

Santha Bhaktacharan Pustak & Palishree Mela Is an unique initiative by Vinayak and Maa Bedhakalaka Youth Association:Dr Giridhar Gamango



BHUBANESWAR(KCN)
: Santha Bhaktacharan Pustak and Palishree Mela which symbolises The tradition of literature, culture, peace, prosperity, progress of Rajasunakhela were unveiled. this program is organized at

Rajasunakhala Yatra ground with joint collaboration of the Saint Bhakti Charan Book Fair committee, Vinayak & Maa Bedhakalaka Youth Association under the chairmanship of Chittaranjan Pradhan chief guest at this holy

devotional book and literary fair was former Chief Minister & union minister of Odisha Dr Giridhar Gamang, chief speaker. former Rajyasabha MP, AICC General secretary and INTUC National vice president Dr Ramchandra Khuntia,

guest of honor Editor in chief, PARYABEKHYAK and THE KALINGA CHRONICLE GROUP Dr Pabitra Mohan Samantaray, PCC secretary and INTUC national organising secretary Satyabrat Nayak, editor, social

worker Dr Bandana Haricharan, Advocate Rajeev lochan Pradhan During the meeting, a dance performance was performed by students from the surrounding areas and they were given certificates on behalf of the committee. The high quality dance

mesmerized the audience. meeting was started by lighting the lamp and offering flowers to Bhagwan jagannath by guests Vice President of the committee, Mr. Ballabh Pradhan organized the meeting and introduced the guests. Vande Uttak

janani was sung at the beginning of the meeting. Committee Secretary Suryakant Mishra threw light on the Santh Bhakti Charan Book and Palishree Mela which was started in joint collaboration with the members of Raj

Sunakhala's Youth Association and the members of the Maa Bedhakalaka Kaalika Youth Association. Various types of food stalls, mini markets, book stalls and other shops are the key factor to enhance the beauty of the fair.



Odisha got it's First Artificial Reefs and Ocean Forest to combat Climate Change

BHUBANESWAR, (KCN): Increasing level of Carbon dioxide in the atmosphere is causing the Climate Change. The result is Increasing temperature, frequent cyclonic storms in coastal areas, acidification of ocean, loss of biodiversity, bleaching of corals, decreased fisheries productivity, rapid degradation of ecosystems and manymores. To address some of these challenges, Professor Dinabandhu Sahoo a marine scientist and Senior Professor at Delhi University has devised unique methods and implementing at the grass roots level in remote coastal villages of Odisha. Sahoo along with his collaborator Dr

Sanjukta Sahoo, a Civil Engineering Faculty at KIIT, Bhubaneswar, Odisha designed several types of Artificial Reefs in the laboratory. After several months of experiments the duo finally deployed a number of Artificial reefs in the coastal waters of Odisha which is First of its kind in the state. Artificial Reefs will not only increase the fisheries productivity, but also help in restoration of degraded marine ecosystem and will increase biodiversity., said Prof. Dinabandhu Sahoo, who served as the Vice Chancellor of FM University at Odisha. Artificial Reefs construction and deployment is a multi

billion-dollar industry and countries like USA, France, Japan, China, Korea, Australia etc have deployed millions of such reefs in their sea coasts to boost their economy and enjoying rich returns. Around the world, approximately 500,000 Reef Balls have been deployed in 3,400 artificial reef and beach restoration projects in more than 70 countries. Odisha has about 480km coast line and stands as a potential

site to explore the viability. Artificial Reefs with specific design and materials will not only provide habitat to several marine species, it will also reduce the wave action protecting the coast against cyclonic storms. In addition, it is a good substrate for the seaweeds and some specific types of aquatic plants those can sequester carbon dioxide from water in a faster way, said, Dr Sanjukta

Sahoo. It will create more jobs for the coastal communities through enhanced fisheries production and future plan of marine ecotourism for better livelihood creation. Prof Sahoo, simultaneously has been creating under water forest in coastal waters of Bay of Bengal through seaweeds farming as seaweeds can sequester 4-5 times more carbon dioxide than land plants. An "Indian Seaweeds Wheel" of 24 feet diameter with 24 spokes which resembles Ashok Chakra has been designed and submerged in the coastal water to absorb Carbon dioxide to fight Climate Change. Both Artificial Reefs and seaweeds farming are

going to be the game changer soon. They are now planning to design more colourful artificial corals which can imitate natural coral reefs to boost the marine eco-tourism. Sahoo's efforts are very much synchronizing with Pradhan Mantri Matsya Sampada Yojana (PMSY) which aims to transform India's fisheries and aquaculture sector. The 2024 interim budget gives a lot of Push to fisheries and aquaculture sector that aims to generate 50 lakhs jobs and contribute to Blue Economy. Thus, our efforts will contribute a lot towards the Blue Economy of the country. A number of people from government, academics, industries, and also local people and fishermen have participated.

Odisha Cabinet Approves 12 Key Proposals Of 10 Depts

Bhubaneswar(KCN): The 73rd session of the "Cabinet Meeting" was held today in the 3rd Floor Conference Hall of Lok Seva Bhawan, Bhubaneswar under the Chairmanship of Odisha Chief Minister Naveen Patnaik. After the meeting was over, the Minister, Forest, Envt & CC, PR & Drinking Water, I&PR Pradeep Kumar Amat, Chief Secy, Pradeep Kumar Jena and other Secretaries of the concerned department were briefed about the approved agenda items. There were 12 agenda items related to 10 different departments that have been approved in the Cabinet. In the press brief held, Principal Secy, PR & DW & Excise Sushil Kumar Lohani, Principal Secy Works V. V. Yadav, Principal Secy, Skill Development & TE, C & T Smt. Usha Padhi, Commr cum Secy, Mission Shakti & OLLC Smt Sujata R. Karthikeyan, Commr cum Secy, ST & SC Devt Deptt. Smt Roopa Roshan Sahu, Commr cum Secy Higher Education Arabinh Agrawal were also present and briefed the press.

Odisha CM Naveen Launches LAccMI Bus Service In 6 More Districts

Bhubaneswar(KCN): Chief Minister Naveen Patnaik Friday launched the LAccMI Bus Service in Khurda, Puri, Kendrapada, Bhadrak, Jajpur and Nayagarh districts through video conferencing. With this, 198 buses will ply in 1,198 panchayats of

6 districts which would benefit more than 75 lakh people. On the occasion, the Chief Minister said that LAccMI Buses will play an important role in strengthening the economy of the village. In this scheme, affordable bus service

from Panchayat to Block has been facilitated by the state government. More than 1000 buses will run across the state. In this program launched under the 5T initiative, Mission Shakti mothers have been given the responsibility of managing the buses.

ECI Reviews Poll Preparedness In Odisha, Seeks Cooperation From Political Parties To Uphold MCC

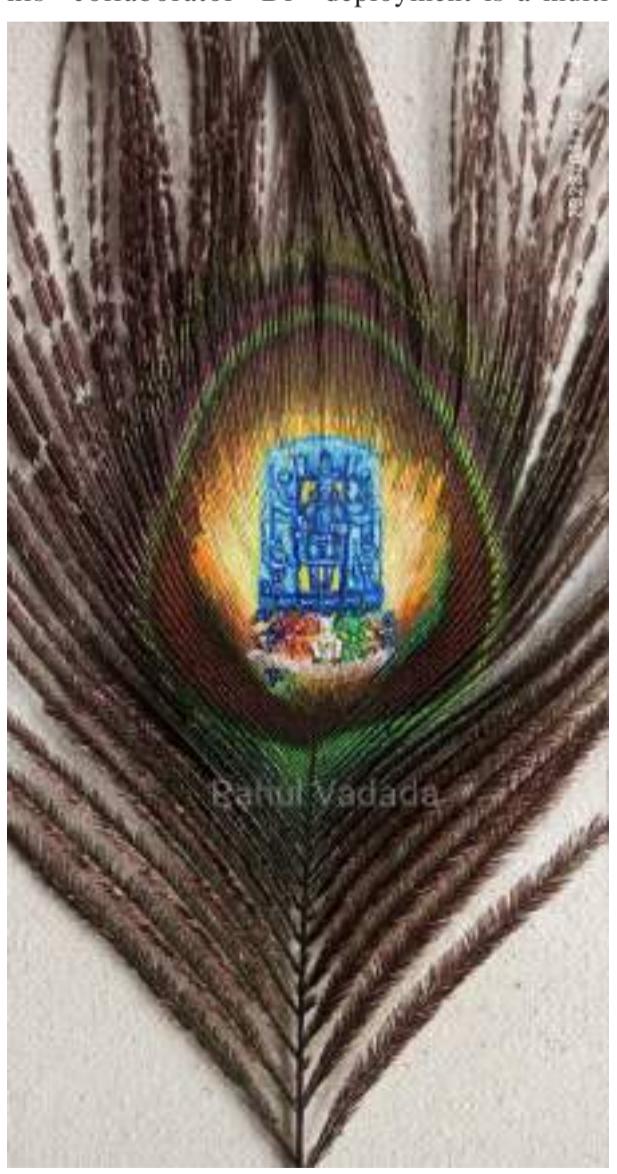
Bhubaneswar(KCN): On the first day of the visit of the Election Commission of India to Odisha, the Commission held important discussions with representatives of political parties in Bhubaneswar. These discussions were aimed at ensuring a comprehensive review of election preparedness and to foster cooperation among all stakeholders. At the outset, the Commission sought the views and concerns of the representatives of various recognised national and regional political parties. The focus was on soliciting active cooperation to uphold the Model Code of Conduct

