

Sri Lankan President Disanayaka begins three-day India visit

New Delhi(KCN): Sri Lankan President Anura Kumara Disanayaka arrived in India Sunday on a three-day visit in his first foreign trip after assuming the top office in September. Prime Minister Narendra Modi will hold wide-ranging talks with the Sri Lankan leader on Monday that is expected to focus on trade, investment, energy and maritime security.

The Indian side is also likely to convey to the Sri Lankan leader New Delhi's expectations from Colombo to fulfil the aspirations of the Tamil community in the island nation. Disanayaka was received at the Delhi airport by Union Minister of State for Information and Broadcasting L Murugan.

In a post on 'X', External Affairs Ministry spokesperson Randhir Jaiswal said Disanayaka's visit will be an opportunity to further deepen India-Sri Lankan ties and add momentum to the people-centric partnership.

"Warm and special welcome!" he said along with photos of the Union minister receiving Disanayaka.

Maharashtra ministry expanded, 39 ministers take oath

Nagpur(KCN): The 10-day-old BJP-led Mahayuti alliance ministry in Maharashtra was expanded at Nagpur Sunday, with 39 ministers being sworn in, taking its strength to 42. In the expansion, BJP got 19 ministerial berths, followed by 11 to Eknath Shinde-led Shiv Sena and 9 for Ajit Pawar's Nationalist Congress Party.



The Sri Lankan leader will also meet President Droupadi Murmu. Disanayaka is also scheduled to attend a business event in Delhi to promote investment and commercial linkages between India and Sri Lanka. He is also scheduled to visit Bodh Gaya. Sri Lanka is India's closest maritime neighbour in the Indian Ocean Region and holds a central place in Prime Minister Modi's vision of 'SAGAR' (Security and Growth for All in the Region) and India's 'Neighbourhood First' policy, the Ministry of External Affairs (MEA) said Friday.

"The visit of President Disanayaka to India is expected to further strengthen the multi-faceted and mutually

beneficial cooperation between the two countries," it said. Issues relating to maritime security cooperation are likely to figure during Disanayaka's visit, people familiar with the matter said. India has been expanding its overall defence and strategic ties with Sri Lanka amid concerns over China's attempts to increase its military presence in the Indian Ocean. The docking of the Chinese missile and satellite tracking ship 'Yuan Wang' at Hambantota port in August 2022 had triggered a diplomatic row between India and Sri Lanka.

Another Chinese warship docked at the Colombo port in August last year.

Bhubaneswar, Dec 15(KCN): The state government's Odisha Vision 2036 & 2047 initiative has crossed a milestone as it received inputs from over 3 lakh citizens. Over 3 lakh citizen inputs received through email, WhatsApp, and the dedicated Odisha Vision website from India and abroad.

Chief Minister Mohan Charan Majhi has thanked all contributors.

"Thank you Odisha for

coming forward with valued inputs for shaping Odisha's future", said the CM.

For the first time in India, Odisha has leveraged Artificial Intelligence (AI) technology to meticulously review and analyze citizen suggestions, ensuring that every voice is considered and the best ideas are incorporated into the state's strategic roadmap.

This innovative step underscores Odisha's



commitment to utilize cutting-edge technology for enhancing citizen-driven policymaking. Deputy Chief Ministers, Kanak Vardhan Singh Deo and Pravati Parida, also expressed their sincere appreciation, emphasizing the power of collective effort in realizing the vision of a prosperous Odisha.

A Historic Collaboration

for a Brighter Tomorrow, the Odisha Vision Citizen Engagement Platform has received inputs from diverse stakeholders, including students, professionals, government officials, organizations, and eminent personalities.

These contributions span 17 transformative thematic areas, which will serve as the foundation for Odisha's sustainable and inclusive growth, including

Odisha: Commissionerate Police solve Cuttack woman murder case, three arrested

Bhubaneswar, December 15(KCN): Commissionerate Police have cracked the murder case of a woman found on the Kathjodi riverbank in Cuttack. The investigation, aided by a tailor's receipt and UPI transaction history, led to the arrest of three suspects: the victim's husband, Balaram Duhuri, and his brothers, Jagannath and Hapi Duhuri. Police Commissioner Suresh

Dev Datta Singh praised the collaborative efforts of Odisha and Gujarat Police in solving the case. City DCP Jagmohan Meena highlighted the role of meticulous investigation and community cooperation in the breakthrough.

The case began on December 13, when the victim's body was discovered under Kandarpur police limits. Scientific teams and a dog squad collected evidence, including a

weapon (chapad). A blood-stained shirt and a tailor's receipt bearing the serial number "3833" were pivotal clues. After tracing the receipt



to a Gujarat-based tailor, police identified Jagannath Duhuri as a key suspect. He was apprehended aboard a train near Muniguda with the help of Rayagada Police. Further interrogation revealed the involvement of Balaram and Hapi Duhuri.

The crime stemmed from marital disputes, with Balaram suspecting his wife of infidelity. All three accused have been arrested and will face court proceedings.

Odisha Cold wave for 48hrs, chilly Bhubaneswar on Nov 19!

Bhubaneswar(KCN): Under the influence of strong easterlies, a cyclonic circulation has been formed over south Andaman Sea and adjoining SE Bay of Bengal, by the morning hours of Monday, a low Pressure area will form over the same area. The NCMRWF model, ECMWF and IMD-GFS predict the low pressure system will be tracking northwest to reach to southwest Bay of Bengal towards the Tamil Nadu coasts by Dec 17, thereby bringing heavy rains along the Tamil Nadu/south Andhra

Pradesh coast. The weather models suggest the system intensifying into a depression in next 24 hours – means by Dec 18.

As per the model predictions of NCMRWF, ECMWF and IMD-GFS, the system will cross south Andhra Pradesh coasts around Nellore on Dec 20/21.

Under the influence of the system, as many as five states are going to witness moderate to heavy rainfall between Dec 17 and Dec 21.

While the state of Tamil

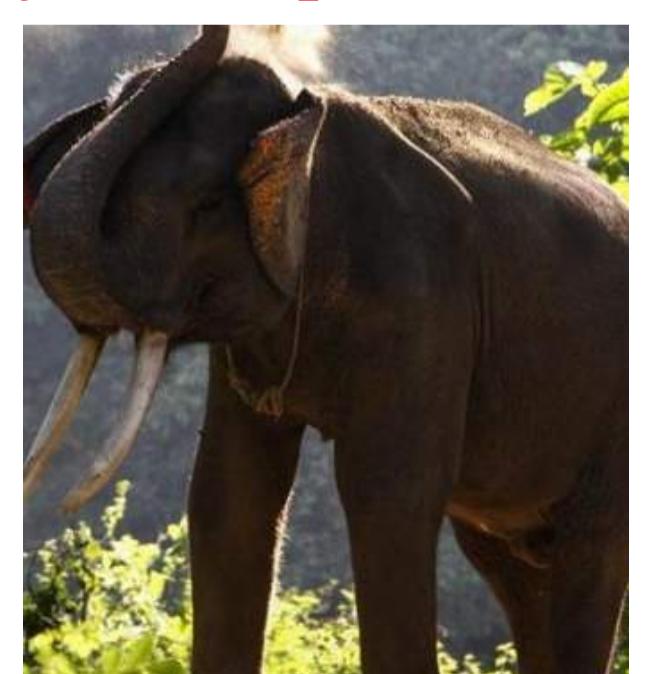
Nadu will record rainfall across the moderate to heavy rains on Dec 17, 18, 19 and 20, the state of Andhra Pradesh will record rain from Dec 19 onwards. Odisha, Chhattisgarh and West Bengal will record rain on Dec 20/21/22. As per NCUM-G prediction, the whole State of Odisha will be witnessing moderate

rainfall across the districts till December 22. Odisha will witness another untimely rain, when the paddy procurement is on across the State. Model predictions show State Capital Bhubaneswar recording nearly 16 mm rain on December 19/20. The skies of the State capital will be clouded. As a consequence the day time temperature in the capital town on Dec 19/20 will drop to around 20 deg C and humidity in the air will rise to around 60% leading to chilly type atmosphere prevailing over the city on that day. However, the big forecast to fore is, cold wave days over Bhubaneswar are numbered. After 48 hrs, The minimum temperature will be hovering around 20 deg C till Christmas, the models predict. Clear skies will prevail from December 23.

