

New committee of Rashtriya Patrakar Mahasangh formed Dr Pabitra Mohan Samantaray becomes National president



RASHTRIYA PATRAKAR MAHASANGH FOUNDATION DAY CELEBRATION

Supported by:



Date : 21st September 2024

Time : 9.00AM TO 11.00AM

New Delhi: (KCN) : While calling an emergency meeting of the executive of Rashtriya Patrakar Mahasangh, some important decisions have been taken unanimously, out of which senior journalist Pushpa Pandya has been appointed as chairperson and senior journalist Dr. Pabitra Mohan Samantray as national president.

Urgent meeting of the journalist organization Rashtriya Patrakar Mahasangh (RPM) was held at the Jagannath Temple complex, Hauz Khas in New Delhi. National President Dheeraj Kumar, National Vice President Shibu Khan, National Secretary Pankaj Mistry as well as Deputy Secretary Sushant Soni were present in this meeting. During this, important decisions have been taken by completing the

quorum as per the constitution of the organization and giving activity to the organization. Along with the expansion of the organization, the present members unanimously showed the way out to the inactive member. Also, to run the organization smoothly, senior journalist of Odisha state Dr. Pabitra Mohan Samantray, senior journalist of Maharashtra state Y K Narayanpurkar and Sushil Sharma have been taken as National

and senior journalist of Uttar Pradesh state Sushil Sharma were included in the organization and Dr. Pabitra Mohan Samantray was unanimously elected as the National President while the outgoing National President Dheeraj Kumar has been given the responsibility of National Treasurer.

Y K Narayanpurkar and Sushil Sharma have been taken as National

PM praises Odisha youth Ramjeet Tudu for developing digital platform for Santhali language

Baripada(KCN): Prime Minister Narendra Modi Sunday heaped praises on Odisha youth Ramjeet Tudu for his unique campaign to preserve the Santhali language and Ol Chiklipi.

Tudu, a resident of the Mayurbhanj district, is currently working as an

Assistant Revenue Inspector in Keonjhar district of the state.

During the 114th episode of his weekly 'Mann ki Baat' address, PM Modi said that a child learns his mother tongue easily and quickly, adding that India has almost 20,000 languages and dialects and each one of

them is surely the mother tongue of someone or the other. There are some languages which are used by very few people, but you will be happy to know that today, unique efforts are being made to preserve those languages. One such language is our 'Santhali' language.

Revenue Minister pays tributes to former Minister Sri Ballav Panigrahi on his 84th birth anniversary



Sambalpur (KCN): State Revenue & Disaster Management Minister Suresh Pujari, along with Congress Leader Niranjan Pattanaik, Prakash Chandra Devata, MLA Talcher Brajakishor Pradhan, paid glowing tributes to former P. Minister Sriballav Panigrahi on his 84th birth anniversary commemoration in Sambalpur on Sunday and recalled the significant contributions made by Sriballav to the State.

To celebrate the occasion, a function was organized by Sriballav & Sunanda

Panigrahi Foundation at Dr. Radhanath Rath Community Center, wherein the Revenue Minister described Sriballav as an inspiration to the nation, particularly for his role in Land reformation movement. He also highlighted Sriballav's efforts in strengthening the trade union movement in Coalfields and about his selfless participation in politics. The function began with the welcome

address by Dr. Raseswari Panigrahi, Chair Person, Sriballav & Sunanda Panigrahi Foundation. The managing trustee Priyadarshi Panigrahi spoke about the keynote of this function and the vote of thanks was presented by Rajashree Panigrahi. This program was attended by most intellectuals of western Odisha as well as political leaders.

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Jajpur(KCN): Odisha Chief Minister Mohan Charan Majhi Sunday criticised the previous Biju Janata Dal (BJD) government for its handling of the state's malnutrition issue.

Odisha Chief Minister Mohan Charan Majhi Sunday slammed the previous Biju Janata Dal (BJD) government over the malnutrition issue. While speaking at a membership drive programme at Barchana in Jajpur district, the Chief Minister targeted the opposition BJD by pointing towards the issue of malnutrition deaths in the Nagada village in Sukinda block of Odisha's Jajpur district during the BJD government in 2016.

The Chief Minister said that the Nagada village has hogged the headlines

for the death of more than 15 children belonging to one of the tribal communities from the Particularly Vulnerable Tribal Groups (PVTG) which drew the attention of Odisha and the whole country.

"However, the previous BJD government couldn't bring changes in the situation there. They launched several schemes and sanctioned money for it but couldn't develop the village where the situation still remains the same," alleged the Chief Minister.

He further alleged that the previous government failed to bring development to the village but instead created vote banks to win elections. They (BJD government) didn't do anything to bring changes in the economic and

social development in the lives of poor residents of the area, he said.

The Chief Minister mentioned the sensational death case of Panchayat Extension Officer (PEO) Smitarani Biswal who was found dead in the guesthouse of Rupesh, the husband of Haridaspur sarpanch on October 16, 2019.

"A woman named Smitarani was working

here in a Panchayat under Dharmashala constituency," Majhi said. He alleged that some leaders of Biju Janata Dal "killed" her. "How can a party killing a woman like Smitarani blow the trumpet of respect to women," the Chief Minister said.

He further stated that Smitarani's husband met him recently and urged for an investigation into

the incident afresh to unravel the mystery behind the murder. He asserted that the BJD government will reopen the case and ensure justice for the victim. He asserted that none involved in the case would be spared.

In a veiled attack on three senior leaders of the BJD, the Chief Minister said, "The BJD and three families have looted Jajpur in the name of development." He further attacked the BJD leaders saying that those leaders who were representing Jajpur had never refrained from acting as "slaves". On the other hand, Majhi claimed that the BJD government is the people's government and he is the people's Chief Minister. He urged the people to strengthen the BJD party.

e-KYC verification of 2 crore PDS beneficiaries completed: Odisha minister

Bhubaneswar(KCN): The e-KYC verification of over two crore beneficiaries of the public distribution system has been completed in Odisha and that of the remaining 1.5 crore will be done in the next 45 days, a minister said Sunday.

The ongoing exercise is aimed at ensuring that genuine beneficiaries covered under the food

security schemes of the Centre and the state government get the benefits. Food Supplies and Consumer Welfare Minister Krishna Chandra Patra said.

"The e-KYC of over 2 crore beneficiaries have been completed while it will take another one and half months for verification of the remaining 1.50 crore," he said.

Speaking to media persons, the minister said the government is carrying out the process for updation of e-KYC (know your customer) to detect ineligible

beneficiaries. "After completion of the verification process, the ineligible beneficiaries will be discarded and new eligible ones will be included under the public distribution system," he said. According to official data, altogether 2.88 crore people of 80.13 lakh families have been included under the National Food Security Act (NFS).

Similarly, 37.41 lakh people of 12.52 lakh families have been availing of benefits under the Antyodaya Anna Yojana (AAY). In addition, 10.02 lakh beneficiaries of 3.15 lakh families are benefiting from the state food security scheme. In total, about 80 per cent of the state's population has been covered under food security schemes.

Make Calcutta Relevant Again to Host 'Onyo Pujo' - A Durga Puja with a Difference

Kolkata (ADVAITA SETH): In an exciting cultural and sustainable initiative, "Make Calcutta Relevant Again" is collaborating with Y-East and Hulladek Recycling to present Onyo Pujo—a Durga Puja celebration unlike any other. This unique event, led by students, celebrates tradition while emphasizing sustainability, regeneration, and innovation, showcasing how heritage can align with environmental responsibility. Onyo Pujo—which translates to "Another Pujo"—focuses on reimagining Durga Puja with a

renewed emphasis on environmental sustainability. The initiative aims to maintain the cultural richness of this beloved festival while integrating practices that safeguard the environment for future generations. Students from various institutions, including Techno India Group and Ecole Intuit Lab, are at the forefront of this movement, demonstrating that creativity and sustainability can go hand-in-hand. The event's theme, "Emergence of the Divine: A Journey of Rebirth," highlights the

circular nature of life and resources, reminding people of the need to respect nature and its limits. From the pandal to the idol, everything is created with a conscious effort to reuse, recycle, and repurpose materials. One of the most striking features of Onyo Pujo is the way it combines artistic expression with sustainability. The Durga idol, originally crafted from fabric scraps by Techno India students last year, will be repurposed and refined for this year's celebration. This act of regeneration underscores the event's

focus on sustainability, emphasizing that materials can find new life and purpose. The pandal, designed by students from Ecole Intuit Lab, uses discarded plastic bottles and fabrics. These materials will not only be part of the installation but will also be repurposed after the event. Plastic bottles will be reused, and damaged



fabrics, reconditioned after the Puja, will be donated to the underprivileged. In addition, flowers used during the celebrations will be converted into organic dyes, further minimizing waste. This conscious effort to shift perceptions of waste highlights the festival's commitment to circular thinking. It also shows how cultural events like Durga Puja can incorporate sustainable practices, influencing larger public gatherings to adopt greener alternatives.