(MCC) in letter and spirit and to ensure a smooth electoral process. Each party had ample opportunity for a patient hearing of their perspectives and concerns by the Commission. Following which, the Commission and the delegation delved into detailed discussions with District Collectors-cum-District Election Officers, and other officials responsible for election management across the state. They assessed various aspects such as the readiness of Electronic Voting Machines (EVMs), voter demographics, training status of election staff, and infrastructure setup at polling

booths. The meeting involved high ranking Police officers in the state as well. The high-level delegation comprised Chief Election Commissioner Rajiv Kumar, Election Commissioner of India, Arun Goel, Senior Deputy Election Commissioners Dharmendra Sharma and Nitesh Vyas, Deputy Election Commissioner Manoj Kumar Sahu, Director General of Media B. Narayanan, Chief Electoral Officer of Odisha & Additional Chief Secretary to Government Nikunja Bihari Dhal and Additional Chief Electoral Officer Dr. N. Thirumala Naik were also part of the review meeting.

NIJAROOPAM: The Lord Surya bagavan Arasavelli srikakulam district Andhra Pradesh.... Historical temple in india....Surya bagavan Jayanti Radhasapthami).

miniature painting statue created by artist V Rahul Pattnaik on national bird peacock feather.....



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Chief Guest Cum-Inaugurator

- Prof. Dr. Prasanna Pattsani
 State Planning Commission Member,
 Former MP Bhubaneswar

Special Guest

- Sri Gopabandhu Mallick
 Former Additional DGP & Chairman National Human Rights Clinic

Guest of Honour

- Dr. Pabitra Mohan Samantaray
 Chairman, Maharishi Public School & Vedic International Foundation Editor in Chief Paryabekhyak & the Kalinga Chronicle Group
- Major (Dr.) Rabindra Nath Parida
 Retd. Reader, MPC Autonomous
- Sj. Pradeep Kumar Nayak
 President of SMC will preside over the meeting

Principal, Staff & Students

PROGRAMME
 3.30 P.M. Arrival of Guests
 4.00 P.M. onwards. Meeting, Prize Distribution, Cultural Programme & Vote of thanks

State Care For PwDs

Bhubaneswar(KCN): Expansion of the horizons of the rights and entitlements of Persons with Disabilities (PwDs), assuring their dignity and socio-economic participation in order to bring them into the mainstream has been emphasized.

Strengthening of special schools for PwD students and encouraging skill training for meaningful employment have become the priorities of Department of Social Security and Empowerment of PwDs (SSEPD), said Ashok Chandra Panda, Minister, SSEPD.

Sri Panda was speaking while presiding over the 3rd Meeting of State

Advisory Board on Disability held here today. It was stated that Integrated Infrastructure Complexes (Shradhalayas) have become operational in eight districts while Manodaya (State Institute for Disability Rehabilitation) is also functional at 3 places. Principal Secretary SSEPD Bishnupada Sethi graced the occasion.

Sri Sethi, Principal Secretary, SSEPD in his introductory address said that Advisory Board provides platform involving all stakeholders to work out collectively to find ways to overcome the



challenges and to ensure effective implementation of various schemes and programmes for the PwDs. The Board, constituted with MLAs, representatives of various Departments and organisations working for the causes of PwDs deliberated on different issues relating

to the welfare and development of PwDs. Ananta Narayan Jena, MLA also emphasised on convergence of various Government Departments for successful implementation of schemes aimed to bring development of PwDs. Matters discussed in the meeting included identification of

employees with Disabilities working in Government and other State PSUs, Revision of conveyance allowance for Employees with Disabilities, Inclusive education for Children with Disabilities, Incentivise Health Insurance companies to formulate insurance schemes for PwDs and coverage of PwDs

under BSKY, Sign Language training for employees at Police Stations and Hospitals, Availability of universally accessible education material in Braille and sign language, subsidized loans for entrepreneurs with disability, DBT of social security scheme benefits, encouragement of Private sector to employ PwDs as

employees, revision of GST on smart appliances, concession on purchase of Private vehicles to be used by PwDs (both adapted or normal), preventive disabilities like Blood related disorders are to be screened and

Department was made while Niyati Patnaik, Director gave welcome address.

Among others Kasturi Mohapatra, Biaya Parida, Narayan Pati, Niranjan Jena, Suresh Chandra Panda, Akshaya Sahoo, Gaurishankar Panda, Sujata Patnaik, Ranjit Mohapatra, Pramod Mallick, Kamala Kanta Rath, Chumki Dutta, Gopangana Das, Kamala Kanta Nayak, Damodar Das and others from various organisations offered a number of proposals and recommendations. Senior officers from Government Departments were also present.

Record Placement for Students of the Business Management Department of CUO



RETESH DAS SUDHANSU SEKHAR BISOI SADANAND NAYAK AJIT KULDIP BHABANI CHOPDAR PRIYADARSHINI PANDA MEGHARANI BEHERA

Koraput,(KCN): In a proud moment for the Central University of Odisha, seven alumni from the Department of Business Management have achieved significant success by securing positions at MECON, a renowned Central Public Sector Enterprise serving as a consultant for the National Mineral Development Corporation in Nagarnar, Jagdalpur, Chhattisgarh. Following a rigorous selection

process, these alumni have been appointed as HR Executives within the consultant company. The accomplished individuals include Mr. Retesh Das, Sudhansu Sekhar Bisoi, Mr. Sadananda Nayak, Mr. Ajit Kuldip, Ms. Bhabani Chopdar, Ms. Priyadarshini Panda, and Ms. Megharani Behera. Professor Chakradhar Tripathi, Hon'ble Vice-Chancellor of the University, extended his hearty felicitations to the successful alumni, wishing them continued success in their endeavors. He commended the Department and its faculty for their pivotal role in nurturing these alumni, likening their transformation from students to professionals as akin to caterpillars becoming butterflies. He urged the faculty to persist in their commendable efforts in the future. Dr. Prasant Kumar Behera, the

INDIAN ARMY AGNIPATH SCHEME AND REGULAR CADRE REGISTRATION FOR ONLINE COMMON ENTRANCE EXAMINATION FROM FEBRUARY 13, TO MARCH 22, 2024

Kolkata, (KCN): Registration for Online Common Entrance Examination (CEE) for the year 2024 for Indian Army Agnipath Scheme and Regular cadre will commence from February 13, 2024 to March 22, 2024. Eligible

candidates can apply through www.joinindianarmy.nic.in website. Videos explaining the registration and application process are available on the website. Aspirants will have to first appear for an Online

CEE, which will be a Computer Based Test. Each aspirant has to pay an Examination Fee of Rs 250/- for appearing in Online CEE. The Online CEE will be conducted from April 22, 2024 onwards at various Examination Centres in the State. To acquaint the aspirants with Online Computer Based Test, a mock test for practice is available on www.joinindianarmy.nic.in website. In case of any query, the aspirants may contact the nearest Army Recruiting Office.

Guruji Honored At Canberra

Bhubaneswar(KCN): Guruji Dr CB Satpathy being felicitated with a plaque in Canberra Australia on the 13 February in the Hindu Temple Florey, Canberra.

He was honored by Gopal Baglay, High Commissioner of India to Australia and Prakash Mehta Director Hindu Council of Australia.

Shri Guru Bhagwat was introduced to Australian Hindu Community through musical rendition and dance based on Shri Guru Bhagwat.

Dr Satpathy delivered discourse to the large Indian diaspora on religion, culture and Shri Guru Bhagwat.