Odisha: Two sisters trampled to death by wild elephant

Rourkela(KCN): Two sisters were trampled to death by a wild elephant after it attacked their house in Odisha's Sundargarh district, officials said Sunday.

The incident happened in Kantapalli village in



Tamada range of Bonai forest division, they said. The deceased were identified as Samiya Munda (12) and her sister Chandni Munda (3), they added.

The two girls were sleeping when the elephant attacked their kuchcha house and brought down a portion of it. When the adults saw the elephant, they fled, but the girls, who were asleep, were left behind amid the commotion.

The tusker trampled the girls to death, officials said.

The elephant has a radio collar but could not be

India to host maiden World Athletics Continental Tour event in Bhubaneswar August 10 next year



September," AFI President Adille Sumariwalla said. The meet will be a chance for Indian athletes to earn world ranking points (category C) in home conditions for the 2025 World Championships to be held in Tokyo from September 13-21. The bronze level Tour meet is below the gold and silver levels. This will be the first global athletics meet to be hosted by India after the international permit meets, held in the country in the late 1980s and early 1990s. India has also

hosted World Half Marathon Championships in 2004 in New Delhi. "This will be the first time and most prestigious global athletics event after the permit meets in the 80s and 90s and the World Half Marathon in 2004. This is a big achievement and will help athletics grow in the country," an AFI official told PTI.

He said that India is also likely to host a "big" global level javelin meet next year. "We are trying for a big global javelin event and hoping to get it," he added. Riding on Olympic gold

and silver medallist Neeraj Chopra's success, India is emerging as a global javelin powerhouse in the world. Currently, the country has more than half a dozen javelin throwers who can throw more than 80m.

A World Athletics Continental Tour Bronze Level Meet can only be held in a facility which has a minimum sitting capacity of 3000 with a minimum class 2 certified track with six lanes. The equipment to be used will have to be World Athletics-certified. There will have to be fully automatic timing obtained from a Photo Finish System, two clocks, two electronic infield boards and minimum one video screen. The warm up area will have to be adequate for all disciplines.

The Kalinga Stadium in

tracked as the service provider of the GSM SIM card in it does not have network in the area, he said.

The government would provide compensation to the family members of the deceased, he added.

Inaugural event of release of Special Cover with Mystamp on Dr. U.N. Brahmachari by the Science Association of Bengal (SAB) at the Kolkata GPO

Kolkata, (Saikat Kumar Basu): The Science Association of Bengal (SAB) on the closing ceremony of 150th Birth Anniversary of Dr. U.N. Brahmachari the renowned physician and scientist who discovered the medicine of 'Kalaazar' (Leismaniasis) and saved lakhs of people from death. In fact from 90% death rate, he brought down to under 10% death rate; and became globally acknowledged as an outstanding researcher. He received Knighthood and was twice refused Nobel

Prize. He worked with monumental sincerity and dedication in the prestigious Ratan Sarkar Medical College (Formerly Cambell School of Medicine). To pay respect to this great scientist and physician, SAB along with the active support of Dr. Brahmachari's family organized the Mystamp with cover of Dr. U.N. Brahmachari on 12th December, 2024 at the iconic GPO Auditorium Kolkata with great heritage since the Colonial times. The program started around 3 pm in the packed GPO auditorium



anchored by Saikat Kumar Basu, by welcoming the audience, calling dignitaries to the dias; and followed by their individual felicitations by Dr. Kana Chatterjee (grand daughter of Dr. Brahmachari). The garlanding of the photo of Dr. Brahmachari was lead by Aloka Chowdhury, Secretary,

Nanda Roy (great grand daughter of Dr. Brahmachari); and followed by dignitaries, guests, SAB members and public at large. The opening invocation was made by Dr. Rajib Karchowdhury; followed by the welcome address by Dr. Subhobrata Roy (Posthumous for his monumental

contribution towards global humanity. Dr. Roy Chowdhury mentioned that such a great personality needs to be more known to public for his lifelong contributions and selfless, benevolent services for the public. This was followed by series of lectures by the dignitaries, namely Prof. Dr. Pith Baran Chakraborty, (Principal, NRS Medical College & Hospital), Prof. Dr. Syamal Chakraborty (Distinguished Professor of Chemistry, Calcutta

University, author and eminent science communicator), Dr. Syamal Roy, FNA, CSIR (Retd.), Dr. Sankar Kumar Nath (Known Oncologist, author and public speaker). The speakers highlighted in various aspects of the inspiration life and research career and contributions of Dr. Brahmachari.

The release of Special Cover with Mystamp on Dr. U.N. Brahmachari was initiated by Mr. Ashok Kumar, (PMG Kolkata Region) made an outstanding inspirational speech on the contributions of Dr. Brahmachari and how it has impacted both India and the world. The vote of thanks was delivered by Dr. N.C. Ghatak G.B. Member, SAB to finally conclude the program.

Kharif Season Paddy Procurement Management, 2024 and Revenue Department Review Meeting

Sambalpur, (KCN): A review meeting was held at the conference room of the Sambalpur District Collector's office under the chairmanship of Hon'ble Minister, Revenue and Disaster Management, Government of Odisha, Shri Suresh Pujari regarding Kharif Paddy Procurement Management and Revenue Department. Sambalpur District Collector Shri Siddheshwar Baliram Bondar (IAS) and many other administrative officers were present in the said review meeting. The said meeting discussed the issues of



speeding up the paddy procurement process, facilities and difficulties of farmers during paddy harvesting, timely payment of minimum support amount to farmers, construction of infrastructure for marketing, revenue departmental welfare schemes like Vasundhara Yojana, provision of land leases to educational

institutions, granting rights to tribals over forest land etc. In the meeting, the Hon'ble Minister, Shri Pujari said that the issues of modernizing the grain sales centers, construction of permanent godowns, providing waiting rooms for the farmers, proper drinking water, food, toilets, and other facilities

"Gardens" along with the vast overviews "Enriching Agricultural Ingredients" in a very conforming manner.

That very session was unquestionably interactive and spirited, which was one of the diversified methodical learning for our most dynamic learners and students. Students have displayed their all-round and skillful contributions in front of the entire crowd today and it is not only the most impactful out-turn of our really optimistic "Department of Agriculture" but it is the inhabitable base of "Communal Glory" for the meticulously creative "Research" based upon "Agricultural Science" which is to be perpetually culminated by our "Scholarly Learners" in sustaining both "Qualitative and Imaginative" range of vision for the forthcoming future indeed.

specific region.

3. Kitchen Garden- It is really conducive to be conceptually cost effective and very ideal for future sustainability.

Moreover, our Chief Guest and Eminent Personality Prof. Manas Kumar Pandit, Faculty of Horticulture, Bidhan Chandra Krishi Viswavidyalaya" was with us to evaluate the most imaginative thoughts of our pro-active students today.

1. Formal Garden- It is indeed very justified from the real perspective of symmetric elevation along with its consequential vibrancy upon the common mass.