To celebrate the launch of Onyo Pujo, a special theme song titled "Monta Re," composed by DJ Teej, Co-Founder of HomeBound Wav, was unveiled by actress Trina Saha and film director Satrajit Sen. The song captures the essence of

a celebration of the divine but also a celebration of human potential and community-driven sustainability.

Prof. Manoshi Roychowdhury echoed similar sentiments, adding, "Our students are shaping the future of Durga Puja, ensuring that this age-old tradition aligns with the urgent call for sustainability."

Pauline Laravoire, Co-Founder of Y-East, noted that the project is a testament to the power of young people to take ownership of their cultural expressions while safeguarding the environment. "Onyo Pujo showcases the innovation that can emerge when tradition meets sustainability."

The collaboration with Hulladek Recycling underscores the importance of sustainable waste management during large-scale public festivals. "At Hulladek, we've always been advocates for sustainability, and Onyo Pujo provides a platform to demonstrate how cultural events can adopt environmentally

Achyuta Samanta Receives National Recognition for Notable Contributions to the Health Sector

Bhubaneswar, (KCN): Dr. Achyuta Samanta, Founder of KIIT, KISS and KIMS, has been awarded the 'Iconic Healthcare Leader' honour by the Association of Healthcare Providers India (AHPI). The award was presented during the second AHPI Leadership Convention held in Chennai on Sunday. Dr. Samanta received this accolade for his significant contributions to the healthcare sector in the country. The AHPI recognizes individuals in India who have made exemplary contributions to healthcare each year.



This year, two recipients were honoured: Dr. Samanta and Dr. Prathap Reddy, Chairman of the Apollo Group, who also received the Iconic Leader award. Upon

receiving the honour, Dr. Samanta expressed his gratitude to AHPI and emphasized that this recognition would inspire him to contribute even more to the healthcare field. He also thanked the selection committee, led by Dr. Vijay Agrawal, and AHPI Director General Dr. Girdhar J. Gyani, for choosing him for this prestigious award.

Sukhbinder Singh and Aishpreet Kaur, both of GGS College of Management and Technology, Gidderbaha, are Mr. Fresher and Miss Fresher-2024



Kolkata, (KCN): A spectacular fresher's party 'Rainbow Fisher's 2024' was recently held at Guru Gobind Singh College of Management & Technology Campus in Gidderbaha for incoming students from the School of Management, IT, and Computer Science. It was an unforgettable day filled with fun, bonding, and celebration for the new members. This event aimed to welcome

newcomers to the campus, provide them with an opportunity to interact with their seniors, and foster a sense of belonging. The college's principal, Dr. R.K. Uppal, welcomed the entrants and wished them a bright future. Throughout the event, students immersed themselves in a variety of activities. New students filled the air with laughter and excitement as they sang and danced with enthusiasm. 'Rainbow Freshers 2024' served as an icebreaker, allowing students to establish lasting connections with each other despite initial barriers. One of the most unique aspects of the event was the glamorous ramp walk, where the girls displayed poise, elegance, style, and an abundance of confidence. Their

graceful presence captivated the audience, leaving a lasting impression. During the questioning round, the boys impressed everyone with their wit, style, exuberance, and positive attitude. It was an event that truly brought out the hidden talents and charisma of the new students. Judges selected six students from various categories: Mr. Fresher-Sukhbinder Singh and Miss Fresher-Aishpreet Kaur, Mr. Talent-Manipal Singh and Prempreet Singh, Miss Talent-Jashanpreet Kaur, Mr. Handsome-Dimplepreet Singh and Miss Charming-Armaandeep Kaur. As part of the Fresher's party, Dr. R.K. Uppal also recognized 11 staff members who played a crucial role in preparing items.

SBI LHO BHUBANESWAR LAUNCHED SWACHHATA HI SEVA 2024 ACROSS ODISHA BY SHRAMDAAN AT KHANDAGIRI

Bhubaneswar, (KCN): State Bank of India Bhubaneswar Circle has launched Swachhata Hi Seva—shramdaan initiatives across Odisha by cleaning of Khandagiri monument area. Ministry of Housing and Urban Affairs, Government of India has launched the Swachhata Hi Seva campaign from 17 September to 2nd October 2024 with the theme Swabhav Swachhata Sanskar Swachhata. Under the initiative, all 21 Regions of SBI will identify two



cleanliness target units and clean the place by staff participation. In state capital Bhubaneswar, Shri Dinesh Pruthi, CGM SBI Bhubaneswar Circle launched the swachhata activities on 28th September 2024 by shramdaan and cleaning of Khandagiri monument area in presence of GM (NW-I) Shri Ponnambalam M and GM (NW-II) Shri Kaushal Kishore Singh along with DGMs and other officials of LHO/AO

Bhubaneswar and nearby Branches/Offices. In the event a walkathon was also organized for awareness of the campaign. More than 150 staff members had actively participated in the event from 8 am to 10 am.

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Kapoor family celebrates double birthday

The Kapoor family, including Kareena Kapoor Khan, Karisma Kapoor, Neetu Kapoor, and Riddhima Kapoor Sahni, came together Saturday to celebrate the 69th birthday of their beloved relative Rima Jain.

They showered her with love and warm wishes, sharing a collection of unseen photographs that highlight their cherished family moments.

The Kapoor family is double the joy September 28 as they celebrate the birthdays of both actor Ranbir Kapoor (son of Rishi Kapoor) and Rima Jain. This special day brings together loved ones to honour and shower affection on two cherished members of the family.

Rima is the daughter of



one of the greatest actors and filmmakers in the history of Indian cinema—Raj Kapoor. She has three brothers—actors Randhir Kapoor, Rishi Kapoor and Rajiv Kapoor, and one sister Ritu Nanda.

Kareena, daughter of Randhir Kapoor, took to Instagram to celebrate Rima's 69th birthday, sharing a series of travel photos that also featured her son Taimur. In her heartfelt caption, she wrote: "Happy

birthday to my Rima aunty... Dubai mall and the buggy are waiting for you... love you so much."

Kareena's elder sister, Karisma, shared a nostalgic throwback photo with Rima, expressing her love with the words: "Happy birthday Rima aunty...

Always by ur side." She also posted a snapshot of her cousin, Ranbir, who is celebrating his 42nd birthday on the same day,

IIFA 2024 winners: SRK, Rani Mukerji crowned Best Actors, Animal takes Best Film



Shah Rukh Khan and Rani Mukerji took the top honours at IIFA 2024. Sandeep Reddy Vanga's Animal also won several awards, including Best Film. Here's a full list of winners.

Sandeep Reddy Vanga's Animal won Best Film The International Indian Film Academy (IIFA) honoured the best of Hindi cinema for the year 2023 on Saturday, September 28, in Abu Dhabi. Shah Rukh Khan, Rani Mukerji, Vidhu Vinod Chopra, Anil Kapoor, Bobby Deol, and Shabana Azmi, among others, won big at the star-studded event.

Shah Rukh Khan was presented with the Best Actor award for Atlee's 2023 film Jawan. Mani Ratnam and A.R. Rahman presented the award to him. As he walked up on stage, Shah Rukh touched the film director's feet and hugged Rahman.

In his acceptance speech, the actor thanked the other nominees: Ranveer Singh, Ranbir Kapoor, Vikrant Massey, Vicky Kaushal, and Sunny Deol. "I think all of them were great, but I got an edge because people were happy that I worked after so long," he said. In his witty style, Shah Rukh also thanked his wife, Gauri Khan, for spending so much on her husband. Gauri was the producer of Jawan.

Rani received a warm welcome from the audience as she entered the stage to receive the Best Actress award for her film Mrs. Chatterjee vs Norway. She thanked them for being a "warm and wonderful" audience.

‘Women need safer working conditions’: Kiran Rao on RG Kar incident



released on March 1 this year, tells the story of the misadventures of two young brides who get lost from the same train.

At the Ladies Study Group discussion 'Ladies who lead', Rao said several issues she had touched on in Laapataa Ladies are faced by women every day. "Every stage, every level, every class (of women) can connect when it comes to their identity. All of us find ourselves in some way or the other in

this film," she said.

Asked about the reason not to cast Aamir Khan, her former husband and one of the producers of the film, in the role of a corrupt but good-natured police officer, Rao said she said, "Ravi Kishan as a paan chewing policeman was very authentic. He had grudgingly accepted when we had first approached him, we are lucky that he had supported our decision (to cast him)."