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NARENDRA MODI - ENDURINGLY INVINCIBLE



Rewarded with a wave of popularity, Prime Minister Modi's invincibility has become a huge challenge for parties that have chosen to join the opposition camp. Modi's address to both the houses in the parliament was loaded with extreme confidence. A great level of personal conviction and a dashing temperament, the Modi phenomenon has undoubtedly nullified the usual leadership definitions. Entirely, the politics of his side of the ruling group is dependent on the man who began the momentum with a slight disorientation a decade ago. Probably, that was justifiable in 2014. A new face with a flimsy experience of being in India's powerful national capital had a huge challenge to face. For almost a decade now, Modi managed to wrap up the entire scenario to his side, taking strides of success far more powerful than usual, with the whole host of leaders in his camp struggling to keep pace with him. This was the mantra, probably, the Modi magic that people often term it as; a unique style, a signature of commitment to whatever he chose to keep his hands on. He never left

things half baked. He ensured that the job in hand is accomplished to its maximum and strove hard to walk the extra mile. He remained unique, his gestures and words and actions were loaded with a different flavor of commitment. On his first day in the parliament the newcomer with an indubitable wave of humility, lay down flat on his chest in reverence to the temple of democracy at its doorstep. Simple yet the gesture of veneration was redefining the image of the monumental building that was usually perceived as a centre of verbal spat and pandemonium of the irritating type. He brought his usual demeanor to the scenario but the country experienced something unusual and unprecedented and it was certain to catch attention. Convincingly, his vocabulary and the simplicity and style of his oratory caused a sudden churn. They conveyed values and action plans and addressed the pitfalls. His accent got easily recognized as his messages had the salt of the perils that the country's poor had been through. He established a personal connection with the last man in the queue. His endeavors spoke for their authority and clarity. Holding values of the ancient he remained modern in its p l i c a b i l i t y . Unmatchable was his efficiency while he

began to use Artificial Intelligence for his typical welfare projects. More prominent and effective was his style of communication using all social media platforms. His reputation, invincibility and reliable execution of welfare schemes gained him

landscapes. India witnessed a new method of populist politicking that was more person centered than the ideology he represented. Growing beyond the horizon of his ideology, the Modi cult has redefined the stature of politics in India and the party that

and social discordance. No narrative can be outrightly cancelled and there is definitely a sense of discontent. What surprises and probably shakes Modi's opponents of their confidence is his relentless, pragmatic and committed enthusiasm. It deals with

makeover as a spiritual giant has been extremely real and his gesticulation and involvement in redefining and reviving the lost glory of India's spiritual might has been receiving genuine accolades. A hat-trick c o m e b a c k , undoubtedly an

deliberately well-knit vocabulary had the power to shake his opposition's intuitions. A jubilant Modi appeared to grab all narratives of victory for himself and pronounce them to the houses in his royal declaration. John Britas, a first timer to the Rajya Sabha from Kerala, a Communist veteran and journalist compares this audacity of Modi with an emperor's royal decree.

His perceived third term will be the outcome of his skillfully measured and unfailingly executed policies. He was uncompromising and convincingly reluctant to water down his policies and climb down on his promises. Intelligently anointing himself as the chowkidar of the country, he managed to dwell in the hearts of millions. Startled but



superstardom. Every time he approached and used social media with childlike curiosity while updating himself to its modern ways of sophistication. But his decision to reach out to the people through radio had a special acceptance. Man Ki Baat must be the largest recorded personal conversation by any elected leader to his countrymen in the whole world.

This flow of conversation from the very first month of his administration had kept the momentum of his real personal touch with people cutting across rural and urban

he represents became a distant shadow. Distancing itself from the rise of this cult, a question frequently murmurs its concern. That, will the world's largest democracy remain servile to this cult makeover and as his opponents blame, get easily crushed under its authoritarian feet at a time when its democratic essence is feared to be fading drastically? Has this cult managed to polarize India's secular fabric, as its adversaries accuse it often, totally forcing it to disintegrate? This question often emanates from the ravines of political discomfiture

and certainly flattens the aspirations of the other side and its savagery is reflected in its brutal enactment of justice. Defending the investigating agencies and their actions against the corrupt, Modi outrightly calls this fight against the wrongdoers and ensures that it gains a hilarious acceptance. Modi's image as the deliverer of justice and his ubiquitous spiritual charisma hold complete power to drag the emotions of a huge segment of the population. Systematically addressing the demands of the cultural laments of the country, his

aspirational momentum at that with unparalleled conviction could be dreamed only when efforts to actualize such a victory were actually put in place. This audacity for winning an absolute majority deserves a thumping resonance of exuberance. This is obviously a challenge, a challenge in a real sense. But the Prime Minister's body language in both the houses of the parliament had been firm though counter narratives were thrown intending to dismantle his views. Placing himself above his party and the government, Modi's

victimization. Thousands of villages became open defecation free zones. Women in the country found their aspirations flutter and dance with increased social respect and security. Millions had experienced the status of having a toilet facility at homes and its health benefits. Walking a careful line of

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To protect students from falling victim to social media scammers

Vijay GarG



Once the students fall for the scam and pay for these illicit services, they either receive completely worthless materials or nothing at all. The scammers disappear, leaving the students cheated and with no recourse.

These fake social media platforms play a crucial role in facilitating this deception. Scammers create accounts and pages that appear legitimate, often mimicking popular educational resources or study groups. They use social media algorithms and targeted advertising to

reach a wide audience of students who may be vulnerable to their misleading promises. Additionally, scammers exploit the anonymity and lack of regulations on social media platforms to avoid detection and accountability. It becomes challenging for authorities to track down these scammers, especially if they operate from different jurisdictions or use encryption tools to protect their identities. To protect themselves from falling victim to these scams, students

must remain vigilant and exercise caution when using social media platforms. They should be wary of overly enticing offers, suspicious testimonials, or payment requests for services that seem too good to be true. Verifying the credibility of the source, seeking recommendations from trusted individuals, and relying on reputable educational resources can help students avoid falling prey to these scams. Furthermore, educational institutions and social media

platforms need to work together to tackle this issue. Educational institutions can raise awareness about academic integrity and the consequences of cheating, while social media platforms should enhance their efforts to detect and remove scam accounts and content. Collaborative efforts can help create a safer online environment for students and reduce the effectiveness of scammers.

Retired Principal
Educational
columnist malout
Punjab

Israfil Shaheen is the internationally renowned theater director of Bangladesh in India

Arindam Bhattacharya

The 14th "International Theater Festival of Kerala" organized by Kerala Sangeet Nataka Akademi and Kerala Department of Culture started from February 9. It will continue until February 16. This festival is held in Thrissur, Kerala, India. Secretary of Kerala Sangeet Natak Akademi, Karivellur Murali, professor of drama department of Dhaka University, Bangladesh and internationally renowned director for workshops and panel discussions at the festival. Invited Israfil Shaheen as a resource person. Where Professor Shaheen will present the research paper titled "Bengali Theaters from Across the Border". A few days ago he participated in the second International Theater School Natya Utsav 2024 celebrated from January 14 to 19 on the invitation of the School of Drama and Fine Arts Department, University of Calicut, Thrissur, Kerala. Besides, at the invitation of Visva Bharati University, Santiniketan and the Department of Drama, Rabindra Bharati University, Kolkata, on January 23 and 24, he staged Brecht's play 'Siddhant' in the performance of the students of Department of Theater and Performing Arts Studies of Dhaka University on 23 and 24 January. He was accompanied by Professor Israfil Shaheen at Visva Bharati University, Santiniketan. Distinguished ex-student sex workers and their children Theater in Education pioneer, folk culture researcher and theater personality Samir Mitra.

Income from Business or Profession Part -2



Adv. Narayan Jain & CA Dilip Loyalka

(Contd from 12th Feb) 3. Compensation received towards damages caused to assessee's reputation whether taxable u/s 28(ii): As per section 28(ii) (a), (b), (c), (d) and (e) undermentioned payment or compensation, is taxable under the head Business and Profession:

(a) a n n y compensation or other payment due to or received by any person, by whatever name called, managing the whole or substantially the whole of the affairs of an Indian company, at or in connection with the termination of his management or the modification of the terms and conditions relating thereto;

(b) a n n y compensation or other payment due to or received by any person, by whatever name called, managing the whole or substantially the whole of the affairs in India of any other company, at or in

connection with the termination of his office or the modification of the terms and conditions relating thereto;

(c) a n n y compensation or other payment due to or received by any person, by whatever name called, holding an agency in India for any part of the activities relating to the business of any other person, at or in connection with the termination of the agency or the modification of the terms and conditions relating thereto;

(d) a n n y compensation or other payment due to or received by any person, for or in connection with the vesting in the Government, or in any corporation owned or controlled by the Government, under any law for the time being in force, of the management of any property or business;

(e) a n n y compensation or other payment due to or

received by any person, by whatever name called, at or in connection with the termination or the modification of the terms and conditions, of any contract relating to his business;

Compensation received for harassment or loss of reputation: Compensation received for harassment or loss of reputation is not covered in any of the above-mentioned conditions. The facts of the case are that Ms. Sushmita Sen entered into an agreement with Coca Cola India Limited (CCIL) for making herself available for advertisement purpose for a specified period of time and was supposed to receive Rs 1.5 crore. Ms. Sen received Rs. 1 Crore but did not comply with the contract on the ground that she was subject to sexual harassment by one of the employee of CCIL. An out of court settlement was reached and she was paid balance amount of 50 Lakhs against the said contract and an additional payment of 95 Lakhs for loss of damages caused to assessee's reputation. The payment of 95 Lakhs for loss of reputation is not covered in section 28(ii). The said compensation did not accrue/arise out of

exercise of profession by the assessee and could not be construed to be the income of the assessee or profits and gains of profession within the meaning of section 2(24) and section 28 of the Income-tax Act, 1961. The compensation could not be termed as any benefit, perquisites arising to the assessee out of exercise of profession. This being so, the impugned addition of Rs. 95 lakhs is to be deleted. Therefore Rs. 95 Lakhs is a capital receipt not liable to be taxed - Sushmita Sen v. ACIT [2018] 99 taxmann.com 252 (Mumbai - Trib.).

