

Congress releases fourth list of 61 candidates for Uttar Pradesh elections



NEW DELHI (KCN): The Congress Sunday released its fourth list of 61 candidates, including 24 women, for the Uttar Pradesh assembly elections. The party has announced that it will give 40 percent of tickets to women. The party which has

been out of power in Uttar Pradesh for three decades is contesting all 403 seats. The party has so far announced 311 candidates, including 127 women, for the seven-phased Uttar Pradesh assembly polls starting February 10. The third list of can-

didates included 37 women, while the party's first and second lists had 50 and 16 women respectively. Some of the candidates were associated with the anti-CAA protests and those who have struggled for people's rights in the

state. The Congress is contesting the state polls with women in focus and has also released a separate manifesto for youth, assuring them of employment opportunities and have laid down a roadmap of how to provide jobs, if elected to power.

Rourkela ADM gave grant from Red Cross Fund for treatment of Senior Journalist

Rourkela : Senior journalist Sanjeev Kumar Padhee, a

years. If seen in his family, there is no one other than the old

as he is eighty percent physically disabled. The excruciating pain in the chest, the unbearable pain of spinal disc displacement has now become difficult even to go for some medical examination from time to time. Social worker and head of Super 20 social organization and Peace Ambassador Nitesh Kumar has been contacting various administrative officers in this matter with his understanding. On the previous day, Nitesh Kumar met Dr. Shubhankar Mohapatra, Additional District Magistrate of Rourkela and

Commissioner of Rourkela Municipal Corporation, and after this meeting, Dr. S h u b h a n k a r Mohapatra gave an assistance of five thousand rupees for the treatment of the victim from the Red Cross Fund. Social Worker Nitesh Kumar thanked Rourkela ADM Dr. S h u b h a n k a r Mohapatra for this commendable work. Nitesh Kumar also contacted Sub-Collector Daulat Chandrakar in this regard, he advised to contact the management in Government Hospital. **CONTINUED ON: P-7**



resident of Kuarmunda in Sundargarh district of Odisha, has been suffering from spinal disc displacement and leg ligament related disease for the past around eight

widowed mother, whose pension money is helping him and her old mother's living life. Nearly fifty years old senior journalist Sanjeev Kumar Padhee has no one to look after him

Dream comes true for girl who did not take medical seat in 2020 over fee fear

MADURAI(KCN):18-year-old S Thangapetchi, from Paanamooanpatti village, is all smiles as she has secured an MBBS seat again in her second NEET attempt. Though the teenager had cleared the national

mined to become a doctor and appeared for NEET the second time in September last year and scored 256 marks. Thangapetchi had scored 155 in her maiden NEET attempt in September 2020, preparing by herself. A student of Government Kallar Higher Secondary School in Vikramangalam and hailing from a Most Backward Class (MBC) community, Thangapetchi attended nearly eight months of coaching at a private institute in Simmakkal for her second attempt, said her uncle V Alagarsamy. "The institute waived the fee (costing around `50,000) after learning Thangapetchi's plight through media reports," he added. Thangapetchi who got admission to Sree Mookambika Institute of Medical Sciences at Kanniyakumari on Friday told TNIE, "I was dejected when I could not join medical college despite getting a chance through the horizontal reservation. But, the one-year lag gave me time to understand concepts and prepare better. Since I studied in Tamil medium, I found it hard to familiarise myself with the Science terminologies in English, the language in which questions are asked in NEET. Today, I am very happy to have finally got an MBBS seat after scoring 101 more marks than last time's."



entrance test in November 2020, she had to let go of the seat due to financial constraints. Adding to the misery, then Chief Minister Edappadi Palaniswami announced a 7.5 per cent quota reservation, bearing the educational expenses of government school students. The announcement came two days after she forfeit the seat. Missing the 7.5 per cent quota by a whisker, Thangapetchi, the eldest of four sisters, born into a family of agricultural labourers, was deter-

PM Narendra Modi should address nation on Pegasus issue: Rajasthan CM Ashok Gehlot

JAIPUR (KCN): Rajasthan Chief Minister Ashok Gehlot on Sunday demanded Prime Minister Narendra Modi address the nation on the Pegasus issue to end any confusion on the matter.

After paying tributes to Mahatma Gandhi at the secretariat here on Shaheed Diwas, the chief minister said those who follow the ideology of the man who assassinated the Father of the Nation are ruling the country and are entering the parliament as MPs.

Reacting to a media report claiming that India bought the Pegasus spyware from Israel as part of a defence deal in 2017, the Congress leader said, "The Central government should give a clarification. If

the government is clean, then the PM should himself address the nation." ALSO READ: Fresh plea in SC on Pegasus row seeks probe into 2017 India-Israel defence deal

in a matter of spying. He also alleged there is such an environment in the country that anyone who expresses disagreement with the ruling dispensation is targeted, and the CBI, Enforce-

ment Directorate go after them. He also alleged that the RSS and BJP have created a "troll army" across the country to attack people on social media for writing anything which is against



"The Supreme Court is not able to do hearings on the matter on priority, which it should have done. Who should be blamed?" he said. Gehlot said that Richard Nixon had to resign as US president

ment Directorate go after them. He also alleged that the RSS and BJP have created a "troll army" across the country to attack people on social media for writing anything which is against

BJP, which is given lakhs and crores of rupees, comes to attack. In a democracy, disagreement and criticism are welcomed but today if you criticise, you are declared anti-na **CONTINUED ON: P-7**

BJP government's priority is spying on citizens: Congress leader Priyanka Gandhi



NEW DELHI(KCN): Congress leader Priyanka Gandhi Vadra on Sunday attacked the Centre over the issue of employment, saying its priority is "spying" on citizens when it

ought to be jobs for the youth. Her attack on the government came over a media report which claimed that there are 3.03 crore unemployed youth in the country. "The priority of the

government should be jobs for the youth, but the priority of the BJP government is spying on citizens," the Congress general secretary alleged in an apparent reference to the Pegasus snoop-

ing allegations against the government. The country needs an agenda for the youth, it needs a roadmap for employment for the youth, Priyanka Gandhi said in a tweet in Hindi.

BJP questions BJD on KALIA, PMAY aid

BHUBANESWAR (KCN): Criticising the BJD government for doing nothing for

nance and panchayat election will be the first step in this direction. BJP national

Dismissing Chief Minister Naveen Patnaik's claims of reducing poverty and bringing in the highest ever investment to Odisha, Purandeswari said around 30 per cent of the State's population is still living below the poverty line with 14 per cent of them without pucca houses. This is despite the fact that Odisha is one among the major beneficiaries of Pradhan Mantri Awas Yojana (PMAY). It is

a matter of shame that PMAY beneficiaries have to shell out Rs 20,000 as bribe for allotment of house and another Rs 2,000 for assistance to construct toilet, she said. "Not a single industry has come to Odisha in the last two decades. As a result, a large number of unemployed people are migrating to other states in search of livelihood," she claimed. Stating that Prime **CONTINUED ON: P-7**



the development of the State in the last 21 years, the BJP on Friday claimed that people have made up their mind to bring a change in the gover-

general secretary and Odisha in-charge D Purandeswari told mediapersons that people want a change as they feel cheated by the regional party.

Khordha District Administration Conduct Raid in Brick Kiln

Khordha (KCN): Officials from Khordha



District Administration along with Police, Labour, Education, Revenue and DCPU, Khordha, raided bricks Kiln in Khordha District. The raid was ordered by ADM, Khordha,

wages, food or medical help by the bricks



kiln owners. Along with the labourers their minor children are also exploited and harassed by the bricks kiln owners. Instead of making providing Education, the bricks kiln owners engage

conditions. These workers are not even



provided basic living amenities by their employees. Children too are engaged in bricks making while they ought to have been in school. These children when they grow up lose oppor-

Busan Ojha, Khordha District



Education Planning Officer, Debadatta Barik, Revenue Inspector Ashok Kumar Das, Labour Inspector Kali Patra Kuldeep Prasad, Aid-At-Action, Programme Manager,



Manoj Kumar Padhi following a complaint. The bricks kiln owners and labour contractor illegally engage workers, especially women and children in the bricks Kiln. The bricks kiln workers and their families have been leading miserable lives. They are not provided appropriate

the minor children in their plants. The bricks kiln owners hire innocent and poor people from tribal district of Odisha as well as outside Odisha to work as labourers in bricks making unit. The brick kiln workers are illegally hired and are made to work and live under pathetic

tunities available to educated youth. The raiding team officials discussed and create awareness among bricks kiln owners and the labourer. Khordha District Child Protection Unit (DCPU) Social Activist Ranjan Kumar Gochhayat, Baliana Block Education Officer, Himanshu

Saroj Kumar Barik, Co-ordinator, Deepak Ranjan Panda, Baliana Police Station, ASI, Hrushikesh Behera and members of Child Line were participated the raid. Simultaneously the raid was conducted in bricks Kiln of Khordha District, Said the officials.