"Being from a middle-class background, I used to come in a rickshaw, while several others would come in fancy cars. But once we entered the compound of school, we were all equals," she said. Asked if she had dreamt about filmmaking in her early days, she said, "I wanted to study development economics after graduation."

Alia Bhatt share rare moments with family on Ranbir's 42nd birthday



Hindi film star Alia Bhatt celebrated the 42nd birthday of her husband, actor Ranbir Kapoor, by sharing a collection of adorable unseen family pictures. Among the heartwarming glimpses was a sweet look at their daughter, Raha, adding a touch of joy to the special occasion.

Taking to Instagram, Alia shared a delightful series of photos from their family vacation to celebrate Ranbir's birthday. The first snap captures the trio—Alia, Ranbir, and their daughter Raha, adorably hugging a tree. Another heartwarming image shows Ranbir carrying little Raha in his arms as they stroll through the streets of a foreign land. A sweet moment features Alia sitting on Ranbir's lap, with his bright smile lighting up the blurred background. The

collection also includes a touching photo of Ranbir and Raha walking hand in hand in a horse barn.

The final image showcases a heart-shaped balloon reading, "Happy Birthday Ranbir."

Alia complemented the visuals with a heartfelt caption: "Sometimes all you need is a giant hug... & you make life feel like one. Happy birthday baby."

Actor Ayushmann Khurrana dropped a red heart emoji in the comment section.

Alia and Ranbir had tied the knot April 14, 2022 in a traditional Hindu ceremony at their apartment in Mumbai. The couple will be seen sharing the screen space in Sanjay Leela Bhansali's upcoming epic saga Love & War. It also stars Vicky Kaushal, and the film will be released

March 20, 2026.

Before their marriage, the duo was seen together in Brahmastra: Part One-Shiva. Meanwhile, on the work

front, Alia will be next seen in Jigra, which is helmed by director Vasan Bala and also features Vedang Raina, Manoj Pahwa, Rahul Ravindran and Rahul Nanda in crucial roles.

The upcoming action thriller film will be theatrically released October 11, 2024, in a clash with Rajkumar Rao-Tripti Dimri starrer Vicky Vidya Ka Woh Wala Video.

Apart from that, Alia will also be seen in Shiv Rawail's directorial titled Alpha alongside Munjya fame actor Sharvari Wagh. Alpha is the first female-based espionage thriller in the 'YRF Spy Universe'. The project has been bankrolled by Aditya Chopra under the banner of Yash Raj Films. Meanwhile, Alia made her debut as the lead in 2012, with Karan Johar's teen film Student of the Year, alongside debutants Sidharth Malhotra, and Varun Dhawan. She has then appeared in movies like Highway, Humpty Sharma Ki Dulhania, Udaipur, Badrinath Ki Dulhania, Raazi, Gully Boy, Gangubai Kathiawadi, RRR, and Rocky Aur Rani Kii Prem Kahaani.

Compulsory Tax Audit in which cases-Part 1



Adv. Narayan Jain & CA Dilip Loyalka

The basic purpose of tax audit under section 44AB is to minimise the burden of Assessing Officers (A.O.) because the auditors are required to point out the violations made by the assessee in respect of various and stamp duty valuation, expenses, loans taken or refunded, statutory & other payments, sale of immovable property, payment to the relatives etc.

Tax Audit Report under section 44AB has to be furnished in Form 3CD electronically one month prior to due date of filing ITR. The specified date for furnishing ITR for financial year 2023-24 (assessment year 2024-25) for tax audit cases is 31st October 2024 and the date for furnishing tax audit report is 30th September 2024.

In transfer pricing cases the due date for filing ITR is 30th November 2024 and the date for furnishing Audit Report in Form No. 3CEB is 31st October 2024. Tax Audit Report can be modified under Rule 6G(3) and for asst year 2024-25 such modified

report can be furnished by 31st March 2025 that is the end of financial year.

1. Compulsory tax audit is required in which cases: The requirement as to compulsory audit of accounts arises in the following cases –

(i) If the total sales, turnover or gross receipts in business exceeds Rs. 1 crore in any previous year. W.e.f. asst. year 2021-22, if aggregate of all amounts received including amount received for sales, turnover or gross receipts during the previous year, in cash, does not exceed 5% of the said amount; and aggregate of all payments made including amount incurred for expenditure, in cash, during the previous year does not exceed 5% of the said payment, then no tax audit is required if sales, turnover or gross receipt does not exceed Rs. 10 crore. For asst. year 2020-21, the limit was Rs 5 crore if cash sales, turnover or gross receipts or cash payments of the business does not exceed 5%.

(ii) If the gross

receipts of a profession exceeds Rs. 50 lakhs in any previous year.

(iii) Where a person is carrying on such business, the profits and gains of which are deemed u/s 44AD, 44AE, 44BB or 44BBB, but he claims his income to be lower than the deemed amount. (That means those engaged in eligible business, transport operators, non-residents engaged in the business of providing services or facilities in connection with or supplying plant and machinery on hire used, or to be used in prospecting for or extraction or production of mineral oils and foreign company engaged in the business of civil construction or the business of erection of plant or machinery or testing or commissioning thereof in connection with a turnkey power project approved by the Central Government, declaring income less than deemed amount are required to get tax audit of the accounts under section 44AB (w.e.f. asst. year 2013-14 the limit of turnover or gross receipts has been raised from Rs. 60 lakhs to Rs. 1 crore).

(iv) However, the assessees declaring presumptive income u/s 44AD, 44ADA, 44AE, 44AF, 44BB or 44BBB as the case may be, are exempted from tax audit provided they declare income as prescribed under the said sections. An assessee engaged in

any business having turnover or gross receipt not exceeding specified amount, which is raised w.e.f. asst. year 2024-25, to Rs. 3 Crore, if cash sales, turnover or gross receipts or cash payments of the business does not exceed 5 per cent.

(v) Person declaring income as per presumptive income scheme u/s 44AD shall also be exempted from tax audit. However if such assessee claims that his income from such business is less than specified amount of 8% or 6%, as the case may be, of such gross receipt or turnover and his income is more than exemption limit, then the accounts are required to be maintained and also to be audited u/s 44AB.

(vi) Further, the provisions of compulsory tax audit are not applicable in the case of persons deriving income from certain activities, such as shipping business, aircraft operation in the case of non-residents, etc. as referred to in section 44B and 44BBA.

2. Form for Tax Audit: In all cases the audit report must be in the prescribed proforma as per Rule 6G. Tax Audit Report u/s 44AB is required to be submitted in Form No. 3CD electronically, w.e.f. asst. year 2020-21, one month before the due date of furnishing the return of income. In transfer pricing cases the

report is to be furnished in Form 3CEB under sec. 92E.

3. Whether Tax Audit Report can be revised: As provided in Rule 6G(3), the report of tax audit may be revised by the person by getting revised report of audit from a (Chartered) accountant, and furnish it before the end of the relevant assessment year for which the report pertains, if there is payment by such person after furnishing of report under sub-rule (1) and (2) which necessitates recalculation of disallowance under section 40 or section 43B. For example in such cases tax audit report for the year ended 31 March 2024 can be revised by 31 March 2025.

4. Meaning of the terms "business" and "profession" for the purpose of tax audit: Whether a particular activity can be classified as business or profession will depend on the facts and circumstances of each case. Section 2(13) of the I.T. Act defines "business" as any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture.

5. Meaning of profession: The following activities have been held to be business - (i) Advertising agent; (ii) Clearing forwarding and shipping agents - CIT v. Jeevanlal Lallubhai and Co. [1994] 206 ITR 548 (Bom.); CIT v. International Clearing &

Shipping Agency [2000] 158 CTR (Mad) 672 (iii) Couriers; (iv) Insurance agent; (v) Nursing home; (vi) Stock and share broking and dealing in shares and securities - CIT v. Lallubhai Nagardas & Sons [1993] 204 ITR 93 (Bom.); (vii) Travel agent.

6. Meaning of Business: The word "business" is one of wide import and it means activity carried on continuously and systematically by a person by the application of his labour or skill with a view to earning an income. The expression "business" does not necessarily mean trade or manufacture only - Barendra Prasad Roy v. ITO [1981] 129 ITR 295 (SC). Thus an activity of imparting computer training or educational coaching by employing faculty members and by providing other facilities is a business activity whereas an activity of providing computer training or other educational coaching by a professor, teacher or computer expert himself shall be treated as profession. Section 2(36) of the I.T. Act defines "profession" as any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture.