4. Meaning of "business" as per the Income-tax Act: As per section 2(13), business includes any (a) trade, (b) commerce, (c) manufacture, or (d) any adventure or concern in the nature of trade, commerce or manufacture. The Supreme Court held in Mazagaon Dock Ltd. v. CIT [1958] 34 ITR 368 (SC), that the term "business" is a word of wide import and in fiscal statutes, it must be construed in a broad sense rather than a restricted one.

In case of Birendra Prasad Ray v. CIT [1981] 6 Taxman 19 (SC), the Supreme

Court observed that "Business means an activity carried on continuously and systematically by a person, by the application of his labour or skill with a view to earning an income". In case of Bharatiya Janata Party v. Dy. CIT [2002] 80 ITD 89 (Delhi) it was held that in order to treat an activity as "business" it should have a semblance of trade that is an attribute of commercial activity and an expectation to earn income over a reasonable period.

5. Meaning of "profession" and "vocation" as per Income-tax Act: A "profession" involves occupation requiring purely intellectual or manual skill - CIT v. Manmohan Das 59 ITR 699 (SC). As per section 2(36), profession includes vocation. "Occupation" means something which occupies or engages one's time or attention - K. Ramaswami Gounder v. CIT [1987] 163 ITR 94 (Mad). A "vocation" as normally understood, is a calling in which a person passes his life - K. Ramaswami Gounder v. CIT [1987] 163 ITR 94 (Mad). The word "profession" is of wider import than the word "business" and the word "vocation" is of wider import than the word "profession" and

lastly "occupation" is of wider significance than the word "vocation". In other words, what may not amount to business may amount to profession and what may not amount to profession may amount to vocation and what may not amount to vocation may amount to occupation within the meaning of the Income-tax Act - Lala Indra Sen, In re [1940] 8 ITR 187 (All.), Dy. CIT v. Insight Diagnostic & Oncological Research Institute (P) Ltd [2002] 82 ITD 230 (ITAT-Pune).

Bombay High Court in the case of CIT v. LalubhaiNagardas and Sons 204 ITR 93 (Bom.) has held that share broking is not a profession.

The Apex court in the case of G.K. Choksi & Company v. CIT [2007] 295 ITR 376 (SC) held that business does not include profession.

6. Some other illustrations about Income:

(i) Betting on horses does not constitute a profession or vocation. It is a casual and non-recurring receipt and shall be taxable under the head "Income from other sources" - Janab A. Syed Jalal Sahib v. CIT [1960] 39 ITR 660 (Mad).

(ii) Politics constitute a profession

or occupation - 656.

Commissioner of Expenditure Tax v. P.V.G. Raju [1975] 101 ITR 465(SC).

(iii) Treasurership is neither a profession nor it partakes the character of business or profession - CIT v. Mammooh Das [1966] 59 ITR 699 (SC).

(iv) A stock broker cannot be considered to be engaged in the practice of a profession. Stock broking clearly falls within the expression "Business" and not "profession" - CIT v. LallubhaiNagardas & Sons [1993] 204 ITR 93 (P&H).

(b) Where assessee is in the business of letting out properties Rent of house property is taxable u/s 22 under the head "Income from House Property", even if property constitutes stock-in-trade or the assessee is engaged in the business of letting out properties on rent; CIT v. Haryana Urban Development Authority [2010] 322 ITR 61 (P&H).

(v) The activity of clearing, forwarding and shipping agents cannot be considered as a "profession" - CIT v. Jivanlal Lalooobhai & Co. [1994] 206 ITR 548 (Bom).

(vi) Teaching amounts to a vocation if not a profession. The teaching of Vedanta as a matter of religion also amounted to carrying on of a vocation P. Krishna Menon v. CIT [1959] 35 ITR 48 (SC).

(vii) Even isolated transactions of sale of debentures at loss would be treated in nature of trade only if loss from similar transaction was allowed as business loss in earlier years - Shankar Lal Ved Prakash v. Dy. CIT [2002] 74 TTD (Delhi)

(Mr. Jain and Mr. Loyalka are the authors of the book "How to Handle Income Tax Problems")

A candid example of environmental education and awareness from Kolkata school kids

Saikat Kumar Basu



them with the knowledge and skills needed to address pressing environmental challenges. It helps them understand the interconnectedness of ecosystems, the importance of biodiversity, and the impact of human actions on the environment. By engaging in environmental education, children develop critical thinking skills, empathy towards nature, and a sense of connection to the natural world, which are essential for creating a sustainable future.

Successfully delivering environmental education to children involves several key strategies:

- Hands-on Learning:** Engage children in interactive, experiential activities such as nature walks, gardening, or recycling projects to help them connect with the environment on a personal level.
- Incorporate Technology:** Use digital tools like educational videos, interactive websites, or educational apps to make learning about the environment fun and accessible.
- Foster Critical Thinking:** Encourage children to ask questions, investigate

Incorporate Multidisciplinary Approaches: Integrate environmental education into various subjects like science, math, language arts, and social studies to reinforce learning and demonstrate its relevance across different areas of study.

Promote Outdoor Exploration: Encourage outdoor exploration and play in natural settings to foster a sense of wonder and appreciation for the environment.

The Author is a Canada based Indian Agro Scientists

Letter to Editor

Sir

Reports about some of the Lok sabha representatives remaining mum throughout and not taking part in any of its debates and discussions is really dismaying and eye brow raising. They are the people's representatives, chosen by the people for the people to voice for their constituency and do the needful.

They are simply not elected to become a parliamentarian or just to increase the member tally of any party but are peoples representatives in whom the common man has hopes, aspirations and wishes to be fulfilled. The same representative who wags his tongue with promises and assurances during election remaining mute once he reaches the main platform where he's supposed to articulate and fulfill the needs of his constituency is really a matter of concern.

Parties, national and regional, nominating election candidates have to look into this matter earnestly. Leaders who can intertwine ideologies with practical day to day life of the masses and voice for them should be given opportunities to stand as members. It is high time major and minor parties shun such 'mute spectators' and those who use the post just for selfish benefits.

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Drawing on the outer walls by children before Saraswati Puja at the Chhayanat Cooperative Housing Society, Calcutta Greens, Area: Survey Park, Ajay Nagar, Kolkata, West Bengal, India. The pump house outer wall was full of damp. The ugly surfaces were coated with white colour and allowed to dry. Thereafter, the children were provided with oil-colour and brush. Provided some layout pictures on Environmental awareness and allowed full freedom. A Save The Environment (STE) initiative to promote education and awareness about ecosystems among the children. We sincerely thank Dr. Tridib Bandyopadhyay for his warm encouragement, support and help for this initiative.

Environment plays an important role in healthy living and the existence

GSI Hosts 'Offshore Exploration- Synergies and Opportunities' Workshop

Kolkata, (KCN): Shri V L Kantha Rao, Secretary, Union Ministry of Mines today stated that Geological Survey of India (GSI) has already handed over 35 offshore mineral blocks for auction to the Govt. of India and 24 more blocks are in pipeline to be handed over by GSI for auctioning. As the process of auctioning offshore blocks for exploration & exploitation is a new domain, for this initiative to succeed in a meaningful way, the Mines Ministry is working on the Amendments in the Offshore Areas Mineral (Development & Regulation) Act, 2002. He was addressing a workshop on 'Offshore Exploration- Synergies and Opportunities' today

at Mangalore, where he added that with the 2023 amendments in place, the Ministry of Mines will start the auction process in the next two-three months for these offshore blocks. Moreover, the Ministry of Mines is also in process of developing the process, procedure, norms and the SOPs that will take care of the requirements once the private sector bidder gets the block in auction to move forward for its exploitation.