Stamp duty relief for Home Buyers

Kolkata (KCN): West Bengal government has extended the remission of stamp duty and reduction in the circle rate payable at the time of registration of immovable properties by another two months, extending a tax relief that is designed to jump-start real estate transactions. An order issued by the State Finance department on Saturday evening noted the effective date for the stamp duty benefits has been extended till March 31. The relief was

first announced in the State Budget in July, 2021. The State government had cut the circle rate and stamp duty by 10 per cent and 2 per cent, respectively. Narayan Jain Advocate dealing with property registration and tax matters welcomed the decision and said that it will lower costs for home buyers in and around Calcutta as well as the rest of the State. Stamp duty now stands at 4 per cent and 3 per cent in urban and rural areas for properties up to Rs 1

crore. It is levied at 5 per cent and 4 per cent for properties, respectively, above that ceiling. The Government order said the reliefs were aimed at boosting commercial activities and creating jobs. There is economic slowdown due to Covid-19 pandemic situation and the extension of relief in stamp duty is commendable decision, said Mamta Binani, President, Concern for Calcutta. The real estate industry had been lobbying for an extension of the

order because of the third Covid wave. Thanking chief minister Mamata Banerjee for the extension of the tax breaks, Sushil Mohta, president of Credai, West Bengal, said he expected the volume of transactions to rise in the next two months as the Covid wave has started to subside. Knight Frank India, an international real estate consultancy, said 44,940 residential units had been registered in 2021 after the cut in the stamp duty.

World Odisha Society Felicitates Visiting Non Resident Odias

Bhubaneswar(KCN): The visiting Non Resident Odia Community leaders received warm Felicitations by the World Odisha Society (WOS) recently. Get - Togethers organised in two phases at the International headquarter of WOS in Nayapalli, were attended by dignitaries from different countries currently on a tour to Odisha. Presided over by WOS's Chairman Kishore Dwibedi the Welcome Ceremony witnessed the participations of Top Brass WOS



leaders from India and Abroad as well as several well wishers of this apex Global Forum of Odias diaspora. In the interactive session, the visiting WOS's Foreign Delegates and their counterpart Members based in India and Odisha, exchanged Mutual greetings, deliberated on their scope of contribution for the all-round betterment of Mother State and their possible role to accomplish the missions and visions being demarcated by WOS to ensure the emancipation of a Golden Odisha during 2036, when Odisha will be celebrating 100 years of Her formation. Particularly the NRO leaders emphasised on finding the solutions of the problems they use to face in their adopted countries, enhanc-



ing their closer and constant interactions with their birth place and Odisha and broadening the action areas of WOS. Addressing the gathering WOS's Chairman Kishore Dwibedi informed that now we are in a process of chalking out plans and Programmes for WOS to play an effective offline role during the post Covid Period. Since the State Government has taken a decision on principle to host World Odia Summit once in two years, WOS has definitely had to play a larger role in this regard, Shri Dwibedi observed. Shri Dwibedi reiter-

ated WOS's demand to commence a NRO Ministry in the State Government.

The prominent personalities honoured during these two occasions include the Vice Chairman of WOS and President of Australia Odia Samaj Dr. Nalini Pati, Additional Editor of WOS's Publication Department Dr. Tanmay Panda from Canada, Member of WOS's Presidium Debarshi Mallick from Indonesia, Joint Secretary General of WOS and Presi-



dent of Netherlands Odia Samaj Saswat Padhi, WOS's Joint General Secretary, Organisation, Prem Nepal from New Zealand, Vice-President of WOS's Women's wing from Australia Dr. Pravati Panigrahi and Executive Member of Netherland Odia Samaj Suwendu Acharya. President of Wos's Women's wing Dr. Sunanda Mishra Panda from Canada and Mentor of WOS's Youth Wing Ram Prasad Mohanty from Australia, both of whom are now in Odisha have joined the ceremony through virtual manner. The WOS's Indian members and well wishers present include Former President of Lion's Club Engineer Bipin Nayak, President of Utkal Journalists Association Bibhuti Bhushan Kar, Senior Bureaucrat Suresh Mantry, Noted Poet Rakshak Nayak, Senior



Journalists Sanat Mishra, Sanjay Das, Partha Sarathi Jena, Fitness Guru Hari Patnaik, Renowned Sculptor from Bengaluru Gyanesh Mishra, Veteran Musicologist Dhaneswar Swain, Fame vocalist Sukanta Kundu, Young Entrepreneurs Prabodh Samantara, Pravash Jena, WOS's IT General Secretary Rabindra Narayan Behera, General Secretary Promotion of Mother Tongue Pabitra Maharatha, General Secretary, Culture, Kaveri Behera, Additional Editor, Publication Dr Suniti Mund and Member of Youth team Nandan Dwibedi.

Cold Wave Grips State

Bhubaneswar (KC-N): Winter chill swept Odisha on Saturday, with a cold wave gripping some districts and

sus as the northwesterly dry and cold winds prevailed over the region, a bulletin stated. The mercury dropped

said. Kandhamal district shivered under intense cold as Daringbadi hill station and Phulbani

in Angul and by 5.8 points to 8 degrees in Bhawanipatna in Kalahandi district. The Met declares a cold wave when the minimum dips to at least 4 degrees in the plains, or 10 degrees and at least 4.5 notches below normal. For coastal stations, it should be 15 degrees Celsius or less, or the departure is at least 4.5 notches from normal. Bhubaneswar recorded 11.2 degrees Celsius, 4.9 notches below normal, while it was down by 3.2 to settle at 13.2 degrees in Cuttack. The mercury dropped to 14.5 degrees in Puri and 11.4 in Balasore, it added. Minimum temperatures will be 3-5 degrees Celsius below normal in many places during the next two days, according to the weather office. It warned that the cold wave would prevail in Kandhamal, Angul, Sundargarh, Sambalpur, Keonjhar, Deogarh, Boudh and Nabarangpur during the next 24 hours. Cold waves may persist at some places in Jharsuguda, Bolangir, Bargarh, Subarnapur, Kalahandi, Nuapada till Monday, the IMD reports.



the minimum temperature plunging in many places. At least 15 weather stations logged a minimum below 10 degrees Cel-

significantly at some places in coastal Odisha and it was below normal at many areas across the state, the Bhubaneswar Meteorological Centre

town recorded 6 degrees Celsius each, the lowest in the state, it said. The minimum dropped by 6 notches from normal to settle at 9 degrees

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'Shakeela' trailer falls flat, lacks the punch expected in a star biopic



The trailer of Indrajit Lankesh's Hindi language film "Shakeela" doesn't hold much to impress. From using modern-day Hindi music to cliched film sets, it feels like a repackaging of Vidya Balan's 'Dirty Picture' except that this version fails to bring the charm Vidya brought to the

screen. The film, as described by the filmmakers of 'Shakeela', is "inspired by life events of a famous star Shakeela who predominantly starred in southern cinema." It features Richa Chadha as the titular adult actor who was one of the biggest stars of the 1990s ar-

iving from Kerala who went on to act in several adult films in languages spanning Tamil, Telugu, Malayalam and Kannada, while Pankaj Tripathi is the male lead. The film is described to "portray the hardships of the actress as she had to face a lot of criticism, insults and betrayals from

her own family members and the film fraternity who were influential in getting her films banned." The main reason for the success of 'Kinnarathumbikal', one of the films that catapulted her into the limelight, was solely her screen presence and energy, and with no other male lead in the

movie. Trying to fill in the gaping hole left by Silk Smitha in the low-budget softcore industry, Shakeela made her own mark with around 250 movies in her kitty -- heralding the 'Shakeela Tharangam' (The wave of Shakeela). Meanwhile, the Shakeela that

Indrajith is trying to portray doesn't look like she has much story to tell. The screen-space also seems to be overpowered by star cast Pankaj Tripathi. Let's hope the full length movie holds more than what the trailer showed. The film is produced by Sammy Nanwani and Sahil Nanwani, with music by Meet Bros and Veer Samarth.