7. Meaning of 'sales' or 'turnover' for the purpose of tax audit: The expression "Sales or Turnover" means aggregate amount for which sales are effected or services rendered by an enterprise. The term 'gross turnover' and 'net turnover' (or gross sales and net sales) are sometimes used to distinguish the sales profession of Authorised Representative; Company Secretary; Film Artist/Actor, Cameraman, Director, Music Director, Art Director, Dance Director, Editor, Lyricist, Singer, Story Writer, Screen Play Writer, Dialogue Writer, Dress Designer etc.; Information Technology. The Supreme Court in the case of CIT v. Manmohan Das (Deceased) [1966] 59 ITR 699 (SC) observed that the expression "profession" involves the idea of an occupation requiring purely intellectual skill or manual skill controlled by the intellectual skill of the operator as distinguished from an operation which is substantially the production or sale or arrangement for the production or sale of commodities. Where a doctor was running a multi facility Nursing home, where number of other doctors also visit, in such circumstances it was held that the doctor is carrying on business and not profession - Dr. Deepak Assudani v. ITO [2009] 26 DTR (Trib.) 454.

8. Columns 8A, 12, 18, 19, 21, 22 and 32 of Form 3CD were amended w.e.f. 5th March 2024. Institute of Chartered Accountants of India issues guidance note on tax audit from time to time.

(Contd)

Narayan Jain and Dilip Loyalka are authors of famous books How to Handle Income Tax Problems as well as Income Tax Pleading & Practice.
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Small Screen Family

Vijay Garg



'prime time' Family members, especially women, sit in front of the television and watch their favorite family serials on various channels. The joint families shown in such serials and their grandeur, business worth billions, liquor parties, elite parties and status, seem like a dream world to the families who are unable to fulfill even their needs easily. At the same time, conspiracies are made to rule the joint family as a single entity, due to close relationships like brother-brother, sister-brother, father-son, husband-wife, mother-in-law-daughter-in-law, sister-in-law and sister-in-law. Situations like feeling of doubt and distrust, false allegations against honest and truthful members, attempts to trap them, ignoring

the healthy traditions of the society, unnecessary promiscuity etc. make them uncomfortable. These stories and their characters of serials are reaching every day from slums to the homes, families and private rooms of the elite class. People from millions of Indian families sit in front of the screen for the purpose of entertainment. A sense of curiosity is being formed in the families of those serials for dominance. Maintains. Many times it is clearly visible that many members of a small screen joint family do not feel content and fulfilled despite financial prosperity and immense comforts, rather they appear mentally agitated. They seem to be engrossed in the limitless desire of

becoming rich by cheating, dishonesty and conspiring with their family members. For them, wealth and opulence are important, family relations are secondary. Such joint families of money and small screen are creating a false world away from reality and reality. Maybe our In this society, the social system like joint family is crumbling from somewhere, whereas in a joint family, economically, socially and mentally all the members feel prosperous and comfortable. Happiness and sorrow do not belong to anyone, but to everyone and they share it with each other in harmony. The head of the family maintains equality and fulfills the needs of everyone. With time, the number of joint families is decreasing and the

number of nuclear families is increasing. Personal ambitions of family members, desire to become financially strong, future of children. Many other factors, including worry about making money, mutual conflict, feeling of independence, compulsion to live elsewhere for employment, are playing an important role in leaving the joint family and opting for a nuclear family. Separation from a joint family does not mean separation from the family. Despite living separately, they maintain a deep emotional connection with their family. That is why there is a popular saying in Rajasthani - as many sons as there are houses. Despite having different houses, the family is the same, like a joint family. Our

traditional Bharati joint family shown on small screen These do not represent joint families. In Indian joint families, the feeling of belongingness, intimacy, harmony, emotionality and love and dedication towards each other prevails. Relationships are lived, not flaunted. Amidst the normal disputes and a healthy tradition of sulking and persuasion, there is generally no attitude of considering any member important or unimportant on economic grounds. Such joint families can be found even today, in which forty-fifty family members live lovingly under one roof, food is prepared in one kitchen and everything eat food by moving. Despite having different professions and

occupations, the orders of the chief are followed. Where is such a happy atmosphere seen in families of TV programs? In a large family, barely one or two female members are seen trying to keep the family together, they too are frustrated and disappointed. In these programs, well-educated and sophisticated women and men of the elite class are seen making diplomatic moves and defeating other family members. Such families and such male and female characters Bharti These cannot belong to the society. Whereas not only in cities and towns, even today there are such joint families in cities and metros, where the sweet smell of relationships attracts. Gives the message of unity and

humanity. The family members, who are forced to live in slums and are trying to get two meals a day, are also seen to be bound by the silk thread of relationships, away from conspiracies. Our society has assimilated Indian values, whether it is a joint family or a nuclear family, there is unity in them, not disintegration. The river of their sensitive relationships is not dry, Anwarat - flowing uninterrupted. The stories of small screen families are far away from our thoughts and values, we don't know from which end of the world these stories are.

Retired Principal Educational Columnist Gali Kor Chand Wali Mandi Harji Ram Wali Malout Punjab

BSF Wives Welfare Association (BWWA) created & spread Joy in Kolkata

Kolkata (PARTHA ROY): BSF Wives Welfare Association (BWWA), Eastern Command, organised a set activities to create joy in the heart of destitute elderly at Premdan centre of Missionary of Charity in Kolkata having theme "An evening dedicated to the elderly".

A musical evening was organised by musical performance by BSF Jazz Band and children's dance performance. BWWA members distributed food and other essential items amongst 300 elderly residents of Premdan centre of Missionary of Charity. BSF Medical officers also provided free health checkup to the elderly and other inmate. Dr.(Mrs) Prema Gandhi, Head of



BWWA, BSF Eastern Command facilitated the sisters of 'Missionaries of Charity' and lauded them for their service to humanity. She was accompanied by Mrs Rimjith Kaur, Mrs Gurjot Kaur, Mrs Sujata Pandit, Mrs Sunila Tiwari, Mrs Rani Singh, Mrs Upasana

Ganguli, Mrs Madhuri Kumar, Mrs Archana, Mrs Savita Gupta and Mrs Veerpal Kaur. BWWA members interaction created positive impact in life of elderly and other inmates including in life of sisters serving the elderly at the centre.

100th Birth Anniversary of Legendary Raj Kapoor was celebrated in Kolkata



Kolkata (PARTHA ROY): Legends never die....they become eternal. One such Indian screen legend crossed over to eternity with the undisputed tag of 'The Original Showman of Indian Cinema'....the one and only Raj Kapoor. Take 5 Communications, a creative organization in Kolkata headed by filmmaker Tathagata Bhattacharjee, paid a musical tribute to Raj Kapoor in his birth centenary year in Kolkata on September 21 2024. The thematic event titled "Har Dil Jo Pyar Karega" showcased

some Timeless Melodies from Raj Kapoor Films taking the full house audience back to the golden era of Hindi film music. The show started with an audio-visual presentation of the Showman, a collage of some of his immortal songs and dialogues, creating the much-needed 'retro' ambience for what followed...the incredible live music. Solo and duet performances touched the chords of the viewers cheering for more. Renditions by Raja Hussain, Ahana Ghosh, Pramod Singh, Ratan

Jhawar, and Sudeshna Chakraborty took the packed hall on a mesmerizing journey through the life, times, loves and anguishes of the great Raj Kapoor. The solo numbers included 'Mera Joota Hai Japani', 'Awara Hoon', 'Ae Bhai Zara Dekh Ke Chalo', 'Dost Dost Na Raha', 'Ek Din Bik Jayega' among others while the duets boasted of 'Yeh Raat Bheegi Bheegi', 'Aa Ja Sanam Madhur Chandni Mein Hum', 'Pyar Hua Iqrar Hua' and more. The show ended with the iconic song 'Jeena Yahan Marna Yahan'.

Iran's Serious Dilemma After Hezbollah Chief Hassan Nasrallah's Killing

New Delhi (KCN): Israel's killing of Hezbollah leader Hassan Nasrallah has given Iran a serious dilemma -- how to cope with the loss of a crucial ally and still maintain its regional influence. Lebanon's Hezbollah group, which has long been armed and financed by Iran, on Saturday confirmed Nasrallah's death after Israel said it had "eliminated" him in an air strike on Beirut's southern suburbs. His death was a sharp escalation in nearly a year of tit-for-tat cross-border exchanges between Hezbollah and Israel since the Gaza conflict began, and risks plunging the entire region into a wider war.

Iran's supreme leader Ayatollah Ali Khamenei vowed Nasrallah's death "will not be in vain", and First Vice President

Mohammad Reza Aref said it would bring about Israel's "destruction". Iran also vowed to avenge the killing of Revolutionary Guards General Abbas Nilforoushan, who died alongside the Hezbollah leader. "Nasrallah has been crucial to Iran's power expansion," said Karim Sadjadpour of the Carnegie Endowment, noting that Hezbollah remains "the crown jewel" of the Islamic republic's regional allies. His killing "has not altered the fact that Iran still does not want to get directly engaged" in the ongoing conflict, said Ali Vaez of the International Crisis group.