2. Informal Garden- It is invariably determining the concept of landscaping, which is an exclusive indication to enhance the aesthetic value of a

progressive students have displayed their ardent desires to design their most consequential "Models of Engaging Agricultural Learning" along with their "Live Appealing Teamwork" to establish the following:

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"SKILLX", the most integral avenue for our Highly Enthusiastic Learners"

Kolkata, (KCN): It is indeed our undeniable pride that "School of Agriculture has organized an astounding event namely "SKILLX" for their most ambitious students under the sublime guidelines of JIS University on 9th of December, 2024.

It is indeed a very significant initiative for such an admirable "University" over the years, where all the students have been involving themselves not only to initiate the new promises and challenges but they are being perceptually matured to exhibit their incalculable talents and high-end qualitative measures from the unique perspective of "Agricultural Science", which is one of the agreeable avenues for "Global Sustainability" both in national and international stature indeed.

The pivotal fact is that all

the progressive students have displayed their ardent desires to design their most consequential "Models of Engaging Agricultural Learning" along with their "Live Appealing Teamwork" to establish the following:

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Vikram collaborates with
Madonne Ashwin for 'Chiyaan 63'

Actor Vikram, who predominantly works in Tamil cinema, has joined forces with filmmaker Madonne Ashwin for his upcoming film, tentatively titled Chiyaan 63.

The makers of the film made the announcement on social media about the film Friday through a post featuring an image of the actor, the filmmaker, and the producer.

A part of their official statement read, "It gives us immense joy and pride to announce our Production No.3 with one of the best actors in the country, Chiyaan Vikram sir, whose journey has inspired millions. We are honoured to join hands with an actor who has given us many memorable roles and path-breaking films". It added, "The film will be directed by one of the finest craftsmen, Madonne Ashwin, whose storytelling magic has given us Mandela and Maaveeran.

and Maaveeran. As a production house, we are elated to collaborate with Madonne for the second time. Together, we are committed to delivering a film that will entertain audiences globally". The film is being produced by Shanthi Talkies, and marks its production Number 3. As soon as Shanthi Talkies announced this huge collaboration, the

netizens were quick to express excitement and anticipation, with a user hailing it as the 'Best Collaboration'. Madonne Ashwin has directed critically acclaimed films including Mandela and Maaveeran. However, Chiyaan 63 will mark his first team-up with Vikram. On the other hand, the ace actor is currently filming for

director SU Arun Kumar's Veera Dheera Sooran. While further details of Chiyaan 63 are highly awaited, the audiences are in for an absolute treat. Meanwhile, Vikram was recently seen in Thangalaan along with Parvathy Thiruvalothu and Malavika Mohanan. The film was directed by the acclaimed director Pa. Ranjith.

Selena Gomez gets engaged
to boyfriend Benny Blanco

Actress-singer Selena Gomez is now engaged to her partner, music producer Benny Blanco. She shared the news via an Instagram carousel including an up-close snap of her engagement ring and a pic of her and Blanco celebrating their engagement with laughs and a hug.

She wrote in the caption, "Forever begins now". Blanco is ready to make their union official as he commented, "hey wait... that's my wife". The bride-to-be also proudly posted a mirror selfie, showing off her new ring even more in her Instagram Stories, reports 'People' magazine.



During a May appearance on 'The Howard Stern Show', Blanco told Stern that he could see marriage in his future with the 'Only Murders In The Building' actress.

He said, "When I look at her... I'm always just like, I don't know a world where it could be better than this". Selena and Blanco had known each other for years having collaborated on the 2019 single 'I Can't Get Enough' with Tainy and J Balvin before they started dating in June 2023.

As per 'People', in August 2023, Selena released the Blanco-produced single 'Single Soon'. In December 2023, she confirmed their relationship when she liked fan account posts on Instagram of the pair, even commenting, "He is my absolute everything in my heart", on one.

Rashmika Mandanna appointed as National Ambassador for promoting cyber safety



Actress Rashmika Mandanna, who fell victim to a deepfake video earlier this year, has been appointed as the National Ambassador for promoting cyber safety. The actress has been appointed by the Indian Cybercrime Coordination Centre (I4C) of the Ministry of Home Affairs. She said as someone who has experienced this, she is dedicated to raising awareness about these issues.

Rashmika said in a statement: "Cybercrime is a dangerous and pervasive threat that affects individuals, businesses, and communities worldwide."

"As someone who has experienced this, I am dedicated to raising awareness about these issues and promoting the message of cyber safety to drive positive change. It is crucial that we come together to combat these threats and protect our digital spaces," she added. Rashmika will spearhead nationwide cyber awareness campaigns aimed at educating the public on various cybercrime threats, including online fraud, deepfake videos, cyber bullying, and AI-generated malicious content.

The actress' deepfake video started a

conversation on the inappropriate use of technology, prompting numerous celebrities to voice their concerns.

Talking about Rashmika, who is South India's highest-paid actresses made it to 2024's list of Forbes' "30 Under 30". The 28-year-old star made her acting debut with the Kannada romantic comedy 'Kirik Party' in 2016.

In a journey spanning over eight years, Rashmika gained major recognition with the Allu Arjun-starrer Pushpa: The Rise in 2021. Directed by Sukumar, the film told the story of a coolie

who rises in a syndicate that smuggles red sandalwood that grows in the Seshachalam Hills of Andhra Pradesh.

She was then seen in the blockbuster Animal starring Ranbir Kapoor. The film directed by Sandeep Reddy Vanga, turned out to be her highest-grossing release.

Rashmika will now be seen in Pushpa: The Rule, the second installment of the Pushpa franchise and the Vicky Kaushal-starrer Chhaava, a historical epic film based on the life of Maratha Chhatrapati Sambhaji.

Sukesh Chandrashekhar unveils portrait of Jacqueline



Alleged conman Sukesh Chandrashekhar, currently lodged in a Delhi jail, has unveiled a striking artwork featuring actress Jacqueline Fernandez. The piece is prominently displayed on the upper deck of a lavish yacht that he gifted to her for 39th birthday.

The yacht has been named 'Lady Jacqueline'.

In a recent letter addressed to the actress, Sukesh wrote: "My Love, My Jacqueline, Baby my Baby, saw your new pictures, God how can someone be so pretty, Baby you are just too extremely pretty. On this note, I have two things to dedicate to you my love, today."

He dedicated the song 'Sajni' from the recently released movie 'Laapataa Ladies'.

"Baby, first I wanna dedicate an apt song, which is my current mood, and right now feelings for you, and the song is 'SAJNI' from

Lapata Ladies. Baby every line in that track is for you. I really don't know how my day and night is passing without you around me or me talking to you," wrote Sukesh.

He further said: "My Second Dedication is unveiling a stunning Art Work of your Portrait installed in the upper Deck of your Birthday Gift. Baby Jacqueline, which is enroute to Mumbai, as of now. Bomma my Baby, you know what's special about this Art Work, it's a Work which is straight out of my dreams, which is brought to reality, and now installed in your Baby Lady Jacqueline, for you my Sajni, I hope you will like it."

"Baby Sometimes we all face the Highs and Lows, it's just a part of our lives, we even feel we don't need anyone. Loving ourself is enough, or our close ones. But, Baby we give our heart only to the 'One'. No matter what hits us our Heart beats

only for that one person, and for me that's you and just you, come what may, and the same is with you and I know it, and you have loved me as crazy as it can get and no matter what just remember the promise we made to each other, I would never give up on you My Baby, Rest you know me better my Sajni, my Botta Bomma. You are amazing my love. Missing You, Love Mr S," concluded Sukesh.

Sukesh was arrested May 29, 2015, for offences under Sections 420 (cheating) and 120-B (criminal conspiracy) of the Indian Penal Code (IPC), and some sections of the Prize

Chits and Money Circulation Schemes (Banning) Act and the Maharashtra Protection of Interest of Depositors (in Financial Establishments) Act.

