

Victoria Gates will Be opened from Monday for morning walkers

Kolkata (KCN)Jan 23. Victoria Memorial Gate will be opened for morning walkers from tomorrow 24th Jan 2022 from 6AM to 9AM. *This request was made to Hon'ble

Governor by Concern for Calcutta.* Nāryan Jain, Chairman Advisory Board and Mamta Binani, President Concern for Calcutta have welcomed the decision

4 crore people pushed into poverty in country, says Rahul Gandhi

NEW DELHI(KCN): Former Congress chief Rahul Gandhi on Sunday alleged

number. Each of these 4,00,00,000 deserved better. Each of these 4,00,00,000



that over four crore people have been pushed into poverty in the country and that there has been development of only "Hamare Do". "Vikas overflow' only for 'Humare Do'! While our 4,00,00,000 brothers and sisters are pushed into poverty," he said on Twitter. "Each of these 4,00,00,000 is a real person, not just a

is India!," Gandhi said, using the hashtag "BJPfailsIndia". Citing an Oxfam report, he put out a graphic alleging that the wealth two top businessmen has grown by billions of dollars during the year 2021 while over four crore people have gone below the poverty line in India during the pandemic since 2020.

PM Modi unveils hologram statue of Netaji on his 125th birth anniversary today

NEW DELHI(KCN): Prime Minister

part of the year-long celebrations, the gov-



Narendra Modi unveiled the hologram statue of Netaji Subhas Chandra Bose at India Gate here on Sunday at around 6:30 pm and said that he is glad to see immense enthusiasm towards the ceremony. In order to commemorate the 125th birth anniversary of the great freedom fighter Netaji Subhas Chandra Bose and as

ernment has decided to install a grand statue of Netaji Subhas Chandra Bose at India Gate. Till the work on the statue is completed, a hologram statue of Netaji will be present at the same place, as per an official statement issued by PMO. During the ceremony, Union Home Minister Amit Shah said, "This is not just a granite statue but a

Farmers' ire over Haldia dam delay echoes in polls

BARIPADA(KCN): Delay in upgradation of the century-old Haldia dam in Mayurbhanj district may become another poll issue in the upcoming rural elections as farmers depending on the project feel deprived of irrigation facilities during rabi season triggering discontentment for years now. The lack of water supply during the winter months has also affected groundnut cultivation which fetches good returns for the grower. Sources said, the problem has been per-



sisting for 11 years now since the government undertook the dam upgradation project in 2011. To cater to the water crisis during the kharif season, Haldia dam supplies water through canal system to over 2,429 hectare (ha) land mostly in Baiganbadia, Dumurdiha, Marangandi, Kautunmari, Haldia panchayats along with adjoining areas. Before upgradation of the project started, the dam catered to rabi irrigation and helped farmers grow the lucrative groundnut crop. But later, the dam work lagged and water was stoooped for rabi season which did not go down well with farmers. They alleged that despite repeated appeals to the district administration and other higher-ups for speedy completion of the project, none paid heed. "Discontinuation of farming activity during rabi season has affected us economically. Groundnut farming gave us good returns but we are now unable to pursue it due to water scarcity as the dam is not releasing water during this time for a decade now," said farmers Sudam Murmu and Kartikeswar Singh of Dumurdiha. Kartikeswar said, he has 2.5 acre land under the irrigation project location but is unable to use it for farming activity during rabi cycle. Incidentally, Haldia Dam comes under Bangiriposi constituency from where Revenue and Disaster Management CONTINUED ON: P-7

be fitting tribute to the legendary Netaji, who gave everything for India's freedom." The statue, made of granite, shall be a fitting tribute to the immense contribution of Netaji to our freedom struggle and would

projector. An invisible, high gain, 90 per cent transparent holographic screen has been erected in such a way that it is not visible to visitors. "The 3D image of Netaji will be projected on it to create



be a symbol of the country's indebtedness to him. The hologram statue will be powered by a 30,000 lumens 4K

the effect of a hologram. The size of the hologram statue is 28 feet in height and 6 feet in width," the CONTINUED ON: P-7

Republic Day parade will be a mix of modern and vintage with smaller marching contingents

NEW DELHI (KCN): Keeping in mind the fast infections of the new variant of the COVID 19, the strength of the marching contingents on the Republic Day have been reduced this year. Briefing the media persons in vir-

tual formation, Chief Area and deputy pa-



of Staff of the Delhi parade commander Lt

Gen Alok Kakkar said, "The troops will be marching in 12 rows and 8 columns." Earlier the contingents used to have a strength of 144 personnel. Also, this time a total of 6 marching contin CONTINUED ON: P-7

Naveen Pleas For Votes

Bhubaneswar(KCN): BJD Supremo Naveen Patnaik on Saturday advised his party leaders to reach the voters with achievements of the BJD Government during campaigning and

issue, Mr.Patnaik said, "They will use misinformation as their weapon. So, I request you to tell the people about the achievements of our government and counter the opposition."



come up with their blessings. As the party is set for campaigning for the Panchayat election, Mr.Patnaik addressed his party MPs, MLAs, district observers and district presidents through virtual platform, Saturday. "I know all of you are actively involved in the Panchayat election for the victory of our party candidates. We all know that the people of Odisha have faith in BJD and have blessed us in every election," he said. Stating the Opposition parties don't have any

Among other schemes, he mentioned that the Rs 10,000 assistance to each landless farmer under Kalia scheme, pucca houses for homeless people in rural areas, and welfare schemes for tribal people have shown way to other states. As the third wave of Covid-19 is going on, he advised the BJD leaders to strictly follow the Covid-19 norms during the election campaigning. Odisha is the number 1 state in the country in management of Covid-19 and able to save precious human lives, Naveen said.

8648 Nominations Rejected

Bhubaneswar(KCN): As many as 8,648 nomination papers submitted by candi-

election to Ward Member position, 1,753 nominations for Sarpanch post,

said here on Sunday. After scrutiny, 2,20,414 nomination papers have re-

and the final list of candidates will be published on January 25.



dates for election to various positions in the Panchayati Raj Institutions (PRIs) have been rejected during scrutiny. The scrutiny of the nomination papers was done on January 22. During the exercise, 5,544 nominations filed for the

1,119 for Panchayat Samiti Member and 232 Zilla Parishad Members were rejected. The papers were rejected due to various reasons including non submission of related documents and proper cast certificates, etc, officials

mained valid. Out of the total valid papers, 1,56,753 are for the post of Ward Member, 32,860 for Sarpanch, 27,034 for PS Member and 3,767 for ZP Member. Candidates can withdraw their nomination up to January 25

The Panchayat elections will be held in five phases on February 16, 18, 20, 22 and 24 with strict adherence to Covid-19 protocols. Counting of votes and declaration of results will be done at Block level on February 26, 27 and 28. The voters will exercise their franchise from 7 am to 1 pm. Over 2.79 crore voters are eligible to exercise their franchise to Elections to be held for 91,913 Ward Member posts, 6,794 Sarpanches, 6,793 Panchayat Samiti members and 853 Zilla Parishad members.

Bhubaneswar Municipal Corporation readies four hospitals as COVID cases soar

BHUBANESWAR(KCN): As daily case count of the State Capital hovers over 1,500 for the last two days, the Bhubaneswar Municipi-

(DCHs). The hospitals including Sparsh, KIDS, Sanjivani and Blue Wheel have a combined bed strength of

have been occupied, BMC deputy commissioner for health and sanitation Suwendu Kumar Sahoo said that the new hospitals have

crease the strength of Covid beds in the city to 2,400. We have resources to increase the bed strength to 4,000 if required," Sahoo said.

Meanwhile, the infection count breached the 1,500 mark for the second consecutive day pushing the daily Test Positivity Rate (TPR) of the city to over 23 per cent on Saturday.

The Capital City reported another 1,532 cases in the last 24 hours, the highest single-day spike recorded in the city so far. The TPR also stood at 23.67 per cent, a jump of around 5 per cent from the previous day.



pal Corporation (BMC) on Saturday kept four more healthcare facilities in readiness to reduce burden on dedicated Covid hospitals

around 600. Currently, the city has 1,800 Covid beds in three DCHs and two Covid Care Centres. Though only 22 per cent of these beds

been kept in readiness for their use to reduce load on the existing DCHs, if cases continue to surge in the Capital. "The 600 beds will in-

125th Birth day of Subash bose

Respected Leader Subash Bose

Subash Chandra Bose our respected leader was a great freedom fighter whose role in India's Independence is instrumental. By name Nataji



who was born on January 23, 1897, at Cuttack , sacred soil of Orissa in the lap of pravabati & Renewed Barrister Janaki nath Bose. Being a wealthy and prominent Bengli lawyer Subash studied at Presidency college Kolkata. His mind blowing voice attracted every Indians " Tum Mujhe Khoon do main tumhe Ajadi dunge". From the very beginning he was a brilliant student who had deserved second 2nd position in matriculation exam. He was spelled by his mother and an early age he started reading about Swami Vivekananda & Ramakrishna and was impressed by their teaching and advice. He also influenced by his mother and his Head master Beni Madhav Das who taught him to learn about the ancient heritage of his mother land and to love India more than anything else in his life. After completion of his school carrier he studied at Presidency College Calcutta. Due to his national activities he was expelled in 1916. After some interval he admitted in the Scottish Churches College and graduating in 1919. He left India for England on 15 September, 1919 to appear at the Indian Civil Service Examination, as desired by his Father Janaki bose. He passed the Examination by coming out "4th" among the successful candidates, but he did not want to stay in England and served the British Government. So he resigned from his Civil Service job in 1921. He returned to India and joined the National Congress to fight for Independence of India.