Priyanka Chopra reveals husband Nick Jonas likes her 'natural' looks, calls him 'appreciator'

WASHINGTON(KCN): Nick Jonas has

Chopra. The actor re-

2019 and revealed how her husband is

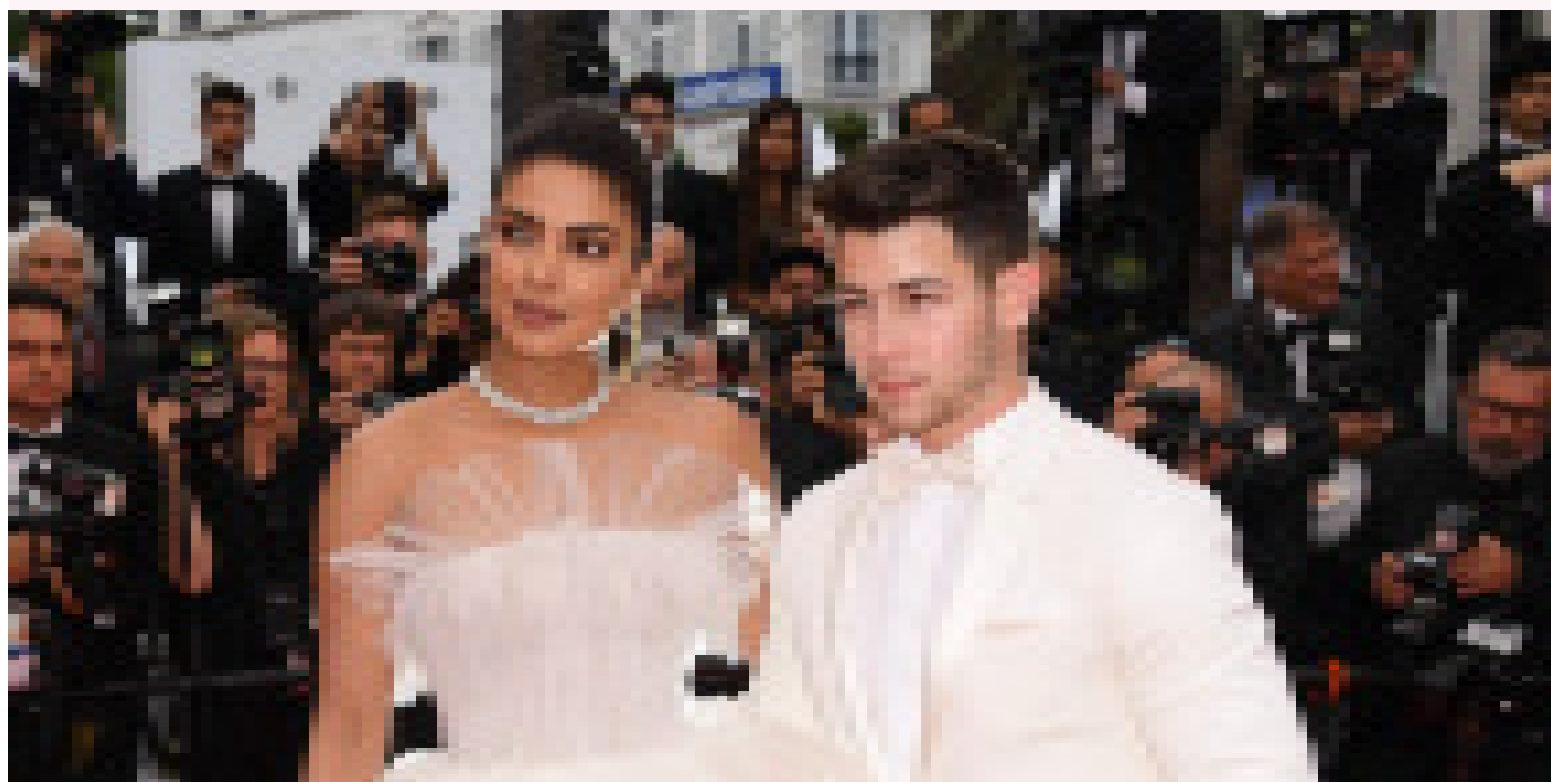
natural or a more glamorous look.

"there are days when he likes a really natu-

went all out for the event, wearing a sheer black top with a pussycat bow, a white blazer paired with a matching pair of pants. Adding a pop of colour to the whole look, she opted for striking pink eye makeup with a matching bold lip colour.

Earlier this month, Priyanka joined her fellow J sisters Sophie Turner and Danielle Jonas in celebrating the first night of their husbands' 'Happiness Begins' tour. All three women rocked Jonas Brothers T-shirts.

The actor shared that it was "really cool" that they all decided on coordinating their outfits since they "have such distinct personalities."



nothing but love and admiration for his wife Priyanka

cently spoke to People at Beautycon Festival Los Angeles

full of admiration for her whether she decides to go for a more

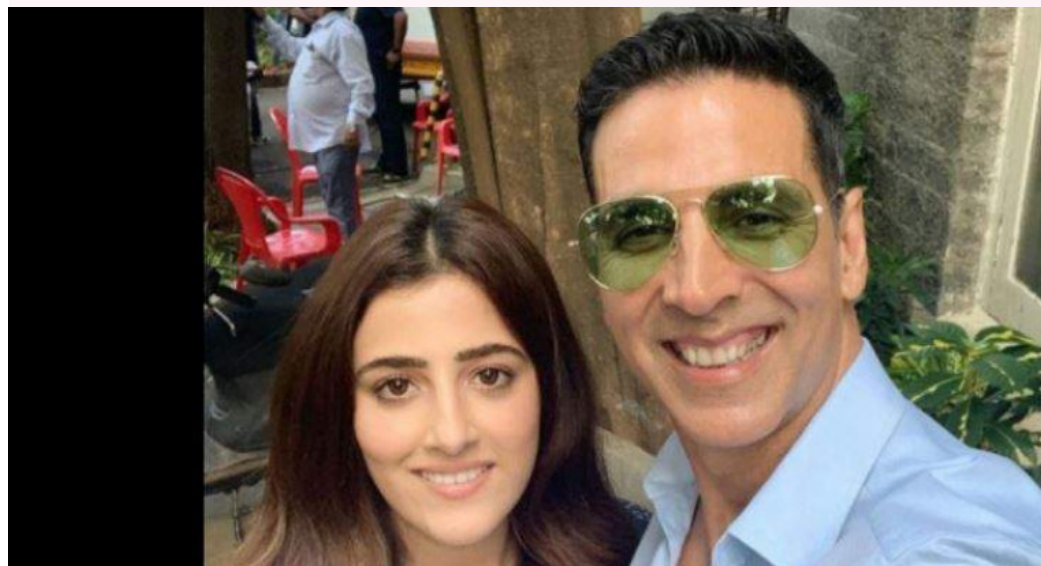
"He likes a bit of both," the 'Quantico' star, said, adding that

real thing."

The 'Mary Kom' actor added, "He's an appreciator. He's someone who can appreciate both things."

In honour of Beautycon, Priyanka

Akshay Kumar shoots with Kriti Sanon's sister Nupur for music video



MUMBAI(KCN): Actor Akshay Kumar on Sunday shot for singer B Praaks new single with actress Kriti Sanon's younger sister Nupur.

written by Jaani. B Praak has previously lent his voice to the song "Teri Mitti" in Akshay's film "Kesari".

ALSO READ:

It is reported that the romantic song is

Akshay Kumar has a namesake actor in

London!

The song will also feature renowned Punjabi singer Ammy Virk.

A lot of pictures are doing the rounds on the internet in which Akshay is seen

posing with Nupur and Ammy at the St. Xavier's college in Mumbai.

On the work front, Akshay will be seen in "Housefull 4" and "Good Newwz" this year.

Just 'normal' to exclude women in decision making process: Adil Hussain

MUMBAI(KCN): Actor Adil Hussain has offered support to the growing group of female artistes who are asking the reason for women's absence from the Bollywood delegation of producers and actors that recently met Prime Minister Narendra Modi to discuss issues faced by the film industry.

On Tuesday, an 18-member panel, including Akshay Kumar, Karan Johar, Ajay Devgn, Siddharth Roy Kapur,

Ritesh Sidhwani and CBFC chief Prasoon Joshi, met Modi to discuss how to take the entertainment industry to the next stage.

The meeting of the delegation came under fire on Wednesday for its exclusion of female representation with some activists and filmmakers pointing out that it was 2018 and asking, "Where are the women?" Adil took to Twitter to criticize the panel that met the prime minister.

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Compulsory Tax Audit and Response to Penalty Notice

1. **Compulsory Tax Audit:** As per section 44AB of the Income Tax Act compulsory tax audit of accounts is required for financial year 2020-21 (assessment year 2021-22) if the turnover of business exceeds Rs. One Crore. In case of professionals tax audit is required if the gross



yearly receipts exceeds Rs.50 Lakhs. The Chartered Accountant conducting the tax audit is required to give his findings, observations, etc., in the form of an audit report at the e-filing portal of Income-tax in Form No. 3CA/3CB and 3CD.

2. **In which case Tax Audit is not required:** If the taxpayer opts or decides to declare income as per following estimate income schemes, tax audit is not required.

a) **Estimated Income scheme under section 44AD:** If the turnover of business is within Rs 2 crore and the taxpayer pays tax on estimated income at the rate of 8 per cent of turnover or in case of turnover by Cheque or bank draft at the rate of 6 per cent of such turnover, then tax audit provision will not apply.

b) **Estimated Income scheme under section 44ADA:** If the Receipts of profession is within Rs 50 Lakhs and the taxpayer pays tax on estimated income at the rate of 50 per cent of gross receipts tax audit provision will not apply.

c) **Estimated Income scheme under section 44AE in case of transport operators:** If a transport operator owning upto 10 goods vehicle pays tax on estimated income tax audit provision will not apply. In case of small goods vehicle the income is estimated at the rate of Rs.7500 per month per vehicle if the unladen weight of the vehicle does not exceed 12 Tons. However in case of Heavy goods vehicle (whose unladen weight exceed 12 Tons) the income shall be estimated at the rate of Rs.1000 per ton of the unladen weight of the vehicle per month. For example if the unladen weight of vehicle is 13 Tonnes, the income shall be estimated at the rate of Rs.13,000 per month of such vehicle.