He allegedly used illegal money to buy gifts for Jacqueline, as per the ED charge sheet filed in 2022.

Jacqueline was summoned by the Enforcement Directorate (ED) for questioning in a money laundering case involving Sukesh Chandrashekhar.

Earlier, to mark Jacqueline's birthday, the conman has pledged a donation of Rs 15 crore and 300 homes for the families of the victims of the Wayanad landslide disaster.

He has also announced 100 iPhone 15 Pro for making the song 'Yimmy Yimmy' featuring Jacqueline, a super hit.

The Sri Lankan actress and model Jacqueline made her acting debut in 2009 with fantasy

action comedy Aladin directed by Sujoy Ghosh. The film starred Amitabh Bachchan, Sanjay Dutt, and Riteish Deshmukh.

She then featured in a special number Aapka Kya Hoga in the 2010 comedy drama Housefull.

The actress has appeared in movies like Race 2, Kick, Roy, Brothers, Housefull 3, Dishoom, A Gentleman, Judwaa 2, Race 3, Drive, Mrs. Serial Killer, Bhoot Police, Bachchan Paandey, Vikrant Rona, Ram Setu, and Cirkus.

She was last seen in a special appearance in the song Deewane in the 2023 comedy-drama Selfie directed by Raj Mehta and produced by Star Studios Dharma Productions, Magic Frames, Prithviraj Productions and Cape of Good Films. The film stars Akshay Kumar and Emraan Hashmi. Jacqueline next has Fateh, and Welcome To The Jungle in the pipeline.

Vivad Se Vishwas Scheme, 2024: Some FAQs Part 3



Adv. Narayan Jain & CA Dilip Loyalka

7. Various timelines specified in the Scheme: CBDT vide circular no. 12 of 2024 dated 15.10.2024 in FAQ No. 5 has clarified various timelines, as follows:

Declaration and Undertaking shall be filed by the tax payer in Form-1 on or before 31.12.2024 to keep the amount payable on the lower threshold. In case of filing the declaration and undertaking beyond 31.12.2024, amount payable will increase as specified. The Designated Authority shall issue Form-2 within a period of 15 days from the date of receipt of the declaration to determine the amount payable by the taxpayer.

The tax-payer shall pay the amount as determined in Form-2 within a period of 15 days from the date of receipt of the certificate, and shall intimate the details of such payment in Form-3. Upon receipt of Form-3, Designated Authority shall pass an order in Form-4 stating that the taxpayer has paid the full and final

amount.

8. Which assessments shall be considered to have been made on the basis of search initiated under section 132 or Requisition u/s 132A: CBDT vide Circular no. 12 of 2024 dated 15.10.2024 in FAQ No. 6 has clarified that Survey cases have not been excluded under the DTVSV Scheme, 2024. Only search cases have been excluded.

9. A taxpayer is evaluating to close few years in DTVSV Scheme, 2024 out of 4 rollback years. Whether Advance Pricing Agreement can be pursued for remaining years of the 4 rollback years: CBDT vide Circular no. 12 of 2024 dated 15.10.2024 in FAQ No. 8 has clarified – “The DTVSV Scheme, 2024 is a Scheme for settlement of tax disputes. Where a decision has been given prior to the taxpayer filing a declaration, there is no dispute pending unless the taxpayer or the Department again prefers an appeal. Therefore, where an appeal is pending as on

years or not apply at all. However, if the covered international transaction(s) did not exist in a rollback year or there is some disqualification in a rollback year, then the applicant can apply for rollback for less than four years.”

Thus, in certain exceptions, the rollback period could be less than 4 years also. On the same analogy, if few years are settled in the Scheme, the rollback can be applied for the remaining years.

10. Suppose a taxpayer is eligible to apply for DTVSV Scheme, 2024 as his appeal is pending as on 22.7.2024. But subsequently, before the taxpayer could file declaration under the DTVSV Scheme, 2024, his appeal has been disposed off. Whether such a taxpayer can still file declaration under the Scheme: CBDT vide Circular no. 12 of 2024 dated 15.10.2024 has clarified as under-

“The applicant does not have the option to choose the years for which it wants to apply for rollback. The applicant has to either apply for all the four

22.7.2024 but is not pending as on the date of making declaration under the Scheme, such cases shall not be eligible for the Scheme. However, in cases where a taxpayer files declaration under section 90 of the Scheme and intimates the same to the appellate authority, the concerned appellate authority may consider not disposing the appeal of the taxpayer.

11. Extant provisions of DTVSV Scheme, 2024 does not cover cases where Taxpayer would have received orders but the time limit to file an appeal / special leave petition had not expired as on 22 July 2024. Is there any possibility that such cases can be covered in the Scheme: CBDT vide circular no. 12 of 2024 dated 15.10.2024 in FAQ No. 10 has clarified as under-

As per section 91(1) of the Scheme, it is clear that the appeal has to be pending as on the specified date i.e. 22.07.2024 for an appellant to be eligible for the Scheme. The definition of appellant also covers cases where the DRP has issued directions u/s 144C(5) but the AO has not completed the assessment u/s 144C(13). Therefore, the Scheme does not provide for eligibility of those cases where an

appeal is not pending as on 22.7.2024 except for DRP cases referred above.

In this connection it may be noted that in the VSV 2020 scheme, assessee could have filed VSV, if the time for filing appeal had not expired on 22.7.2024.

12. Where disputed tax contains qualifying tax arrears along-with non-qualifying tax arrears (such as, tax arrears mentioned in section 96(a) for example tax arrears in respect of undisclosed foreign income), whether the disputed penalty is such penalty which is not levied or leviable in respect of disputed tax. Thus, it would not be possible for the appellant to apply for settlement of penalty appeal only, when the appeal on disputed tax related to such penalty is still pending. If both quantum appeal covering disputed tax and appeal against penalty levied on such disputed tax for an assessment year are pending, the declarant is required to file a declaration form giving details of both disputed tax appeal and penalty appeal.

As per section 91(2) of the Scheme, after filing of declaration, appeals before ITAT/ CIT(A)/ JCIT(A) are deemed to be withdrawn from the date of issue of certificate by the Designated Authority. Further as per section 91(3) of the Scheme, the taxpayer is required to withdraw appeals and furnish proof thereof along with intimation of payment u/s 92(2) of the Scheme.

Therefore, the Scheme does not envisage settling issue in part. The dispute has to be settled in full. Thus, where there are non-qualifying tax

arrears, such disputes are not eligible to be covered under the Scheme.

13. Can a taxpayer settle penalty appeal while continuing to litigate the associated quantum appeal: CBDT vide Circular no. 12 of 2024 dated 15.10.2024 in FAQ No. 11 has clarified as under-

Reference may be made to section 89(1)(i) of the Scheme,

which provides the definition of ‘disputed penalty’. It provides that the disputed penalty is such penalty which is not levied or leviable in respect of disputed tax. Thus, it would not be possible for the appellant to apply for settlement of penalty appeal only, when the appeal on disputed tax related to such penalty is still pending. If both quantum appeal covering disputed tax and appeal against penalty levied on such disputed tax for an assessment year are pending, the declarant is required to file a declaration form giving details of both disputed tax appeal and penalty appeal.

14. If there is substantive addition as well as protective addition in the case of same assessee for different assessment year, how will that be

covered: Similarly, if there is substantive addition in case of one assessee and protective addition on same issue in the case of another assessee, how will that be covered under the Scheme.