From a young age, subash Chandra bose had the nationalist temperament and Britishers' discrimination towards Indians would fill him with rage. Subash was sent to jail about eleven times in his life for the shake of country. He became the President of the Congress Party, but later resigned due to his differences of opinion with Gandhiji. Bose was a revolutionary Freedom Fighter who was known to have founded the ' Azad Hind Army or Fauja' or Indian National Army. For his revolutionary

movements he had been to jail several times. When the World War ii nd broke in 1941, Subash was interned in his Calcutta home under constant police guard. He did not come out of his house for 40 days, nor did he see anyone during that period. And on the 41st midnight , he escaped in the disguise of a Maulavi and reached Germany under the Italian diplomatic passport with an Italian name of Oriando Mazzota. In Berlin , he formed the first Indian National Army (I.N.A) with the 'prisoners of war' who were Indian soldiers serving the British Army. Now he came to know be known as " Netaji". He also founded an Indian Radio Station called Azad Hind Radio in Berlin, from where he had very often to broadcast for his countrymen suggesting about their political activities during war. From Berlin, Subhas went to Japan, where the I. N. A was enlarged with the addition of more soldiers and civilians. The I.N.A was now a large Army and Netaji, as



the chief commander of the I.N.A, declared war against the British. The I.N.A fought tooth and nail in the Burma Front, as hoisted Indian National flag in Imphal at Manipur. The war took suddenly a strange turn, because the Japanese who were I.N.A.' ALLIED FORCES SURRENDERED. So Netaji had to order retreat of his I.N.A.

Despite his failure at leading a military revolt against the British Occupation, Bose was extremely successful in another area. He was such a veteran leader who succeeded in generating a wave of support for the Indian Freedom Movement. He believed that the National Socialist Model adopted by Soviet Russia would be the best model to implement in India. His life was filled with respect for his action as a freedom fighter. Uma Shankar Prasad, Columnist, Khorda.

Parakram Diwas and Veer Surendra Sai Jayanti observed at DAV, Kalinga Nagar

A Charity show is being organised to mark the occasion at Pratibha Ashram

Bhubaneswar(KCN): India's freedom struggle. In his



Kalinga Nagar observed the P A R A K R A M DIWAS- the birth anniversary of Netaji Subhas Chandra Bose and Veer

the over the hearts of thousands and millions of people all over the world till the children and shared some unforgettable moments with the



eternity. Going in line with the tradition of reaching



Surendra Sai Jayanti in its premises amidst SOP of Covid-19. Principal of the school Sri



includes a fancy dress competition held among the tiny tots group. The entire programme was arranged



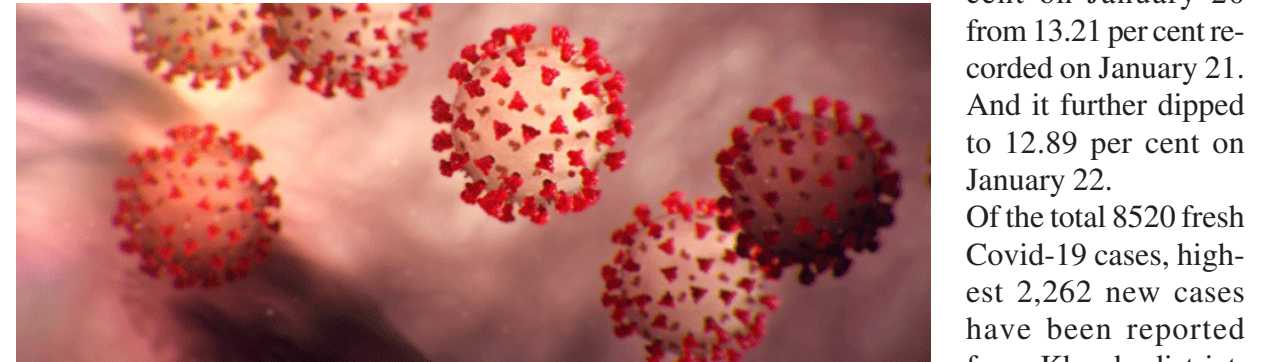
Bipin Kumar Sahoo, all the supervisors and teachers offered their floral tribute to the great patriots of

Pratibha orphanage at Dumuduma and distributed dry food and other necessary provisions among

State on Covid Watch Mode

Bhubaneswar(KCN): As the Covid-19 cases are falling down in the State, the Government is on watch mode to know whether the in-

State. "In order to know whether we have reached the peak of infections or not, we have to wait for a few



infection has already touched the peak or it will in coming days. Speaking to reporters here, State Director of Health Services, Bijay Mohapatra said the Covid cases are falling down since past few days without decreasing the number of Covid testing. About 70,000 tests are being carried out daily in the

more days," said Dr.Mohapatra. During the second wave, the experts had estimated that the peak would be sometime around July, but in Odisha the peak was reached during the month of October. Hence, few days from now shall be the crucial period to know the peak of the infection, to 11.7 per cent. The State had reported 11,607 on January 19, since then, the daily Covid infection graph is on a downward trend. Odisha has registered 10,368 cases on January 20, 9,833 cases on January 21 and 8,845 cases on January 22. Similarly, the daily test positivity rate is also

feeling down in the State. The TPR which was 16.7 per cent on January 19, has dropped to 13.97 per cent on January 20 from 13.21 per cent recorded on January 21. And it further dipped to 12.89 per cent on January 22. Of the total 8520 fresh Covid-19 cases, highest 2,262 new cases have been reported from Khurda district, followed by Sundargarh (932), Cuttack (789), Balasore (346), Jajpur (253), Kalahandi (226), Bolangir (217), and Nayagarh (216). Other districts in Odisha reported below 200 cases on Sunday. With this, the active caseload in the State now stands at 85,320.

CLASSIFIED

CAUTION

Readers are advised to make appropriate enquiries while responding to advertisements in these columns. The Kalinga chronicle publication does not vouch for any claims made by the Advertisers. The Printer, Publisher, Editor and Owner of The Kalinga Chronicle Publications shall not be held responsible/ liable for any consequences, in case such claims are found to be false.



AUTOMOBILE



REAL ESTATE

SALE

Kawasaki Bajaj in tiptop condition for sale. Contact: 2555328

PURCHASE

Required a Marshal/Commandor / Boleto in good condition. Contact 2555763

SALE

Flats ready for possession before Rathayatra at Puri near Seabeach for sale. Contact : 988-1078308

Residential plots at Pahala close to NH-5 and near Pata Railway Station, Bhubaneswar for immediate sale. Contact : 0674-2556733

Residential plots at

CLASSIFIED ADVERTISEMENT TARIFF

Classified advertisements are released daily. The normal classified advertisement is charged @ Rs. 5/- per word up to maximum number of 50 words. Any extra word will be Rs. 8/- per word. The minimum charges for any classified advertisement is Rs. 100/-. The options for bold lettering and outlining are also available and are charged @ 7/- and 10/- per word respectively. Extra charges for photographs Rs.100/-. For Box No. Rs. 100/-

HIRE

For hiring of Car / Jeep / Bus on monthly basis. Contact : 2555763



BUSINESS

Saving 10,000/- for high return, extra earn and Foreign trip opportunity, 9238904001. Independent business work from home, training in Singapore, 9338014287.



MATRIMONIAL

BRIDE WANTED

Wanted bride for Khandayat Boy, 37plus, Caste no bar, 0674-2555763

GROOM WANTED

Wanted Groom any service / business family for a Bramhin Girl. Contact 2555226

Gohira Chhak in front of CV Raman Engineering College beside NH-5, near Tamando. Contact : 9238891168

PURCHASE

Simplex / Duplex building at BBSR contact : 9437002509

ACCOMMODATION WANTED

Required Single / Double / Triple Stored North/East facing building at Puri. Contact 9437-143483



TOURS & TRAVELS

We provide luxury coach buses (16,25,32,41,52 seater) for Picnic, Excursion, Marriage. Maa Santoshi Travels, Contact : 9881079437 For Luxury Passenger vehicle, Contact : Sagasity Tours & Travels, Acharya Vihar, Bhubaneswar, Ph. 2540219

WANTED

Required Driver/Peon/Attendant/ Aya

Please Contact-8984600400

ACCOMMODATION WANTED

Required double/Single/ Multi storied Bungalow type North or East Facing Independent building At-Nayapalli, Jayadev Vihar, V.S.S. Nagar, Mancheswar, Rasulgarh, Sallashree Vihar, Niladri Vihar.

Please Contact- 8338870595

Signing 'Indian 2' has been a step up in my career, says Kajal Aggarwal



CHENNAI (KCN): Actress Kajal Aggarwal, who teams up with actor-filmmaker Kamal Haasan for the first time in the upcoming Tamil film "Indian 2", says signing the project has been a step up in

her over a decade-long career.

Last seen on screen in Telugu film "Kavacham", Kajal has already begun prepping for her role in "Indian 2".

"I'm really thrilled to be part of

the project. I'm quite excited about my role and the skills I will get to learn on the job. I see signing 'Indian 2' as a step up in my career," Kajal told IANS along the sidelines of the launch of beverage brand 7Up's

new campaign, 7Up Ponneram.

Ponneram translates to golden times in English. Kajal said her career's golden times started when she signed S.S. Rajamouli's "Magadheera".

"My golden times started when I signed 'Magadheera'. I have seen many ups and downs in my profession but it was only after I did 'Magadheera' did my career catapult to the next league. It earned me a lot of recognition which I enjoy even today," she said.

