

"Democracy and the country are in danger. All the INDIA-bloc parties will hold this 'maha rally' to safeguard the country's interests and democracy," Rai added. Arvinder Singh Lovely, the Congress' Delhi unit chief, alleged that opposition parties are not being given a level playing field and highlighted the freezing of his party's accounts and the arrest of a chief minister. "The March 31 'maha rally' will not only be a political one but a call to save the country's democracy and raise voices against the BJP-led Centre," he added.

Holi : A Joyful, Spiritual and Colorful Festival

- Lalit Garg -



Holi is not only a religious but a cultural festival; this festival is a unique opportunity to share happiness, love and positivity. The biggest quality of our culture is that all the festivals celebrated here enhance the love, unity and goodwill among the people by establishing human qualities in the society. The spirit behind all the festivals celebrated here is to provide prosperity to human dignity. Holi has a special message that just as nature is full of colours, life should also be full of colours. The colours of life should be such that deep reverence in God along with oneself. Holi is a perfect festival in terms of purity associated with any festival. It is a unique festival which not only associates the body, but also the soul. Holi is a festival of happiness. The happiness in us is also the colour of our soul. In fact, Holi is the festival of fun and laughter. The most famous story about this festival is also in relation to Prahlada and Holika. Naradapurana

states that Prahlada, the son of a demon named Hiranyakashipu, was an exclusive Hari-bhakta, while Hiranyakashipu considered Narayana to be his ultimate enemy. There was also a severe punishment system for chanting the name of Narayana or Srihari in his kingdom. Seeing his son as a Hari-bhakta, he warned many times, but a supreme devotee like Prahlada was always absorbed in piety. His father tried to kill him several times by taking various measures. But, he survived every time by the grace of Narayana. Holika, sister of Hiranyakashipu, had the boon of not burning in the fire. So she entered the fire with her nephew Prahlad in her lap. But by the grace of God, Prahlada came out alive and Holika was burned. The festival of Holi signifies 'Victory of Truth over untruth and 'Victory of Virtue over Misconduct'. In this way, the festival of Holi also symbolizes the victory of truth, justice, devotion and faith and the destruction of injustice, sin and demonic practices. Holi is a festival that breaks all our limits and unites us. That is why we colour each other and say, May your life also be full of colours. Apart from the euphoria of colours, there are many other mythological stories to celebrate the festival of



Holi. In North East India, Holika dahan is celebrated as the slaughter day of demonic Putna by Lord Krishna, is celebrated as Putna Daah, then in South India it is believed that on this day Lord Shiva consumed the third eye shell of Kamadeva and he danced the ashes on his body. Thereafter, Lord Shiva revived Kamdev, being moved by the grief of Kamadeva's wife Rati, which pleased the gods and showered them with colours. For this reason, on the eve of Holi, fire is ignited in South India and sugarcane, mango blossom and sandalwood are added to it. Here, sugarcane symbolizes the bow of Cupid, mango blossom of Cupid, the burning of Cupid by the burning fire Shiva and the

chanting of sandalwood to calm Kamdev for burning with fire. Many cultural and public related programs are held to celebrate Holi. The events of Holi in metropolitan culture have given Holi a new zeal and enthusiasm. In these events, there are cultural programs to play songs in a very polite manner. Ghoomar which is a Rajasthani event associated with Holi, people get excited about it. Delicious food items with sandalwood tilak and refresher drinks give this festival a dignified image. In late night ghoomar, dandiya dance and singing troupes from different regions enhance their fun and joy as the night progresses through their performances. Today, due

to the deformity of the Pollutions and anti environment, the entire environment has become polluted and fearful; all the colours of life have fallen. There was no mutual trust, no mutual love, nor a sublime feeling of cooperation, nor did the tone of unity arise in the struggle. No one held hands in the crowd of scattering, nor did anyone release the request. Like this, the divided mind is standing alone in the hope of finding everything again. How false is this wait, how much meaning is this reception. Let us also bring together the countless possibilities of the future and create a conscious atmosphere again. Make a pledge to fill the colour of truth in it. Holi requires an atmosphere

and a mind too; a mind where we are all one and uproot the filthy layers of the mind so that all the faces reflected in the mirror of the undivided mind can be felt by us. In Mathura and Vrindavan, the grand hues of Holi are seen. With the arrival of Basantotsav, the atmosphere of Vrindavan is included in a wonderful fun, the festival of spring is also celebrated with great pomp here. The joy of this festival does not slow down even when it starts, the cool month of Falgun. The traditions of Phalgun month and Holi are related to the pastimes of Shri Krishna and have special significance in the devotee's heart. Celebrating the colorful and joyous festival of Holi with a full devotion of Shri

Krishna is a unique experience. Falgun Shukla Ekadashi has special significance in the city of temples Vrindavan. On this day, playing the colours of Holi starts in the traditional form. Both the fun and devotion of Holi in temples spreads its unique beauty. In order to paint themselves in the colour of this divine month and Holi, devotees come to Vrindavan from far off places and celebrate Holi with full enthusiasm. The environment of Vrindavan is filled with Shri Krishna vibes and the fun of Holi prevails in that too. The special heart-touching dance of the group of devotees is very attractive as soon as it is made in the holy land of Vrindavan. There is no kind of worry, no malice and no madams, only a pleasant atmosphere prevails. To organize Holi in its entirety, we need not only the mind, but also the atmosphere and this is seen in Vrindavan. The word Holi means purity in the English language. Purity is useful to every person and if the heritage of purity is associated with this festival, then the importance of this festival becomes hundred percent. The question is, how permanent is this happiness, which becomes a passion in the days of Holi? The melodic sound of dhapli (drums) and the Dandiya Raas chimes

limited the usefulness of a festival like Holi to what can only be called instantaneous happiness, while expecting this tradition of colours to provide long-term. Such a bond of affection and respect, of love, of friendship and harmony should be tied on which a person can be inspired to do something new. Celebration is the nature of consciousness and the celebration that emanates from silence is real. Holi is a celebration of consciousness. The more one feels joyful by him, the more colours are filled with colours in his life. In a festival like Holi, all kinds of distractions are erased, then it should be felt that in the fire of Holi, all our sufferings, sorrows, worries, animosity etc. should be ignited and the colour of happiness, cheerfulness and joy in life should be scattered. We should have made some resolution and it can be resolved that we ourselves live a peaceful life and wish for a peaceful life for all. Such a resolution and such a life can really make Holi meaningful.