3. **Date for filing Tax Audit Report for assessment year 2021-22:** As per extension granted by CDBT Circular dated 11th January, 2022, the date for furnishing or uploading Tax Audit

Report for assessment year **Narayan Jain** PrabhulalSahu v. I.T.O. [1995] 83 Taxman (ITAT) 177: [1995] 52 TJJ (JR) 137, that if there was **delay in finalisation and audit of accounts of immediately preceding year**, which led to delay in finalising accounts for the year under consideration and getting them audited, no penalty was leviable u/s 271B as in the instant case there was no deliberate or malafide attempt on the part of the assessee to commit default. Similar views were expressed in Arun Kumar Bhuwalka [1992] 44 TJJ (Cal.) 84: 40 ITD 373.

4. **Date for filing Income Tax Return in certain cases for assessment year 2021-22:** As per extension granted by CDBT Circular dated 11th January, 2022, the date for furnishing or uploading Income Tax Return in case of companies and in cases in which tax audit is required as well as other specified cases, for assessment year 2021-22 has been extended to 15th March, 2022. The date will also apply in case of partners of partnership firms whose accounts are required to be audited. Same date will apply in cases of International transfer pricing.

5. **Penalty in case of default or delay:** If tax audit report is not furnished or uploaded within prescribed date, a penalty under section 271B may be imposed. It shall be half per cent of turnover or Rs.150000 whichever is lower. Penalty of Rs. 1 Lakh may be imposed under sec. 271BA in case of default in furnishing Report of audit in case of International transactions.

6. **Penalty u/s 271B may not be imposed:** In response to show cause notice issued by the Assessing Officer if the assessee proves that there was reasonable cause for the said failure, penalty u/s 271B shall not be imposed. The penalty u/s 271B is not automatic - CIT v. Ramkrishna Stores 253 ITR 175 (Cal.); CIT v. Haryana Agro Services [2005] 279 ITR 113 (P&H). Therefore, it is advisable to submit written explanation before the concerned officer giving cogent reasons for delay and the relevant evidences like doctor's certificate or proof of strike, lock out etc. should also be submitted.

7. **Some Useful decisions regarding Penalty:**

a) ITAT, Delhi held in the case of Chandra Sudhir Kumar v. I.T.O. (Delhi-Trib.) [1996] 86 Taxman 272, that the question of obligatory audit u/s 44AB would arise only when books of account were maintained. In a case when income was returned and assessed on estimated profit rate basis in absence of books of account being maintained by assessee, penalty could not be levied u/s 271B for failure to get books of account audited u/s 44AB.

b) ITAT, Jaipur held in the case of

PrabhulalSahu v. I.T.O. [1995] 83 Taxman (ITAT) 177: [1995] 52 TJJ (JR) 137, that if there was **delay in finalisation and audit of accounts of immediately preceding year**, which led to delay in finalising accounts for the year under consideration and getting them audited, no penalty was leviable u/s 271B as in the instant case there was no deliberate or malafide attempt on the part of the assessee to commit default. Similar views were expressed in Arun Kumar Bhuwalka [1992] 44 TJJ (Cal.) 84: 40 ITD 373.

c) Ahmedabad Bench of ITAT has held in the case of ACIT v. Roop Textiles [1996] 86 Taxman (ITAT) 123 that penalty could not be levied u/s 271B if delay in getting accounts audited and filing audit report was caused because of **search and seizure operation** carried out by the department and **disturbed situation in city**.

d) Work of filing return and complying with other statutory requirements entrusted to auditors. Failure on the part of auditors to actually comply with said requirement. Partners of assessee-firm not much educated and hence not supposed to be acquainted with intricate provisions of Income-tax Act, has been held to be reasonable cause for delay- Bangalore Steel Distributors v. ITO [1994] 50 TJJ (Bang) 1.

e) Late submission of earlier year's return, unfamiliarity with prescribed procedure, doubt about validity of provisions of section 44AB, low income resulting in refund of tax all together constituted reasonable cause for delay in getting accounts audited- Asst. CIT v. MandavilliVenkateswara Rao [1992] 44 TJJ (Hyd) 400.

f) Audit report u/s 44AB ready with the auditors by the due date, but could not be obtained and filed due to communal riots and illness of assessee's father. Certificates of police inspector and doctor produced, is reasonable cause for delay- G.S. Kasat v. ITO [1995] 53 TJJ (Bang) 103.

g) Difference in trial balance and illness of managing partner along with assessee's conduct in keeping department informed of the reasons of delay would constitute sufficient cause for not filing audit report in time- K. Ravikumar & Co. v. ITO [1989] 33 TJJ (Mad) 509 : 29 ITD 537.

h) A provisional report was submitted

before due date. However further report could be submitted only after the due date after completion of statutory audit which took long time as the books were voluminous and bank statements could not be obtained in time. Explanation of assessee not proved to be wrong by A.O. Filing of a provisional report by assessee reflects its anxiety to comply with statutory requirements. Assessee has proved existence of reasonable cause- Deputy CIT v. Machino Techno Sales (P) Ltd. [1997] 59 TJJ (Cal) (TM) 214.

i) Assessee sustaining heavy losses and short delay by Chartered Accountants in completing audit constituted reasonable cause and penalty not sustainable- H. Ajitbhai & Co. v. Asst. CIT [1993] 47 TJJ (Ahd) 22 : 45 ITD 262.

j) Where two opinions are possible for determining the turnover, for example- whether gross interest or net interest is to be considered and if the belief of the assessee is bonafide, no penalty should be levied - **Mohan Lal Ashok Kumar v. ITO [2010] 1 ITR (Trib.) 103 (Trib.)**.

k) Where assessee was not involved in any kind of business activity to earn profit & gains and the major source of its income was grant from Government of India, it was held that provisions of compulsory audit was not applicable to the assessee and consequently no penalty can be levied - **ITO v. Indian Hockey Federation [2011] 9 ITR (Trib.) 692 (Del.)**.

l) Where an advertisement broker was on a bonafide belief that only commission will be considered for the purpose of gross receipt under section 44AD, whereas the AO considered the entire receipts for determining the turnover, the penalty has been set aside - **Manoj S Gugale v. ITO 80 taxmann.com 193 (Pune Trib.)**.

m) Delay by auditor in completing audit due to other professional commitments - **Asst. CIT v. Gayatri Traders [1996] 56 TJJ (Hyd.) (SM) 303: [1996] 58 ITD 121 (Hyd.) (SB) : Kumar Bros. v. Asst. CIT [1993] 47 ITD 552 (Kol.)**.

n) Assessee could not undertake tax audit as the statutory audit was not finalised in time- **Kripa Industries (P) Ltd. v. JCIT [2002] 76 TJJ (Pune) 502**.

(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).

Wetlands and Climate change

There is hardly any disagreement on the effects of climate change influencing all our lives. From Amazon forest fire to Chennai floods/



waterlogging, the world has been experiencing accelerated devastating effects of climate change. While the world is going to celebrate the world wetland day on 2nd February to raise

awareness about the conservation and importance of wetlands, it is proven that wetlands are effective in mitigating climate change impacts.

Wetlands are anchor for the nature based solution in mitigate the adverse effects of climate change. Wetlands can act as storing the carbon, reducing the greenhouse gases, providing resilience to natural hazards such as flooding, storm surge and coastal inundation and so on. Wetlands are defined as, according to Ramsar Convention (Convention on Wetlands of International Importance especially as Waterfowl Habitat), "Areas of marsh, fen, peatland or water, whether natural

or artificial, permanent or temporary, with water that is static or flowing, fresh, brackish or salt, including areas of marine water the depth of which at low tide does not exceed six meters".