Talking about what excited her most about the association with 7Up, Kajal said: "It's a brand a lot of us can easily identify and relate with. I like the fact that it's a very clear beverage. It's also a drink that lets you take a step back and chill. I treat success or failure by taking a step back and I believe it gives you a lot of clarity."

On the career front, Kajal is keenly looking forward to the release of "Paris Paris", the Tamil remake of Kangana Ranaut's "Queen".

"Paris Paris" will be Kajal's first release of 2019.

"When I was offered the 'Queen' remake, I saw it as a story that can be explored in many languages. It's a simple story of a simple girl that I could connect with on many levels. I'm sure there are a lot of girls across different parts of Tamil Nadu who will relate to this story and I'd be glad if this film empowers them," she added.

From 2.0 to Raazi, top 10 Indian movies based on worldwide gross

2018 has been an eventful year for Indian cinema. From Sanju to Sarkar, the industry faced a row of controversies. Yet some movies shined amid the storm.

According to IMDb, here's the list of ten movies that performed well in the box office last year.

1. 2.0: It won't be an exaggeration to call 2.0 as India's 'Superhero' movie. True to that, Kollywood and Bollywood superheroes Rajinikanth and Akshay Kumar played the lead roles in the movie. The movie has so far earned over Rs 700 crore worldwide already and is still running successfully in theatres. Directed by Shankar, who's known to make magnificent movies, 2.0 comes with a social message for people on why one should reduce the use of mobile phones. Also, it is the first Tamil film to enter the 700 crore club. If you haven't watched the film yet, book your tickets right away!

2. Sanju: Sanjay Dutt's biopic 'Sanju' minted Rs 340 crore at the box office and was declared as 'double blockbuster' film. The movie showed the different phases of the controversial actor Sanjay Dutt, which really didn't go well with some organisations. RSS openly criticised the movie in their mouth piece 'Panchjanya.' However, the movie became a huge hit in no time. It's definitely Ranbir Kapoor's best work ever. The movie was a comeback for both the reel and real Sanjus.

3. Padmaavat: Initially scheduled to be released in 2017, the movie was caught in a row of controversies and finally got released early this year in January. Set in medieval Rajasthan, the story revolves around the life of Queen Padmavathi, which drew the flak from right-wing groups. Unlike the claims by the religious fanatics, the movie actually portrayed queen Padmavati in the best light. However, the film's team was asked to remove a few

scenes from the movie before its release. Despite the fuss, the movie became a blockbuster at the box office, earning Rs 293 crore.

4. Race 3: 'Our business is our business, none of your business' line from the movie took the internet by storm and hundreds of memes were made on it. Based on relationship and royalties, this is the first film in the series that Salman Khan was a part of. Race 3 was critically panned and failed to do the expected business. But in spite of being a flop, it managed to mint Rs 166 crore in the box office.

5. Sarkar: Sarkar's plot is about a successful businessman from the USA coming to India to cast his vote on election day. To his shock, he finds out that his vote has already been cast by someone else. So he decides to take up a political battle against the miscreants and how he survives the race makes the rest of the story. Directed by AR Murugadoss, the movie got into a huge row and was criticised by the ruling Tamil Nadu government for allegedly misrepresenting AIADMK's late leader J Jayalithaa and the government freebie schemes. A few scenes were deleted from the movie too. The matter was later settled in Madras HC. It was much hyped that actor Vijay may begin his political career after this movie. Sarkar was well received by the Tamil audience and it made Rs 151 crore in the box office.

6. Baaghi 2: This Tiger Shroff-Disha Patani starrer failed to impress audience due to its poor storyline line. Despite that, the movie minted Rs 161 crore in the box office and became a blockbuster. The story is about an army man trying to save his ex-lover's kidnapped daughter. The Baaghi series will have a third part 'Baaghi 3,' which will be out on March 6, 2020.

7. Thugs of Hindostan: The film set in the 18th century earned Rs 130 crore in the box office against the 275

crore budget ending up a huge disaster at the box office despite having strong star cast including Aamir Khan, Amitabh Bachchan, Katrina Kaif. The film received hilarious reactions on social media as well. Later, Aamir Khan apologised for failing to entertain people. Even Katrina Kaif, Fatima Sana Shaikh expressed their disappointment.

8. Badhaai Ho: Badhaai Ho is nothing but fun! Made at a

30 crore budget, the movie became a megablockbuster, minting Rs 136 crore in the box office. This unconventional story is about a 25-year-old man facing embarrassment in society as his mother gets pregnant. Watching this movie will hurt your belly from laughing but it leaves you with a thought to ponder.

9. Rangasthalam: With the right mix of content for a commercial flick, Rangasthalam

made it big in the box office by collecting Rs 151 crore. The story is about how a young man with hearing impairment and his brother decide to dethrone their village's president who's been ruling the village for 30 years.

10. Raazi: An adaptation of Harinder Sikka's 'Calling Sehmat' novel, Raazi is based on the true story of an Indian spy, who gets married into a Pakistani family of military

officials to spy on Pakistan during the Indo-Pak war of 1971. It's easily Alia Bhatt's career best. The movie minted Rs 121 crore in the box office against the budget of Rs 30 crore.

It's been a great year for Indian cinema which took us on a journey of emotions, from laughter to tears, sometimes of joy. Though a lot of films didn't make it to this list, good films silently made it into the hearts of the audience.

Social Worker Kiritbhai Chavda honored by Shri Desai Sai-Sutar Gyati Mandal Mumbai

Mumbai (KCN), Sanjay Sharma

Mandal Mumbai on 22 January 2022 at

pointed as the editor of the Mumbai

Sarvaiya, General Secretary Sunilbhai



Raj): On the occasion of 45th death anniversary of Param

Desai Darji Wadi, Kandiwali (East), Mumbai. On



Tarang Gujarati edition. On this occa-

M Gohil, joint secretary Shri Rohitbhai Parsotamma



Pujya Sant Shiromani Bajrangdas Bapa, a program of devotional songs and bhajans was organized by Shri Desai Sai-Sutar Gyati

this occasion, social worker Kiritbhai Amritlal Chavda was honored by the organization. He was honored for his contribution to the society and for being ap-

sion, the President of the organization Shri Kantilal Keshav Lal Mistry, Vice President Chhotubhai Kalabhai Gohil, Trustee Shri Bachubhai Nanjibhai

Rathod, Dilipbhai Patel etc. participated in the program and became engrossed in devotion. Remembering the revered saint Shiromani Bajrangdas Bapa from the heart.

Taxing of deemed Income -Part 4

(Contd from article published on 17th Jan. 2022)

23. Section 115BBE: Tax rates applicable to amount charged to tax by virtue of sections 68, 69, 69A, 69B, 69C and 69D



As per Section 115BBE, income tax shall be calculated at 60% where the total income of assessee includes following income:

- a) Income referred to in Section 68, Section 69, Section 69A, Section 69B, Section 69C or Section 69D and reflected in the return of income furnished under Section 139; or
 - b) Which is determined by the Assessing Officer and includes any income referred to in Section 68, Section 69, Section 69A, Section 69B, Section 69C or Section 69D, if such income is not covered under clause (a). Such tax rate of 60% will be further increased by 25% surcharge, 4% Education Cess i.e., the final effective tax rate now comes out to be 78% (including cess). **This rate is exorbitant and needs to bring down to 30 per cent which was rate applicable upto assessment year 2016-17 before demonetisation.** Provided that 6% (that is 10 per cent of tax of 60 per cent) penalty under section 271AAC may be imposed if the addition is made by the A.O. However as per sec. 271AAC(2), this penalty shall not be levied when the income under section 68, 69, etc., has been included in return of income and tax has been paid on or before the end of relevant previous year. No deduction in respect of any expenditure or allowance [or set off of any loss] shall be allowed to the assessee in computing his income referred to in clause (a) of sub-section (1) of Section 115BBE.
24. **Several other provisions for deemed income :** In addition to above there are many other provisions in Income tax Act

which include Income deemed to be received or

Narayan Jain

accrued as incorporated in the scope of Income in Section 5; income deemed to accrue or arise in India (Sec. 9) determination of Arm's Length Price (ALP) for transfer of goods, services and technology between Associated enterprises in International transactions (contained in Chapter X of Income Tax Act), Specified domestic transactions in section 92BA where the transactions are generally between related parties and aggregate of such transactions entered into by the assessee in the previous year exceeds Rs.50 crore; GAAR (Se. 95 to 102), MAT under sec. 115JB, AMT under sec. 115JC as well as other provisions. Section 292C provides for Presumptions as to assets, books of account found in course of search under sec. 132 and survey under sec. 133A.

25. **Taxation of Real Income:** In landmark case of Poona Electric Supply Co. Ltd vs Commissioner Of Income-Tax, [1965] 57 ITR 521(SC) : 1965 SCR (3) 818, the Supreme Court held that Income-tax is a tax on the real income. It was observed: "As a business concern the real profit of the appellant had to be ascertained on the principles of commercial accountancy. As a licensee governed by the statute its "clear profit" was ascertained in terms of the statute and the schedule annexed thereto. The two profits are for different purposes-one for commercial and tax purposes and the other for statutory purposes in order to maintain a reasonable level of rates. The amounts for which deduction was claimed were a part of the excess amount paid to the assessee and reserved to be returned to the consumers. They did not form part of the assessee's real profits, and therefore, to arrive at the taxable income of the assessee from the business, under sec. 10(1) of the Income-tax Act, 1922 the said amounts had to be deducted from its total income. The income tax is a tax on the real income, that is the real profits arrived at on

commercial principles subject to the provisions of the

Income-tax Act. The real profit can be ascertained only by making the permissible deductions. There is a clear cut distinction between deductions made for ascertaining the profits and distributions made out of profits. It is a question of fact to be found on the relevant circumstances, having regard to business principles. Another distinction that should be borne in mind is that between the real and the statutory profits, that is between the commercial profits and statutory profits. The latter are statutorily fixed for a specified purpose. The real profit of a businessman under s. 10(1) of the Income tax Act, 1922 cannot, obviously include the amounts returned by him by way of rebate to the consumers, under statutory compulsion, from the statutory profits.