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Holi : color our heart with Divine love

Anupama Bhuyan



The festival of Holi is a pious representative of Indian culture. Holi signals the change of season, marking the advent of spring. It is an occasion to forget all differences of caste and creed, and share feelings of mutual love and goodwill. It is also a message in itself for us to become engaged in spiritual practices, and increase our devotion for the Lord. This festival has brought cheers to many a desolate heart and smiles to many sad faces. Humanity has benefited immensely by the festival of Holi. People celebrate Holi by coloring others with the colors of their own choice and thus they bridge the differences of their hearts and become closer to one another. Holi, a festival of joy and gaiety, brings vigor into life. This is a festival that inspires us to see divinity in each other. It is also an occasion to remove sensuous thoughts and kindle love for the passionless Lord. The false colors of this transient world cover all

senses, body and mind. With the passage of time, they wither away as well. But even the slightest color of devotion and enlightenment imbues one forever. Even death cannot remove it. It is this color of devotion and enlightenment that we should inculcate in our life on the occasion of Holi. Holi is a festival of colors. It is an elixir that rejuvenates the spiritual and devotional pursuits of an aspirant. It also spreads the message of mutual love in society. The colors of Holi, color only the body. We should also color our heart with Divine love. The pile of wood that we burn on the eve of Holi is symbolic of the weakness and passions that dominate our minds. On the pious occasion of Holi, we should take a vow to renounce lust and desires, and to inculcate the divine virtues like love for God, goodwill, sympathy, faith in God, etc. We should, just like the excellent devotee Prahlad, have firm devotion and love towards the Lord, apart from the virtuous traits of tolerance and equanimity. The festival of Holi gives us the pious message that we too should face the obstacles coming our way with grit and determination. Whatever the odds against us may be, keeping

Prahlad as our ideal, let us not allow our faith in God to waver. The literal meaning of Holi is 'bygone' (ho li). This means the festival of Holi teaches us to let bygones be bygones. Whatever has happened is past; forget it. If you got praise, fine; if you got insults, fine; it's all over now. Immerse yourself in Self-Bliss. Holi gets us close to our religion and our mythology as it is essentially the celebration of various legends associated with the festival. Celebration of the various legends associated with Holi reassure the people of the power of the truth as the moral of all these legends is the ultimate victory of good over evil. The legend of Hiranyakashyap and Prahlad also points to the fact that extreme devotion to god pays as god always takes his true devotee in his shelter. Holi helps to bring the society together and strengthen the secular fabric of our country. For, the festival is celebrated by non-Hindus also as everybody like to be a part of such a colourful and joyous festival. It is interesting to note that the festival of Holi is significant for our lives and body in many other ways than providing joy and fun. "Sai Bithi", 7D/1354, Sector-9, CDA, Cuttack

Holi : Festival of Colour

Dr. Bichitra Nanda Acharya



In spite of being such a colourful and gay festival, there are various aspects of Holi which makes it so significant for our lives. Though they might not be so apparent but a closer look and a little thought will reveal the significance of Holi in more ways than meets the eyes. Ranging from socio-cultural, religious to biological there is

every reason why we must heartily enjoy the festival and cherish the reasons for its celebrations. So when, its time for Holi, please don't hold yourself back and enjoy the festival to the hilt by participating with full enthusiasm in every small tradition related to the festival. As Holi comes at a time of the year when people have a tendency to feel sleepy and lazy. This is natural for the body to experiences some tardiness due to the change from the cold to the heat in the atmosphere. To counteract this tardiness of the body, people sing loudly or even speak loudly. Their

movements are brisk and their music is loud. All of this helps to rejuvenate the system of the human body. Besides, the colours when sprayed on the body have a great impact on it. Biologists believe the liquid dye or Abeer penetrates the body and enters into the pores. It has the effect of strengthening the ions in the body and adds health and beauty to it. There is yet another scientific reason for celebrating the Holi, this however pertains to the tradition of Holika Dahan. The mutation period of winter and spring, induces the growth of bacteria in the atmosphere as well as in the body. When Holika is burnt, temperature

rises to about 145 degrees Fahrenheit. Following the tradition when people perform Parikrama (circumambulation or going around) around the fire, the heat from the fire kills the bacteria in the body thus, cleansing it. The way Holi is celebrated in south, the festival also promotes good health. For, the day after the burning of Holika people put ash (Vibhuti) on their forehead and they would mix Chandan (sandalpaste) with the young leaves and flowers of the Mango tree and consume it to promote good health. Some also believe that play with colours help to promote good health as colours are said to have great impact on our body

and our health. Western-Physicians and doctors believe that for a healthy body, colours too have an important place besides the other vital elements. Deficiency of a particular colour in our body causes ailment, which can be cured only after supplementing the body with that particular colour. People also clean-up their houses on Holi which helps in clearing up the dust and mess in the house and get rid of mosquitoes and others pests. A clean house generally makes the residents feel good and generate positive energies. The Bivab, Acharya Colony, Baliguda, Kandhamal, Mob.: 9437242317

HOLI : THE FESTIVAL OF LOVE

Prof. Dr. Umesh Chandra Patra



Holi is an ancient festival of India and was originally known as 'Holika'. The festivals finds a detailed description in early religious works such as Jaimini's Purvamimamsa-Sutras and Kathaka-Grhya-Sutras. Historians also believe that Holi was celebrated by all Aryans but more so in the Eastern part of India. Another legend that is associated with the day involves Lord Krishna

who is also an avatar of Lord Vishnu. Lord Krishna, who is known to be very mischievous and playful was concerned about his complexion and thought that Radha would never like him because she was extremely fair. On complaining about the same to his mother Yashoda, she asked him to apply colour on Radha and so he did making her look like him. Since that day, the festival became about smearing people with colour and Holi also became the festival of love. In some parts of India, specially in Bengal and Orissa, Holi Purnima is also celebrated as the birthday of Shri Chaitanya Mahaprabhu (A.D. 1486-1533). However, the literal meaning of the word 'Holi' is 'burning'.

Legend of Lord Krishna is also associated with play with colors as the Lord started the tradition of play with colours by applying colour on his beloved Radha and other gopis. Gradually, the play gained popularity with the people and became a tradition. In spite of being such a colourful and gay festival, there are various aspects of Holi which makes it so significant for our lives. Though they might not be so apparent but a closer look and a little thought will reveal the significance of Holi in more ways than meets the eyes. Ranging from socio-cultural, religious to biological there is every reason why we must heartily enjoy the festival and cherish the reasons for its celebrations. So when, its

time for Holi, please don't hold yourself back and enjoy the festival to the hilt by participating with full enthusiasm in every small tradition related to the festival. Holi gets us close to our religion and our mythology as it is essentially the celebration of various legends associated with the festival. Celebration of the various legends associated with Holi reassure the people of the power of the truth as the moral of all these legends is the ultimate victory of good over evil. All these legends help the people to follow a good conduct in their lives and believe in the virtue of being truthful. This is extremely important in the modern day society when so many people resort to evil practices for small gains and torture one who is

honest. Holi helps the people to believe in the virtue of being truthful and honest and also to fight away the evil. Also, the tradition of the Holi is that even the enemies turn friends on Holi and forget any feeling of hardship that may be present. Besides, on this day people do not differentiate between the rich and poor and everybody celebrate the festival together with a spirit of bonhomie and brotherhood. In the evening people visit friends and relatives and exchange gifts, sweets and greetings. This helps in revitalising relationships and strengthening emotional bonds between people. Prof. Hepatology Department, SCBM, Cuttack, Mob.: 9437051957

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'Madgaon Express' box office Day 2: Kunal Kemmu's film rakes in Rs 4.50 crore



'Madgaon Express' grossed Rs 3 crore on Day 2, doubling its opening day collection of Rs 1.50 crore. It stars Divyenndu, Pratik Gandhi, and Avinash Tiwari in lead roles. The film was widely appreciated by fans and celebs alike.

'Uproariously funny' 'Madgaon Express' minted Rs 3 crore on Day 2, earning double

the sum from its opening day (Rs 1.50 crore). The total collection of the film stands at 4.50 crore. It saw an overall occupancy of 17.95 percent in the Hindi belt.