The World Wetland Day is also the anniversary of the Convention on Wetlands, which was adopted as an international treaty in 1971. The wetlands are highly vulnerable to climate change due to their position that is in between the land and water body. There are 4.6% of the land area has been covered with wetlands and they have a huge environmental effect, mainly regarding the ecological balance by acting as a breeding ground for various species, maintaining the soil carbon level, storing flood water and melting of glaciers. So here is a clearance can be predicted that it has a huge contribution on maintain the biological diversity and edge effect. But due to growing urbanization and increasing intensification of agriculture has put the wetlands in the 'endangered category'. Metropolitan cities like Mumbai, Delhi Hyderabad, have destroyed 71%, 38%, 55% of their surrounding wetlands respectively. Importance of wetlands in dealing with climate

changes is highly significant. Not only does it curb the pollution level by trapping carbon emissions but also helps in the flourishing of natural flora and fauna, control soil erosion, and restoration of groundwater. These all aspects are significant in the conservation of nature and tackling climate changes. The increasing urbanization in a country is now considered as an parameter of economical upliftment, but no one is concern about the matter that these are becoming the hub of natural hazards like uncertain rainfall in Mumbai, poor air quality of Delhi, frequent flooding in Chennai etc. As it has been discussed above the wetlands can be used as an important parameter regarding the climate change, it can be estimated that conserving the wetlands around the metropolitan cities can be reduce the adverse effect of climate change to some extent. They can be used as resilience for natural disasters like uncertain rainfall and flood condition. By storing the excess rain water this can be act in the direction of avoiding the water crises and drought condition mainly in the dry seasons. The wetlands are the dynamic natural resources, for which it has been described as

Dr. Ganesh Chandra Kund

the 'blue carbon ecosystem' by the UN General Assembly and Ramsar convention. Thus, the Union government has notified a wetland (Conservation and Management) Rules in 2017. The government should also have to take steps towards the conservation of the wetlands; those are present in the periphery of the metropolitan cities. This also can be suggested to increase the number of manmade wetlands around the urban areas, but it may not be significant as like as the natural one. Conserving the wetlands present on the periphery of the urban area also can be used as a tool, to promote the 'climate smart agriculture as well as aquaculture'. From international cooperation to unilateral measures, there have been several strategies existing. Recently, India has been taking several wetland conservation measures to restore and protect the wetlands with States and Union Territories. To furthering successful revival and protection of wetlands, holistic and multidisciplinary approaches are needed.

Satabdi Saibalini, College of Fisheries (OUAT) Rangeilunda, Berhampur-7, Email: gckunduat@gmail.com

Fiscal strategy report soon

Bhubaneswar: While State Government is busy in finalizing the Fiscal Strategy Report indicating the assumptions for revenue and expenditure projections in the medium term and the outlook for the State Economy and Finances, senior officials are keeping their eyes on forthcoming Union Budget to be presented on 1 February.

Union Minister Finance, Nirmala Sitharaman will present Annual Budget on 1 February in the Parliament and after the presentation of the Budget, senior officials will take note of it and will revise the estimates looking at the allocations in the Union Budget, senior officials say.

Vishal Dev, Principal Secretary Finance leading the Team Finance for Pre Budget Consultation with the Departments of the Government. The consultation is in the final stage.

With Central Budget presented in the Parliament, fine-tuning

of the proposed Annual Budget for government is setting strategic priorities for



2022-23 will be done. In fact, Odisha Government has presented its 'Wish List' to the Union Government during Pre Budget consultation with the Union Minister Finance recently. Now it has to be seen how much the Union Government has accommodated in the Union Budget, an official said.

While the State Gov-

with objective of saving the life and livelihood of the people. The priorities of the State Government in the medium-term still remains to achieve Sustainable Development Goals through faster reduction of poverty, increasing farmers' income by crop diversification and direct benefit transfer, providing piped drinking water to all, making available quality affordable health care facilities, enabling quality education & skill development, providing quality physical infrastructure for improving economic activities. State Government is in mission mode to empower women in every sphere of economic activities, modernise the health facilities at PHC level and building world class tertiary healthcare facility in the State, and providing IT enabled platforms in primary education institutes at the village level, so that state could achieve an inclusive growth.

the next five years, the State economy is gradually recovering from the contraction in the fiscal year ended March, 2021.

The severe second wave of COVID-19 pandemic has affected the manufacturing and service sector recovery in the State.

The State has been fighting the pandemic since March, 2020

Kuwait suspends Iraq flights after Baghdad airport attack

BAGHDAD: Kuwait suspended flights to Iraq for a week starting Sunday citing security fears after a rocket attack targeted

Kuwaiti Civil Aviation Authority due to "current conditions." Six rockets struck the Baghdad airport last week damaging two

groups. Iraqi authorities said in a statement late Saturday they had apprehended a person allegedly behind the



Baghdad international airport. Iraqi authorities, meanwhile, announced an attacker had been apprehended. Kuwait Airways, the country's main carrier, said in a statement Saturday that flights to Iraq were temporarily suspended based on instructions from the

commercial planes belonging to Iraqi Airways, the main national airline. The incident marked an escalation in rocket and drone attacks often targeting the U.S. and its allies, as well as Iraqi government institutions. The attacks have been blamed on Iran-backed militia

airport attack. The individual was arrested at a checkpoint near the northern province of Kirkuk en route to Irbil in the Kurdish-run semi-autonomous region. The statement provided no further details.

Following the attack, Iraqi Prime Minister Mustafa al-Kadhimi urged the interna-

tional community not to impose restrictions on travel to Iraq, while Iraqi Airways said the attack didn't caused any disruptions and flights would continue.

Separately, Iraq's military said late Saturday it had killed nine Islamic State group militants suspected of staging a deadly ambush in the northern province of Diyala. The gunmen stormed an army barracks before dawn while the soldiers slept inside and killed 11. The militants were killed with three F-16 airstrikes, with more operations planned to root out sleeper cells, Iraq's military said. Iraq is witnessing an uptick in IS-related attacks. Militants have long exploited the security vacuum across a band of disputed territory in northern Iraq.

The boy's life was saved by the understanding of social worker Nitesh

Rourkela (KCN): Scooty hit a parked car near Rourkela RTO office, the collision was so strong



that the scooter was badly damaged and the front part of the car broke. There were two youths on the scooter. The driver somehow managed him-

self safely after the fall, but his friend sitting in the scooty fell so much that he almost fainted after getting dizzy that the people around came running. But at the same time Nitesh Kumar, the driver of the sub-collector and social worker of Rourkela city, caught sight of him. Without wasting any time, everyone tried their best to give him relief and the child came to his senses. Then people took a sigh of relief. The boy's life was saved due to the understanding of social worker Nitesh and other service-oriented youth and both the boys were also suggested not to drive at such a high speed so that themselves remain safe and others can also be safe. After some time the car driver tried to contact the parents of the boys over phone and then the police also reached there and investigation was started after collecting information about the incident.

Newspaper owner nabbed for faking Yogi Adityanath's signature for ads



BHUBANESWAR: Delhi police with the help of Kharvel Nagar cops on Friday arrested the owner of an Odia newspaper 'Samaj Aaina' Manoj Seth for allegedly forging the letterhead and

signature of Uttar Pradesh Chief Minister Yogi Adityanath in 2016 for financial gains. Seth was staying under Dhauuli police limits in the Capital City. Delhi police had earlier regis-

tered a case in this connection and with the help of their local counterparts, nabbed Seth at Station Square in the city on the day. Police said Seth had forged letterhead and signature of

Yogi Adityanath - the then MP of Uttar Pradesh - and used them to seek advertisements from various Central government organisations for his publications that were circulated in Delhi.




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Rural polls: Young and old keen to serve people, usher in development in Odisha's Sambalpur

SAMBALPUR: The forthcoming rural personnel have filed seeing people nominations as candi- struggle for basic



poll has been witnessing professionally qualified youngsters and retired people taking a plunge into politics and governance. Despite being employed and having scope of growth in the profession, the present crop of aspiring candidates is expressing a desire to leave it all and serve people in the grassroots level.

In Sambalpur, several engineers, doctors and retired defence

dates for the rural polls. Thirty-one-year-old Jayanta Pradhan of Dangapal village under Jujumura gram panchayat is a mechanical engineer who quit a lucrative job in a private company to contest for the post of panchayat samiti member in Jujumura.

"I grew up in Dangapal. I feel it is now my turn to do something for my panchayat as I am

amenities in my village. I hope people will support me in developing the area," he said. Similarly, Rashmita Priya Beak (25), an engineer has also filed nomination for the post of panchayat samiti member in Panimora gram panchayat under Naktideul block. In zone-1 of Jamankira block of the district, a 31-year-old Ayush doctor Simantinee Bariha, is contesting the elec-

tion for the post of zilla parishad member. Bariha, who was working as a temporary assistant medical officer (AMO) for a good remuneration, left the job after working for nearly two years to work for the people.

"I was inspired by the policies of the Central government and PM Narendra Modi. While I am not aiming to make it big in politics, my focus is to implement the schemes of the government in our panchayat and bring about a wave of development," said Bariha.

Apart from youngsters, ex-servicemen are also contesting this time. Denarayan Tiwari, a retired Army personnel is contesting for the post of zilla parishad member in Rengali.