But it left Iran with "a serious dilemma", said Vaez, especially that the group's deterrence

regarding Israel was now



"in complete disarray". For Tehran-based international relations professor Mehdi Zakerian, developments have shown that the Iran-aligned resistance front "was not only unable to contain Israel, it also suffered serious blows". Nasrallah's death came around two months after Palestinian group Hamas's political chief Ismail Haniyeh was killed in late July in Tehran where he had attended President Masoud Pezeshkian's inauguration.

Iran blamed Israel for his death and vowed to retaliate. Zakerian says rebuilding Hezbollah will be no small feat for Tehran amid its mounting economic challenges.

"If the government

wants to get involved in reconstructing Lebanon or re-equipping Hezbollah, it will aggravate Iran's

economic crisis," he said.

Iran has been reeling from the economic impact of international sanctions, which have contributed to soaring inflation, high unemployment and a record low rate for the Iranian rial against the US dollar.

Pezeshkian's government has boosted efforts to help ease the crippling sanctions and revive a 2015 landmark nuclear deal which collapsed when the United States unilaterally withdrew from the accord three years later.

Analysts have said Iran has been treading carefully since the outbreak of the Gaza conflict, trying to project power without provoking a US response.

Haryana BJP Expels Rebel Contesting Against Chief Minister, Seven Others



New Delhi (KCN): Concern for Calcutta, elected Advocate OP Jhunjhunwala as its new President in Annual General Meeting held at Saturday Club Saturday evening. Other office bearers are Ashok Purohit (IPP), Nivartman Adhyaksh, RK Burman (Vice President), Joeeta Basu (Secretary) and KN Gupta (Treasurer).



New President unveiled its plan to Celebrate its 40th anniversary year in Great style. Advocate Narayan Jain chairman of the programme Committee urged members to enroll 100 Patron members in the NGO. Members instantly responded and 80 new patron members were promised. Outgoing president Ashok Purohit presided over and submitted report of programmes held during the year.

In his acceptance speech, OP Jhunjhunwala informed that pollution and clean environment would remain the prime focus.

The past Presidents Narayan Jain, Samir Dutt, Rajendra Khandelwal, KS Adhikari, Debasis Roy, Tapan Gooptha, Deepak Jain, RL Auddy & Pawan Paharia assured their full support.

Lekha Sharma, Paramita Gupta, KC Tewary, Dr Purnendu Roy, also spoke on this occasion.

Founded in 1984 as an NGO Concern for Calcutta began its journey with a mission to offer the citizens a cleaner greener environment.

Now Concern for Calcutta has 350 members. Meeting was followed by musical program presented by Joeeta Basu, Tariq Hussain, Ganga Pachisia, Sabina Pande & others.

decided to quit the party after he was denied the poll ticket from Rania, the seat he represented in assembly as an independent MLA.

Having stepped down from the assembly before joining the BJP ahead of the May-June Lok Sabha election, he contested from Hisar but lost.

The Congress, too, is facing rebellion.

Recently it expelled its rebel candidate Chitra Sarwara, who is contesting as an Independent in Ambala cantonment against the BJP's former minister Anil Vij. On Friday, the Haryana Congress expelled 13 leaders for "anti-party activities" over their decision to contest the polls as independent candidates.

Yesterday, Prime Minister Narendra Modi

had taken a swipe at the Congress, questioning how a party that "cannot bring unity among its leaders" can't bring stability to the state.

"Where there is Congress, there can never be stability. How can a party that cannot bring unity among its leaders bring stability in the state? There is a fight going on within the Congress as to who will become the Chief Minister," PM Modi said at a Jan Ashirwad rally in Hisar city.

The BJP has been in power in the state for last 10 years and is hoping for a third straight term in the coming election.

Elections are due for the 90-member Haryana Assembly on October 5. The counting of votes will be held on October 8.

CII Banking Colloquium Highlights India's Digital Payment Surge

Kolkata (ABHIJIT SETH): As India accelerates its march towards a digitally powered economy, the growth of digital payments is hitting unprecedented levels. In August 2024, the country witnessed an impressive milestone, with digital payment transactions reaching 1,760 crores, including 1,496 crore transactions via the Unified Payments Interface (UPI). This announcement was made by Mr. Hardik Mukesh Sheth, Director – Banking, Department of Financial Services, Government of India, at the 17th edition of the Banking Colloquium, organized recently by the Confederation of Indian Industry (CII) in Kolkata. Themed "India@100: Banking as a Catalyst," the colloquium focused on the transformative role of banking in India's journey toward becoming the third-largest economy by 2047. Discussions revolved around digital transformation, financial inclusion, and technological innovation, particularly in the wake of recent budget announcements.

Mr. Sheth also highlighted that the financial year 2023-24 had been a record year for Public Sector Banks (PSBs), which reported their highest-ever profit of ₹1.41 lakh crore. This success is attributed to a robust financial ecosystem marked by rising digital transactions and strategic reforms aimed at strengthening the banking sector. The net non-performing asset (NPA) ratio for

Scheduled Commercial Banks (SCBs) dropped to a multi-year low of 0.6%, indicating a significant improvement in asset quality. Public sector banks also continued to demonstrate strong performance in terms of capital adequacy. The Capital to Risk (Weighted) Assets Ratio (CRAR) for PSBs remained at a healthy 15.53%, reflecting their financial stability.

One of the key objectives of the colloquium was to discuss the role of banking in India's aspirations to become a \$20 trillion economy by 2047. Mr. Rajnish Kumar, former Chairman of SBI and Chairman of Mastercard India, emphasized the immense growth potential of the banking sector. If India's economy grows at a rate of 7-8% annually, the banking industry could see a credit growth of 17-18%, potentially doubling the size of the banking sector over the next 25 years. Kumar stressed that technological advancements and the mobilization of capital, especially in areas such as climate change and renewable energy, would play a critical role in the sector's expansion. However, with these advancements come challenges, particularly in terms of cybersecurity and data privacy.

Artificial Intelligence (AI) was another key area of focus. Mr. Shashwat Goenka, Deputy Chairman of CII Eastern Region Banking & Financial Services Subcommittee, who pointed out that India is already home to the third-largest Fintech ecosystem globally, with

over 11,000 Fintech companies and investments worth \$6 billion in the past two years.

Financial inclusion continues to be a cornerstone of India's banking sector growth. Mr. Sheth shared that under the Pradhan Mantri Jan Dhan Yojana (PMJDY), 53.27 crore accounts have been opened, amassing deposits worth ₹2.27 lakh crore. This massive inclusion drive is pivotal to expanding the share of bank credit to GDP, which currently stands at 56%. In comparison, developed economies have a bank credit-to-GDP ratio of around 100%, showing the room for growth.

Public sector banks have significantly invested in upgrading their technology infrastructure to support this growth. Over the past three financial years, they have spent ₹47,000 crore on technology and development initiatives. These investments are focused on enhancing customer experience, cybersecurity, and operational efficiency.

A shift towards retail banking is a growing trend among Indian banks, driven by credit growth in this segment. However, Mr. Rakesh Sharma, MD & CEO of IDBI Bank, emphasized the need for a balance between retail and corporate advances to support industrial growth. While retail banking offers immediate returns, industrial credit is essential for sustained economic growth.

The colloquium concluded with a session on "Visionaries Roundtable on Indian Banking," where industry leaders discussed the evolution of banking and the way forward. As the nation sets its sights on becoming a global economic powerhouse, the banking sector is poised to be a key enabler, leveraging technology, financial inclusion, and innovation to drive India's growth. The combination of record profits, technological advancements, and increased financial inclusion paints a promising picture for the future of India's banking sector. As the country continues to innovate and integrate cutting-edge technologies like AI, the vision of India as a \$20 trillion economy by 2047 seems within reach.

Odisha Ranks First In UGI

Bhubaneswar(KCN): Odisha has ranked 'First' in the 2024 Urban Governance Index (UGI), an independent study conducted by Praja Foundation released recently.

This top ranking highlights Odisha's commitment to urban reforms and its success in empowering local governance structures, effective decentralization, and fostering citizen involvement.

Housing & Urban Development Minister Dr. Krushna Chandra Mahapatra is happy over the success.

Usha Padhee, Principal Secretary Housing & Urban Development is

rigorously monitoring the UGI, for which Odisha is scripting success.

Odisha emerged as a leader among 31 cities assessed, outperforming other states due to its progressive policies that grant autonomy to urban local bodies (ULBs) and elected representatives.