'Madgaon Express' clashed with Randeep Hooda's 'Swatantrya Veer Savarkar' at the box office.

With the tagline "Bachpan ke sapne lag

gaye apne", shining bright right at the top of 'Madgaon Express' poster, the film assures a nostalgic voyage into the dreams of childhood, coupled with oodles of laughter. The trailer is a laughter riot, which promises an unforgettable journey packed with friendship, fun and wild adventures. Directed by Kunal Kemmu and

backed by Ritesh Sidhwani and Farhan Akhtar's Excel Entertainment, the film follows the journey of three childhood friends who embark on a trip to Goa that goes completely off-track. It released on March 22, 2024, promising viewers a heartfelt journey. The film also stars Nora Fatehi, Upendra Limaye, and Chhaya Kadam in key roles.

Hrithik Roshan's shout-out to Ananya, Siddhant, Adarsh after watching 'Kho Gaye...'

Hrithik Roshan praised the team of 'Kho Gaye Hum Kahan' on X. He praised the film's star cast comprising Ananya Panday, Siddhant Chaturvedi, Adarsh Gourav and director Arjun Varain for shouldering the genre well.

'Kho Gaye Hum Kahan', which released on December 26, opened to great reviews on Netflix. Hrithik Roshan was one of the latest celebs to watch the film and "thoroughly" enjoy it as well. Taking to



X, he wrote, "Saw Kho gaye hum kahaan a few days back. Thoroughly enjoyed it. Not an easy genre. @ananyapanday you are a star. What a performance. @SiddyChats and @gauravadarsh. you guys were great. So well directed @ArjunVarain. Congrats to the entire team. It's a must watch! (sic)." Ananya Panday posted Hrithik's tweet on her Instagram story and wrote, "Sir, you just made my day! Thank you so much for your lovely words and appreciation. It's very motivating (sic)." Adarsh too, thanked the superstar. After the film's release in December, Ananya's rumoured boyfriend Aditya Roy Kapur shared in an interaction with Netflix that he really enjoyed the film: "I loved, loved, loved the film. I highly recommend it. Everyone's character was so well etched out and everyone did their job so well. Love. Love. Do watch." "Kahaani" and "Jaane Jaan" director Sujoy Ghosh praised Ananya Panday for her performance in Zoya Akhtar-backed 'Kho Gaye Hum Kahan'. The filmmaker wrote on X, "Ananya panday is sooo good in kho gaye (sic)."

Saurabh Shukla-Directorial Dry Day Is The Comedy Drama You Need To See - Here's How You Can Watch it

Jitendra Kumar-starrer 'Dry Day' is a powerful and emotional story that delves into the complexities of addiction, love, and the extent of a man's sacrifices for his family. Directed by Saurabh Shukla, and produced by Monisha Advani, Madhu Bhojwani, and Nikkhil Advani, under the banner of Emmay Entertainment, the comedy drama features Jitendra Kumar, Shriya Pilgaonkar, and Annu Kapoor in pivotal roles. The film is set to premiere exclusively on Prime Video in India and across more than 240 countries and territories worldwide.

on December 22. Dry Day is the latest addition to the Prime membership. Prime members in India enjoy savings, convenience, and entertainment, all in a single membership for just ₹1499/ year. Dry Day is a story of an imperfect hero who challenges societal conventions, rebelling against norms out of love for his unborn child. The trailer of this comedy-drama intricately explores the societal impact of alcoholism, presenting a thought-provoking narrative rooted in social relevance. Speaking about the film,



Director Saurabh Shukla said, "The movie is a social satire presented with a hilarious tragic-comedy of errors with lots of drama and emotions. Dry Day gives an important and relevant message about alcoholism and I consider myself fortunate to have had the opportunity to craft this film, aiming to

entertain and enlighten the audiences. It brings me immense joy to partner with streaming service Prime Video, Emmay Entertainment, and a talented bunch of actors, collectively breathing life into a compelling and beautiful narrative."

"Dry Day is a captivating blend of comedy and

drama, offering a rollercoaster of emotions," shares actor Jitendra Kumar. "It was an exhilarating experience playing the character of Gannu in the movie. Getting into the skin of this intriguing character was like adding a new skill to my toolbox. The character's struggle of defying all odds in pursuit of trust adds depth to the narrative of the film. I'm excited for audiences to witness this unique journey on screen. The film's fusion of heartwarming moments and compelling storytelling is something I can't wait for people to experience and appreciate."

Playing the role of Nirmala, actor Shriya Pilgaonkar shares, "The experience of working on Dry Day has been wonderful and enriching in so many ways. It's a film that will entertain you and emotionally strike a chord as well. I really enjoyed building that relationship between Nirmala and Gannu. The story of our film is all about the transformative power of love and it will also draw your attention to certain important societal issues. I'm so grateful to have got the opportunity to collaborate with Saurabh Sir and the wonderful team at Emmay Entertainment."

Jee Le Zarea: Real reason behind Priyanka Chopra, Katrina Kaif and Alia Bhatt starrer's delay revealed and it's not date issues

Jee Le Zarea is one of the most talked about movies starring Priyanka Chopra, Katrina Kaif and Alia Bhatt. The movie was announced a couple of years ago and there has been much excitement around the same as it is. Farhan Akhtar along with Zoya Akhtar and Reema Kagti are making this all-female road



trip movie happen but there have been a lot of hiccups already. Whether Jee Le Zarea is being shelved or not, has Priyanka Chopra said no to the script, etc. have grabbed headlines in the last couple of days. But fresh reports revealing the real reason for the delay have surfaced. A lot of fans have questioned Farhan Akhtar about the delay of Jee Le Zarea which is supposed to star Priyanka Chopra, Katrina Kaif and Alia Bhatt in the lead. There have been numerous reasons that have surfaced for the delay in making of the new movie. Recently, reports surfaced talking about Priyanka Chopra opting out of Jee Le Zarea because she did not like the script. She was supposed to come down to India during Parineeti Chopra's wedding and sign the contract which did not happen. But that's not the case, as per a report in Koimoi.com, Priyanka is very much a part of the movie. She has not opted out of the project nor has she said 'no' to the script.

Sushmita Sen says her father was 'not happy' about her wearing a swimsuit at pageant, stopped speaking with her because she decided to pursue showbiz

Sushmita Sen created history when she became the first Indian to win the Miss Universe pageant back in 1994. While Sushmita has always spoken about how supportive her family was, in a recent interview, she opened up about how her father did not speak to her when he learnt that she would be participating in Miss India. Even when she had to wear a swimsuit for one of the rounds in the pageant, her father was quite upset about it.

Talking to Mid-Day, Sushmita said that she was all of 18 when her life changed, and at that point, her father wanted her to be an IAS officer. "My father wanted me to be an IAS officer, so I was studying



accordingly. When the bomb was dropped on my father that she is going to Miss India, my father didn't speak to me for a bit," she said. Sushmita said that when she entered the world of pageants, her father was quite concerned as she had not even finished her graduation at that point. "I never went to a college and graduate, which was a big problem for my father because he

always said, 'Beta, do whatever, just have a degree'," she recalled. Recalling the time she had an "emotional moment" with her father, Sushmita shared that he wasn't too happy about the fact that she would be wearing a swimsuit on stage. "I remember having this very emotional moment with my father when I promised him, I said 'Baba, I have to wear

a swimsuit, it is a part of the show. I cannot not wear it but I promise you I will add respect to it. It won't be crass.' He was not very happy with that, but when I won Miss India and I told my father that I will represent my country, that, for my father, being a defence person, he had balled his lungs out," she recalled. In 1994, the Miss Universe pageant was held in Manila, The Philippines, and while her mother and brother had traveled with her, her father was in India and watched the show on television. Sushmita Sen said that he watched the delayed broadcast with the rest of the country.