15. If a taxpayer has requested for withdrawal of appeal under section 91(3) of the Scheme and the appeal is not yet allowed to be withdrawn, how will the taxpayer furnish proof of withdrawal in such cases: CBDT vide Circular no. 12 of 2024 dated 15.10.2024 in FAQ No. 12 has clarified as under-

Reference may be made to section 89(1)(i) of the Scheme, which provides the definition of ‘disputed penalty’. It provides that the disputed penalty is such penalty which is not levied or leviable in respect of disputed tax. Thus, it would not be possible for the appellant to apply for settlement of penalty appeal only, when the appeal on disputed tax related to such penalty is still pending. If both quantum appeal covering disputed tax and appeal against penalty levied on such disputed tax for an assessment year are pending, the declarant is required to file a declaration form giving details of both disputed tax appeal and penalty appeal.

16. With respect to interest under section 234A, 234B or 234C, there is no appeal but the assessee has filed waiver application before the competent authority which is pending as on 22.7.2024, whether such cases be covered under the Scheme: CBDT vide Circular no. 12 of 2024 dated 15.10.2024 in FAQ No. 15 has clarified that a taxpayer who has filed a waiver application is not an appellant u/s 89(1)(a) of the Scheme. Therefore, such cases are not covered.

(Contd.)

Adv. Narayan Jain and CA Dilip Loyalka are Life members of AIFTP. They are author of the books “How to Handle Income Tax Problems” and “Income Tax Pleading & Practice”.

There is a need for a radical change in the Indian school education system.

Priyanka Saurabh



Despite various educational reforms and policies, India's school education system is facing multidimensional challenges. India's school education system has undergone significant changes, which are facing challenges due to the long pedagogical path and the gap between theoretical knowledge and practical skills. Despite several reforms, there remains a critical need for radical change to address these issues. The aim of this change is to provide students with skills in line with real-world demands and life milestones and enhance readiness for modern challenges.

The Kothari Commission laid the foundation for uniformity in school education and emphasized the need for educational reforms. It recommended free and compulsory education up to the age of 14, which set the stage for future reforms in India's education system. The policy focused on quality and access to education, aiming to improve equity and reduce regional disparities. It introduced a uniform curriculum across the country and emphasized vocational education for practical skill development. The scheme aimed to improve nutritional standards and increase school attendance. The SSA aimed to universalize primary education and eliminate gender and social inequalities. The RTE Act made education free and compulsory for

children aged 6 to 14, ensuring education for all children. The NCF 2005 aimed to make education more relevant to real-world needs by promoting a constructivist approach to learning. It encouraged project-based learning and critical thinking, moving away from rote learning. The Samagra Shiksha Abhiyan integrated scheme aimed to improve the quality and access to education through a holistic approach. It provided grants to schools for infrastructure, teacher training, and inclusive education for marginalized students. NEP 2020 proposed transformational changes such as early childhood education, vocational training, and the elimination of rigid streams after Class 10. It emphasizes multidisciplinary learning

and flexibility in education pathways aimed at holistic development. One of the multidimensional challenges facing India's school education system is the quality disparities across regions. There is a significant gap in the quality of education between urban and rural areas in India, where many rural schools lack infrastructure and qualified teachers. According to ASER 2018, only 50% of children in rural areas can read basic texts, highlighting the disparities in the quality of education. The education system often focuses on theoretical knowledge, leaving students unprepared for the practical job skills needed in the workforce. Graduates with degrees in engineering and technology often lack job

specific skills, leading to high unemployment rates. The system still focuses heavily on rote learning, leading to limited critical thinking and problem-solving abilities. In ICSE and CBSE, exams focus on memorizing content rather than application-based learning, which hinders creative thinking. Teacher training gaps: There is a significant gap in teacher training and professional development, which affects the quality of teaching. The National Council for Teacher Education (NCTE) has been criticized for failing to adequately address teacher shortages and quality training. Despite the growth of digital education, technological infrastructure remains inadequate, especially in rural and remote areas. For example, the Digital India programme has

made progress, but internet penetration and device access in rural schools are still low, limiting students' exposure to modern educational tools.

The need for radical change in India's school education system demands alignment with real-world skills. Radical change could focus on equipping students with practical skills rather than theoretical knowledge, aligning education with real-world demands. Finland's education system emphasizes practical skills and hands-on learning, resulting in greater student engagement and employability.

Radical reforms could provide flexible education pathways, allowing students to pursue different learning paths based on their interests. Germany's dual education system offers a balance between vocational education and academic education, improving employability. A shift to a more student-centric approach would promote creative thinking, problem-solving, and critical reasoning in students.

The International Baccalaureate (IB) program focuses on the holistic development of students, including creativity, culture, and cognitive skills.

Radical change could move away from high-stakes exams and adopt more continuous assessment methods, reducing exam pressure on students. Singapore has implemented continuous assessment strategies to measure student performance, reduce stress, and focus on learning outcomes.

Radical change could also incorporate technology-driven learning into the curriculum, increasing

access and engagement. Innovative solutions beyond traditional reforms, such as incorporating skills-based education. Introducing vocational education and skills-based education at an early stage will equip students with practical abilities, making them ready for the workforce. South Korea integrates technical education into its curriculum, which has improved students' well-being and performance.

Localized education models:

Tailoring education systems to suit regional needs and cultural contexts will improve engagement and relevance.

India's school education system needs radical reforms to address long-standing challenges and improve outcomes. Drawing inspiration from global best practices such as Finland's student-centered approach and South Korea's vocational training, India can achieve inclusive and sustainable educational outcomes coupled with NEP 2020's vision for a future-ready workforce.

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Biodiversity of Tampara Lake at risk

Chhatrapur(KCN): Odisha, known for its growing tourism industry, attracts both national and international visitors owing to its scenic landscapes, including beaches, lakes, and lagoons. Among these natural wonders is Tampara Lake, located near Chhatrapur in Ganjam district, about 140km from Bhubaneswar. Easily accessible by road, rail, and air, the lake draws hundreds of tourists each weekend, year-round. Spanning 7km along the Bay of Bengal coastline, Tampara Lake is home to a rich variety of flora and fauna, maintaining a healthy ecological balance. The isthmus of

the lake is covered with a forest of oak, pine, mangrove, banyan trees, and wild shrubs, enhancing the serenity of the landscape. Recently, due to increased tourism, the government has developed resorts, restaurants, parks, and water sports facilities, further elevating the area's popularity. However, this development has a darker side. The growing number of visitors, coupled with unchecked construction around the lake, is contributing to water contamination. Waste disposal in the area is a common problem, affecting the lake's ecosystem. Despite the importance of

maintenance in preserving such a geographically significant site, Tampara Lake is suffering from a lack of proper upkeep. Water sports, while

providing entertainment, are also harming marine life. The noise, smoke, and artificial whirlpools caused by motorboats threaten the delicate

aquatic ecosystem. In winter, migratory birds from Siberia and far-off areas, find refuge in Tampara besides Chilika Lake. However, the noise

from motorboats causes distress among these birds, disrupting their peaceful environment. If this continues, the lake may no longer be an attractive

destination for migratory birds, which depend on calm, quiet spaces and suitable temperatures. Additionally, the water level in Tampara is declining each year due to below-average rainfall in the region. This, combined with pollution, threatens the aquatic species that live in the lagoon, including fish and prawns. Though the damage may not be visible above the water's surface, it poses a significant risk to the marine life beneath. On the other side of the lagoon, the forest is also facing threats. Some species of trees, such as oak-pine, which are integral to the area's



Paddy-laden truck seized in Sambalpur over suspicion of inter-state supply.