Shri Rao also delineated upon the vast Geological/offshore data generated by GSI over its journey of more than 172 years. He urged one and all to consult the GSI data through GSI portal and also through the recently launched NGDR portal which can prove to be of immense help for the



institution working in offshore domain. He requested other institutions having their own data repository to put their data in public domain for use by other agencies, which will be very beneficial for one and all. He urged the GSI, academia, scientific institutions, PSUs and others working in offshore domains to collaborate and handhold the industry in its endeavors for exploration & exploitation of these

mineral blocks for the benefit of the country. The workshop was organised by the Marine and Coastal Survey Division (MCSD) of GSI. Shri Rao was present in the concluding session. The workshop was attended by DG, GSI, Shri Janardan Prasad. While addressing the inaugural session, Shri Prasad underscored the significance of this workshop as the nation



embarks on a journey to harness offshore mineral resources for rapid economic development, aligning with the larger vision of the Government of India. He said, GSI has been working in offshore exploration since the 1970s and has earmarked various offshore blocks for Polymetallic Nodules, heavy mineral placers, Lime Mud and construction sand, emphasizing the vast

potential of India's coastal zones. Despite holding a wealth of resources, much of this potential remains untapped. It is our collective responsibility to harness this potential in a sustainable and responsible manner, ensuring that future generations can benefit from these riches. During the technical sessions, the discussions revolved around the Amendments in the

Offshore Areas Mineral (Development & Regulation) Act, 2002, and the formulation of draft guidelines for the notification of private exploration agencies for offshore exploration. These discussions aimed to streamline and facilitate private sector participation in offshore exploration activities.

The workshop agenda encompassed a wide array of topics, including an overview of GSI's activities in the offshore, government initiatives in promoting exploration and exploitation, collaborative frameworks for data sharing, and sustainable practices for offshore mineral exploration. The workshop sought to establish mechanisms for effective data sharing and collaboration among agencies involved in offshore exploration, fostering a conducive environment for joint research initiatives, information sharing, and technical expertise exchange to drive innovation and exploration in offshore mineral resources.

The workshop featured presentations from leading experts from MoES, NIO, NCPOR, ONGC, NIOT, IREL (India) Ltd. and DGH covering topics ranging from data acquisition to environmental considerations, providing participants with valuable insights into the challenges and opportunities within the offshore exploration sector also.

CDU to conduct its 12th Enhancement of knowledge and skill of Bihar convocation on February 17 farmers : ICAR-CIFRI Initiative



Hanumakonda, Feb 16 (KCN): The 12th Convocation of Chaitanya (Deemed to be University) will be conducted on its campus at Kishanpura here on February 17. Disclosing this at a press conference here on Thursday, Chancellor Dr CH.V. Purushotham Reddy said that they were conducting the Convocation to award the degrees of their UG students from autonomous college and PG students of CDU. "Former Secretary of the Department of Science and Technology of Govt of India Dr S Chandra Sekhar will be the chief guest, while former Minister Enugala Peddi Reddy, Senior Vice President of Dr Reddy's

Laboratories Limited and Vice Chancellor of Chaitanya (Deemed to be University) Prof G Damodar will be Guests of Honour," Reddy said. "We have entered into Memorandum of Understanding (MoU) with 24 institutions during the last year which includes student exchange programme with the American universities. We are encouraging meritorious students who are admitted into various courses at our university by awarding scholarships and free ships. It is heartening to note that altogether 122 foreign students and 415 students from nine States joined various courses at our University," he said. "The university has

established a 'Chaitanya-at-home' library for the undergraduate, post-graduate students and research scholars. Masira Firdous, Ravulapalli Sushmasri, Elasagaram Deepthi, Gannu Vijay, Seema Rahamat, Bachigiri Ramyasri, Chiluveri Bhavani, Panduga Rani, Bisharo Hashi Ali are PG Toppers in April 2023. "756 students are receiving their degrees at the convocation," Reddy said. Vice President E Vikram Reddy, Chief Administrative Officer Dr Ch Satvika, Registrar Prof M Ravinder, OSD Dr K Veeraventataiah, Assistant Registrar G Rambabu, Dean of Science Prof M Sunder Ram and other staff were present at the press meet.

The university has

shrimp and ornamental fish in West Bengal. In Kolaghat, a total of 15 fishers including 13 men and 2 women participated, while in Contai 16 fishers participated in the program.

During the program, the team shared and enlightened the gathering on several areas of disease surveillance and health management of fish including aquatic environment vis-à-vis antimicrobial resistance issues, the status of fish disease management in freshwater aquaculture in India, sustainable approaches for aquaculture development, etc. The scientific team also interacted with the fishers and discussed issues related to



development and capacity building programme with a mission towards doubling the fishers' income. A total of 30 fishers participated in the programme. Inaugurating the programme, Dr. B.K. Das, Director ICAR-CIFRI emphasised on the skill development of the fishers on various aspects of inland fisheries management ensuring their sustainable livelihood security. He also urged

the fishers to explore their available resources for optimum production and productivity by acquiring scientific knowledge and applications. During the training course, farmers have been trained on various aspects of inland fishery management such as, induced breeding, composite fish culture, nursery management, fish disease management, feed management, natural fish food organism, water quality management, ornamental fish culture etc. Besides, farmers were exposed to field visits included: Halisahar fish seed farm, ornamental fish markets, East Kolkata Wetlands (EKW), ICAR-CIFE Kolkata centre, ICAR-CIFA Kalyani fish farm etc. In addition, ornamental hatchery units and feed mill of ICAR-CIFRI were made available to them for hands-on training experience. While

addressing the participants in the valedictory session, Dr. B. K. Das, Director, CIFRI insisted the participants to engage themselves in fishery related income generating and profit-making activities. The feedback session was marked with overall satisfaction of the trainees admitting their up-scaling of knowledge which would be applied in their respective water resources. The training programme was organized under the leadership of Dr. B.K. Das and coordinated by Dr. Aparna Roy and Dr. Suvra Roy with the technical assistance of Mr. Sujit Choudhury, Mr. Manabendra Roy, Dr. Avishek Saha and Ms. Sadru Bhowmick. The training program is expected to pave the way for the participants to augment their family income through efficient fishery management.

BOBBY CHAKRABORTY'S BIRTHDAY CELEBRATED AT B.D. MEMORIAL JUNIOR SCHOOL DURING HIS ANTI ADDICTION CAMPAIGN NO.416



soldier Archit. Shreyaan, who is 10 years old, also made his sparkling debut as an 'active soldier', stealing the show, with his smart, powerful and inspirational presentation, teaming up with Bobby on the podium. We appreciate his sense of social responsibility at such a young age, to 'give back something good' to the society. This popular social

awareness program titled 'IAM THE KING OF MY MIND', for the youth, is a preventive approach against all sorts of addiction (smoking, alcoholism, smart phones) and harmful social trends (abusive language, online gambling through games, inappropriate behavior on social networking sites to garner 'views' etc.) which are destroying the young

generation. This highly motivational session became extremely interactive with almost all the students/soldiers of 'Bobby Dada', wanting to put forth their points of view on these social evils, promising to look after their physical and mental health with the HCF (Health-Career-Family) formula. They took an oath to rule their minds against these monsters, with The Mantra- 'I am the king of my mind'. The ceremonial title of 'The 1st Soldier' went to soldier Krishnasish. The surprise contest at the end had soldiers Krishnasish, Ishayu and Deepshikha as the winners, who along with active soldier Shreyaan, were given special gifts and Community Service Certificates by their beloved Bobby Dada. This memorable session on Bobby's birthday ended with an heartfelt vote of thanks by Suman Sood, who appreciated his selfless initiative to guide the youth towards light. An elaborate celebration of Bobby's birthday was also arranged, where he cut a cake and distributed refreshments to all his little soldiers, whom he considers as a part of his family'.

Mining Infra Expo Opens

Bhubaneswar(KCN): The second edition of Odisha Mining & Infrastructure International Expo Organised by Futurex Trade Fair and Events Pvt. Ltd was kicked off here today.

Industries Minister Pratap Keshari Deb inaugurated the expo and said, "Last year when Futurex organised the expo I asked them to make it an annual event. I am happy to see so many companies are participating in the expo." Earlier, Odisha has been wrongly positioned in global scale for its negative attributes, poverty, and

unemployment. Now, Odisha investment growth surpassed 20 percent at national level, Shri Deb said.

"We are now among the highest in the mining sectors like bauxite, coal, iron Ore and other mining products. Odisha is getting maximum revenue from mining," the Minister noted.