Scope for departmental appeal expanded by CBDT Circular 5 of 2024



Adv. Narayan Jain & CA Dilip Loyalka

Central Board of Direct Taxes has issued Circular No. 5/2024 on 15th March 2024. It provides crucial changes in guidelines in respect of filing appeals by department under section 268A of the Income-tax Act, 1961. This Circular aims to streamline the process of filing appeals by the Income Tax Department before Income Tax Appellate Tribunals (ITATs), High Courts (HCs), and the Supreme Court (SC). The objective is to reduce unnecessary litigation and ensure that interests of revenue are served.

1. If the disputed issues arise in more than one assessment year in case of that taxpayer, appeal can be filed generally for an assessment year in which tax effect in respect of disputed issues exceeds the monetary limit as specified that is Rs. 50 Lakh for appeal to the Tribunal; Rs. One crore

in case of appeal to High Court and Rs. 2 Crore in case of appeal or SLP before the Supreme Court. The Circular has specified that Assessing Officer shall calculate tax effect separately for every assessment year in respect of disputed issues in the case of every taxpayer.

2. The criteria containing exceptions for filing appeals even in cases where it does not exceed monetary limit has been enlarged. Now department can file appeal in following cases:

a) Where an assessment is based on information in respect of offence alleged to have been committed under any law received from enforcement or intelligence agency such as CBI, ED, DRI, SFIO, NIA, NCB, DGCI, State law enforcement agency, State Police, State Vigilance Bureau, State

Anti-Corruption Bureau, State Excise Department, State Sales/Commercial Taxes or GST Department, appeal can be filed even if the tax effect is less than the specified monetary limits.

b) Likewise where addition relates to undisclosed foreign income or undisclosed foreign assets or undisclosed foreign banks accounts;

c) In case of appeals of International taxation charges relating to Double Taxation Avoidance Agreement etc., department will be able to file appeal even if tax effect is less than specified monetary limits.

d) In case dispute relates to determination of the nature of transaction or litigation arising out of disputes related to the liability to deduct TDS/ TCS thereon is being questioned, in both domestic or International taxation charges or

e) Cases involving constitutional validity, illegal orders, prosecution, adverse comments, and more.

f) Where strictures/adverse comments have been passed and/or cost has been levied against the Department of Revenue, CBDT or their officers, or

g) Appeals concerning tax evasion, and specific directions from courts or matters beyond income tax are addressed separately. Moreover, Circular No. 8/2023 provides exceptions for appeals under section 158AB of the Act, emphasizing the pursuit of judicial finality.

h) Where any provision of the Act or the Rules or notification issued thereunder has been held to be constitutionally invalid, or

i) Where any order, notification, instruction or Circular of the Board or the Government has been held to be illegal or ultra vires the Act or otherwise constitutionally invalid, or

j) Where the case is one in which prosecution has been filed by the Department in the relevant case and the trial is pending in any Court or conviction order has been passed and the same has not been compounded, or

k) Where strictures/adverse comments have been passed and/or cost has been levied against the Department of Revenue, CBDT or their officers, or

l) Where the tax effect is not quantifiable

or not involved, such as the case of registration of trusts or institutions under sections 10(23C), 12A/ 12AA/12AB of the Act, order passed u/s 263 of the Act etc. The reference to cases involving sections referred here, where it is not possible to quantify tax effect or tax effect is not involved, is for the purpose of illustration only.

m) Cases involving organized tax evasion including cases of bogus capital gain/loss through penny stocks and cases of accommodation entries, or

n) Where mandated by a Court's directions, or

o) Writ matters, or Matters related to wealth tax, fringe benefit tax, equalization levy and any matter other than the Income Tax Act, or

p) Where dispute relates to the determination of the nature of transaction such that the liability to deduct TDS/TCS thereon or otherwise is under question, or

q) Appeals of International taxation charges where the dispute relates to the applicability of the provisions of a Double Taxation Avoidance Agreement or otherwise

r) Any other case or class of cases where

in the opinion of the Board it is necessary to contest in the interest of justice or revenue and specified so by a circular issued by Board in this regard.

s) When judicial finality is achieved in favour of Revenue in the 'other case', appeal in the 'relevant case' is contested on merits subsequent to the decision in the 'other case' irrespective of the extant monetary limits.

t) If the judicial outcome in the 'other case' is not in favour of Revenue and is not accepted by the Department, appeal against the same may be contested on merits in the 'other case' irrespective of the extant monetary limits, to arrive at judicial finality.

u) Criteria for determining the tax effect, especially concerning interest, penalties, and computation under specific provisions, are detailed meticulously.

v) Where any provision of the Act or the Rules or notification issued thereunder has been held to be constitutionally invalid, or

w) Where any order, notification, instruction or Circular of the Board or the Government has been held to be illegal or ultra vires the Act or otherwise

constitutionally invalid, or

x) Where the case is one in which prosecution has been filed by the Department in the relevant case and the trial is pending in any Court or conviction order has been passed and the same has not been compounded, or

y) Where strictures/adverse comments have been passed and/or cost has been levied against the Department of Revenue, CBDT or their officers, or

z) Where the tax effect is not quantifiable or not involved, such as the case of registration of trusts or institutions under sections 10(23C), 12A/ 12AA/12AB of the Act, order passed u/s 263 of the Act etc. The reference to cases involving sections referred here, where it is not possible to quantify tax effect or tax effect is not involved, is for the purpose of illustration only.

3. The circular also mandates explicit recording by tax authorities when appeals are not filed due to low tax effect, ensuring clarity and transparency. It warns against presumptions of departmental acquiescence and emphasizes the department's right to

appeal in subsequent cases. Furthermore, provisions are made to counter potential misinterpretations by assessee's appeal decisions. The circular stresses the need for maintaining comprehensive judicial records and mandates monthly reporting for appeals not filed or filed due to exceptions.

4. Conclusion: The Circular signifies a significant step towards ensuring consistency in appeal filing procedures by department. It also lays down the importance of considering merits, maintaining records, and upholding the department's right to appeal in the interest of justice and revenue in specified cases. Adherence to these guidelines is essential for tax authorities and it is advisable for taxpayers to take note of the exceptions where appeal can be filed by the department even if tax effect is less than specified monetary limits.

Adv. Narayan Jain and CA Dilip Loyalka are the authors of Books "How to Handle Income Tax Problems" and "Income Tax Pleading & Practice".

