Contact at LIC, HFL, IPICOL, House Bhubaneshwar within 15 Days. This Deed is a Vital Loan Document Of My Client. If someone Claims for the Said Document, LIC,HFL Will not be held Responsible.

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