The state has demonstrated strong governance through comprehensive fiscal decentralization, robust citizen participation frameworks, and transparent administrative processes.

The Urban Governance Index evaluates states based on four core



pillars: empowerment of elected representatives, city administration, fiscal autonomy, and citizen involvement, covering 42 detailed indicators.

"This recognition reflects our long-standing efforts to decentralize power and ensure that our cities and urban local bodies have the resources and autonomy needed to deliver on their

mandates. Odisha will continue to prioritize transparent, accountable, and citizen-driven governance."

Autonomous Urban Local Bodies: Enhanced administrative and financial powers for ULBs, facilitating better decision-making at the grassroots level.

Fiscal Decentralization: Significant improvements in ULB budgets and resource allocation, allowing for more tailored urban development projects.

Citizen Participation: Introduction of citizen engagement platforms, ensuring community involvement in urban planning and

governance.

Capacity Building and Infrastructure: Targeted initiatives to improve the capacity of municipal staff and infrastructure modernization programs across cities.

Odisha's holistic approach to governance reform, combining accountability and inclusivity, makes it a model state for urban governance in India. This recognition places Odisha at the forefront of India's urban development journey and highlights its path-breaking reforms that prioritize local autonomy and community engagement.

NHRC seeks ATR from Chief Secretary on plight of Keonjhar villagers

Keonjhar(KCN): The

National Human Rights Commission (NHRC) has issued notice to the Chief Secretary and sought an Action Taken Report (ATR) on the

plight and sufferings of the villagers, especially from the Tribal and SC communities living in mining-affected areas in Keonjhar district.

Taking cognisance of the petition filed by lawyer and human rights activist Radhakanta Tripathy, the NHRC September 19 ordered to submit the ATR within four weeks. Sources said that the commission has received a complaint on different issues of difficulties being faced by the people in Keonjhar district due to

mining. The complainant has alleged that the people indulged in mining activities as workers are forced to live in pathetic conditions.

There are no proper roads, drinking water, school and employment opportunities for them.

The complainant has stated that the administration is solely responsible as no social welfare schemes are functioning in the area and the rights of the people, mostly STs, are being grossly violated.

The complainant has requested the commission to intervene in the matter. The petitioner has drawn the attention of the NHRC on the

plethora of sufferings and deprivation of basic human rights of the villagers residing near the mining areas in the district. He pointed out the quality of life and the prevalent degraded environment in the district.

"The Commission shall be constrained to invoke coercive process u/s 13 of the Protection of Human Rights Act, 1993 calling for a personal appearance of the authority concerned for submission of the report, in case the report is not received within the stipulated time," the NHRC added in its order.

Salt production on verge of extinction in Ganjam



Ganjam(KCN): Salt production centres in Odisha's Ganjam district are on the verge of extinction due to alleged neglect and apathetic attitude of the Centre and the state governments. The centre has 1,472 acre land spread in Ganjam and Humma areas for salt production. The Humma-Binchanapali Salt Production and Sales Cooperative (HBSPSC) alone has 729 acre land under its jurisdiction. The land is given on lease to the HBSPSC and the lease term is renewed in every 20 years. The lease was last renewed in 2011 but cultivation was not taken up by lessees. This resulted in a sharp decline

in salt production from this unit.

Reports said that the reason behind the decline in salt production is the disagreement between the Salt Board authorities and lessees on the formula of wages. Though Salt Board authorities and the lessees usually reach an agreement before production, both the parties did not agree on the formula on wages and this is stated to be one of the reasons why the production came to a halt. The Salt Board authorities of the Union government and the state Industries department had constructed a salt production unit between

Humma and Suryanarayapur. A rest house for the benefit of the salt farmers and labourers was also constructed there. The Central Salt and Marine Chemicals Research Institute at Bhavnagar in Gujarat had identified the land for the production of quality salt by the salt farmers in the state. Meanwhile, as the authorities have stopped giving importance to salt production, the land has turned into pasture for the livestock after lying unused and idle. As a result, people who depended on salt production for their livelihoods have migrated to other states

Check dam to benefit 3k farmers in Kisinga



Kisinga (KCN): Construction of a check dam on the Tel river at Sukunabata village in Kasrupada panchayat in this block of Kalahandi district will help over 3,000 farmers in irrigating their farmlands, locals said Sunday. They also stated that the check dam will prevent floodwaters from entering the farmlands during monsoons in Sukunabata,

Kasrupada, Binekela and Kinerkela villages. Earlier, on most occasions, the farmlands got submerged in floodwaters. Due to the deposition of sand and silt on the farmlands more than 3,000 farmers were losing their paddy cultivations regularly. Farmers had been demanding for construction of a check dam to save their crops and had submitted a

memorandum to the authorities in this regard. Finally, the state government decided to construct a check dam and directed the Irrigation department to work out the modalities and float a tender in this regard. The tender was floated and the contract was awarded to an engineering firm for construction of the one-kilometre-long check dam on the Tel River. Stone packing has been

completed on one side of the check dam while grass is being planted on the other side. When contacted, engineer Prakash Kumar Behera said the construction work has slowed due to the rains but will pick up after the monsoons. The check dam after its completion will prevent submergence and sand silt deposition on farmlands during floods and rainy season, he added.



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Bandhan Life and Bandhan Bank Announce Strategic Partnership in Bengal

Kolkata (ABHIJIT SETH): Bandhan Life and Bandhan Bank have officially entered into a strategic partnership, marking a significant step in improving life insurance access in Kolkata and across West Bengal. This collaboration introduces two new insurance products—iGuarantee Vishwas and iInvest II—that will be available in 259 Bandhan Bank branches throughout Greater Kolkata. The partnership aims to streamline the life insurance process for local customers, further solidifying Kolkata's position as a financial hub while expanding access to much-needed financial protection. This partnership offers Kolkata residents the ability to secure life insurance policies quickly and efficiently, with policies issued in a matter of minutes. Initially available in West Bengal, these insurance products are set to expand nationwide by the end of 2024. In addition, Bandhan Life plans to introduce new offerings, including the Shubh Samriddhi par product and additional savings plans, over the coming weeks.

The launch of iGuarantee Vishwas and iInvest II underscores Bandhan Life's commitment to providing tailored financial solutions to meet the specific needs of Bengal's population. iGuarantee Vishwas is a savings insurance plan that provides life cover worth 10 times the



premiums paid, coupled with guaranteed returns. Designed to help families in Kolkata and Bengal achieve major life goals such as funding education, purchasing a home, or planning a vacation, the product also offers guaranteed additions on maturity, making it a comprehensive tool for long-term financial planning. iInvest II, on the other hand, is a unit-linked insurance plan (ULIP) that combines life cover with market-linked returns. Customers can start investing with monthly premiums as low as ₹3,000 and have the flexibility to choose from top-rated investment funds. Additionally, iInvest II offers partial withdrawals after five years, making it an ideal option for Kolkata residents seeking both protection and growth in their investments.

Kolkata, often referred to as the birthplace of India's insurance sector, is the ideal starting point for

Bandhan Life and Bandhan Bank's collaboration. Satishwar B., Managing Director and CEO of Bandhan Life, emphasized the importance of this launch in Kolkata: "Kolkata, as the birthplace of insurance in India, is the ideal city for this partnership to take off. We are proud to introduce iGuarantee Vishwas and iInvest II through Bandhan Bank's extensive network here. Bandhan Bank's deep-rooted connection with its customers in Kolkata makes it an ideal partner for broadening access to life insurance."

This partnership aims to make life insurance more accessible, starting with West Bengal, before expanding across the country by the end of the year. The goal is to provide more convenient and comprehensive financial protection to millions of Indian families, beginning with Kolkata's urban and rural populations.

Rajinder Kumar Babbar, Executive Director and Chief Business Officer of Bandhan Bank, shared his excitement for the collaboration, adding: "We are thrilled to enhance our services in Kolkata by offering a comprehensive suite of insurance products alongside our banking services. This partnership will help our customers secure their financial future with greater convenience". Bandhan Life and Bandhan Bank's partnership is rooted in a shared commitment to empowering the people of Kolkata through accessible and reliable financial solutions. Indranil Dutta, Chief Business Officer-Bancassurance at Bandhan Life, highlighted how this partnership aligns with the city's strong economic growth and its strategic importance: "Bandhan Bank has its roots in West Bengal, and we are proud to initiate our bancassurance journey here in Kolkata. With

the city's strong economic growth, we are perfectly positioned to cater to the increasing demand for life insurance products, enhancing the financial security of millions of local families."

Bandhan Life, founded in 2008 and formerly known as Aegon Life, and Bandhan Bank, established in 2015, share a common mission of empowering India's emerging markets through financial inclusion. Bandhan Life is dedicated to making life insurance accessible across the country, leveraging advanced technology to provide user-friendly, customer-focused solutions that bridge the protection gap.