Urban Child: Challenges in India's Rise to Superpower

Prof (Dr.) S N Tripathy



India's rise on the global stage, fueled by steady economic growth and a burgeoning youth population, hinges significantly on urbanization. The projection of 180 million urban residents by 2030 emphasizes cities' pivotal role in India's trajectory as a potential superpower. However, within the labyrinth of urbanization lies a pressing issue- the plight of deprived urban children. Essential services such as clean water, sanitation, and education become daily battles for these children. The lack of legal identity confines them to the shadows of society, barring access to essential facilities like healthcare, nutrition, and the right to play. Insufficient protection measures render them vulnerable to various forms of abuse perpetrated by adults. Girls bear the weight of archaic beliefs, sacrificing education for domestic roles and enduring physical exploitation. Thus, a vicious cycle of deprivation unfolds. By 2040-50, urban India

is poised to constitute 50% of the total population, contributing 75% to the GDP by 2030. Despite the urban population accounting for 31% (Census 2011), the demographic shift from predominantly rural to urban, marked by the net decadal addition in 2001-11 being higher in urban areas, signals a profound transformation. The growth is expected to continue, with 600 million in urban areas by 2030. However, this urbanization wave brings forth not just economic promise but also a surge in urban poverty. A staggering 76 million urban poor, including 13.7 million slum households, grapple with inadequate amenities, poor health outcomes, and unstable incomes. Slums, scattered across 63% of statutory towns in India, house a significant portion of the urban population, highlighting the urgency of addressing these challenges. Despite cities occupying a mere 0.2% of the land and accommodating 13% of the population, over 53 million urban migrants are among the poorest in consumption expenditure. Over the last four decades, urban poverty has increased from 18.7% to 26.8%, signifying a crucial shift that demands strategic attention. The demographic dividend, often lauded as India's strength, comes

with a sobering truth that 8 million children under six years reside in slums. Urban children, especially those from disadvantaged sections, grapple with issues such as ill health, poor access to water and sanitation, inadequate education, urban disasters, and child protection concerns. However, the description of urbanization also presents an opportunity. Properly designed governance structures, substantial investments, and a commitment to inclusive growth can transform cities into child-friendly spaces. A child-friendly city ensures children's rights are fulfilled, allowing them to influence decisions about the city, express opinions, participate in social life, receive essential services, walk and play safely, live in a pollution-free environment, and be equal citizens. Despite this potential, major urban development schemes in India need adequate consideration for children's health, education, safety, and participation. A shift in focus towards smaller urban centres, where 68% of India's urban population resides, is imperative for holistic urban development. Government recognition of urban importance is evident through various programs addressing systemic challenges like

municipal reforms, the financial health of urban local bodies, and poverty, livelihood, and housing issues. However, there is an ongoing need for a comprehensive approach that ensures the benefits of urbanization are shared equitably, mainly focusing on the well-being and future of urban children. The path to India's superpower status must prioritize the inclusive development of its urban landscape. In India, the stark reality of healthcare disparities within urban areas paints a concerning picture. Primary healthcare facilities, crucial for a population of one center per 50,000 persons, are inadequate, exacerbating the burden on urban health systems. The focus on curative care overshadows preventive and promotive measures, hindering comprehensive health interventions. Despite improvements in overall mortality rates, research reveals alarming figures for childhood mortality indicators among the urban poor. The under-five mortality rate (U5MR) stands at 51.9, the infant mortality rate (IMR) at 54.6, and the neonatal mortality rate (NNMR) at 36.8, all surpassing the urban averages. Worryingly, the infant mortality rate varies widely across cities, ranging from 28 in Chennai to 63 in Meerut.

Immunization coverage has progressed to 67.4% in urban areas. However, birth order still influences coverage, with only 40.4% of children in the fourth order and above receiving full immunization. The declining child sex ratio, from 935 girls per 1,000 boys in 1991 to 905 in 2011, compounds the challenges faced by urban children. A significant hurdle for the urban poor is their limited healthcare spending capacity. Overcrowded government hospitals push them toward unlicensed, untrained, and more affordable private providers. Providing healthcare from prenatal to adolescence is crucial for ensuring healthy growth, but delivering services in slums is a monumental challenge due to the large and mobile population. Evidence generation on child health indicators, specifically comparing poor versus non-poor and slum versus non-slum populations, is necessary. Models of childcare for urban populations, appropriate staffing norms, and convergence mechanisms involving public, private, and third-sector institutions are vital. An explicit policy on women's nutrition, community-based care for severely acutely malnourished (SAM) children, and

comprehensive tracking of urban pregnant women are recommended. Initiatives like mapping urban poor clusters, promoting home-based care practices, ensuring universal micronutrient coverage, counselling newlyweds, and establishing crèches attached to Integrated Child Development Services (ICDS) centres can contribute to holistic urban health improvements. In essence, a comprehensive and inclusive approach is essential to resolve the multifaceted challenges faced by children in urban India. Assessing existing urban programs reveals a critical oversight in resolving the specific needs of deprived children. Inadequate funding for essential services like water supply, solid waste management, street lighting, civil works such as parks, playgrounds, slum improvement, and the construction of primary schools, along with the prevention of food adulteration, directly impacts the growth and development of these vulnerable children. Thus, urban schemes must prioritize children by allocating sufficient budgets, incorporating child-friendly programs, involving children in governance, enhancing their capacities, and redesigning long-term

development plans with a child-centric perspective. To reap the demographic dividend, attention must be directed to critical areas like urban governance, health, nutrition, water and sanitation, education, child protection, and urban resilience. The 74th Constitution Amendment Act, recognizing urban local bodies, remains a crucial constitutional step. However, the current need for more basic urban infrastructure indicates a gap in implementation. A child-led planning process becomes imperative for inclusive cities, allowing children to

contribute solutions to their challenges. Land-use planning, incorporating social housing and master plans, and discouraging low or no occupancy are pivotal for creating child-friendly environments. The government's urban development schemes, including smart cities, must address the priorities of the urban poor, and 'citizen reference frameworks' should capture the concerns of children.

*Former Professor of Economics, Gokhale Institute of Politics and Economics, Pune, currently at Berhampur, Odisha

Letter to Editor

Dear sir,
Effectiveness in Question

The recent Supreme Court's directive to summon yoga guru Ramdev baba and Patanjali Ayurved MD Acharya Balkrishna highlights a pervasive issue: the spread of false medicinal claims. The petition by the Indian Medical Association (IMA) brings attention to this urgent matter. Claims about medicinal benefits, regardless of the medical system, must be supported by evidence. Patanjali's promise to avoid asserting curative properties and disparaging other medical systems seems to have been broken, jeopardizing public health. The Drugs and Magic Remedies (Objectionable Advertisements) Act, 1954, aims to curb such deceptive practices, but its effectiveness is in doubt. Penalties under the Act are insufficient to deter profit-driven unethical behavior. Legislative reform is necessary to update our regulatory framework, with proposed amendments offering a chance for improvement. Collaboration among stakeholders, including doctors, patients, and pharmaceutical companies, is crucial to combat misinformation, especially on social media. Strengthening legal provisions and establishing robust monitoring and enforcement mechanisms are essential. Transparency and accountability must guide regulatory oversight to build consumer confidence and ensure adherence to ethical standards.

Vijaykumar HK
Raichur, Karnataka

" World Poetry Day "celebrated with Bengali-Romanian poetry by IAAPS at RKMIC

Kolkata(PARTHA ROY): " World Poetry Day " celebrates one of humanity's most treasured forms of cultural and linguistic expression and identity which is observed on 21st March around the world and established by UNESCO (United Nations Educational, Scientific and Cultural Organization) .