- Other relevant decisions / decision followed and cited in many cases including the following:
- a) **Raja Bejoy Singh Dudhuria v. The Commissioner Of Income-Tax (1933) 35 BOMLR 811:** The Bombay High Court emphasized the concept of **real income** in the context of payment of **income tax**. Lord Macmillan, speaking for the Bench said that the only 'the **real income**' of the taxpayer is to be taxed.
 - b) **RatilalDaftari v. CIT, [1959] 36 ITR 18 (Bom)**
 - c) **MurlidharHimatsingha v. CIT [1966] 62 ITR 323 (SC),** the decision in **RatilalDaftari** was approved and it was reiterated that for purposes of assessment, the real income of the assessee has to be reached, which remains after deducting the amount that may be said to have been diverted and that what constitutes his real income only could be assessed.
 - d) **Godhra Electricity Co. Ltd. (1997) 225 ITR 746 (SC);**
 - e) **CIT v. Sujata v. Manohar and G.B. Pattanaik (1999) 236 ITR 315 (SC);**
 - f) **Acit, Central Circle-7, New Delhi. v.**

Anil Kumar Sharma, B3, Aggr Enclave, New Karkardooma, New Delhi

- g) **H.K.Kashiparekh& Co. Ltd. v. CIT [1960] 39 ITR 706 (Trib.)**
- h) **State Bank of Travancore v. CIT, [1986] 158 ITR 102 (SC).** The real income theory was accepted by the Apex Court.
- i) **Southern Technologies Limited v. Joint CIT, Coimbatore [2010] 320 ITR 577 (SC)**
- j) **CIT v. ShoorjiVallabhdas& Co. 46 ITR 144 (SC);**
- k) **CIT v. Chemosyn Ltd 371 ITR 427 (Bom)**
- l) **CIT v. ChamanlalMangaldas& Co. 39 ITR 8 (SC)**
- m) **CIT v. ChamanlalMangaldas& Co. 29 ITR 987 (Bom)**
- n) **CIT v. Harivallabhdas Kalidas & Co. 39 ITR 1 (SC)**
- o) **CIT v. Virtual Soft Systems Ltd 404 ITR 409 (SC)**
- p) **CIT v. Lakshmi Machine Works 290 ITR 667 (SC)**
- q) **Miss DhunDadbhoy Kapadia v. CIT 63 ITR 651 (SC)**
- r) **CIT v. Bokaro Steel Ltd 236 ITR 315 (SC).**

26. **Deeming provision has to be interpreted strictly:** It is settled principle of interpretation of tax statute that a deeming provision has to be interpreted strictly in terms of the language employed. It is also a cardinal principle of interpretation of taxing statute that a deeming fiction over a deeming fiction cannot be applied.

27. **Notional Income or Deemed Income should not be taxed, Real income should only be taxed: The Government should find out the ways of curbing the trend of tax avoidance. It would do well if only real income is taxed under Income Tax Act. The Courts have also held in many cases that Real income should only be taxed.** Therefore growing of taxing of deemed or notional income is not justified. (Concluded)

(Narayan Jain is former National Vice President of AIFTP and author of the books "How to Handle Income Tax Problems" and "Income Tax Pleading & Practice" with CA DilipLoyalka).

Would Netaji Subhash Chandra Bose have stopped the unfortunate partition of India?

Would the dream of Pakistan have ever turned into reality if Netaji Subhas Chandra Bose was alive? Would he have been able to convince Muhammad Ali Jinnah that the partition of India would benefit no one? This question, though



imaginary, is in itself of core significance. It was during the lifetime of Netaji Subhash Chandra Bose that the All India Muslim League had passed the resolution for the formation of Pakistan. On March 23, 1940, Jinnah had

openly expressed his acutely sectarian thinking while addressing a gathering at Minto Park, just next to the Badshahi Mosque in Lahore. In his 2-hours long and aggressive speech at the conference, Jinnah relentlessly cursed Hindus. He said Hinduism and Islam are two incompatible religions. Both have very distinct views, traditions, histories, and heroes. Thus, the two cannot co-exist. During his deliverance, Jinnah also ill spoke of Lala Lajpat Rai and DinbandhuChittaranjan Das. Undoubtedly, Netaji Subhash Chandra Bose must have read excerpts from Jinnah's hate speech. The Pakistani writer, Farooq Ahmed Dar, has written in his book 'Jinnah's Pakistan: Formation and Challenges' that after the Muslim League passed a resolution in favor of Pakistan, Netaji Subhash Chandra Bose, in his capacity as Congress President, urged Jinnah to relinquish his appalling demands for a separate nation. He also proposed to make Jinnah the first Prime Minister of post-independence. A similar proposal was also extended by senior Congress leader, C.Rajagopalachari to Jinnah. However, the adamant Jinnah did not respond positively

to either offer. The rest, as we know it, is history. Subsequently, Netaji Subhash Chandra Bose left the country via Peshawar, to free India from the clutches of the British. Then, he lived in numerous countries across the globe. Netaji formed the Azad Hind Fauj in Singapore. He must have lost track of Jinnah and the Muslim League's activities after leaving the country. As far as we've been told, it is said that he passed away in a plane crash in 1945. But, so far no proof of this has been found. For 70



years, the Congress government only told the story of the plane crash to the public. The Modi government made public the secret documents related to Netaji. Now new facts seem to be coming forth every day. However, one can only speculate and imagine how he would have reacted to Jinnah's call for direct action on August 16, 1946, had he not died. In a way, it was the beginning of riots against Hindus. Then there was the Muslim League government in Bengal. He openly supported the rioters. Around 5000 innocent Hindus of Kolkata were killed in those riots. Among those who died, the majority were Oriya laborers. After that, the riots spread all-round like wildfire. In May 1947, the goons of the Muslim League fiercely attacked the Hindus and Sikhs in Rawalpindi, openly looting their property and

R.K.Sinha

the honor of women. Sikhs and Hindus were wealthy and prosperous in Rawalpindi. Their property was the prime target. Jinnah neither appealed to stop those riots nor went to any riot-prone area. The riots had soon reached East Bengal. There too, thousands of Hindus were massacred. Later, Mahatma Gandhi intervened to put an end to the series of horrific riots. Of course, Netaji Subhash Chandra Bose would have taken to the streets with public power against Jinnah's direct action. He was the mayor

of Kolkata in 1930 and was aware of every corner. He would have fought Jinnah and Muslim League goons on the streets as a militant leader. Netaji was not one to sit at home and watch the situation. But alas, he had already left the world before that. However, it is fair to say that if he lived, then the history of India as we know it would have been different today, and probably the country would not have been divided. He also had a tremendous impact on Muslims. One of his most prized companions in the Azad Hind Army was Shahnawaz Khan. Apart from that, the number of Muslims in the Azad Hind Army was also very high. Netaji's personality was very miraculous and secular. Note that the consequences of the partition were mainly faced by Bengal and Punjab, as these ended up divided. Bengal was the planetary state of Netaji.

In both these states, Muslims and Sikhs also considered him their hero. He was and still is respected by the Namdhari Sikhs. As Netaji Subhas Chandra Bose's birthday approaches, elderly Sikhs remember him with profound respect and gratitude. Netaji's relationship with the Namdhari Sikhs was established in the early 1940s. Netaji Subhash Chandra Bose was in contact with the Indian society settled in Thailand to liberate India from the slavery of British rule. One day Netaji Subhas Chandra Bose visited the residence of Sardar Pratap Singh, the head of the Namdhari Sikh fraternity of Thailand. When he arrived, members of all the fraternities were present there. Netaji Subhas Chandra Bose called upon all of them to help him with funding, money, etc. so that India could overthrow the British government. After that, Namdhari Sikhs and the other Indians present there started giving their money, jewelry, and other items to Netaji Subhash Chandra Bose. He was closely watching all this but could not believe that his host did not offer anything until the end. Then he asked Sardar Pratap Singh, "So you do not want Mother India to be free from the chains of slavery?" In response, Sardar Pratap humbly said, "Netaji, I am waiting for all those present to give whatever they have to give from their side. After that, I will give you an equivalent amount to match theirs separately." Upon hearing this, he heartily embraced Sardar Pratap Singh. Even today, the family of Sardar Pratap Singh resides in the capital city, New Delhi. However, it is disheartening that when the matter of the country's partition came forth, such an illustrious son of Mother India had left the world.

(The writer is a senior editor, columnist, and former MP)

PM Mantra for DMs

District Magistrates (DM)s shared their experience with Prime Minister Narendra Modi, which has led to improvement of performance of their districts on a host of indicators. The Prime Minister sought direct feedback from them about the key steps taken by them which has resulted in success in the districts, and about the challenges faced by them in this endeavour.