Sambalpur,(KCN): A truck carrying around 500 packets of paddy bearing registration number of West Bengal has been seized at Sambalpur. The Supply Department ACSO Soubhagya Ranjan Nayak, ACSO Manoj Behera, Dhankauda

Block Supply Inspector Manoj Sa and SMC, ACSO Bishwa Ranjan Sahu has seized it at around 4 pm, from near RP Rice Mill, Saatupali in Dhankauda block after being informed by one farmer. It is reported that the driver has absconded after abandoning the

vehicle at the scene. A local farmer saw a truck carrying paddy bearing the registration number WB33-B-0145 of West Bengal. He suspected that inter-state paddy was being smuggled and informed the Supply Department. The Supply Department officers

Free Eye Checkup Camp organized by Hindalco Industries Limited, Hirakud.



of Hirakud Complex Debashish Mallick, Head of FRP Soumitra Roy, Head of FRP Human Resources Shiv Mishra, Head of Human Resources of Hirakud Complex, Vishwas Shinde, Cluster Head of Hindalco

Environmental Development Department Shiv Mohapatra and Head of Finance Suresh Aiyar were present at this event to make this event a success. Head of Hindalco played a key role.

Jumbo attacks: Two killed, another injured



Rourkela / Rayagada(KCN): A man was killed and a Forest department worker severely injured Saturday in separate elephant attacks under Bonai Forest Division in Sundargarh district. At around 5 am, Rajesh Munda, 43, from Sukuda village, was attacked by a male elephant outside his house. The elephant, enraged after being chased by villagers, lifted Munda and trampled him to death.

In another incident, para forest staffer Ludhia Singh was tracking elephants in the Tamada range when one elephant

became aggressive and chased the team. Singh fell and was kicked by

the animal, but he managed to shelter himself under a large stone. After an eight-hour search, his colleagues found him, and he was taken to Bonai PHC before being transferred to Rourkela Government Hospital. X-rays revealed broken ribs and a fractured leg. In yet another elephant attack in Rayagada district late Friday night, a Dongria youth was killed at Lakhapadar village under Kalyansinghpur block. The deceased was identified as Salupu Kutra, 30. Salupu was guarding his paddy field Friday night when a tusker attacked him, leading to his death on the spot.



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CFA Institute in India Expands Student Accessibility with a New Exam Center in Bhubaneswar

Bhubaneswar : CFA Institute, the professional body for excellence and thought leadership in finance, has opened registrations for their upcoming February 2023 intake. Additionally, with the rising demand to increase candidate accessibility and convenience, the institute will have 4 new exam centers in Kochi, Chandigarh, Bhubaneswar and Guwahati for the CFA Program. These centers will take the total number of test center cities for the CFA exam to 16 across India and over 400 worldwide.

The recent CFA Institute Investor Trust survey showed that Indians place a high level of trust on the potential growth in job opportunities in the financial services sector. However, in the post-pandemic era, students as

well as professionals are prioritizing safety, accessibility and ease of travel while accomplishing their life and career goals. Ease of accessibility to exam centers is expected to improve a candidate journey through the program and reduce costs associated with travelling to take exams.

The CFA Charter continues to be the global gold standard for professionals aspiring to work in the investment management industry. We constantly work to make the CFA Program affordable, accessible, meritocratic and relevant. During the pandemic we moved our examinations to Computer Based Testing from Paper Based Exams and started offering examinations four times in a year. By expanding our test

Experience the best-in-class customer services at 11 new Alpha Service Centers across India

Bhubaneswar : Sony India is expanding its Alpha Service Network across 11 cities in India including Mumbai, Coimbatore, Jaipur, Pune, Hyderabad, Ahmedabad, Trivandrum, Chennai, Indore, Bhubaneswar and Guwahati. This is expansion for Alpha Camera body and lens repairs facilities is a testament to the brand's continued dedication to customer satisfaction. Sony now has the widest service network of after sales support for Digital Imaging products with 8 service centers for lens repairs, 18 service centers for Alpha Camera Body repair, 40+ service centers which can offer basic

services like CCD Imager cleaning and firmware updates and 220+ collection centers pan India.

The service centers are equipped with necessary jigs and tools to deliver best quality repair of Alpha camera body, Camera Lens, Professional Cameras and other digital imaging products like Digital Still Cameras and Camcorders. Customers can also avail instant services for basic supports like CCD Imager cleaning and getting the latest firmware update to enjoy best performance from their products. The friendly customer care staff at these service centers will help

customers to register their in-warranty products on Sony Alpha Community portal to enable them avail free of cost additional one year warranty on applicable products. Speaking on the occasion, Mr. Mukesh Srivastava, Head of Digital Imaging Business at Sony India, said, "By supporting and assisting partners in local markets, Sony aims to ensure customers receive exceptional service and satisfaction along with quicker and faster turnaround at all outlets across the country. The new service centers will offer customers a seamless experience across multiple touch-points to provide a consistent brand experience that surpasses expectations."

ATLAS OF AFFLUENCE - INDIA'S FIRST EVER WHITE PAPER ON LUXURY LAUNCHED AS A YEARLY FEATURE

Mumbai: Amidst leading luminaries of industries spanning across the business of luxury, the *Atlas of Affluence (AOA)* 2022 has been launched in Mumbai. Created by The Voice of Fashion (TVOF), a division of Reliance Brands Limited, the daily digital magazine that tracks and leads conversations on Indian fashion, design, crafts and retail, AOA 2022, is the

first such wide and deep white paper from India that dissects consumer behaviour studied through the prism of luxury. A collective reflection on what affluence means in India spiked during the two years of the pandemic. Charting the post-pandemic market and the clearly altered consumer mindset through a specially commissioned study

across six cities and markets of India, AOA 2022 has been published as a book with exclusively commissioned artworks. This study uses the time graph of "pre-pandemic" and "post-pandemic" months to specify a comparative matrix. It also helps debunk long-held ideas about what affluence and luxury have meant to Indians.

NSDL launches "Market ka Eklavya- Express" in 75 cities to mark 75 years of Independence

Mumbai: India's largest depository, National Securities Depository Limited (NSDL) launched 'Market ka Eklavya- Express', an online investment awareness program for students that will be conducted in 8 different languages including Hindi. The program would serve as a beginner's guide for investing for the youth.

To mark the significance of Azadi Ka Amrit Mahotsav, an

initiative of Government of India to celebrate 75 years of independence and the glorious history of our people, culture and achievements, NSDL has launched a new initiative towards investor awareness 'Market Ka Eklavya - Express' across 75 cities, especially aimed at the college students who would very soon be entering the phase where they would start earning and naturally,

look for avenues of investment.

Earlier this month, Market ka Eklavya (5-hours program) was launched by the hon'ble Finance Minister of India, Smt. Nirmala Sitharaman at the silver jubilee event of NSDL.

On the launch of the initiative Ms. Padmaja Chunduru, MD & CEO, NSDL said, "Azadi Ka Amrit Mahotsav is a special initiative launched by our Prime Minister to

JSW MG Motor India extends Industry-First 'Battery-as-a-Service' (BaaS) Program for Comet EV and ZS EV

Gurugram, (KCN): JSW MG Motor India, in its continued effort to redefine the passenger EV segment in India, has extended its recently launched unique BaaS program to its popular Comet EV and ZS EV models. The BaaS concept was introduced with the launch of MG Windsor and since then has received encouraging responses. Under this unique BaaS program, customers can now bring home the Street-Smart Car - MG Comet EV at a starting price of ₹4.99 Lakh + battery rental @ ₹2.5/km, and India's first Pure Electric Internet SUV - MG ZS EV starting at ₹13.99 Lakh + battery rental



@ ₹4.5/km.

The program allows customers to pay a nominal fee per kilometre for battery usage, making these popular EVs their top choice. In addition to the BaaS program, customers can also avail the assured 60% buyback

value after three years of ownership, reassuring customers of a seamless and confident ownership experience.