Meanwhile, Bandhan Bank, with over 6,300 branches and a customer base exceeding 3.44 crore, offers a wide range of banking services tailored to the needs of semi-urban and rural communities, driving financial empowerment across India.

This partnership between Bandhan Life and Bandhan Bank sets a new standard for life insurance distribution in Kolkata. With a shared vision of financial empowerment and inclusion, this collaboration will provide millions of families with the tools they need to secure their financial future, beginning right here in the heart of West Bengal.

REDEFINING MEN'S JEWELLERY: MEN OF PLATINUM INTRODUCES THE MS DHONI SIGNATURE COLLECTION



across the globe and is a symbol of what is truly rare and precious. Each piece of jewellery in this newly launched collection, bears the legend MS Dhoni's signature—a precious piece of India's sporting legacy, etched in platinum. Crafted in 95% platinum this collection from Men of Platinum is cast with clean, bold lines with minimalism at its core. Talking about the association MS Dhoni

shared, "It's been an honour to collaborate with Men of Platinum on this special collection. Platinum, with its strength, rarity, and enduring qualities, has always stood out for me. This collection, marked with my signature, carries personal significance. It reflects the values that have shaped who I am—grit, composure, and self-belief. For me, these pieces are more than

just jewellery; they are a tribute to the lessons I've learned and the path I've walked."

Vaishali Banerjee, Managing Director of Platinum Guild International, India, said, "It is a privilege and an honour to collaborate with MS Dhoni on this unique collection. Each piece in the collection carries his signature, making it truly special. It is a

Capri Global Capital Ltd announces Stock Split and 1:1 bonus

Mumbai (KCN): Board of directors of Capri Global Capital Ltd (CGCL), a diversified Non-Banking Financial Company (NBFC) with a presence across diverse segments like MSME, Affordable Housing, Construction Finance segments among others has approved stock split and 1:1 bonus issue. The company board also approved issuance of Non-Convertible Debentures through Public issue/private placement for an amount up to Rs. 500 crore in tranches.

The Board of directors at its meeting held on January 27 has approved sub-division of one equity share of the face value of Rs. 2 each fully paid-up into two equity shares of the face value of Re. 1 each fully paid-up. Company board also approved 1:1 bonus issue i.e. one new fully paid-up bonus equity share of face value of Re. 1 each for every one fully paid-up equity share of face value of Re. 1. Company has fixed the record date as Tuesday, March 5, 2024, for the stock split and bonus, subject to the approval of shareholders at the ensuing Extra-ordinary General Meeting of the Company scheduled to be held on Thursday, February 22, 2024.

For the Q3FY24 company has reported net profit of Rs. 68 crore, rise of 81.7% Y-o-Y from the net profit of Rs. 37.4 crore reported in Q3FY23. Asset under management of the company rise 54.4% to Rs. 13,362.1 crore as on Q3FY24, rise of 54.4% Y-o-Y from Rs. 8,654.5 crore in Q3FY23.

Company has inducted Mr. L V Prabhakar, Mr. Shishir Priyadarshi, and Ms. Nupur Mukherjee as additional independent directors on its Board of Directors subject to shareholder approval. Capri Global is a diversified Non-Banking Financial Company (NBFC) with a presence across diverse and high growth segments like MSME, Affordable Housing, Construction Finance segments, and Car Loan distribution. Company also forayed into Gold Loans in Aug 22. Company is promoted by first generation entrepreneur, Mr. Rajesh Sharma and listed on BSE and NSE. With 917 branches in 14 states & UTs across North and West India and over 10,150 employees, company has reported AUM of Rs. 124 billion in Q2FY24. Promoter Group holds 69.89% stake in the company as on 31st Dec 2023. Going forward company is targeting AUM of Rs. 300 billion and earning target of mid-teen ROE over medium term with a strong focus on the business segments including Gold Loan, Affordable Housing and MSME loans.

On 16th January 2024, company received a composite Corporate Agency license from the Insurance Regulatory and Development Authority of India (IRDAI) in December 2023 to distribute life, general, and health

BOB Financial and HPCL launch co-branded contactless RuPay Credit Card

Mumbai: BOB Financial Solutions Limited (BFSL), a wholly-owned subsidiary of Bank of Baroda (BoB) and Hindustan Petroleum Corporation Ltd. (HPCL) – a Maharashtra Central Public Sector Enterprise in partnership with National Payments Corporation of India (NPCI), have announced the launch of HPCL BoBco-branded contactless RuPay Credit Card. The card is designed to reward customers for spends at HPCL fuel pumps as well

as the HP Pay app. It also offers accelerated rewards for spends on utilities, grocery and departmental stores. This card can be used across merchants and ATMs globally through the JCB network.

Cardholders of HPCL BoBco-RuPay Contactless Credit Card will be able to earn up to 24 reward points (per INR 150 spent) for spends at HPCL fuel pumps and on the HP Pay app. In addition, cardholders will also benefit from 1% Fuel

Surchage Waiver on fuel purchases at HPCL pumps or on HP Pay. Customers who spend INR 5,000 or more within 60 days of card issuance will get 2,000 bonus reward points.

The co-branded credit card will offer 10 reward points (per INR 150 spent) on utilities, grocery and departmental stores and 2 reward points on other categories. The card also offers attractive discount on movie ticket bookings.

Jindal Stainless signs MoU with SCTEVT, Odisha to train future-ready stainless steel professionals

Bhubaneswar: Odisha's State Council for Technical Education & Vocational Training (SCTEVT) today signed a Memorandum of Understanding (MoU) with Jindal Stainless to promote technical education in the field of stainless steel and its various applications. Under this MoU, stainless steel courses will be introduced in all the Polytechnic colleges in Odisha from June 2022. The MoU was signed by Vice Chairman, SCTEVT, Shri Reghu G (IAS) and Unit Head, Jindal Stainless Limited (JSL), Shri Deepak Agrawal. Dignitaries present at the ceremony included Chairman, SCTEVT and Principal Secretary to Government, SDTE and Industries Departments, Shri Hemant Sharma (IAS); Additional Secretary, SDTE, Govt of Odisha, Shri Tapan Satpathy (OAS); Resident Director, JSL, Mr SS

Upadhyay, and General Manager, Sales & Distribution, Mr Ranit Rana. Commending the development, Chairman, SCTEVT and Principal Secretary to Government, SDTE and Industries Departments, Shri Hemant Sharma (IAS) said, "This collaboration with Jindal Stainless will enhance the learning experience for students and faculty both, as it will give them insights about and practical exposure to the stainless steel industry."



Mayank Yadav, Nitish Reddy picked for Bangladesh T20Is



New Delhi: Pacer Mayank Yadav who hit the headlines in the Indian Premier League, has been picked in the India squad for the upcoming T20I series at home against Bangladesh. All-rounder Nitish Kumar Reddy, who also impressed in IPL 2024, has been selected in the 15-member squad that doesn't feature the Test regulars. Mayank grabbed eyeballs earlier this year in the IPL while turning out for Lucknow Super Giants with his pace. After being laid low for a few games with a side strain, the pacer made an unsuccessful return with the injury resurfacing to end his season abruptly, making only four appearances in the tournament. But his return to action will be a significant boost for the Indian side that is looking to bolster its pace attack ahead of the Australian tour. Apart from Mayank,

Nitish will also be looking to make an impression. The all-rounder was initially picked for the Zimbabwe tour earlier this year following an eye-catching season for Sunrisers Hyderabad scoring 303 runs, before an injury ruled him out. Nitish had made a comeback in the recently concluded Duleep Trophy, proving his fitness to the selectors which has catapulted him back into the national squad. The three-match series kicks off on October 6 in Gwalior. The next two games will be held in New Delhi and Hyderabad.

Squad: Suryakumar Yadav (C), Abhishek Sharma, Sanju Samson (WK), Rinku Singh, Hardik Pandya, Riyan Parag, Nitish Kumar Reddy, Shivam Dube, Washington Sundar, Ravi Bishnoi, Varun Chakaravarthy, Jitesh Sharma (WK), Arshdeep Singh, Harshit Rana, Mayank Yadav

Abhishek Sharma, who

smashed a ton in Zimbabwe in just his second T20I, returns to the squad. The likes of Varun Chakaravarthy, Harshit Rana and Jitesh Sharma have also made the cut. As reported by Cricbuzz earlier, Sanju Samson has managed to retain his spot in the squad ahead of Ishan Kishan, who returned to competitive cricket recently.

The three-match series kicks off on October 6 in Gwalior. The next two games will be held in New Delhi and Hyderabad.