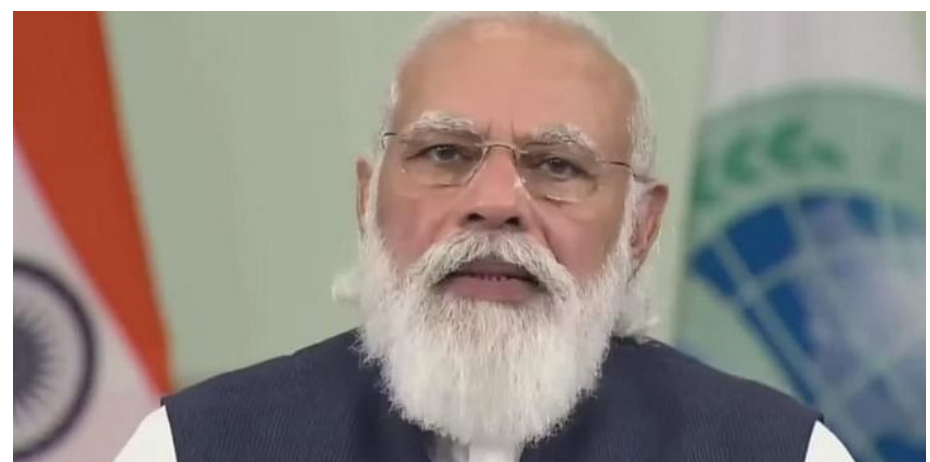
PM commends efforts of Assam people, govt in reducing rhino poaching cases

GUWAHATI: Prime Minister Narendra Modi on Sunday praised the efforts of the people and the government of Assam in bringing down rhino poaching cases from 37 in 2013 to one in 2021. "When there is a sincere effort, work is done with a noble intention, re-

against the poaching of rhinoceros was launched in the last seven years with the special efforts of the Assam government," he said. Modi said more than 2,400 horns seized from smugglers were burnt on September 22 last year on the occasion of World Rhino

ister Sarbananda Sonowal leading the government then. The saffron-party led coalition retained power for a second consecutive term in 2021 state polls, with Sarma taking over the reins. Thanking the prime minister in a series of Tweets for acknowl-

Shows PM's love for us." Modi's radio broadcast had included a part of late Hazarika's song in Assamese language, with the prime minister later explaining the lyrics to his listeners. "The meaning of this song is very relevant. This song says, the lush green surroundings of Kaziranga, the abode of elephants and tigers, the Earth watches one horned rhinoceros and listens to the melodious chirping of birds. The images of the rhinoceros are also seen in the Moonga and Eri dresses woven on the world famous handlooms of Assam," Modi said.



sults also follow," he said in his monthly radio programme 'Mann Ki Baat'. Responding to the appreciation from Modi, Assam Chief Minister Himanta Biswa Sarma said his government is firm in ensuring that the menace of poaching of the iconic one-horned rhinoceros is eliminated. The chief of the state's anti-poaching squad and special DGP, GP Singh, also reiterated the resolve for stopping poaching altogether. During the programme, the prime minister spoke of the poaching threat the one-horned rhinos of Assam had been facing over the years. "To tackle this challenge, a huge campaign

Day. "This was a stern message to the poachers. The result of such efforts is that now there is a steady decrease in the hunting of rhinos in Assam," the PM said. The number of rhinos killed was 37 in 2013, which decreased to two in 2020 and one in 2021, he said adding: "I appreciate the resolve of the people of Assam to save the rhinoceros." Modi also said Assam is synonymous with tea plantations and national parks, along with the one-horned rhinoceros, and this pachyderm has always been a part of Assamese culture. The BJP had first come to power in the state in 2016 with incumbent Union Min-

ister Sarbananda Sonowal leading the government then. The saffron-party led coalition retained power for a second consecutive term in 2021 state polls, with Sarma taking over the reins. Thanking the prime minister in a series of Tweets for acknowl-

edging the anti-poaching activities, Sarma wrote: "We're immensely motivated by Hon PM Sri @narendramodi's recognition of our efforts on single-horned Rhino conservation." "GoA with support of people shall ensure that menace of poaching of our precious icon is completely eliminated. Guidance of Adarniya PM is precious," he added. Stating that this Mann Ki Baat episode is 'special for Assam', Sarma said, "The PM did not only acknowledge the role of people in anti-poaching efforts but also made us nostalgic by playing the Kaziranga song of Bhupen Hazarika, who is a perennial inspiration for Assam.

Need to imbibe the life philosophy of Mahatma Gandhi - Rabi Ray

Rourkela (KCN): The death anniversary of the Father of the Nation Mahatma Gandhi was celebrated. On this occasion, General Secre-

General Secretary Rabi Ray said that the Father of the Nation Mahatma Gandhi was a great hero of the Indian independence move-



ment, a priest of truth and non-violence. Babu had said that my life is my message. The feelings of truth, non-violence, non-possession are hidden in his message. To keep the country united, it is necessary that we should imbibe his philosophy of life and follow the path shown by him. On this

occasion, General Secretary of Odisha Pradesh Congress Committee Rabi Ray, Rourkela former MLA Prabhat Mohapatra, RP Singh, Tutu Mahanti, Mano Samal, Sibhu Sahu, Geeta Singh, Pradeep Behera, Ramesh Gupta, Sandipan Mohapatra, Biswasi Horo, Brij Bhushan Kushwaha and others were present on the occasion. People were present. The program was organized keeping in mind the Covid rules.

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Undermining State's Authority

Bhubaneswar: The recent proposal of the Union Government has created a flutter in the country and among the States. The amendments to the All India Service (AIS) Rules seek to take the liberty of the state governments in retaining officers and also the rights of the officer concerned. The new rule will not require either the consent of the state governments or the officers for their central deputation. The Department of Personnel and Training proposed amendments and 17 State Governments have responded to the proposal. Of them, 11 States including Odisha have opposed the move, saying it compromises the authority of the State and thus a clear case of federal encroachment in the domain of the State Governments. The first Home Minister of India, Sardar Vallabhbhai Patel, was of the opinion that the two AIS, like Indian Administrative Service (IAS) and the Indian Police Service (IPS), should be created to put India's administration on a sound footing. The recruitment to these services was to be done by the Union Public Service Commission and the Union Government was to be the cadre-controlling authority. Officers were to be allotted to the States, but they were expected to also work in the Centre.

Centre issued transfer orders to AIS officers serving in the two states, without the approval of the State Governments concerned. It is considered an infringement of the federal spirit. The convenience of the states in releasing officers



Mr. Patel also wanted these services to uphold the rule of law and give fearless and objective advice to the new political rulers both in the Centre and States. Then also some State Governments were opposed to the creation of the AIS as it would have divested them of control over these vital services. However, Mr. Patel had stated that except in the matter of control, the entire country agreed on all other points. The officers will work as the bridge between the Centre and the States.

However, after 75 years, the issue has cropped up again after the central government's new proposal. Now, the States have raised an alarm that the Centre was attempting to snatch away their federal liberty by taking officers on deputation without their consent. The officers also do not want to get central deputation without their consent.

The States also have specific problems as the Odisha Government has pointed out in its letter of opinion of the issue. The State, which has been facing acute shortage of officers, has suggested the Centre to increase the IAS, IPS and IFS strength in order to deal with scarcity of officers both in the Centre and the State.

The States have also pointed out that after recruitment of an AIS officer, his/her Service Book is not opened till the officer returns to State Cadre after completion of one-year training. Service Book opening is done by the respective State Government. So, during the year-long training the officer receives salary from the State Government.

It is said that "he who pays the piper, calls the tune." As the state governments spend on the AIS officers, they should have authority on them and not the Centre.

Secondly, consent of the officer concerned and concurrence of the State Government are needed, when an officer goes on 'Central Deputation'. With proposed changes the person concerned will have no 'option' to offer so also the State Government.

The State Governments which have opposed the move, have strongly rejected such an idea as after nurturing the officer concerned for so many years, all of a sudden, the authority of the State would be eroded, pointed out a former Member Board of Revenue.

The two recent instances of Tamil Nadu and West Bengal are sufficient to explain the difference between the Centre and the States. The

must not be overlooked, the States said. Going one step ahead, Odisha Government said that the officers should not be disturbed without the State's permission as they were assigned certain schemes and programs for implementation. Leaving the post mid-way, may affect the performance of the welfare schemes.

In fact, the Central urge to amend the AIS Rules came to the fore after it was felt that a section of officers allegedly working for the political party in power in states sometimes go against the interest of the ruling party in the Centre. Though Mr. Modi is often criticized as "pro-bureaucrat", he made this attempt to amend the rule to bring certain officers to the right path.

However, in the process, many officers feel that the entire IAS, IPS and IFS fraternities will suffer, as well as some states where good and efficient officers are working with dedication. History says that it was the then Prime Minister Indira Gandhi under whose tenure, the concept of a committed civil service emerged which ultimately led to the politicization of the higher civil services. After Indira Gandhi, all political parties which came to power brazenly encouraged these unhealthy practices.

Even many State Governments have promoted some identified officers for the top jobs while many efficient officers suffered for not falling into the line of the rulers. The Government may put some stringent measures for a handful of officers and not punish all in the AIS Officers. Whatever may be the case, the ongoing difference between the Centre and the States over the AIS Rule amendment will neither help the administration nor the people. A healthy ambience needs to be created.

This apart, it is presently seen that many brilliant youths prefer to undertake MBA, Engineering, Medical and Law courses and are not as keen for the Civil Service as before. If the present situation prevails, it will further take brilliant persons and better brains away from the AIS leaving mediocre persons for the bigger roles for the country. It is high time that attention was paid to upkeep the standard of AIS and keep federalism intact. None can deny the role of AIS officers for the nation building and developments taking place in the country. Detailed consultations are needed to be held between the Centre and the States, both at the political and administrative levels to resolve the issue.