Speaking on the unique ownership program, Satinder Singh Bajwa, Chief Commercial Officer, JSW MG Motor India, said, "With BaaS, we have created a platform for easy ownership, making our

EVs more accessible than ever. Given the strong response to Windsor under the BaaS program, we are now extending its benefits to our popular EV models, the Comet and ZS. I am confident that this unique ownership model will further boost EV adoption in the country." The introduction of the

BaaS program is supported by a robust network of finance partners, including Bajaj Finserv, Hero Fincorp, Vidyut, and Ecofya Autovert. This strategic collaboration ensures a seamless experience for customers across the country, making the transition to electric mobility smoother.

MG Comet EV is spacious inside and compact outside design gives you freedom from tricky turns while offering the certified range of 230 km on a single charge. It has This car meets urban mobility needs with its 55+ i-SMART features. MG ZS EV, India's first pure electric internet SUV offers a 50.3 kWh battery pack with a certified driving range of 461 km on a single charge.

Hindalco organized Human Rights Conference in Sambalpur



Bhubaneswar(KCN):

Hindalco Industries Ltd, in collaboration with the Odisha Human Rights Commission (OHRC), successfully organized the State Level Conference on Human Rights on September 21, 2024 at Club House, Aditya Aluminum, Lapanga, Sambalpur. This significant event brought together prominent dignitaries, human rights experts, government officials, academic experts, members of corporate and civil society organization to engage in meaningful discussions on key human rights issues and explore collaborative approaches to enhance the protection of human rights in Odisha. The conference featured an esteemed panel of dignitaries, including hon'ble Shri Justice Satrughana Pujahari, Chairperson of OHRC; hon'ble Shri Justice Bimal Prasad Das, Former Chairperson of OHRC; hon'ble Shri Asim Amitabh Dash, Member of OHRC; and hon'ble Shri Chitta Ranjan Mohapatra, Member of OHRC.

They were joined by senior administrative and police officials including Shri Sachin Ramachandra Jadhav, IAS, RDC-Sambalpur; Shri Siddeshwar Baliram Bondar, IAS, District Magistrate and Collector-Sambalpur; Smt Aboli Sunil Narvane, IAS, District Magistrate and Collector-Jharsuguda; Mukesh Kumar Bhamoo, IPS, SP-Sambalpur; Shri Parmar Smit Parshottamdas, IPS, SP Jharsuguda and Prof. Bidhu Bhusan Mishra, Vice Chancellor of Sambalpur University. The conference was also attended by many Hindalco officials including Shri Samik Basu, Chief Human Resource Officer; Shri Nilesh Koul, CEO, Downstream Aluminum Business; Shri Saurabh Khedkar, CEO, Specialty Chemical Business; Shri Jasbir Singh, Cluster HR Head; Shri TM Prakash, Cluster HR Head; Dr Krishna Padhi, Cluster HR Head; Shri Sameer Nayak, Unit Head Aditya Aluminium; Shri PVKR Krishna, Head Projects, Aditya and Hirakud FRP; Shri Debasish Mallik, Unit Head, Hirakud Power and Smelter and Shri Soumitra Roy, Unit Head, Hirakud FRP. Their presence provided valuable insights and perspectives on human rights issues in the state. The event was marked by insightful discussions, engaging panel sessions and interactive dialogues, making it an enriching experience for all participants. The speakers emphasized the importance of safeguarding the rights and dignity of every individual and explored ways to inspire collective action in the fight for human rights. Addressing the gathering, Hon'ble Justice Satarughana Pujahari addressed the evolving role of corporations, noting, "While corporates have often been seen as violators, they are now viewed as protectors of the inalienable human rights. In his speech, Hon'ble Justice Das stated, "Children are born with inherent human rights,



Tons from Head, Smith put Australia in the box seat

New Delhi: Travis Head and Steve Smith scored centuries as the duo laid into India's bowling on a largely well-mannered surface at The Gabba, to put Australia in the box seat to dictate proceedings for the three remaining days of the Brisbane Test. Head continued to be the scourge of India as his 160-ball 152 marked his third ton in six innings against India, including two from the last two. Smith has historically enjoyed playing India in this format and got to his 10th ton against them, and 33rd overall, but his battling 101 was just his first three-figure score in a lean 2024, ending a sequence of low scores. The pair's 241-run stand for the fourth wicket either side of Jasprit Bumrah's bursts that led to another five-fer - his 12th in just 43 Tests - took the hosts to a commanding 405 for 7 at Stumps.

The Head-Smith partnership, that spanned just three deliveries short of 50 overs, served not only to put the hosts in the ascendancy at a delicate

juncture of the series but also shone a harsh spotlight on some of India's decision making, including the one to bowl first. More crucially, the visitors were also left to ponder their bowling resources and depth for the conditions. Between them, India's fourth and fifth bowlers - Nitish Reddy and Ravindra Jadeja - bowled 29 overs for 141 runs and one wicket while Mohammed Siraj, the other lead pacer, battled cramps in humid conditions and returned a solitary wicket while going at 4.34 runs to the over.

Bumrah though continued to be the gold standard of fast bowling. After the gloom of the opening day, the early start to Day 2 was marked by a refreshing shade of powdery blue above The Gabba. It also brought out an elevated version of India's bowling talisman. He had bowled slightly straighter and slightly shorter at Usman Khawaja through his six overs on the opening day, but the anticipated course

correction came early as he produced a dreamy spell upfront.

Operating on the fuller side of the good length band between six and eight metres, Bumrah forced Khawaja to come forward but the length was still not full enough to drive. Playing on the batter's indecision, he beat Khawaja on the inside edge and then twice on the outside edge in his very first over. He then struck with the first ball of his next as Khawaja tentatively poked at a ball in the fourth-stump channel that straightened to kiss the edge on its way to Rishabh Pant for the 'keeper's 150th dismissal behind the stumps.

The other opener, Nathan McSweeney, had gotten away on the opening day by facing just three balls from Bumrah. He faced only two more this morning before he edged a ball that straightened against the angle to second slip. That dismissal gave Bumrah a stunning average of 4.28 against Australia's openers in this series for a total of seven dismissals



(McSweeney 4, Khawaja 3) in just three Tests. India also had a third wicket in the morning session when Nitish got Marnus Labuschagne to edge a floaty, full and wide ball to second slip. At 75 for 3, India were on top and they also had a typically fidgety Smith on tenterhooks as he went back to employ his exaggerated back-and-across shuffle. The veteran batter suffered

a couple of nervy moments early, most notably when he shouldered arms to a nip-backer from Siraj and was saved by the 'Umpire's Call'. Smith also managed to get a little inside on to his pads to a full ball from the excellent Akash Deep, who induced several false shots from the former captain without any luck. What worked in Smith's favour though was that Head arrived and almost immediately created a split focus in India, who tried to nip another counter-attacking innings from him in the bud, which included a fielder at deep point immediately upon the southpaw's arrival to the crease.

The game changed complexion in the wicketless post-lunch session, which began with a ball that was already 43-overs-old. In just the first hour, the pair of Head and Smith managed to add 54 risk-free runs. Bumrah bowled just two of those 13 overs before making way for Akash Deep to swap to his end. That didn't change the Bengal seamer's fortunes as he continued to draw false responses without finding the edge. At one point, he beat Smith off two successive deliveries and then pinged him on the pads with one that was angled into the right-hander. India reviewed in hope but saw the projected path of the ball to be missing the stumps.