He also asked them about how working under the aspirational districts programme has been



different from their work done earlier. The officers discussed how JanBhagidari has been a key factor behind this success. They spoke about how they kept people working in their team motivated on a daily basis, and made efforts to develop the feeling that they were not doing a job but were performing a service. They also spoke about increased inter-departmental coordination and benefits of data driven governance.

CEO, NITI Aayog gave an overview of the progress and implementation of the Aspirational District programme. He mentioned how the programme leveraged competitive and cooperative federalism, driven by a Team India spirit. The efforts have resulted in these districts performing remarkably better in every parameter, a fact which has been recognized independently by global experts as well. The best practises like smart classroom initiative from Banka, Bihar; Mission Aparajita to prevent child marriages in Koraput, Odisha etc. were replicated by other districts as well. Analysis of performance of districts vis-a-vis stability of tenure of key officials of the district was also presented.

Rural Development Secretary gave a presentation on a mission to uplift 142 selected districts, on the lines of the focussed work done in the aspirational districts. Centre and State will work together to uplift these identified districts to address the pockets of under-development. 15 sectors corresponding to 15 Ministries and Departments were identified. In the sectors, key performance indicators (KPIs) were identified.

The aim of the government is to ensure that the KPIs in the selected districts surpass the state average in the next one year and that they come at par with national average in two years. Each concerned Ministry/Department has identified its set of KPIs, on the basis of which, districts were selected. The initiative is aimed at achieving saturation of various schemes by various departments in the districts in mission mode, in convergence with all stakeholders. Secretaries of various Ministries and Departments presented an overview of an action plan about how their ministries will go about in achieving these targets.

Addressing the officials, the Prime Minister noted that when the aspirations of others become your aspirations, when fulfilling the dreams of others becomes the measure of your success, then that path of duty creates history. Today we are seeing this history being made in the aspirational districts of the country, he added.

The Prime Minister noted that various factors led to a situation where aspirational districts, in the past, started lagging behind. In order to facilitate holistic development, special hand-holding was done for the aspirational districts. The situation has changed now as today, Aspirational Districts are eliminating the barriers of the progress of the country. The Aspirational Districts are becoming an accelerator instead of an obstacle. The Prime Minister underlined the expansion and redesigning that has taken place due to the campaign in the Aspirational Districts. This has given a concrete form to the federal spirit and culture of the Constitution, the basis of which is the

team work of centre-state and local administration, the Prime Minister said.

The Prime Minister stressed that for development in aspirational districts, a direct and emotional connect between the administration and the public is very important. A sort of 'top to bottom' and 'bottom to top' flow of governance. Important aspect of this campaign is technology and innovation, he said. The Prime Minister also mentioned districts where excellent results have been obtained by the use of technology and innovation in the fields like malnutrition, clean drinking water and vaccination.

The Prime Minister noted that convergence is a major reason for the country's success in the aspirational districts. All resources are the same, government machinery is the same, officials are the same but the results are different. Seeing the entire district as a unit enables the officer to feel the enormity of her efforts and give a sense of purpose of life and satisfaction of bringing meaningful change.

The Prime Minister noted that during the last 4 years, Jan-Dhan accounts have increased by 4-5 times in almost every aspirational district. Almost every family has got a toilet and electricity has reached every village. A new energy has been infused in people's lives, he said. The Prime Minister said due to a tough life the people of Aspirational Districts are more hard-working, courageous and capable of taking risks and this strength should be recognized.

The Prime Minister remarked that aspirational districts have proved due to the elimination of silos in implementation optimum utilisation of resources takes place. He emphasized the exponential benefits of this reform and said when silos end, 1+1 doesn't become 2, 1+1, becomes 11. We see this collective power in the Aspirational Districts today, the Prime Minister said. Elaborating on the approach of governance in the Aspirational Districts, the Prime Minister said that, firstly, people were consulted in identification of their problems. Second, the working style kept on being refined on the basis of experiences in the Aspirational Districts and measurable indicators, real time monitoring of progress, healthy competition among the districts and replication of good practices were encouraged. Thirdly, through reforms like stable tenures of the officers, creation of effective teams was encouraged. This helped in getting big results even with limited resources. The Prime Minister asked for developing detailed guidelines for field visits, inspections and night halts for proper implementation and monitoring.

The Prime Minister drew the attention of the officers towards the changed mindset of New India. He reiterated that today, during the Azadi Ka Amrit Kaal, the country's goal is to achieve 100% saturation of services and facilities. That is, we have a long way to go compared to the milestones we have achieved so far and have to work on a much bigger scale. He stressed time-bound targets for taking roads to all the villages of the districts, ayushman cards, bank account to every person, Ujjwala gas connection, insurance, pension housing for everyone.

He called for a two year vision for every district. He suggested that every district can identify 10 tasks to be completed in the next 3 months to improve ease of living for common people. Similarly, 5 tasks may be associated with the Azadi Ka Amrit Mahotsav to achieve historical success in this historical epoch.

The Prime Minister said the country is witnessing a silent revolution in the form of Digital India. No district should be left behind in this. He stressed the importance for digital infrastructure reaching every village and becoming a means of door-step delivery of services and facilities. He asked NITI Aayog to devise a mode of regular interaction between the district DMs. Central Ministries were asked to document the challenges of these districts.

The Prime Minister said various ministries and departments of the government have prepared a list of 142 districts which are not so much lagging in development but are weak on one or two parameters. The Prime Minister emphasized the need to work with the same collective approach as is being done in the Aspirational Districts. "This is a new challenge for all the governments- the government of India, the state government, the district administration, and the government machinery. Now we have to complete this challenge together", Mr.Modi said

The Prime Minister urged the Civil Servants to remember their first day in their Services and recall the passion and urge to serve the country. The Prime Minister asked them to move forward with the same spirit.

Congress fact-finding team visits Odisha's Dhinkia

PARADIP: A nine member fact-finding team of the Congress party led by general secretary of All India Congress Committee

Talking to mediapersons, the Congress leader questioned as to how the administration entered the area and

We will definitely approach the National Human Rights Commission and also raise the issue on the floor of the assem-



(AICC) and Odisha in-charge A Chellakumar on Saturday visited Dhinkia and interacted with villagers who had clashed with the police last week while protesting the betel vine demolition for the JSW steel plant project. Ever since the incident, many villagers reportedly are still in hiding apprehending police arrest on their return. Coming down heavily on the ruling BJD and party supreme Naveen P a t n a i k , Chellakumar condemned the treatment meted out to the villagers.

goons beat up people when an MoU has not been signed. Till date, many villagers are missing and scared to come home. Such is the extent to which the people have been terrorised, he said. Alleging involvement of the CM in land mafia, Chellakumar claimed that land is acquired in the name of industrialisation but no industry is being set up. Once the land price rises, it is immediately handed over to another person or company. "The Congress party condemns the police atrocity on villagers.

bly," he added. Senior Congress leader and MLA Narasingha Mishra, who was also part of the delegation, said the party has demanded withdrawal of police force, dropping of cases against the villagers and release of those arrested. "We have also urged to set up industry in areas where displacement will not be required," he stated. Congress working president Chiranjib Biswal, former MLA L a l a t e n d u Mohapatra, party leaders Ganeswer Behera and Ram Chandra Khuntia were present among others.

Virtual tour of Koya celebrations today

BHUBANESWAR: The ST and SC Development department will organise a virtual tour of dance and songs of Koya tribals, through the State Tribal Museum on Sunday. Director of SCSTRTI Prof AB Ota said that people can take the tour by visiting the museum's Facebook and Twitter pages - @stscdev and @scstrti respectively. Dance and music are central to the celebrations of Koya festivals. The sacred seed festival of Bijapadu is celebrated in the month of Chaitra. The festival honours the village Goddess Gudimata and appeals to her for a bountiful harvest. During this festival, it is the Koya women who sing, dance and play drums to welcome the men from a ritual hunting expedition. The bison horn attire of the Koya has a close similarity with that of the Marias of Bastar and is believed to have similar significance. The men often engage in mock fights that mimic the bison during the dance. It is through these festivals and dances the community reinforces its connection with nature and maintains harmony and respect for the environment.




2021-2022

ADMISSION OPEN

Maharishi Public School, Baripada

STD-NURSERY TO VIII

ENROLL YOUR CHILD TODAY

(Special discount for new admission before 15.03.2021)

- Find the Difference**
- Small Classes
- Experienced, trained & loving teachers.
- Individual attention to each child.
- Regular meditation and yoga.
- Unique exam system, evaluation & Principles etc.