Budget expectations: Clarity on crypto taxation, hike in 80C limit, duty rationalisation on EVs

NEW DELHI: As Finance Minister Nirmala Sitharaman presents her fourth Union Budget on February 1 all eyes would be on how the

days to go for 2022-23 Budget, here are the top five market expectations on direct and indirect taxes. **DIRECT TAXES:**

1. 80C deduction

it is being expected that a specialised regime for taxation of cryptocurrency will be introduced in the budget.

4. The burden of the

for helping the society and employee welfare during COVID-19 will be allowed as deductible expenditure.

Also, the government

exports is expected. 3. Budget allocations for the expansion of the PLI scheme for sectors such as leather and laminates; additional incentive schemes will also lure companies into setting up additional manufacturing in sectors that were not the focus in previous budgets and help reverse the impact of the pandemic.

4. The government is already reviewing 400 customs duty exemptions (as announced in the previous budget). The final list is expected to be proposed as part of the 2022 budget and industry is awaiting it so that there is no adverse impact on trade as a result of this exercise.

5. Extension of customs duty exemption on goods imported for testing, and setting up of a customs dispute resolution forum, ease compliances under customs, and integration of the current ICEGATE, DGFT and SEZ online portal into a common digital platform.

EXPERTS TAKE:

Nangia Andersen India Chairman Rakesh Nangia said notably, the top end of businesses as well as the upper middle class is doing sufficiently well, despite the indelible impact left by the covid crisis.

"India is witnessing real consumption problem as the less affluent segments have still not come out of their distressed situations. The budget's key focus must be to enable the ecosystem around job, income, and demand creation. There is also a need to address various challenges including the most important consideration viz. data protection faced by relatively newer sectors like telemedicine, telelawyering and ed-tech," Nangia said. Deloitte India Partner Gokul Chaudhri said the budget is expected to provide relief to lower and middle-income earners with disposable income impacted due to inflation. Also, India has agreed to do away with equalisation levy (EL) and follow the multilateral solution in the form of Pillar 1 and 2 agreed between 137 member countries working at the OECD Inclusive Framework. "It is expected that the budget will introduce necessary legislative framework to facilitate implementation of these and also lay down a road map for stakeholder consultation," Chaudhri added. AMRG & Associates Senior Partner Rajat Mohan said while middle class expects higher disposal income to counter intensifying inflation, large corporates anticipate stability in tax structure, MSME desires availability of extra liquidity to fund business growth, and foreign investors expect a conducive business environment for long-term strategic investments from Budget 2022-23.

Nangia Andersen LLP Partner-Indirect Tax Samir Kapadia said if the Government earnestly wants to promote India as a manufacturing hub and pursue the policy of Atma Nirbhar Bharat, then the Government needs to take some pragmatic measures. "These measures, among other things may require, rationalizing the rate of primary inputs /intermediaries one hand; and on the other hand, increase the rate of finished products to provide a tariff protection to promote domestic manufacturing in India," Kapadia added. Dhruva Advisors LLP Partner Sandeep Bhalla said the Media and Entertainment sector requires mammoth investments in digitisation, technology set up and distribution network.

Even with economic recovery playing hopscotch, Budget might not have fireworks

New Delhi: Annual budgets are all about balancing income and expenditure. But Bob's not your uncle if you happen to be India's Finance Minister and what's supposed to be a simple arithmetic exercise will be anything but that. For Finance Minister Nirmala Sitharaman, the problem is even more complex as she presents her fourth budget next Tuesday. It's also India's second pandemic budget and with economic recovery playing hopscotch, one would expect the government to walk the whole nine yards to tackle joblessness and rising distress in the informal economy.

That said, going to market with a cap in hand will unleash the nasty side of investors and rating agencies, for whom even a rupee of extra debt translates to doomsday scenarios. But higher allocations are being sought, rightfully so, for healthcare, education, rural and urban employment schemes, housing programmes, credit guarantees for the worst-hit sectors including MSMEs among others. Even though tax collections surprised on the upside this fiscal (and likely next fiscal), the need for market borrowings remains elevated at over Rs 12 lakh crore in FY23. In fact, Sitharaman had indicated this in her previous budget itself. As per the medium-term fiscal policy, fiscal deficit is targeted at 4.5% of GDP by FY26, implying an average 60 bps annual reduction. It means, deficit will likely squat at 6.3% or thereabouts in FY23.

Rourkela ADM gave grant from Red Cross Fund for treatment of Senior Journalist

Continued from page-1

Hospital of Rourkela, then appropriate decision would be taken on the arrangement to send it elsewhere for medical examination from there. Social Activist, Journalist and Super 20 chief Nitesh Kumar said that lucky are those who have the blessings of elders on their heads. Relentless efforts are being made to respect the elders in our society. "In today's run-of-the-mill life, the youth is not able to take out some moments for himself, then how to fulfill other responsibilities" such ideas will be found innumerable. There are also some families where the elders are actually disregarded and despised. They are humiliated. But in the midst of all this, by taking out some time for service work, service to helpless people is humanity in true sense.

PM Narendra Modi should address nation on Pegasus issue: Rajasthan CM Ashok Gehlot

Continued from page-1

tional. In what direction the county is moving? This should be a matter of concern for every citizen," he said. Gehlot said that almost 98 per cent of the country's current population comprise those born after independence and it is necessary to take the ideology of Mahatma Gandhi to the new generation. On the issue of the Rajasthan Eligibility Examination for Teachers (REET) paper leak, the chief minister said the state government took prompt action and handed over the investigation to the SOG, which has conducted a thorough probe.

NYT report on Pegasus reignites row; Opposition accuses government of snooping, calls it 'treason'

Apparently ruling out the possibility of a CBI inquiry in the paper leak case, as demanded by the Opposition BJP, Gehlot said BJP leaders should give suggestions to the state government to improve the system instead of "playing with the future of the youths".

He also claimed that today such people are in the BJP "who have no understanding of politics and give statements without thinking".

"They should do some brainstorming before speaking. Because of them, lakhs of students are getting demoralised. After inflation, unemployment is a major issue. The state government has taken steps to improve the system," he said.

Supreme Court panel monitoring Pegasus spyware row; report awaited

Gehlot said the chairman of the Rajasthan Board of Secondary Education, Ajmer, D P Jaroli was sacked and secretary and other officials were suspended in connection with the paper leak, and action will be taken against all those whose names come during the course of investigation.

Jaroli was sacked and the board secretary Arvind Kumar and two others were suspended by the state government on Saturday in connection with the paper leak of REET-2021 which took place in September last year.

The board had conducted the exam to recruit teachers.



government balances out populist measures while walking the tightrope of fiscal consolidation.

While Indian corporates are expecting some key announcements which will enable them to reset their growth agenda, individual taxpayers are expecting some more disposable income in their hands to invest and consume more. As India works towards a USD 5 trillion economy by 2025, and with just 2

available up to Rs 1.5 lakh a year be revised upwards significantly.

2. To make the optional concessional tax regime, which came into effect from April 2021, more acceptable, raise the threshold Rs 15 lakh income for laying peak 30% tax rate

3. As Web 3.0 unfolds, crypto assets encompassing a wide array of digital assets like non fungible tokens, wrapped asset token etc, will gain tremendous traction.

long-term capital gains tax (LTCG), introduced vide Finance Act 2018, has somewhat dented investor confidence. Major economies do not have LTCG tax. In India too, it is expected that LTCG on the sale of Indian-listed equity shares will be exempted as it would boost investment through the stock exchange.

5. Corporates are expecting that the entire amount, or an appropriate proportion of expenditure incurred

is expected to reduce the tax rates for companies engaged in R&D activities to 15 per cent or less and allow weighted deduction on in-house R&D expenditure.

INDIRECT TAXES:

1. Rationalisation of Customs duty structure for EV and ancillary components, renewable energy generation devices and related components is likely.

2. Sector specific concessions for semiconductor manufacturers with focus on

'Gehri dosti' says PM Bennett as Israel and India mark 30 years of diplomatic ties

Jerusalem: Israel and India have a "gehri dosti" (deep friendship), Israeli Prime Minister Naftali Bennett has said and thanked his Indian counterpart Narendra Modi for his "deep commitment" to the "strong and robust friendship". Describing the opportunities of collaboration between the two countries as "endless", Bennett, in a special video message released on Saturday evening, stressed that "the ties



between Israel and India are strong and together they will only grow stronger", as the two nations celebrated 30 years of establishment of diplomatic relations. "There is something I wanted to tell to all of the people of India. Israel and India have a "gehri dosti", Deep Friendship. Today we honour 30 years of diplomatic relations between Israel and India. Thirty years of a wonderful partnership, a deep cultural connection, and military and economic cooperation," he said.