Expressing his happiness at seeing such quality participation in this Expo, Pawan Gupta, Director MSME, said, this platform is beneficial for the growth of the mining sector in Odisha. On this occasion, women entrepreneurs were awarded for their

outstanding performance in their respective field. The 4 day long trade show is scheduled to continue till February 18 at Baramunda Ground here from 11 AM to 8 PM daily.

Speaking on this occasion, Amit Dubey, Head Mining, AM/NS India, said, "In mining and steel making Odisha holds a key position in the World's industry map. AM/NS India put its footprint in the state very strongly with its mining, beneficiation plant and steel making. AM/NS India is operating in the State with its steel plant at Paradeep as well work started for the

proposed Mega Steel Plant at Kendrapara. We are committed to our growth plan in Odisha." Expressing his excitement about the expo, Swami Prem Anveshi, Managing Director, Futurex Group, said, "The 2nd Odisha Mining & Infrastructure International Expo serves as a platform to showcase the immense potential of Odisha's mining and infrastructure sectors. We are delighted to bring together industry leaders and experts to explore opportunities for collaboration and investment in this dynamic region."

The Odisha Government

has commendably demonstrated its commitment to fostering the growth of the mining industry through proactive initiatives. By implementing strategic policies and creating an enabling environment, they have not only attracted investment but also paved the way for sustainable development in this crucial sector, he said.

The government's emphasis on responsible and ethical mining practices aligns with global standards, showcasing a forward-thinking approach. These efforts not only contribute to the

economic prosperity of the region but also underscore the government's dedication to balancing industrial growth with environmental sustainability, added Swami Prem Anveshi. Over the years the mining industry has grown in the country in leaps and bounds, Odisha holds 1st rank in the mining industry all over the country. Odisha Mining expo will showcase the largest and diverse range of mining machinery, equipment, advanced technology solutions, services and supplies from India and overseas. This is the largest mining

exhibition which brings together the key players of the market, contributing to the growth of the mining sector in India. Major International Companies, PSU's, Government agencies and nodal agencies are participating in this expo. According to the latest reports, the State-wise Mineral Production in India 2023 shows that the largest producer of Minerals in India is Orissa with a share of approximately half of the total Mineral Production in India.

Moreover, the expo attracts international participation, opening doors for foreign investments and technological collaborations, further bolstering India's position in the global mining landscape. Overall, the event serves as a catalyst for economic growth, job creation, and the overall development of the mining and infrastructure sectors in the country.

The Key Benefits of Exhibiting at Odisha Mining Expo includes exploring mineral-rich opportunities that delve into a state with abundant reserves of various minerals, offering a potential growth market for the business.

New Food Park Opens



Bhubaneswar(KCN): Chief Minister Naveen Patnaik today inaugurated New Food Park set up by IDCO at Khurda and Bagchi Sri Shankara Cancer Centre and Research Institute at Info Valley.

He also laid the foundation for a new industrial park at Kalibeti. Companies like Pepsi, Nestle, Indo Nissin, and their ancillaries will have their production units at the food park. The Industrial Park at Kalibeti will house garment manufacturing companies like EPIC, MAS Holdings, Indian Stitches and other top garment manufacturing units. Out of these

industries, 10 have already started constructing their factories.

Expressing happiness over the progress in these industrial infra, the Chief Minister said the establishment of these companies is a testament to the hard work put in by the Government. The advent of these companies will provide employment to thousands of youths of the State. He also thanked the people of Khurda for having always supported the growth of industries in the region.

The State Government has also planned to construct large-sized hostels for the women

working in the region. The construction of three such hostels will soon start at Deras, Kalibeti, and Bhuinpur.

The newly inaugurated Bagchi Sri Shankara Cancer Centre and Research Institute is a 750-bed comprehensive cancer hospital, which was set up with assistance from Bangalore-based Sri Shankara Cancer Foundation.

The hospital has all facilities to provide radiotherapy to 300 cancer patients and chemotherapy to 150 patients on daily basis. Subroto Bagchi and his wife Susmita Bagchi have donated funds for

the newly-built cancer hospital.

"The new hospital will be instrumental in providing quality and affordable treatment to cancer patients of Odisha as well as the eastern region of the country. The hospital can cater to the needs of at least one-third cancer patients in the state," said the Chief Minister.

The state government is taking steps for arranging facilities for cancer treatment in several districts of Odisha. Proper awareness and healthy lifestyle are necessary to keep cancer at bay, he said.

The Chief Minister thanked the Sri Shankara Cancer Foundation and the Bagchi couple for their assistance for setting up of the new cancer hospital. Notably, the cancer institute has been set up with an expenditure of Rs 410 crore. The state government has provided 22 acres of land for the health institute, sources said.

Among others, Chairman 5T Initiatives & Nabin Odisha, Kartik Pandian, Senior Industry Leaders and senior officials from Government of Odisha were present.

Special Train Service From Puri To Ayodhya Soon: Ashwini Vaishnaw



Puri(KCN): Railways Minister Ashwini Vaishnaw today announced that a new special train service will be launched from Puri to Ayodhya. The announcement was made during a public

function held at Puri Saradababu. According to Vaishnaw, the train service will be launched in July or August of this year. Additionally, the minister has also mentioned that the approval of the Puri to

Konark new railway line in the Puri district will be granted soon.

Claiming that funding for the development of the railway sector in Odisha has increased from Rs. 800 crore to Rs. 10,000 crore, Vaishnaw has

emphasized that the state is witnessing the results of this investment.

Lastly, he has also mentioned that the redevelopment work at Puri railway station will be completed soon, which will benefit lakhs of devotees.

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SAIC Motor and JSW Group announce a strategic Joint Venture to accelerate growth with focus on green mobility

Bhubaneswar: SAIC Motor, a global Fortune 500 company with annual revenues of around US\$ 110 billion and a presence in over 100 countries, and the JSW Group, one of India's leading global business conglomerates with US\$ 23 billion in revenues across diversified businesses, have entered into a strategic Joint Venture. The Shareholder Agreement and Share Purchase & Share Subscription agreement were signed by the President of SAIC Wang Xiaoqiu and JSW Group's Parth Jindal at MG UK Headquarters in London with the objective of accelerating the transformation and

growth of MG Motor in India. SAIC Motor and JSW Group will create strategic synergies by bringing together resources in the field of automobiles and new technology. The joint venture will also undertake multiple new initiatives including augmenting local sourcing, improving charging infrastructure, expansion of production capacity, and introducing a broader range of vehicles with a focus on green mobility. According to the agreement signed, JSW Group will hold 35% in the Indian automotive market, both partners shall work closely to bring in the best of innovation, in creating greener and smarter mobility products and

extraordinary mobility solutions with an unwavering focus on the Indian consumer. According to Wang Xiaoqiu, President of SAIC Motor, "The automobile business is a global industry, and like in any other similar industry, access and collaboration are crucial for its healthy growth. SAIC has always adhered to the 'win-win cooperation' approach while steadily improving our core capabilities and expanding our scale of production and sales. In the growing Indian automotive market, both partners shall work closely to bring in the best of innovation, in creating greener and smarter mobility products and

services for our consumers, seizing market opportunities, and achieving greater success for MG in India."

According to JSW Group's Parth Jindal, "Our strategic collaboration with SAIC Motor aims to

grow & transform the MG Motor operations in India with a focus on green mobility solutions. The joint venture paves the way for bringing world-class technology-enabled futuristic suite of automobile products including the new generation of intelligent connected NEVs and ICE vehicles. The JV's focus on broader localisation initiatives will yield financially accretive synergies through economies of scale while providing the highest level of customer service to the Indian consumer. One of the key focus areas of this joint venture

will be to pursue the development of the EV ecosystem and to take a leadership position in this space. We would like to thank SAIC and MG Motor for choosing JSW as their partners of choice and look forward to building one of India's largest automobile companies together. The rich history of the MG brand is known to all and its success in India is there for all to see and it is truly an honour to be able to take this brand and company forward alongside a strong global partner in SAIC. We cannot wait to get going."

BJP Nominated Mudasir wani As Incharge For Srinagar Parliamentary Constituency in Jammu And Kashmir UT

Srinagar(Aasif Malik): The Bhartiya Janta Party (BJP) has Given Additional Charges To Wani Mudasir Who Works As BjP North Kashmir Incharge The BjP Today Nominated Him Incharge for Srinagar Parliamentary Constituency In The Valley

According to an official order obtained by Jkns News Agency Mr. Mudasir Wani has been nominated as the BjP's incharge For Srinagar Parliamentary Constituency He will be responsible for overseeing the Srinagar Parliamentary Constituency

Mean while Mudasir Wani Told Jkns Agency I am Very Thankful to Party Heads Who Belives On My Work And Appointed Me As Incharge For Srinagar Parliamentary Constituency I work Hard Just Like I am Working In North Kashmir I hope The People of Srinagar Parliamentary Constituency Knows Very well what BjP is doing for the welfare of Jammu and Kashmir Sartaj Majeed BjP District Vice President Kupwara Congrates To Wani Mudasir On His new Assignment He said the party Knows what Mudasir wani doing hard work in North Kashmir that is why party Nominated Him Incharge For Srinagar constituency.