"Practiced throughout history – in every culture and on every continent – poetry speaks to our common humanity and our shared values, transforming the simplest of poems into a powerful catalyst for dialogue and peace."says UNESCO This year theme of the world poetry day was 'Standing on the shoulders of giants' with a clear objective to get connected with poets of the past whose refined measured thoughts and feelings widened the scope of human vision. The poetry of noble



laureate Rabindranath Tagore of India and Mihai Eminescu, the national poet of Romania was read and celebrated at a program titled "Poetry Beyond Borders" at

Ramakrishna Mission Institute of Culture, Kolkata (RKMIC) . Indian Association for Asian and Pacific Studies (IAAPS) in association with Bratati Parampara, the

organization founded by acclaimed multi-lingual elocutionist of Bengal Bratati Bandyopadhyay, organised the World Poetry Day with a multilingual poetry reading session . This is for the first time an evening was observed with poems of Romanian and Bengali poets. In Kolkata Carmen Musat Coman, a writer and journalist from Romania, read Eminescu in Romanian while Srabanti Basu read the Bengali translations by Amita Bhowse. Mini Joseph read English translations done by Croneliiu Popescu. Srabanti Basu along with Shubhayan Chakraborty recited originals works of Tagore with similar themes and philosophy of the selected works by Eminescu.

Professor Dr Lipi Ghosh, President of IAAPS and former Director of WSRC of

Calcutta University, and Carmen Coman discussed the trend of practice of Bengali culture and literature in Bucharest University of Romania. It was Amita Bhowse who introduced an optional course in Bengali in Bucharest University. She dedicated her life to study Eminescu and Tagore. Carmen is one of the international scholar who is now carrying out Amita Bhowse's work in her own way. Carmen Coman playing important role in fostering India-Romania cultural understanding and building goodwill between two cultures and nations .

The evening started with a recitation of Eminescu's poem in English translation by Bratati Bandyopadhyay. Carmen Coman visited Sri Aurobindo Bhavan in Kolkata and paid homage to the great Yogi and poet of India.

Mayawati's Party Announces Candidates For 25 Of UP's 80 Lok Sabha Seats

Lucknow(KCN): The Bahujan Samaj Party declared the candidates for 25 of the 80 seats in Uttar Pradesh for the upcoming Lok Sabha elections in two separate lists on Sunday.

Party in-charges in some districts had earlier declared candidates at the district level.

The Mayawati-led party has fielded Majid Ali from Saharanpur, Shripal Singh from Kairana, Dara Singh Prajapati from Muzaffarnagar, Vijendra Singh from Bijnor, Surendra Pal Singh from Nagina (SC seat) and Mohammad Irfan Saifi from Moradabad, as per the first list released by the Bahujan Samaj Party (BSP) on Sunday.

From Rampur, the party has given tickets to Zishan Khan, Shaulat Ali from Sambhal, Mozahid Hussain from Amroha, Devvrat Tyagi from Meerut and Praveen Bansal from Baghpat, it said. From Gautam



Buddha Nagar, Rajendra Singh Solanki will be the party candidate, while Girish Chandra Jatav will be in fray from Bulandshahr (SC seat), Abid Ali from Aonla, Anis Ahmad Khan alias Phool Babu from Pilibhit and Dodaram Verma from Shahjahanpur (SC), it added.

The party released the names of nine more candidates in a second list later in the day: Hembabu Dhangar from Hathras (SC seat), Kamal Kant Upmanyu from Mathura, Pooja Amrohi from Agra (SC seat), Ram Nivas Sharma from Fatehpur Sikri, Satyendra Jain Sauli from Firozabad,

Sarika Singh Baghel from Etawah (SC seat), Kuldeep Bhaduria from Kanpur, Rajesh Kumar Dwivedi from Akbarpur and Suresh Chandra Gautam from Jalaun (SC seat).

Uttar Pradesh that sends 80 members to the Lower House of Parliament will see voting in all the phases of the general elections: April 19, April 26, May 7, May 13, May 20, May 25 and June 1. Counting of votes will be held on June 4.

In 2019, the BJP and its ally Apna Dal (Sonelal) won 64 seats -- 62 and two respectively. The SP-BSP alliance managed 15 seats and the Congress one.

CA Ranjeet Agarwal and Advocate Narayan Jain honoured by NGOs



Kolkata (KCN):Churu Nagarik Parishad organised Holi Music festival with Calcutta Citizens' Initiative and Concern for Calcutta at Indian Council for Cultural Relations, Kolkata. On this occasion CA Ranjeet Kumar Agarwal was honoured on his Election as President of Institute of Chartered accountant of

India and Adv Narayan Jain was felicitated on his Election as National President of All India Federation of Tax Practitioners. B.L. Soti welcomed all and conveyed Greetings on Holi. On this occasion Dr SK Sharma, Rajendra Bachhawat, Basant Parakh were guests of honour. Ashok Purohit, Pawan Paharia, KN

Gupta, BG Roy, KS Adhikari, RL Auddy, RP Saraf, Pawan Dhanuka, Deepak Jain actively guided. Shreyashi Chaudhuri, Vijay Ojha, Joeeta Basu, Mita Paul & others sang Rajasthani and Bollywood songs & Ghazals. Interesting dances were also performed. Adv. Mamta Binani and Joeeta Basu nicely moderated.

Mining Baron Janardhana Reddy To Rejoin BJP Ahead Of 2024 Lok Sabha Elections



Bengaluru(KCN): Mining baron and lone MLA of Karnataka Rajya Pragathi Paksha (KRPP) G Janardhana Reddy on Sunday said he would rejoin the BJP on March 25.

The KRPP founder said he took the decision to make Narendra Modi the Prime Minister again for the third time.

"After consulting my supporters, I took the decision. Tomorrow at 10 am I am rejoining

BJP," he told reporters here.

Mr Reddy said he would support the BJP candidate from Ballari Lok Sabha constituency, B Sriramulu, whom he called a boy raised by him.

Mr Sriramulu, a former minister, lost the assembly election from the Ballari assembly segment in 2023.

Mr Reddy was a minister in the BJP government headed by

B S Yediyurappa and was jailed in the mining scam.

He had distanced himself from the BJP and founded the KRPP.

In the 2023 assembly election, he was instrumental in the defeat of his two brothers, G Karunakara Reddy and G Somashekara Reddy, who were BJP candidates from Harapanahalli and Ballari City respectively. Mr Reddy fielded his wife Aruna Lakshmi against his brother and BJP candidate Somashekara Reddy in Ballari City and ensured his defeat. Congress candidate Nara Bharath Reddy won from there.

In the Rajya Sabha elections held on February 27, he supported Congress.

New Delhi(KCN): Defence Minister Rajnath Singh said that the people of Pakistan-Occupied Kashmir (PoK) are themselves raising the demand for a merger with India. He expressed confidence that the people of PoK will merge with India.

Asked about Pakistan Prime Minister Shehbaz Sharif's recent remarks about Kashmir, Rajnath Singh said, "Can they ever take Kashmir? They should be worried about Pakistan-Occupied Kashmir. I had said almost one and a half years ago that there will be no need for us to attack and occupy because a situation is developing there that people of PoK themselves are demanding merger with India."