ISL: Odisha FC beat Jamshedpur FC 2-1, register season's first win

Bhubaneswar (KCN): Odisha FC finally tasted victory in the Indian Super League (ISL) 2024-25 season, defeating Jamshedpur FC 2-1 at the Kalinga Stadium here Saturday. It was a thrilling encounter that saw both teams create numerous chances throughout the match. The first half was particularly exciting, with goals from Diego Mauricio and Mourtada Fall giving Odisha FC a two-goal advantage.

who commit but later withdraw. If a player registers for the auction, gets picked by a franchise, and then decides to make himself unavailable before the season starts, he will face a two-season ban from both participating in the tournament and registering for future auctions. This new policy aims to ensure that franchises get reliable and committed players

and also prevents teams from last-minute disruptions due to sudden player unavailability. The rule changes reflect the league's attempt to maintain a balance between player flexibility and team requirements. By enforcing stricter regulations, the IPL management hopes to streamline team-building strategies and maintain the competitive integrity of the tournament,

especially when it comes to overseas talent. The previous edition of the IPL witnessed many players, especially the foreign stars, pulling out before the start of the season due to professional or personal reasons. The Indian Premier League Governing Council has announced updated retention rules for the upcoming 2025 mega auction. Following discussions with all ten

franchises in Bengaluru, it was confirmed that teams can now retain up to six players, compared to the previous limit of four during the 2022 auction. Teams can secure their core players either through direct retention or by using the Right to Match (RTM) card. The RTM card allows a franchise to match the highest bid made for a player they had released prior to the auction. This new rule provides more flexibility for teams to build their squads strategically. An important detail is that for every unused retention slot from the six-player limit, teams will receive an additional RTM card to use during the auction. This change aims to enhance competitiveness and allow franchises to maintain a stable core group while still participating actively in the auction dynamics.

IPL Retention: MS Dhoni memes viral after BCCI reintroduces uncapped player rule

New Delhi: The Indian cricket board reintroduced the uncapped player rule which enables a team to retain an Indian player who has not played international cricket in the last five calendar years for a reported sum of Rs 4 crore. The rule is likely to enable Chennai Super Kings retain MS Dhoni at a cost that would still enable them to go for big-money buys in the mega auction.

Cricket fans on social media have stepped up their meme game following the Board of Control for Cricket in India (BCCI) announcement regarding retention rules ahead of the Indian Premier League (IPL) 2025 auction. Among the major announcements, one notable change is the return of the uncapped player rule. Fans have quickly drawn conclusions about this rule, highlighting the possibility of MS Dhoni continuing to play in the IPL, this time as an uncapped player.

In a significant announcement, which was slotted as the seventh in the eight-point



list, the BCCI announced that Indian players, who hadn't played any international game for at least five calendar years would be considered an uncapped players. MS Dhoni retired from all formats of international cricket in August 2020, but the former captain played his last match for India in July 2019 - in India's World Cup semi-final defeat to New Zealand.

"A capped Indian player will become uncapped if the player has in the last five calendar years preceding the year in which the relevant Season is held, not played in the starting XI in International Cricket (Test match, ODI, a player in the IPL after

the end of the 2024 season. He had hinted after winning IPL 2023 with Chennai Super Kings that 2024 edition would be his last and he would see it as a way of giving it back to his fans. However, Dhoni has not announced retirement from the IPL and it looks likely that the 'uncapped player' rule might facilitate another season of Dhoni in the cash-rich T20 league.

The retention cost for an uncapped player in IPL 2025 will be Rs 4 crore, according to news agency PTI.

Dhoni has been conscious about how his retention affects the Super Kings. In 2022, Ravindra Jadeja was paid Rs 16 crore as the retention fees by CSK while Dhoni got Rs 12 crore.

On Saturday, the IPL announced each team can retain a maximum of six players. This can be either via retention or using the Right to Match (RTM) option. The six retentions/RTMs can have a maximum of 5 capped players (Indian and Overseas) and a maximum of 2 uncapped players.

Barcelona's perfect start to the LaLiga 2024/25 season came to an end as Osasuna thrashed them 4-2 on Saturday, September 28. Hansi Flick's idea to rotate his side backfired as Osasuna moved to 6th in the points table.

Barcelona's perfect start to the LaLiga 2024/25 season came to an end as

Osasuna thrashed them 4-2 on Saturday, September 28. Croatian striker Ante Budimir was the star of the show for the home side as he scored a brace to secure a major upset on Saturday.

Barcelona manager Hansi Flick made strategic changes to his lineup, benching regular starters Lamine Yamal, Raphinha, and Inigo Martinez in preparation for their upcoming Champions League match against Young Boys. This decision, however, did not pay off as Osasuna, fuelled by a sold-out home crowd, adopted an aggressive approach from the start. They pressed high and utilised quick counter-attacks that exploited the

weaknesses in Barcelona's altered lineup. The scoring began in the 18th minute when Bryan Zaragoza, on loan from Bayern Munich, delivered a precise cross that Budimir headed home for the opener. Zaragoza himself extended Osasuna's lead just 10 minutes later, showcasing his speed and skill by dribbling past Jules Kounde and then rounding the goalkeeper to score into an empty net.

Barcelona managed to reduce the deficit in the 53rd minute, thanks to a critical error by Osasuna goalkeeper Sergio Herrera. Herrera's blunder allowed a weak strike from Pau Victor to slip through his hands. Despite dominating

possession, Barcelona struggled to create meaningful chances until late in the game when Flick introduced Yamal and Raphinha from the bench. However, Osasuna's counter-attacking strategy continued to cause problems for the visitors, leading to several scoring opportunities for the home team. The victory marked Osasuna's first league win over Barcelona in nine attempts and lifted them to sixth place in the standings with 14 points.

Barcelona, despite the loss, remain at the top of the table with 21 points, four points ahead of second-placed Real Madrid, who have a game in hand and are set to face Atletico Madrid on Sunday.

IPL 2025 rules: BCCI to ban players for pulling out after auction deal



New Delhi: The BCCI and the IPL governing council will ban the players for pulling out of the league after the auction deal.

The new retention policy ahead of the IPL 2025 mega auction has been announced by the IPL governing council. New rules have been introduced for overseas players, in order to ensure a more streamlined auction and player availability process. Any international player looking to participate in the Indian Premier League must now register for the "Big Auction" ahead of the season. Failure to do so would make the player ineligible for the following year's auction, potentially delaying their IPL career by a year.

The league has also enforced stricter guidelines for players

who commit but later withdraw. If a player registers for the auction, gets picked by a franchise, and then decides to make himself unavailable before the season starts, he will face a two-season ban from both participating in the tournament and registering for future auctions. This new policy aims to ensure that franchises get reliable and committed players

and also prevents teams from last-minute disruptions due to sudden player unavailability. The rule changes reflect the league's attempt to maintain a balance between player flexibility and team requirements. By enforcing stricter regulations, the IPL management hopes to streamline team-building strategies and maintain the competitive integrity of the tournament,

especially when it comes to overseas talent. The previous edition of the IPL witnessed many players, especially the foreign stars, pulling out before the start of the season due to professional or personal reasons. The Indian Premier League Governing Council has announced updated retention rules for the upcoming 2025 mega auction. Following discussions with all ten

LaLiga: Barcelona's perfect start ended after 4-2 Osasuna thrashing



However, Jamshedpur FC pulled one back through an own goal from Fall in the second half. Although Sergio Lobera's side secured an advantage before the break, it was Khalid Jamil's men who started on a stronger note. In just the fifth minute, Jamshedpur FC could have earned their lead, as Javi Hernandez's free-kick from the middle of the park fell onto Stephen Eze's head who flicked it

on to Pratik Chaudhari. The latter's shot, however, was saved by Amrinder Singh. Eight minutes later, Imran Khan passed the ball onto Javier Siverio who left it for Hernandez. The Spaniard's shot rattled the post, keeping Amrinder gazing. Odisha FC finally broke the deadlock in the 20th minute when Boumous laid it off for Diego Mauricio, whose shot took a slight deflection from Stephen Eze and

ended in the back of the net. In the 42nd minute, Fall finally gave the comfort cushion to Sergio Lobera's side. Boumous swung in a corner from the right and Fall headed it straight into the net. In the process, the Senegalese defender scored his 18th goal in the ISL, all coming from headers. Jamshedpur FC started the second half on a high again. Just two minutes after the restart, Hernandez took everyone by surprise by

launching an overhead kick from a corner situation. However, his shot went off target, without disturbing Amrinder Singh. Odisha FC could have added another goal to their tally in the 54th minute. Boumous dribbled past Pratik and passed the ball to Mauricio on the left. The Brazilian sent in a cross into the box which was saved by Albino Gomes, however, the rebound fell into Ranawade's feet.

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