Though India had recognised Israel on September 17, 1950, full-fledged diplomatic relations between the countries were established on January 29, 1992. "I would like to thank my dear friend, Prime Minister Modi, for his leadership and deep commitment to this strong and robust friendship.

Our countries may be different in size but we share much in common - our rich history, the inherent warmth of our peoples, and our cutting edge innovation and technology", the Israeli prime minister said amidst a series of activities under way to mark the occasion.

The video was tagged to a tweet which said, "Today, we celebrate 30 years of diplomatic relations between Israel & India. We celebrate a strong partnership, An incredibly deep friendship, & optimism for the future!".

He wrote in Hindi, "Together we will continue to achieve more remarkable achievements". In New Delhi, Prime Minister Modi, in his special video message, said there cannot be a better time to set new goals for taking forward India-Israel relations and asserted that the importance of the relationship has increased amid significant changes in the world.

Modi said people of India and Israel have always shared a special relationship. "This day holds importance in our relationship as full diplomatic ties were established between the two countries 30 years ago. A new chapter between the two countries had begun. It was a new chapter but history between us is age-old.

"For centuries, the Jew community has stayed in India in a harmonious environment without any discrimination and has grown. It has made an important contribution in our developmental journey," Modi said.

On Friday, External Affairs Minister S Jaishankar and Israel's foreign minister Yair Lapid penned op-eds in an Israeli and an Indian newspaper emphasising that "friendship and trust" are not only positive traits, but also "real assets" with which the two countries have worked together to "deepen their roots" for the last three decades, expressing hopes that their achievements together will continue to bear fruit. The celebrations to commemorate 30 years of diplomatic ties are likely to continue through the year but anniversary celebrations have been marked by illumination of historic sites in both countries - the Gateway of India and Teen Murti Haifa Chowk in India and Masada in southern Israel's Judean desert which is a popular tourist site.

Top-ranked Krejckikova, Siniakova win women's doubles

MELBOURNE: Top-ranked Barbora Krejckikova and Katerina Siniakova took another major step in a partnership which began in junior ranks when they won the Australian Open women's doubles 6-7 (3), 6-4, 6-4 Sunday from unseeded Anna Danilina and Beatriz Haddad Maia.

The Czech pair claimed their first Australian Open title to go with one Wimbledon and two French Open titles to move a step closer to a career Grand Slam in doubles. They also are Olympic champions.

They were finalists in Melbourne last year but went down 6-2, 6-3 to Elise Mertens and Aryna Sabalenka. Krejckikova also had been in top form in the singles in Melbourne this year before unexpectedly falling to Madison Keys in the quarterfinals.

The top seeds were fully stretched by Danilina of Kazakhstan and

Haddad Maia of Brazil who put together their partnership less than a month ago and were unbeaten in nine matches before Sunday. They won the Sydney Classic doubles title before tackling their first



Grand Slam tournament together. Danilina and Haddad Maia became the first pair to take a set from Krejckikova and Siniakova in Melbourne and kept the final alive for 2 hours and 42 minutes before finally succumbing.

Krejckikova and Siniakova's well-honed partnership was scratchy at times Sunday before experience pulled them

through. Siniakova was more active in the first two sets while Krejckikova seemed unusually stuck on the baseline and less mobile than usual at the net. Krejckikova stepped up in the final set and

produced many of the key points, hitting strongly through the middle of the court while Siniakova crossed over at the net for clutch volleys. Siniakova had served for the match at 5-2 in the third set but Danilina and Haddad Maia, not to be denied, broke her serve. Haddad Maia held serve in front of cheering fans waving Brazil flags before Krejckikova clinched

the win on serve. "You guys have played two great tournaments and I hope you're going to continue together and I hope we're going to have more fights like this because it's a real pleasure to share a

court with you," Krejckikova said court-side. "You're really amazing. "I want also want to thank my partner for playing with me for a very, very long time. I'm so happy we are still working so well together and our co-operation is only going up so I'm really happy with that and I'm looking forward to the next adventure." Siniakova thanked

Krejckikova for her support through recent difficult times. "Thank you for pushing me hard and for helping me and just being on my side on the court," she said. The top seeds fell behind in the first set when Siniakova's serve was broken in the third game. They leveled, breaking Danilina in the eighth game and Siniakova and Danilina both lost their serves again before the set went to a tiebreak.

Danilina and Haddad Maia won the first six points on the tiebreak and held on comfortably to take the set. Haddad Maia dropped serve in the opening game of the second set and Krejckikova and Siniakova held that advantage to level the match. They also broke Haddad Maia for an early advantage in the deciding set before their unseeded rivals fought back to extend

the match. Haddad Maia already had experienced a finals loss against Krejckikova and Siniakova, losing to the pair in the finals of the French Open juniors. "We weren't supposed to play together again this week," she said, addressing Danilina. "I think we played our best in all the matches. I think we had eight matches in the third set so we gave everything and I'm very proud to learn with you. "Congratulations to Barbora and Katarina. I played you 10 years ago in the Roland Garros juniors finals and I lost also. But you guys are doing nice work all these years." Danilina was a star at the University of Florida, winning an NCAA title with the Florida Gators before graduating with an economics degree in 2018.

Tamil Nadu players Shahrugh Khan and R Sai Kishore to join as Team India reserves for Windies series

NEW DELHI: Rising T20 sensation M Shahrugh Khan and his state-mate, orthodox left-arm spinner Ravi Srinivas Sai Kishore, will be joining the Indian white-ball team as stand-by players for the upcoming six-match series against the West Indies. Both Shahrugh and Sai Kishore played a huge part in Tamil Nadu's victorious campaign and their call-up is more of a precautionary measure in COVID-19 times when there is every possibility of a player from the main squad testing positive.

"Yes, Shahrugh and Sai Kishore have been called as standbys for the Windies series. They will also enter the bubble with main team players," a senior BCCI official confirmed the development. The limited-overs series starts in Ahmedabad with a three-match ODI rubber followed by three T20 Internationals in Kolkata. For Sai Kishore, this is the second opportunity in an Indian team set-up after he was part of the net bowlers' group during a tour of Sri Lanka under Rahul Dravid last year.

Shahrugh, who was in contention to make it to the main squad, has been in the news this season for scoring runs at critical stages, including a last-ball six against Karnataka, to win the Syed Mushtaq Ali Trophy final. It was the same match where his colleague Sai Kishore got three wickets. Similarly, against the same opponents in the Vijay Hazare Trophy quarter-final, he smashed 79 off 39 balls and his contribution in the final against HP was 42 off 21 balls.

While he might have to wait for his turn as head coach Dravid and skipper Rohit Sharma give enough chances to the men who are above him in the pecking order of finishers, he can fancy an opportunity when the big guns are rested as the season progresses.

Shaheed Manoranjan Singh, memorial CRPF state open football tournament - 2021-22 closes with pomp under the direction of Shri Manish Kumar Agrawal, IPS, IGP, Manipur & Nagaland sector, CRPF, Manipur

Manipur (KCN): Shaheed Manoranjan Singh, Memorial CRPF State Open Football Tournament-2021-22 which was started by Manipur & Nagaland, Sector, CRPF on 08/01/2022 now concluded at SAI Sports Complex, Imphal (Manipur) in which 24 teams participated. Shaheed Shri. Ng. Manoranjan



Singh had sacrificed his life while fighting with the naxalite bravely at Chattisgarh State. Considering his unmatched bravery, undeterred determination and unparalleled devotion and conspicuous gallant action the officer was awarded Police Medal for Gallantry (Posthumously).

Sh. Paotinmang Daungle, IPS, Director General of Police, Manipur was the Chief Guest of the Closing Ceremony. The Chief Guest announced the Tournament closed and garlanded the photograph of Shaheed Manoranjan Singh and presented Shawl and

Memento to mother of Shaheed Manoranjan Singh. In his inaugural speech Director General of Police, Manipur said that it is really a proud moment for him to be a part of this tournament which named and played to pay homage to late Manoranjan Singh, Asstt.Comdt. He salutes the brave officer for his supreme sacrifice and salutes his mother Mrs. Ng. (o) Memcha Devi who was present on the dais. Further, he congratulated to winner and runner up teams and conveyed good wishes to all the teams which participated and contributed to grand success of this tournament. He also thanked to CRPF for discharging dedicated and humanitarian service and executing exemplary services in Manipur to maintain peace and tranquility in the state.

Earlier, Shri Manish Kumar Agrawal, IPS, IGP, M&N Sector, welcomed the Chief Guest, all seniors' officers, participants, media and public and said that it is a great honour for the force to organize the said event. He stated regarding bravery of Shaheed Ng Manoranjan Singh, Asstt. Commandant and appreciated illustrious history of CRPF in the arena of sports. He paid sincere gratitude to Sh. Paotinmang Daungle, IPS, Director General of Police, Manipur for gracing the Closing Ceremony as a Chief Guest in spite of his busy schedule.

Sh. R.K. Rautela, DIGP, Range Imphal proposed vote of thanks and expressed gratitude to all. All officers, SOs and ORs were present on the occasion.

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