On being asked whether the government was making any plan, he responded, "I will not say anything more, I should not. We are not going to attack any country. India has a character of never attacking any country in the world, nor has it occupied an inch of other's territory. But PoK was ours, PoK is ours, and I am confident that PoK will itself merge with India." Mr Singh made the comments during the 'AAP ki Adalat' programme on India TV.

Earlier in February, a political activist from Pakistan-occupied Kashmir (PoK), Amjad Ayub Mirza, had claimed that the people in PoK are fed up with Pakistani occupation and they are now demanding merger with India.

In a video released by him, activist Mirza said, "The people of PoK in the last few days have told me that they now demand to be merged



into India, as they are officially their citizens".

"The recent elections in Pakistan have just given us a fractured mandate. The upcoming elections will have a fruitful result for India but we the people of PoK ask that, for how long will we have to wait to get rid of Pakistan's oppression and get merged in India?" the PoK activist added. He stated that India has a character of never attacking any nation and not occupying anyone's land. However, he asserted that India will give a befitting response if its prestige is attacked by anyone.

Asked about a possible scenario where China attacks India, Rajnath Singh said, "God should give them the good sense not to commit such mistakes. India has a character of never attacking any country, but if any country attacks us, we do not spare them. But the truth is that if anyone asks us, we have good relations with all our neighbours."

"We want to maintain ties but not at the cost of India's self-respect. But if any country attacks India's prestige, it has the power to give it a befitting reply. We want to have good relations with neighbours because Atal

ji used to say that we should keep in mind that we can change friends in life but neighbours never change," he added. He underlined that India will tackle any threat that arises from China, adding that the country has become a powerful nation in the world.

On being asked whether there was any threat from China now, the Defence Minister said, "We will tackle if any threat arises, what's there in it. But, we cannot sit holding our heads in hands thinking about the threat. If the threat arises, it will be tackled. India is no more a weak country. India has become a powerful country in the world."

On Congress leader Rahul Gandhi's allegation that China has occupied nearly 2,000 square kilometres of India's territory, he expressed sadness over his remarks and stated that he does not want to remind him about the activities China did in 1962.

He said, "I am feeling really sad that he is questioning the valour of our jawans. He should not be making such remarks. How much territory was occupied by China in 1962 and what activities have been done by China. I do not want

to remind him and do not talk about it. Rest assured, today, we can say that we will not like to lose even an inch of our territory. I cannot disclose much about the details because India and China are engaged in talks, and the talks are going on in a right manner. Talks are going on in a cordial atmosphere. Otherwise, I would have disclosed more details. Please do not compel me to disclose more. I cannot disclose much."

Earlier in February, India and China held the 21st round of Corps Commander level meeting on Monday at the Chushul-Moldo border to defuse tensions along the Line of Actual Control (LAC) in Eastern Ladakh, the Ministry of External Affairs (MEA) said in a statement.

The two nations have been engaged in a standoff since April-May 2020 over the transgressions by the Chinese Army in multiple areas including the Finger area, Galwan Valley, Hot springs, and Kongrung Nala. The situation worsened after violent clashes with Chinese troops in Galwan Valley in June 2020.

Praising the bravery of India's defence

personnel, he stated, "I just want to say that whatever happened with China this time too, I feel proud of the courage shown by soldiers of Indian Army, Air Force and Navy personnel. There are many such incidents that if countrymen are made aware of about the army of our country, their respect will increase further."

Recalling the fight between India and China in Galwan, he stated that India's soldiers did not fire a single shot and instead were engaged in a physical combat. He said India lost 20 soldiers during the fight. However, China did not disclose information regarding their soldiers. He said, "You have seen what happened in Galwan during our fight with China, our brave jawans did not fire a single shot, they were engaged in physical combat. 20 of our jawans were killed, and how many Chinese soldiers were killed? I am not saying, but foreign agency reports say 35 to 40 Chinese soldiers were killed in the clashes. We have not said anything related to China. We have accepted it that 20 of our jawans were killed."

He noted that "It is true that China is carrying out infrastructure development near Line of Control at a fast pace since a long time." He further said that Defence Minister during Congress government asked not to develop infrastructure on India-China border. He stated that India has started developing infrastructure at a fast pace after the Modi-led government came to power.

Kalpana Patel's journey of empowering entrepreneurship

Sundargarh(KCN): In the heartland of Jhurimal Van Surakhya Samiti (VSS) in Sundargarh district, a beacon of hope shines bright amidst the shadows of adversity. Kalpana Patel, a 50-year-old entrepreneur, has ignited a remarkable transformation in her community through the art of indigenous (Desi) poultry farming, defying odds and setting a new standard for rural entrepreneurship. The tale of Kalpana's resilience begins with the crushing blow of the Covid-19 pandemic, which ravaged

livelihoods and pushed countless families into despair. Forced to shutter her family's 20-20-year-old grocery shop, Kalpana, along with her husband Udit Patel and only daughter Rosy, faced a dire financial crisis compounded by medical hardships and personal loss. Amidst these trials, Kalpana's indomitable spirit refused to yield. Despite setbacks, she found a ray of hope through the Odisha Forestry Sector Development Project (OFSDP-II) and the unwavering support of Jhurimal Vana Surakhya



Samiti in Sundargarh district. With a Rs50,000 revolving fund, expert guidance,

and vital market connections, Kalpana embarked on a journey of entrepreneurship

that would redefine possibilities. In just one year, Kalpana's venture blossomed,

yielding an impressive income of Rs1.42 lakh. Her indigenous poultry farming, steeped in authenticity and natural methods, captured the essence of traditional practices while also embracing modern support systems. Her success story extended beyond financial gains. This encompassed innovations like her handmade incubator machine that symbolised the fusion of low-cost technology with high-impact results. From humble beginnings with 30 hens, Kalpana's determination and the

collaborative efforts of OFSDP-II have propelled her enterprise to new heights. Today, her model stands as a testament to the potential of rural entrepreneurship, offering a roadmap for others in her community to follow suit. As Kalpana's business flourishes, the spotlight now shines on replicating her model across other VSS areas. With widespread economic growth and empowerment on the horizon, her journey epitomizes the triumph of the human spirit over adversity, illuminating pathways to prosperity

in rural India. Kalpana says, "Though our family was plagued by despair, the OFSDP-II bestowed upon us a direct opportunity for livelihood. For this, we owe a debt of gratitude to the Sundargarh DFO, Ujalpur FMU, our Jhurimal VSS, and the staff of partner social and voluntary outfit 'Sewak'. In the days ahead, I plan to establish a larger indigenous poultry farm, aiming to generate an income exceeding Rs50,000 per month and provide employment opportunities to women in the village."

Tension erupts at Chandbali CHC over patient's death



Chandbali(KCN): Tension ran high at community health centre (CHC), Chandbali after a patient died here while undergoing treatment Friday night. The deceased patient has been identified as Akash Nayak, 19, son of Kamalakanta Nayak from Naugorada village under Bhatapada panchayat and Chandbali police limits in Bhadrak district. Family members of the

deceased and co-villagers blamed the doctor's negligence for the death and uproar ensued in the hospital premises. On being informed, Chandbali PS IIC Panchanan Mohanty reached the spot and defused the situation after pacifying the angry relatives of the deceased youth. According to sources, Akash was admitted to the hospital Friday

evening and died Friday night during treatment. After the incident, the parents of the deceased blamed the doctor. On the other hand, Pradyumna Sahu, the doctor who was treating the youth, refuted the allegation and said that the young man drank poison with too much alcohol for some reason. "Before starting treatment, we had informed the family that anything could happen

to the patient at any moment," said the doctor. The police then seized the youth's body and sent it for post-mortem. Notably, Chandbali CHC does not have enough doctors and during emergencies AYUSH doctors are engaged for treatment. It is alleged that patients are facing various problems as they are usually referred to Bhadrak and Cuttack.