Honda Motorcycle and Scooter India registers 3,53,188 unit sales

Gurugram: Noting a positive upward movement during the month, Honda Motorcycle and Scooter India today announced its sales numbers for May 2022.

The company's total sales for the month stood at 3,53,188 with 3,20,844 domestic sales and 32,344 exports compared to the subdued market performance for same period last year amidst multiple lockdowns owing to impact from second wave of pandemic.

Commenting on the sales performance in May'22, Mr. Atsushi Ogata, Managing Director, President & CEO, Honda Motorcycle & Scooter India said, "The market is gaining back strength as disturbances in terms of supply side are subsidingcoupled with rise in physical presence at office and educational institutions. The sales figures this month remain incomparable from May'21 as frequent lockdowns in wake of second wave marred the performance during this period last year. Growth in domestic as well as international trade continues to complement each other as we approach an early monsoon."

Commissions India's Largest Fleet of Electric Lithium-Ion Forklifts

New Delhi: Vedanta Aluminium, India's largest producer of aluminium, has commissioned India's largest electric fleet of 27 forklifts, powered by lithium-ion batteries. Done in partnership with GEAR (Gemini Equipment and Rentals Private Limited) India, this sets the ball rolling

on Vedanta Aluminium's plans to decarbonize its industrial vehicle fleet. All 27 forklifts arrived last month and are being operationalised at the company's aluminium smelter at Jharsuguda, in Odisha, which is the world's largest single-location aluminium smelter, ex-China.

Further, as testimony to its endeavours towards increasing gender diversity in core manufacturing operations, Vedanta Aluminium is recruiting and training women to operate these top-of-the-line forklifts. The company has previously hired transgender employees as forklift operators in its

aluminium operations at BALCO in Chhattisgarh. These electric forklifts make use of the cutting-edge 'Smart Fleet Management' system to help ensure the highest levels of safety at site. The Smart Fleet Management system uses IOT (Internet of Things) technology to integrate the data collected

have to travel large distances to bank branches or just let the money lie idle in their accounts in times of need. Our Adhikaris, trusted banking partners in their communities, will be there at the villages to help farmers withdraw their money, with the help of AePS, thereby providing much-needed safe and secure access to the subsidy amount." Spice Money has been spearheading the efforts towards bridging the financial services gap in rural India by providing banking and financial services to the remotest corners of the country, across 700 districts and 5,000 blocks, thereby revolutionising the way Bharat banks.

Farmers and farmer families will no longer

RELIANCE BRANDS LIMITED INKS A JV WITH PLASTIC LEGNO SPA

Mumbai: RELIANCE BRANDS LIMITED (RBL) and Plastic Legno SPA have signed a joint venture arrangement through which RBL will acquire a 40% stake in Plastic Legno SPA's toy manufacturing business in India. This investment by RBL serves a dual purpose, bringing in vertical integration for RBL's toy business and helping diversify the supply chain with a long-term strategic interest in building toy manufacturing in India.

Plastic Legno SPA is owned by the Sunino group that boasts of more than 25 years of toy production experience in Europe. The group started its India business in 2009 out of a need to develop a strong production hub that would cater to global markets, but more importantly to the fast evolving and growing

Indian market.

"Keeping with our honourable Prime Minister's vision of Atmanirbhar India, this collaboration with Plastic Legno's deep experience in world-class toy manufacturing coupled with our strong footing in the global toy retail industry would open new doors and unparalleled opportunities for toys manufactured in India. It is imperative for RBL to build design to shelf capability for a strategic advantage over the competition and to be an accelerator in building a robust toy manufacturing ecosystem in India not only for domestic consumption but also for global markets," said the spokesperson of Reliance Brands Limited.

RBL has a strong play in the Toy industry with its portfolio of Hamleys, the British toy retailer and homegrown toy brand - Rowan, making RBL one of the leading toy

distributors. Hamleys currently has a global footprint across 15 countries with 213 doors and is India's largest chain of toy stores.

"We are very privileged to have RBL as a partner in this Joint Venture. We are confident that Plastic Legno's experience in Toys production and Hamley's commercial outreach, will complement one another to enable the JV Company to achieve greater heights and successes. We have important development plans to implement, always in the spirit of creating a cultural background in this specific sector in India. We are ready for the challenges of the future, but when there is a group like RBL alongside, we are sure that together we can do a great development," said Paolo Sunino, Co-owner, Sunino Group.

H&M revels in sunset colours and embellished details for The Festive Collection 2023



Bhubaneswar: H&M India invites you to the season of celebrations with a special collection personified by all things sparkle and shine. Featuring party-ready ensembles, the collection spotlights designs showcasing strong shoulders, cropped tops and draped details among the statement suiting, party dresses and matching sets. Rhinestones, sequins and high-shine fabrics bring sophistication and vibrancy to every piece, while a strong colour palette of hot pink, orange, red, sand, gold and black adds to the celebratory mood. For the Festive Collection, H&M wanted to create a special collection that draws upon beauty and merriment of the season. Draping along the waistline, shoulder lines and across the body accentuate the female form, while long trousers and skirts contrast with alluring cropped tops. Tonal looks are vital, but the play of different fabrics and embellishment make it playful and modern.

"The Festive Collection comes at such a special time of year and we're thrilled with the collection. We were really inspired by the importance of light - candles, lanterns and fireworks - and worked that into a vivid sunset colour palette, but also brought in a lot of sequins, rhinestones and satin.

customer base, while helping the MSMEs to meet their funding requirements. The key highlights of the arrangement include joint identification of viable projects and term loan and working capital financing to MSMEs. Initially the arrangement would be at specific centers and once the arrangement stabilizes at these centers, more locations would be covered.

Speaking on the occasion, Shri Lal Singh, CGM (MSME), Union Bank of India, said "MSME is one of the key sectors of our Indian

Economy contributing to GDP, Exports, Manufacturing Output, Employment, Women Empowerment etc. MSME is one of the focused areas of the Banks to increase their

customer base, while helping the MSMEs to meet their funding requirements. The key highlights of the arrangement include joint identification of viable projects and term loan and working capital financing to MSMEs. Initially the arrangement would be at specific centers and once the arrangement stabilizes at these centers, more locations would be covered.

Also, speaking on the tie-up arrangement, Shri Vivek Kumar Malhotra, CGM, SIDBI reiterated SIDBI's commitment towards timely financing for MSMEs across all sectors.

Under the MoU, Union Bank of India would consider Joint financing/Co-Financing with SIDBI to Projects/ Units in the MSME. This MoU would help the Banks to increase their

three installments, is directly transferred to the bank accounts of landholding farmer families, consisting of the husband, wife, and minor children.

Speaking on this, Sanjeev Kumar, Co-Founder & CEO, Spice Money, said, "At Spice Money, we have been striving to solve the problem of access to banking & financial services in rural India. As the 11th installment of the Pradhan Mantri Kisan Samman Nidhi is rolled out, our 1 million Adhikaris operating across 18,500 pin codes, will be an enabler in ensuring easy access and withdrawal of this subsidy to the rightful 10 crore beneficiaries of this scheme.

Farmers and farmer families will no longer

have to travel large distances to bank branches or just let the money lie idle in their accounts in times of need. Our Adhikaris, trusted banking partners in their communities, will be there at the villages to help farmers withdraw their money, with the help of AePS, thereby providing much-needed safe and secure access to the subsidy amount." Spice Money has been spearheading the efforts towards bridging the financial services gap in rural India by providing banking and financial services to the remotest corners of the country, across 700 districts and 5,000 blocks, thereby revolutionising the way Bharat banks.



Duckett's breezy century flips momentum in England's favour

New Delhi: After restricting India for 445, England blazed away in reply on the back of Ben Duckett's fantastic ton that saw them wipe away nearly half of India's total in quick time.

Duckett, along with Zak Crawley, put on a sixth-fifty plus stand in seven innings in the series as they started their reply on a positive note. India found little off the surface to produce any challenges.

Duckett, in particular, was severe against the spinners and Kuldeep Yadav whom he managed to put away with regular sweeps across the onside. His opening partner remained relatively circumspect but played his role well until he

mistimed a sweep off the rough, and became R Ashwin's 500th Test victim.

That however did not deter Duckett who kept finding the boundaries with relative ease and brought up his 3rd Test ton, off just 88 balls. It became the quickest-ever by an England batter in a Test against India.