25% reservation as per RTE Act (2009)

MAHARISHI PUBLIC SCHOOL
 Baghra Road, Baripada
 For details
 Contact :
 Call-9438102188, 06792-255227
 Time : 8.00 A.M. to 12.00 noon
 E-mail- mps.bpd@gmail.com

 Find us on
 Facebook.com/Mps, Baripada

WFP Chief lauds Odisha 11 Killed In Road Mishaps

Bhubaneswar: Country Director WFP India Bishow Parajuli Saturday said that the world has taken note of the innovative programmes launched by the Odisha government for improving food and nutrition security.

by Odisha, and how these schemes provided a food security lifeline during the current pandemic times," he said. Application of biometric technology in making TDPS error free, rice fortification, nutritious food in

inclusive and effective. Addressing the Session Chief Secretary Suresh Chandra Mahapatra said, "Government of Odisha is fully committed to reducing poverty and malnutrition. During recent

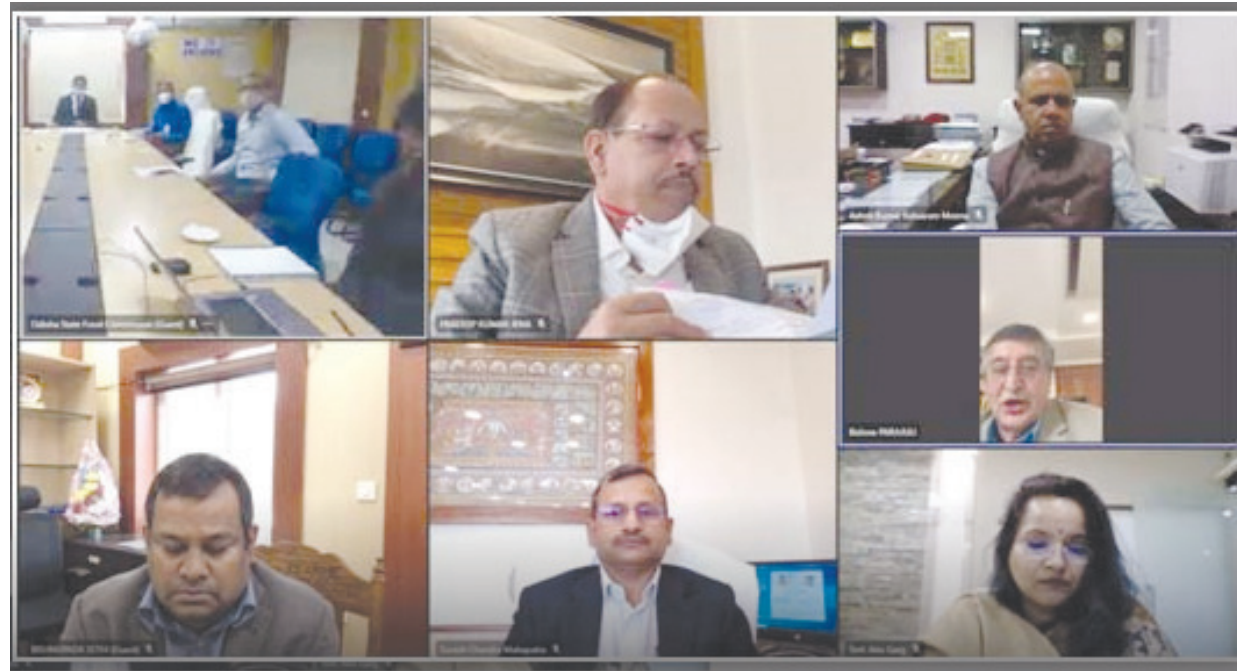
to food security, more particularly the for poor and vulnerable sections. He emphasized on alligning the strategic plan towards SDG targets, and making it more outcome oriented. Mahapatra assured that Government of

Bhubaneswar: As many as 11 persons were killed and 25 others injured in two different road accidents in the State on Saturday. At least six people were killed and 20 others injured after a coal-laden truck hit a bus from behind in Balasore district while five people, including three of a family, were killed, and five others injured in a head-on

collision between an SUV and a truck in Subarnapur district, police said. The accident in Balasore's Soro area occurred around 1.40

pm on National Highway 16 in Bidu area when the goods vehicle rammed into the bus causing it to fall into a roadside ditch, a senior officer said. "The bus was standing on the road to lift passengers when the mishap happened. It was going from Mayurbhanj to Bhubaneswar. The truck overturned on the road after the accident," he said. A woman and a child

fied so far, the police officer said. The injured people have been admitted to hospitals in Soro and in Balasore town, he added. The accident in Subarnapur district took place on Mahanadi Bridge early during the day when the 10 occupants of the SUV were returning home in Nimma village in Ullunda block from Kaudiamunda village, a police officer



Addressing a United Nations (UN) World Food Programme (WFP) hosted a multi stakeholder interactive and consultation session on food security, he said that the international agency was happy with its partnership with Odisha as the State is very much focused on ensuring food security to all.

"Odisha has been a center of innovative pilots and schemes for improving food and nutrition security. The world has taken note of the innovative programs launched

MDM and Anganwadi centers, State food security programme, women-led take home ration production model are some such interventions in Odisha, he added.

Over 80 policy makers, Government actors, NGO partners, academicians, and corporate houses deliberated together at the programme.

The objective of the long session was to gather feedback input from different sectors to make the WFP Strategic Plan 2023-2027 for Odisha more

years, there has been significant reduction in rural poverty, and food security has improved to great extent".

He added that "partnership between WFP and Odisha has been very effective since the last two decades, and six more partnership agreements in new areas have been initiated in the last year alone".

Mahapatra asked WFP to undertake more technological application for enhancing outreach of the food security net and improving access

Odisha would continue working with WFP in coming years for implementation of the strategic plan.

Recalling his working with UNDP, Development Commissioner Pardeep Kumar Jena advised to target the specific areas and communities that are more vulnerable for food and nutrition security, and bring them at par with the rapidly improving State parameters.

He emphasized on expeditious achievement of SDG-2 through partnerships.



collision between an SUV and a truck in Subarnapur district, police said. The accident in Balasore's Soro area occurred around 1.40

were among the deceased, Balasore Regional Transport Officer Rashmi Dalabehera said, adding, the deceased have not been identi-

said. Five of them died on the spot, while the remaining five were trapped inside the vehicle, and police rescued them by using

has announced an ex-gratia of Rs 2 lakh for kin of each victim. He also directed the district authorities to provide necessary treatment to the injured.

Consensus for a Cause!

Bhubaneswar: Political observers see a new trend that has emerged this time during the ongoing three-tier panchayat elections in Odisha. Instead of multi-corner fights in elections, the parties, leaders and village heads are coming together to field 'consensus' candidates for some reason or the other. Though, the reasons behind the groups advocating for consensus candidates, appeared justified, it created a new trend in the election process. Two such incidents have come to the fore from Bolangir and Koraput districts. Community development is cited as the reason behind the consensus candidates, although it denies many aspirants the right to participate.

The news received from Bileisarada gram panchayat in Bolangir district, was in fact too disturbing when one Susant Chhatra claimed that the village heads hold an "auction" for the Sarpanch post. He won the bidding for Rs 44,000. The village heads justified the auction saying that the money to be received from auction would be spent for the development of the village temple.

When the report reached the State Election Commission (SEC), Odisha, its chief AP Padhi was prompt to issue a directive to the Bolangir district Collector to ensure that no willing candidate is obstructed from filing the nomination. Padhi's orders were carried out and four candidates have filed papers for the so called "auctioned" sarpanch posts.

Now, the question arises whether it is legal to auction a sarpanch post, which is created under the provision of the Constitution? Do the village heads have rights to allow for raising funds for the development of any institutions, maybe a temple in the village? The village heads and the winner of the bidding have also dared to openly speak on camera about their actions and no action has so far been taken

against the persons involved in attempting to auction the sarpanch post. The District Administration has not taken any action so far. Do the village heads have the authority to go for such a brazen mode of auction of the post? If the District Administration remains silent, it will give a wrong message to the society. The persons involved in the auction may be issued at least a warning for attempting to dilute the democratic practice. Tomorrow, some goons of an area may force the people not to file nominations and field their candidates in elections and win the polls. They may also cite some reason to justify their action. It must be kept in mind that there is every chance of misuse of the election process if the persons involved in the auction are allowed to go scot free. In another instance, Odisha's three major political parties, the ruling BJD, opposition BJP and Congress decided to field consensus candidates for the panchayat elections in Kotia cluster of villages. The intention of the parties was clear that this strategy would prevent neighbouring Andhra Pradesh from meddling in the election process in the area. The southern state has already held its panchayat polls last year in the Kotia area on which it claimed to have ownership. Both the states are at loggerheads in a border issue over the Kotia region. Of

the 28 villages under Kotia GP, 21 are disputed. Andhra Pradesh claims that the 21 villages were under their jurisdiction while Odisha also makes a similar claim and tries its best to protect its land.

The border dispute over the Kotia area had been sub-judice in the Supreme Court since 1968. In 2006, the apex court held that interstate boundaries did not fall within its jurisdiction and only the Parliament could resolve them, as it imposed a permanent injunction on the disputed area. In August last year, the Odisha government deployed police and also erected barricades in Kotia after the Andhra Pradesh administration attempted to launch several schemes in the area. There have been several flare ups last year over the ownership of 21 villages under Kotia gram panchayat.

The intention of the parties is good, but the manner in which it is adopted appears contrary to the 'free and fair' electoral practice. If the consensus candidates are fielded, one candidate will get a chance for one post. Then what about other aspirants? It may also be a fact that an aspirant may be popular and not in the good book of three-four local leaders. In such cases, the popular candidate, having the spirit to work for the people, will be defeated. There is also no such provision in the

law where the parties will forcefully fix consensus candidates in elections.

It is a known fact that in cases, a political party fields a candidate and others support it. But, the parties have no such freedom under the provision of the Constitution to deny the rights to others to contest the elections. The consensus candidate may win the polls as he/she is supported by major parties. But, others should not be denied the opportunity given by the Constitution of India.

It is, in fact, a positive development that the political parties have closed their ranks for a cause like the Kotia issue for the first time. It is also good to jointly oppose the designs of Andhra Pradesh which has set eyes on the areas of Odisha. But, the idea of a consensus candidate may not fit the decades old democratic system as well as the election process prevalent in the country and also in the state. Therefore, the parties, which run the government and those who represent people in the Assembly, should do some 'brainstorming' and evolve a better strategy to counter Andhra Pradesh's designs. Apart from taking the shelter of the law as it has been done over five decades ago, the leaders should also find alternative avenues to tackle the land grabbing menace. The Chief Ministers of both the states have so far sat for discussion and mechanisms are being evolved through the dialogues between the respective Chief Secretaries. All parties should not utilize this platform to teach a lesson to Andhra Pradesh and protect the Kotia area from it. We must do something to resolve the issue while remaining within the ambit of the Constitutional provisions. The idea of filing consensus candidates to resolve the contentious issue may not solve the nagging problem.