At the other end though, India found barely anything

to trouble Head, who raced away to a third straight 50+ score in the series. Even with deep point plugged, Head had other avenues to motor along. Ravindra Jadeja was brought on after 48 overs and with not much spin on offer, the left-arm spinner was hit over mid-off for a pair of boundaries. Head had six boundaries enroute to his fifty, which he got off 71 balls before seamlessly unlocking the higher gears to his game. He took apart the pair of Jadeja and Mohammed Siraj, scoring 31 off 40 deliveries from the former. Siraj's five over spell in the session, meanwhile, cost 30 runs. The seamer attempted to use the short ball but couldn't get the ball up near the batter's armpits and Head could both ramp the balls over the cordon, or pull between two fielders on the legside for as many as four boundaries. With the field spread out, there were also easy singles for Head to take as he milked an attack that appeared consigned to wait for the second new ball. Between overs 60 and 80, Australia plundered 127 runs, including 63 in the first 10 overs after the Tea break leading into the second new ball. Head needed only 44 balls to go from 50 to 100 while Smith, having got to his half-century off 128 balls, took only 57 more for his second fifty managing his own highlight reel of all his famous hits along the way. Eventually, it took another Bumrah spell with the second new ball to bring India a semblance of control. He took three wickets in a span of 12 balls, all to catches behind the wicket, to complete a superb five-fer, his second of the series to go with another four-fer in Adelaide. But even after slipping to 327 for 6, the end of another Bumrah spell was the signal for Australia to cash in on the rest and, the pair of Alex Carey and Pat Cummins added another 58 runs for the seventh wicket, with the former finishing unbeaten on 45 off 47 at the close of play.

Brief scores: Australia 405/7 (Travis Head 152, Steve Smith 101; Jasprit Bumrah 5-72) vs India

Steve Smith nowhere near his best: Vaughan, Border on batter's knock in Brisbane



New Delhi: Michael Vaughan and Allan Border were left unimpressed by Steve Smith's knock so far on Day 2 of the Brisbane Test. Smith survived a couple of close calls on Sunday, December 15 and has looked unconvincing in his innings.

Michael Vaughan and Allan Border were left unimpressed by Steve Smith's knock on Day 2 of the Brisbane Test on December 15, Sunday. Smith has come into the

third Test of the Border-Gavaskar Trophy on the back of a poor run of form as he struggled in the first 2 matches.

Smith would come in to bat in the 19th over right after Jasprit Bumrah struck twice early in the morning. However, the Aussie star batter looked unconvincing in his knock as he had a few close calls and was being beaten by the Indian pacers. He survived 2 leg before wicket shout during his innings. First, he refused to offer a shot

to Mohammed Siraj and was saved by umpire's call. Then, he had a small nick off Akash Deep's delivery.

Vaughan noted that Smith wasn't at his best as he was struggling to dispatch deliveries he would usually do when in form. "This shot makes me think he is nowhere near his best. When he is batting well he is smashing that through mid-wicket for four," Vaughan said on Fox Cricket.

Border wasn't convinced

by Smith's constant changes in technique after his initial approach in the series failed. The Aussie legend claimed that he hasn't seen anyone make so much changes to their approach. Border was baffled that Smith has already tried 3 or 4 different methods already in the series.

"I don't know that I've seen anyone fiddle around so much with different techniques. We're talking the third Test match and he's tried three or four different methods already... that's different to most. I don't know how many players who have done that type of tinkering with their technique," Border said on Fox Cricket.

Smith would go into lunch on Day 2 scoring 25 off 68 balls and hitting just one boundary. 2024 hasn't been a great year for the star batter as he has scored just 257 runs in 8 matches so far at an average of 25.70.

New Zealand pick uncapped Bella James for Australia ODIs



New Delhi: New Zealand Women have picked uncapped top order batter Bella James for the upcoming ODI series against Australia at home. Bella James has been in sizzling form in domestic cricket and is currently the second highest run-getter in the HBJ Shield.

The 25-year-old has now gotten an opportunity after Georgia Plummer was ruled out of action until next year with a bone stress reaction in her left hip. Apart from Plummer, New Zealand will also be without their highest wicket-taker Lea Tahuhu after she suffered a hamstring injury in the HBJ Shield. However, the fast bowler is expected to be fully fit next month.

Rosemary Mair, who hasn't played ODI cricket since March 2022, makes a return to the 50-over format. The Rose Bowl Trophy,

currently in possession of Australia, will kickstart on December 19 with the next two games scheduled on December 21 and 23. "We're really excited to give Bella her first call-up to international cricket," selector Sarah Tsukigawa said. "She's been working hard at the domestic level for many years, and her current

form in HBJ shows why she deserves this opportunity. Bella's ability to hit 360 degrees around the ground with power is a valuable quality.

"It's exciting to be introducing another batter into the WHITE FERNS mix. We see that if there can be more competition for roles, that will continue to raise the quality of the group.

We're gutted to not have Georgia or Lea for this series but injuries do create opportunities to explore how other players could fit in."

Squad: Sophie Devine (C), Suzie Bates, Eden Carson, Lauren Down, Izzy Gaze, Maddy Green, Brooke Halliday, Bella James, Fran Jonas, Jess Kerr, Amelia Kerr, Rosemary Mair, Molly Penfold

Amidst Test recall speculation, Shami picked in Bengal's VHT squad



New Delhi: Even as uncertainty continues over Mohammed Shami's availability for the ongoing Border Gavaskar Trophy (BGT) Down Under, the ace pacer has been included in the Bengal squad for the Vijay Hazare Trophy (VHT) competition.

Along with Mukesh Kumar, another international, Shami has been made part of the squad for the 50-over tournament which starts across centres from December 21. "India star pacers Mohammed Shami and Mukesh Kumar will form a strong Bengal

bowling attack while the young Sudip Kumar Gharami will lead the team in the forthcoming Vijay Hazare Trophy," a Cricket Association of Bengal (CAB) release said on Saturday.

Shami has been a subject

of heightened interest within the Indian team setup. While speculation has been growing about the pacer's inclusion in the BGT squad, Cricbuzz reported on December 7 that the real dilemma on the pacer is not when he will join, but whether he will be included at all. Coming off a year-long injury hiatus, Shami first played a four-day Ranji

Trophy match before featuring in the recent Syed Mushtaq Ali Trophy (SMAT). Under the supervision of national selectors and BCCI sports science experts, he played nine consecutive T20

pacer is still awaiting clearance from the Sports Science wing of the BCCI's new Bengaluru-based Centre of Excellence. Addressing Shami's situation, Rohit Sharma recently stated that the Indian team management would tread with caution on the veteran pacer.

"There are some professionals monitoring, we will take a call based on what those guys feel. They are the ones watching him every game, how he pulls up after the game, after bowling four overs, standing for 20 overs. But the door is open for him to come and

play anytime," the India skipper said, adding, "We want to be very careful, we don't want to bring him here, he pulls up sore or something happens."

The consensus among the team management, national selectors, and the BCCI is that T20 matches are no indicators of readiness for gruelling Test cricket, particularly in Australia. The physical demands of bowling over 20 overs a day and fielding in the huge stadiums come with a serious risk of injury. As previously reported by this website, there has been no discussion among the key stakeholders about sending Shami to Australia at this stage.

The Bengal team will begin their campaign against Delhi in Hyderabad on December 21. Bengal's VHT Squad: Sudip Kumar Gharami (C), Mohammad Shami, Anustup Majumdar, Abhishek Porel (wk), Sudip Chatterjee, Karan Lal, Shakir Habib Gandhi (wk), Sumanta Gupta, Subham Chatterjee, Ranjot Singh Khaira, Pradipta Pramanik, Kaushik Maity, Vikas Singh (Sr), Mukesh Kumar, Saksham Chaudhary, Rohit Kumar, Md Kaif, Suraj Singh Jaiswal, Sayan Ghosh and Kanishk Seth