Against the run of play, India found a breakthrough as Mohammad Siraj trapped Ollie Pope LBW on review but India were without luck otherwise losing two more reviews against Duckett as he motored along unbeaten till Stumps on the second day. It capped of a good day overall for England, who had started off well.

With the ball, England were able to maintain control with regular strikes and forced India to be in a rebuilding mode almost right through the innings.



First-up, it was James Anderson who struck with a still-fresh new ball, getting it to shape away from Kuldeep Yadav - the nightwatchman - and

having him nick behind. The centurion, Ravindra Jadeja, followed suit in the next over when he tried to force Joe Root straight down the ground

but ended up presenting a simple return catch to the bowler. Having lost 5/2 in the morning session and slipping to 331/7, India were in danger of

being bowled out for a below-par total on a flat pitch.

That worry was negated through a steadfast stand between debutant Dhruv Jurel and R Ashwin who both showed the patience to bat sensibly as the situation demanded. There were boundary opportunities coming their way once in a while with the track still not holding any demons, and it helped the duo push India along steadily.

Jurel was adventurous early on against an aggressive Mark Wood, even upper-cutting him once over the slip cordon but largely played according to the quality of the delivery. He was defiant against a leg side trap set by Wood, while Ashwin played along to

a similar tune of being cautiously solid. The duo put on a 77-run stand that carried India beyond 400. But just as they were set to push the total further, Ashwin fell against the run of play, hitting Rehan Ahmed to mid on. Jurel followed suit edging a cut as India stuttered once more. Jsprit Bumrah and Mohammad Siraj added a 30-run stand to push the total close to 450 before Wood wrapped it up to finish with a four-wicket haul before Duckett made his mark.

Brief Scores: India 445 (Rohit Sharma 131, Ravindra Jadeja 112, Sarfaraz Khan 62; Mark Wood 4-114) lead England 207/2 (Ben Duckett 133*) by 238 runs

MLC 2: Pooran, De Kock, Rashid and Boult among top foreign retentions

New Delhi: MLC have announced a list of 23 players who have been retained for the second edition of the widely acclaimed cricket league. The tournament is set to kick off on July 4, four days after the culmination of the 2024 T20 World Cup. MLC found themselves an ideal window sandwiched between the World Cup and The Hundred in addition to a white ball hiatus for teams like Australia, New Zealand, England and Pakistan, avoiding a potential player availability clash.

MI New York managed to reserve the core that drove them to the silverware in 2023.

Nicholas Pooran, Kieron Pollard, Dewald Brewis and Tim David will reunite again to drive the power game for the defending champions.

Kagiso Rabada, Trent Boult and Rashid Khan



will yet again lead a strong bowling attack for MINY.

Runners up Seattle Orcas locked in the South African trio of Heinrich Klaasen, Quinton de Kock and captain Wayne Parnell. The Orcas also retained Pakistan all rounder Imad Wasim, who recently called time on his international career. Longtime Super Kings loyalist Faf du Plessis comes back to captain the Texas Super Kings alongside the Kiwi duo of Devon Conway and Mitchell Santner.

Knight Riders' stalwarts Andre Russell and captain Sunil Narine will don the purple and gold again for the LA Knight Riders along with Jason Roy, returning to honor his two year contract with the LA Knight Riders after choosing to walk away from the English game. Aussie left arm quick Spencer Johnson and Adam Zampa were also among the retinues for LAKR. San Francisco Unicorns and Ricky Ponting's Washington Freedom saw the maximum churn amongst retentions as the

franchises retained only two players each from their respective foreign contingents. Unicorns retained the red hot Finn Allen, fresh off his world record feat against Pakistan. The franchise however may fret over the availability of their second retention in Haris Rauf, with the speedster finding himself in hot water with the PCB over NOCs for foreign leagues. The Freedom secured the services of Akeal Hosein, a rising star in the T20 world and Marco Jansen.

The franchises will be allowed to name 9 international players in their rosters. With no international player draft in place, the franchises are expected to directly deliberate with their wish listed players for further international signings. The domestic retentions are expected to be confirmed by the end of February before the domestic draft in March.

Neesham to decide on international future after T20 World Cup



New Delhi: New Zealand all-rounder James Neesham said on Thursday that he will take a call on his international career after the upcoming ICC T20 World Cup, scheduled in USA and West Indies, from June. Neesham, 33, is currently featuring for Rangpur Riders in the ongoing Bangladesh Premier League.

"I don't take too many long term goals. Obvious goal is the T20 World Cup coming up in couple of month's time and try to win that for New Zealand. After that, probably I will take a pause and have a think about my international future whether I will keep playing for New Zealand or I will go for full time T20s," Neesham told reporters following a practice session of Riders at the Zahur Ahmed

Cup. Praising the country's progress in terms of talent and cricketing structure, the all-rounder had a special mention for Bangladesh's rising pace bowling department.

"I think we were quite lucky to get away from the T20 series in New Zealand. We probably could have lost the series as well. Bangladesh cricket has gone strength to strength over the last few years, especially the fast bowling department," said Neesham.

"They obviously had a strong tour in New Zealand and they should be happy with that. None can take them for granted in the upcoming T20 World Cup. It won't be that easy. They will be extremely an challenging team with the kind of conditions we have seen in West Indies," he said.

"I think there is a lot of potential in Bangladesh cricket and there are strong players around," he concluded.

Haris Rauf's central contract terminated over refusal to tour Australia

New Delhi: Haris Rauf's central contract has been terminated by the PCB following his refusal to tour Australia for Tests in the winter. He will also be denied NOC to play any foreign league up to 30 June 2024.

The PCB was left red-faced in November when Rauf made himself unavailable for selection at the last minute despite assurances about managing his workload from the team management. As a result, Pakistan had to bank on an inexperienced pace attack for their three-Test tour of Australia 2023-24, with Naseem Shah also unavailable through injury. Pakistan lost the Test rubber 3-0.

"He (Rauf) gave his consent, but later he changed his mind because he was worried about his

fitness and the workload,"

chief selector Wahab Riaz had said while announcing the squad. "His absence will affect the team combination."

"I was even ready to facilitate him had he not performed in Australia, but he didn't agree," Riaz further said.

The PCB has said that it conducted a "thorough hearing process" and arrived on the punishment only after "taking into consideration the views of all stakeholders involved in the matter". Rauf's contract has been terminated from 1 December, 2023.

"The PCB management provided a chance for a personal hearing to Haris in compliance with the principles of natural justice on 30 January 2024 and his response was found unsatisfactory," the release

further revealed. "The PCB states that playing for Pakistan is the ultimate honour and privilege for any sportsperson. Refusal to be part of Pakistan's Test squad in the absence of any medical report or justifiable reason is a material violation of the central contract."

Despite the fracas, Rauf was granted NOC to play in the Big Bash League. PCB parts ways with Mohammad Hafeez as Team Director.

Months after being appointed the Team Director, Mohammad Hafeez and PCB have parted ways.

Hafeez was appointed to the post in November last year, having taken over from Mickey Arthur in the aftermath of a disappointing World Cup campaign.

Gill, before Tom Hartley got one to stop and turn and in the process send Rajat Patidar packing. 33 for 3 was what the score read. On a flat pitch. No wonder England's assistant coach Paul Collingwood sounded pleased with how his side fared on the day.

"It was a great start, there was a bit of movement around this morning, it seemed a bit cooler, a bit of moisture on the ground so the ball nipped around a bit," Collingwood said.

"Jimmy and Woody were exceptional. As the ball gets softer, it's doing less. The spinners toiled away all day with little reward but when you've got quality batters like they have in the India team, they're always going to get a response. The two guys who got hundreds and Sarfaraz at the end played exceptionally well."

When a 200+ stand between Rohit Sharma and Ravindra Jadeja flourished, Wood would one-up the Indian captain with a short ball, a ploy that had played out over two and a half sessions. And when Sarfaraz was taking the game away with his shot-making towards the end, in came the throw from Wood to catch the batter short. It was a moment of indecision but England were ready to pounce. "You want a point of difference on these types of pitches," Collingwood reckoned. "On flat pitches, you need something, be it a leg-spinner who can turn it both ways, or extreme pace. They are usually things that break those partnerships and give you an edge. Woody runs in tirelessly for this team, and he always does it with a smile on his face. Even the wicket of Rohit came at an important time. The bouncer plan, you have to think outside the box on how to take wickets, be it field placings



"There was a moment that England would rue. Rohit was only on 27 when he swiped against the turn that Tom Hartley was getting and elicited a leading edge to first slip, only for it to be dropped by Joe Root. But Collingwood reckoned that despite the setback, England kept "pushing hard all day" like only this England side could."

"Nobody ever wants to drop catches and the beauty about the game is you've got to try to make more opportunities."

'We threw everything at them' - Collingwood pleased with England's effort



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