UP Assembly Polls: SP writes to EC seeking a ban on opinion polls by TV channels

LUCKNOW(KCN): The opinion polls being aired by various news channels seem

Patel said that the opinion polls should be banned immediately as they were

the same time, it is also an open violation of the Model Code of Conduct (MCC) for

channels are issuing verdicts like this that might affect voters' mindset. "The opinion polls must be banned so as to make it a level playing field for all the political players," he said adding that the history of opinion polls was there before everyone as they have turned so wrong many a times. "Even the credibility of such survey is a dispute," he said.

"Who conducts these surveys. I have yet to come across any surveyor of any such opinion polls. Moreover, the sample size also matters a lot. If a small chunk of the population is surveyed, how it could convey the sentiment of the majority. Surveys must be banned," said a senior SP leader.



to have unnerved the Samajwadi Party (SP) which, on Sunday, shot off a letter to the Election Commission of India (ECI) seeking an immediate ban on opinion polls. Writing the letter to the ECI and marking it to the UP Chief Electoral Officer (CEO), SP State chief Naresh Uttam

misleading the electorate. Patel wrote that after the notification of the poll dates on January 8 and the nomination for Phase I already over, "the opinion polls being aired by several television news channels are misleading the voters and the elections are getting affected." "At

elections...So for free, fair, fearless polls, it is necessary to ban opinion polls on television news channels with an immediate effect," he wrote. According to Samajwadi Party spokesperson Abdul Hafiz Gandhi, there is no point in having an election, if TV chan-

IT firms looking beyond metros to hunt talents

BENGALURU: With work-from-anywhere becoming the 'new normal' amid the pandemic, IT firms are now considering tier-II & -III cities as viable locations for work and also to attract young talent beyond main hubs.

Till 2020, freshers used to migrate from smaller towns to the metros in order to pursue their dream jobs, but the pandemic has made the tech world move to their hometowns. Since IT companies are struggling with attritions, they are now showing keen interest in bringing jobs closer to talent.

IT companies such as Mindtree, HCL, TCS and Infosys continue to focus on tapping the advan-

emerging in importance as employment hubs in IT. It says at the junior level of talent, Vadodara leads with 14% of the IT jobs among tier-II cities followed by Chandigarh, Jaipur, Coimbatore and Kochi.

At the middle level, Chandigarh leads with 20.83%, and at the senior level, Coimbatore leads with 37.86% of the IT jobs among tier-II cities. There is a good concentration of software companies in Tier-II cities due to talent availability and also cheaper real estate. The report further adds that Tier-II cities in India are expanding rapidly as they have started developing as sector hubs for IT, services and manufacturing.



tage of tier-II&-III cities across the country. HCL Technologies says that Tier-II cities enable enhanced operational resilience, stability and scalability. Apart from offices in main cities, the company has presence in Lucknow, Madurai, Nagpur and Vijayawada.

Its headcount in the cities under the company's New Vistas category, which includes four smaller cities, is up nearly 43% from the last fiscal year. HCL's total headcount is at 1.97 lakh. As there are reputed educational institutions in tier-II cities, IT companies say hiring from such campuses work well for them.

ALSO READ | IT firms hold their breath on resuming work from office

Recently, Infosys in an earnings call said its global college graduate hiring programme for this fiscal has been increased to over 55,000 against the previous quarter number of 45,000. IT constitutes 8% of India's GDP contributing more than half of India's services exports and the demand for digital skills is projected at 20X by 2024.

Talent aplenty in Tier-II cities

According to the Randstad Talent Trends report, among the tier-2 cities, Chandigarh, Vadodara, Indore, Coimbatore, Kochi and Trivandrum are

Organisations are also recruiting and increasing hiring from these cities for jobs that can be done from anywhere. Mindtree MD and CEO Debashis Chatterjee says, "As part of our 'Work of the Future' talent strategy, we are also tapping into tier-II&-III cities and setting up offices in Coimbatore and Warangal. The idea is to take work to talent instead of bringing talent to work. These cities have a vibrant educational ecosystem and are great reservoirs of talent. The response from talent in these cities looking to associate with us without having to relocate has been overwhelming."

Vinit Teredesai, Chief Financial Officer, Mindtree, in an earnings call said, "We are also trying to look at getting some talent in tier-II, III cities like Coimbatore, which would help us in terms of not only managing the demand, but also managing the attrition. These cities are traditionally having lower attrition rates compared to some of the tier-I cities.

TCS has a good presence in Tier-II cities including Ahmedabad-Gandhinagar. The city has many IT companies including Capgemini and Tech Mahindra. In 2020, Tech Mahindra inaugurated a new delivery centre in Warangal, which is being promoted as the next technology destination after Hyderabad.

India's economy has some bright spots, a number of very dark stains: Ex-RBI Governor Raghuram Rajan

NEW DELHI: The Indian economy has "some bright spots and a number of very dark stains" and the government should target its spending "carefully" so that there are no huge deficits, noted economist and former RBI Governor Raghuram Rajan said on Sunday. Known for his frank views, Rajan also said the government needs to do more to prevent a K-shaped recovery of the economy hit by the coronavirus pandemic. Generally, a K-shaped recovery will reflect a situation where technology and large capital firms recover at a far faster rate than small businesses and industries that have been significantly impacted by the pandemic. ALSO READ: Indian economy to see 9.5 per cent growth this fiscal, says former chief economic adviser Arvind Virmani

"My greater worry about the economy is the scarring to the middle class, the small and medium sector, and our children's minds, all of which will come into play after an initial rebound due to pent up demand. One symptom of all this is weak consumption growth, especially for mass consumption goods," Rajan told PTI in an e-mail interview. Rajan, currently a Professor at the University of Chicago Booth School of Business, noted that as always, the economy has some bright spots and a number of very dark stains. EDITORIAL: A Season of possibilities for India's economy

"The bright spots are the health of large firms, the roaring business the IT and IT-enabled sectors are doing, including the emergence of unicorns in a number of areas, and the strength of some parts of the financial sector," he said.

On the other hand, "dark stains" are the extent of unemployment and low buying power, especially amongst the lower middle-class, the financial stress small and medium-sized firms are experiencing, "including the very tepid credit growth, and the tragic state of our schooling". Rajan opined that Omicron is a setback, both medically and in terms of economic activity but cautioned the government on the possibility of a K-shaped economic recovery.

ALSO READ: Indian economy is stirring to life, advance estimates of national income confirm

"We need to do more to prevent a K shaped recovery, as well as a possible lowering of our medium term growth potential," he said. The country's GDP is expected to grow over 9 per cent in the current financial year that ends on March 31. The economy, which was significantly hit by the pandemic, had contracted 7.3 per cent in the last fiscal.

ALSO READ: Indian economy estimated to grow at 9.2 per cent in 2021-22, surpass pre-COVID level
Republic Day parade will be a mix of modern and vintage with smaller marching contingents

Continued from page-1
gents from the Indian Army will be participating on the occasion of 73rd Republic Day parade celebrations on January 26. The contingents will be wearing uniforms depicting the change in it since independence and also will carry the weapons of those times.

The first contingent to march forward will be of Rajput Regiment, wearing the uniform of 1950 and carrying .303 rifle, followed by Assam Regiment, donning the dress of 1960s. Then, the Jammu & Kashmir Light Infantry troops will be attired in the 1970s uniform with 7.62 mm self-loaded rifle.

The personnel of the Sikh Light Infantry and Army Ordnance Corps would be wearing the current uniform and would be carrying a 5.56mm rifle.

The newly-inducted combat uniform will be donned by the Parachute Regiment contingent. The troops will be carrying Israel-origin Tavor rifles.

Major Vishesh, Parachute Regiment's contingent commander said, "Wearing the new combat uniform at the Republic Day parade will be a proud moment for the elite force."

Major Varun Pratap Singh will lead the Rajput Regiment contingent. "It's an honour for us to participate in the Republic Day parade." He spoke. This time the parade will display a unique mix of vintage and new equipment in the mechanised column.

Among the Armoured columns the first column will be of one PT-76, one centurion tank, two Main Battle Tank Arjun MK-1 tanks, one APC Topas armoured personnel carrier, one BMP-1 infantry fighting vehicle and two BMP-II infantry fighting vehicles will be shown to the public.

One 75/24 pack howitzer, two Dhanush howitzers, one PMS bridge-laying system, two Sarvatra bridge-laying systems, one HT-16 electronic warfare system, two Taran Shakti electronic warfare system, one Tiger Cat missile system and two Akash missile systems will also be the part of the mechanised columns.

Besides, one each marching contingent of the Indian Navy and Indian Air Force will be participating. There would be a total of 16 marching contingents, including four CAPF contingents, two NCC, one each Delhi Police and NSS.

There will be two motorcycle display teams and two animal contingents. The motorcycle team will be from the BSF and ITBP while the animal contingents would be from 61 Cavalry and BSF camels. Maj Gen Kakkar added that two new events have been added in the Beating the retreat ceremony this year.

There would be laser mapping protection on the north and south blocks of the Raisina Hills and a coordinated show of 1000 drones. They will display various shapes when it is dark at Vijay Chowk. It will be held for the first time in India.