Odisha: Retired RI gets 4-yr jail term for bribery




Keonjhar (KCN): Keonjhar Special Vigilance Court Judge Rashmita Dalei after hearing a bribery case Saturday sentenced the then Raisuan Revenue Inspector (RI) to four years of rigorous imprisonment and also slapped a fine of Rs4,000 on him. In default, the convict will have to undergo an additional two months imprisonment, the judge ordered.

The convicted retired RI was identified as Banchhanidhi Satapathy, a resident of Basudevpur village in Bhadrak district. According to the case diary, there was a land dispute between Ajit Kumar Naik and Tikeshwar Sahu, both residents of Raisuan Harshpur village under Sadar tehsil and Raisuan RI circle in this district. Ajit then reported to Sadar police station April 10, 2017 requesting

identification of his land. A letter was sent to the RI from the police station to identify the land. When the complainant Ajit Kumar Naik visited the RI office, Satapathy told him to deposit government fees of Rs200 along with a bribe amount of Rs2,000 by April 11, 2017, assuring to conduct the demarcation the next day. The complainant then sent a written complaint

in this regard to SP (Vigilance), Balasore through DSP (Vigilance), Keonjhar. Based on the complaint, the Vigilance Department registered a case (No-17/2017) and arrested RI Banchhanidhi Satapathy along with the bribe amount he had received from the complainant at his office April 11, 2017. The Special Vigilance Judge passed the above sentence based on the investigation report of the Vigilance department and statements of 12 witnesses. However, the then peon of the RI office, Tarinisen Patra, who took the bribe money and kept it in the office drawer, has been acquitted due to lack of evidence. As the bail plea of the convicted RI was denied, he was sent to jail, said Special Public Prosecutor Debadatta Biswal was pleading the case on behalf of the government.



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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

center network, we are taking one more step to bring the CFA Program within the reach of aspiring professionals and students in India." Said Arati Porwal, Director, Society Relations at CFA Institute in India.

India has a robust banking, insurance and investment industry. It has a diversified financial sector undergoing rapid expansion, both in terms of strong growth of existing financial services firms and new entities entering the market. With such rapid expansion, there is a growing demand for professionals with relevant competencies and high standards of ethics. The CFA Institute works closely with the industry and regulators to support an inclusive and secure financial services industry in India.

Poster Competition to observe World TB Day 2024 at BJEM II School

Bhubaneswar(KCN): To observe and create awareness among students of BJEM II school, Bhubaneswar, DS Bhubaneswar has coordinated with the management and principal of the same school. There was a poster competition jointly organized by REACH ALLIES Project and BJEM II School, Bhubaneswar. The secondary level students of the school took part in the same activity.

This poster competition theme was followed the theme of the year. World tuberculosis (TB) day, 24, March 2024

Blenders Pride Fashion Nights arrives in Bhubaneswar

Bhubaneswar : Blenders Pride Fashion Nights, a unique travelling experiential property, arrived in the City of Temples – Bhubaneswar – celebrating the authentic spirit of the city through fashion and style. A spirit that echoes with Pride and inspires the creators of today to become icons of tomorrow. Bhubaneswar's 'Made of Artistic Flair' edition for Blenders Pride Fashion Nights, brought together an eclectic evening that blended fashion, culture and dance, celebrating a symbolic amalgamation of homegrown artistry and the unwavering spirit of local talent.

Exemplifying the region's signature weave through a curated evening at the majestic Vivanta, Bhubaneswar, DC Square was Odia designer Sabyasachi Satpathy, whose intricately crafted ensembles drew inspiration from the multicultural city and its colourful history. In a true celebration of Odisha's distinct and masterful craftsmanship, the show was elevated with a captivating performance by the Prince Dance Group – from the small Odisha town of Berhampur – widely lauded for their artistry. The show drew to a finale with none other than actor Diana Penty, who captivated the audience in a beautiful ensemble by the designer. The "Made of Artistic Flair" edition of Blenders Pride Fashion Nights was a beautiful embodiment of the rich craft and cultural heritage of the city in a modern and contemporary setting.

Taking us on a 'Jatra' – The Journey of a Young Woman – the show encapsulated the journey of a woman from post adolescence to her nuptials, navigating the various challenges, trials and significant moments that come her way. The enigmatic journey was captured through the array of colours and textiles that Odisha Bandha/Ikkat offers. Truly encapsulating the spirit of 'Made of Pride', the designer made use of Odisha weave, which is sustainable, hand-woven, organic and a homegrown initiative of design, painstakingly woven by the weavers of Odisha. The upbeat set was a composition designed to narrate the spirit of Bhubaneswar along with the flair of the designer. The evening was attended by the city's A-listers & influencers. The fashion walk truly left the guests mesmerized and engaged.

Through this unique showcase of Pride encompassing diverse talent across creative fields, Blenders Pride Fashion Nights 2022, encourages everyone, especially youth at large to celebrate & take pride in their authentic and individual journeys. The evening spotlighted individuals who take Pride in their choices, are comfortable in their skin and, most importantly, embrace their authentic selves – truly living a life that is 'Made of Pride'.



continuous with the theme "Yes we can end TB" and facilitated by the art teacher of the school Mr. Pradeepta Send. On March 15, 2024 the poster competition was conducted.

After the poster

competition there was a doubt clarification session organized by principal of the school where 122 students of class 10th and 17 teachers were participated.

This activity was started with a warm welcome by Mrs. Zankhana Anand and handed over to the Principal of the

School Mrs. Alka Mohanty and she focused the day is opportunity to raise the awareness about tuberculosis, issues and educate to reduce the spread of infections and preventive measures. In the meeting the vice principal Dr Manoranjan Bej, Admin Supervisor Mrs. Anasuya Pothal

and Mrs. Namita Mohanty, Academic coordinator Mrs. Sandhya Mishra was facilitated the awareness among students of the school.

The discussion started with are they heard about TB, and where from they heard. Then Dr Reeta highlighting the causes, symptoms, treatment management and prevention with a ten minutes time slot.

The questions arise from the group was how we traced the persons living with TB, what are recommended to avoid or the nutrition need to take and regarding vaccine. Is TB curable or not. Dr Reeta clarify those doubts and sum up the session of the day.

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.

celebrate and commemorate 75 years of India's Independence.

Our program has been particularly aimed to create awareness about the financial markets to the young minds who will be the future of our country. In this Amrit Kaal, our digital education initiative focuses on building a path towards Financial Freedom for our youth, symbolizing the spirit of Atmanirbhar

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

Bharat."

Students across India will benefit from this program as it does not restrict to just an area of the population. The program will be conducted for 1 hour and mainly educate the students on demystifying the jargons, 3I's – types of Income; Inflation and its impact, types of Investment; 3S – Start early- Power of Compounding, Spread wide, Stay long etc.

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,



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