- Government data Ahead of the Union Budget, Rajan said that budgets are supposed to be documents containing a vision and he would love to see a five- or ten-year vision for India as well as a plan for the kinds of institutions and frameworks the government intends to set up.

On whether the government should go for fiscal consolidation or continue with stimulus measures, Rajan pointed out that India's fiscal situation, even coming into the pandemic, was not good and this is why the finance minister cannot spend freely now.

While the government must spend where necessary at this time to alleviate the pain in the most troubled areas of the economy, he said, "We must target the spending carefully so that we do not run huge deficits." OPINION: India's export performance may save its economy Finance Minister Nirmala Sitharaman is scheduled to present the Union Budget 2022-23 in Parliament on February 1. Regarding the rising inflationary trends, Rajan said inflation is a concern in every country, and it would be hard for India to be an exception.

According to him, announcing a credible target for the country's consolidated debt over the next five years coupled with the setting up of an independent fiscal council to opine on the quality of the budget would be very useful steps. ALSO READ: Indian economy rapidly recovering from pandemic-induced downturn, says Foreign Secretary Shringla

"If these moves are seen as credible, the debt markets may be willing to accept a higher temporary deficit," he said, adding that to convince markets that "we will be responsible, we should strengthen the institutional support to future fiscal consolidation." Further, Rajan said that one way to expand budgetary resources is through asset sales, including parts of government enterprises and surplus government land. "We need to be strategic about what we can sell, and how we can improve the economy's performance through those sales...Once we decide to sell, though, we should move fast, something we have not done so far," he opined. Regarding the upcoming budget, Rajan said that he would be happy to see more tariff cuts and far fewer tariff increases, and far fewer subsides to specific industries. "Particularly, (I) would welcome an independent assessment of the Production Linked Incentive schemes".

Farmers' ire over Haldia dam delay echoes in polls

Continued from page-1

Minister Sudam Marndi was elected as MLA. As people in the area feel that the Minister too did not pay any heed to their problems despite frequent appeals, sources said the local anger will reflect in the panchayat elections. Contacted, executive engineer of Mayurbhanj Irrigation department Narayan Das informed that the government had provided Rs 270 crore for upgradation of the dam in 2011. Presently, four parts of the work - earth dam, spill wall and two regulators both left and right canals and bridge, have been carried out by a construction agency. It targeted to irrigate more than 5,520 ha land initially but was later extended to benefit farmers of both Mayurbhanj and Balasore districts by connecting with the Subarnarekha Irrigation Project, Das said, adding that the project will be completed by March and become functional from June this year.

PM Modi unveils hologram statue of Netaji on his 125th birth anniversary today

Continued from page-1

PMO said.

During the programme, the Prime Minister also conferred the Subhas Chandra Bose Aapda Prabandhan Puraskars for the years 2019, 2020, 2021 and 2022. A total of seven awards will be presented during the ceremony, it added.

Union government has instituted the annual Subhas Chandra Bose Aapda Prabandhan Puraskar to recognise and honour the invaluable contribution and selfless service rendered by individuals and organisations in India in the field of disaster management.

The award is announced every year on January 23. The award carries a cash prize of Rs 51 lakh and a certificate in case of an institution and Rs 5 lakh and a certificate in case of an individual, the statement read further.

It has been the constant endeavour of the Prime Minister to honour the freedom fighters in a befitting manner and the special focus of these efforts has been on the legendary freedom fighter and visionary leader, Netaji Subhas Chandra Bose.

Several steps have been taken in this regard, including the announcement that his birth anniversary will be celebrated as Parakram Diwas every year. In this spirit, Republic Day celebrations will begin a day early, from January 23.

India out of women's Asian Cup; match against Chinese Taipei called off after 12 players test COVID positive

NAVI MUMBAI: India were forced out of the AFC Women's Asian Cup football tournament on Sunday after a dozen COVID-19 cases among their players led to the cancellation of a group match against Chinese Taipei minutes before kickoff here.

Apart from the COVID cases, two players were also laid low by injuries which made it impossible for India to field a team given that two of their footballers were already out of contention after being infected by the virus a few days ago.

The Asian Football Confederation (AFC) said given the situation, Article 4.1 of the tournament rules comes into effect, which makes it clear that if a team fails to assemble for a match, it would be "considered to have withdrawn from the relevant Competition."

The RT-PCR tests on the squad were conducted on January 21 and the results came this morning.

The All India Football Federation (AIFF) President Praful Patel also issued a statement expressing sadness at the turn of events but surprisingly did not clarify the team's tournament status.

"We are as disappointed as probably the entire nation would be right now with this unwarranted situation," he said.

"However, the players' health and well-being are of paramount importance to us, and it cannot be compromised under any circumstances. I wish all the infected players and team officials a swift and full recovery. They will be well supported by the AIFF and AFC."

India failed to name the required minimum of 13 players for the Group A match against Chinese Taipei before the game and there was no sign of the team at the ground even as the rivals warmed up.

India were next scheduled to play China in

Former Odisha Minister Anjali Behera is now a samiti member candidate

DHENKANAL: Former BJD minister and BJP leader Anjali Behera has entered the panchayat election arena as a samiti

member candidate in Hindol block. Formerly Women and Child Development minister in Naveen Patnaik government, Behera filed her nomination from Giridhari Prasad panchayat on Friday. The seat is reserved for Scheduled Caste women.



Talking to TNIE, Behera said she decided to fight the ru-

ral polls as she wanted to serve people. "The 2024 election is two years away from now and I cannot wait for such

a long time. People of my constituency wanted me to be with them in their weal and woe. So I decided to become a samiti member at least for the time being." Behera said 18 out of 35 panchayats in the block are reserved. Hence, there is a bright chance of reserved candidates calling the shots in the election of block

their final group match on Wednesday but that is unlikely to go ahead now given that the team does not have enough players to field an XI. The knockouts start from January 30, making it nearly impossible for the tournament organisers to maneuver the schedule.



"This happened to us despite the best measures put in place, and it is sheer bad luck that it happened to us. Let there be no fingers pointed at any. We need to understand this is a pandemic situation, and no bubble is fool proof around the world," Patel said in his statement which focussed on feelings of the players but offered no insights on how the situation arose. It is still not clear how the spread happened. As per Article 4.1 of the 'Special Rules Applicable to AFC Competitions during the COVID-19 pandemic', "If a Participating Team/Participating Club has less than thirteen (13) Participating Players (including one [1] goalkeeper) available for a match for any reason (whether or not relating to COVID-19), the relevant Participating Team/Participating Club shall not be able to participate in the Match."

"Such Participating Team/Participating Club shall be held responsible for the Match not taking place and shall be considered to have withdrawn from the relevant Competition. The relevant Participating Team/Participating Club

chairman post which will be held after the polls.

"If BJP members win majority, I can contest for chairperson post

from the ministry after she attended the May 29 'coup' by P y a r i m o h a n Mohapatra, the former confidante of

of Hindol block which is reserved for women. I hope people will elect me. I will also contest as an MLA from BJP in 2024," she asserted. Daughter of former minister late Trinath Naik, Behera is a three-time MLA from Hindol Assembly constituency. She was also a minister from 2009 to 2012. However, she was axed

Chief Minister Naveen Patnaik, in 2012. Behera was denied ticket in 2014 Assembly election but she contested as an Independent from Hindol and lost. In 2019, she supported her brother Ashok Naik to contest from Hindol on BJP ticket. However, Naik lost to BJD's Simarani Naik. Behera joined BJP in September last year.

and its affiliated Member Association shall be subject to the provisions of the relevant Competition regulations regarding the consequences of withdrawal, as applicable."

The AFC said the tournament will continue to be played as scheduled with the group win-

Schedule determined by the AFC General Secretariat, the AFC Competitions Committee (or any sub-committee carrying out duties on its behalf) may grant an exception to the foregoing and allow the relevant Match to be rescheduled."

India were held to a goalless draw by Iran in their tournament-opener a couple of days ago and there were two COVID cases in the team before that game.

It remains to be seen how Iran is impacted by the outbreak in the Indian camp, having been in close contact with the side.

The AFC said its medical team will continue to work closely with the Local Organising Committee and the AIFF to prioritise the health and wellbeing of the teams, officials and stakeholders.

"Appropriate medical care is being provided to the infected players."

COVID-19 had breached the Indian team's bio-security bubble on Wednesday ahead of its tournament opener with two players testing positive for the virus, forcing the organisers to shift them to a medical facility for isolation.

All the semifinalists of the ongoing tournament will directly qualify for the 2023 FIFA World Cup in Australia and New Zealand.

Two more teams from the remaining four quarterfinalists will also get direct berths to the World Cup if Australia make it to the semi-finals of this tournament, which is highly probable.

That means even the teams that lose in the quarterfinals can directly qualify for the World Cup if they win the play-off matches of the AFC Asian Cup on February 2 and 4.

The two losing quarterfinalists will feature in the Intercontinental play-offs.



MAHARISHI PLAY SCHOOL

Nurturing awareness Moulding Future

ADMISSION OPEN FOR

PLAY GROUP (2+) to Onwards

A great Place to grow @ MPS

Call now for Application:

Laugh
Play
Learn
Share

MAHARISHI PUBLIC SCHOOL

N-3 B/14-15, IRC Village,
Nayapalli, Bhubaneswar

PH. 2558884 / 2550786 / 8984600700 (M)

E-mail : maharishipublic13@yahoo.com



Find us on
facebook.com/maharishiplayschool



FOLLOW US
ON TWITTER
twitter.com/maharishiplayschool