

Odisha: BJP, Cong ex-MLAs to fight Padampur bypoll

BHUBANESWAR(KCN): With BJD yet to announce its candidate for the by-election to Sahu as party candidate for the ensuing by-election to the Padampur Assembly constitu-



Padampur Assembly seat, the BJP and Congress on Saturday nominated former MLAs Pradip Purohit and Satya Bhusan Sahu respectively for the poll battle scheduled on December 5.

"The BJP central election committee has approved the name of Pradip Purohit for the forthcoming by-election to Padampur," said a release issued by national BJP general secretary Arun Singh.

While the BJD is still scouting for a suitable candidate, the AICC announced the name of Sahu. Congress President Mallikarjun Kharge has approved the candidature of Satya Bhusan

ency," AICC General Secretary Mukul Wasnik said in a statement.

A three-time MLA from Padampur, Sahu had unsuccessfully contested for the seat in 2009 and 2019. A popular leader, Sahu secured 49,847 votes in 2009 and 32,787 votes in 2019. Purohit had unsuccessfully contested the Assembly election from Padampur constituency on a BJP ticket in 2009.

However, he trounced BJD candidate Bijaya Ranjan Singh Bariha in 2014 by a margin of over 4,500 votes. In 2019, Purohit lost the poll to Bariha by a margin of over 5,000 votes.

Cong yatra will establish Rahul as serious politician but single goal focus missing in march: Analysts

BHOPAL (KCN): Rahul Gandhi's ongoing Bharat Jodo Yatra will establish the Congress MP as a serious politician and provide him left to take on his formidable opponent BJP, but the cross-country march should have focused on specific issues to leave a lasting impact, according to political observers.

The 3,570-km-long foot-march of the Congress, which started

from Tamil Nadu on September 7, entered Maharashtra on No-



vember 7. The Gandhian yatra will reach the almost halfway mark after entering Madhya

Pradesh on November 20 in the Burhanpur district.

The stated goal of the mass outreach programme is to revive, resuscitate and reinvigo-

rate the Congress party organisation.

Though Madhya Pradesh Congress president Kamal Nath, who is overseeing preparations for the yatra in the state, has maintained the route of the unity walk has not been decided on the basis of the party's strength or weakness, observers said the event will have long-term political implications for the

CONTINUED ON: P-7

Furore in Odisha over Akhil Giri's comment on Prez Murmu, parties unite in demand for his arrest

BHUBANESWAR(KCN): Leaders cutting across party lines condemned the Trinamool Congress (TMC) Minister Akhil Giri for his uncharitable remarks against President of India Droupadi Murmu. Coming down heavily on Giri, the ruling BJD along with opposition BJP and Congress demanded immediate dismissal of the TMC minister and his arrest for making derogatory remarks against the first citizen of the country who belongs to the tribal community.

Union Minister Dharmendra Pradhan said this detestable comments of the TMC minister showed his feudal mindset and anti-tribal attitude. "Any amount of condemnation of Giri with harshest possible language will not be sufficient. Being a woman it is the moral responsibility of West Bengal Chief

Minister Mamata Banerjee to take action against her minister for showing such utter disrespect to another woman who holds the highest office of the country," he said.

Giri is the second leader from West Bengal to denigrate Murmu. Congress MP Adhir



Ranjan Chowdhury had earlier referred to Murmu as Rashtrapatni. "I strongly condemn the derogatory remarks against Hon'ble President of India by TMC legislature (sic). Everyone should refrain from such remarks for the first citizen of India," state Agriculture Minister Ranendra Pratap Swain tweeted. Taking strong exception to Giri's despicable public gesture, BJD Rajya Sabha MP Muna Khan said no one has rights

CONTINUED ON: P-7

"Scope of Tax Practice is Bright for new lawyers"

Kolkata (KCN): The scope of practice as a tax lawyer is broadening and very rewarding for practising by budding lawyers advised Advocate Narayan Jain while talking to



students of National University of Study & Research in Law, Ranchi on sidelines of a Tax Conference at Ranchi. It was organised by All India Federation of Tax Practitioners (East Zone) jointly with Jharkhand Income Tax Bar

US, Japan, South Korea vow unified response to North Korea threat

PHNOM PENH, CAMBODIA(KCN): President Joe Biden and the leaders of Japan and South Korea on Sunday vowed a unified, coordinated response to North Korea's threatening nuclear and ballistic missile programs, with Biden declaring that the three-way partnership is "even more important than it's ever been" when North Korea is stepping up its provocations.

Biden met separately with Japanese Prime Minister Fumio Kishida and South Korean President Yoon Suk Yeol before all three sat down together on the sidelines of the East Asia Summit in Cambodia. The U.S. president began by offering condolences for a crowd surge

during Halloween festivities in Seoul that killed more than 150 people, saying the U.S. had grieved with South Korea. The meeting was heavily focused on North Korean leader

Taiwan strait while building on the countries' support for Ukraine in the face of Russian aggression.

Biden had also planned to seek input from Kishida and Yoon on

are more aligned than ever, more prepared to take on those challenges than ever," Biden said. "So I look forward to deepening the bonds of cooperation between our three countries."



Kim Jong Un's recent escalations, although Biden said the three leaders would also discuss strengthening supply chains and preserving peace across the

managing China's assertive posture in the Pacific region on the eve of his face-to-face with President Xi Jinping. "We face real challenges, but our countries

Both Yoon and Kishida discussed the ongoing displays of aggression by North Korea, which has fired dozens of missiles in recent weeks.

CONTINUED ON: P-7

Padampur bypoll: BJP names Pradip Purohit, Congress repeats Satya Bhusan Sahu

BHUBANESWAR(KCN): With BJD yet to announce its candidate for the by-election to Padampur Assembly seat, the BJP and Congress on Saturday nominated former MLAs Pradip Purohit and Satya Bhusan Sahu respectively for the battle of ballot scheduled on December 5.

"The BJP central election committee has approved the name of Pradip Purohit for the forthcoming by-election to Padampur," said a press release issued by national BJP general secretary Arun Singh. While the BJD is still scouting for a suitable candidate, the All India Congress Committee (AICC) announced the name of Sahu. Congress President

Mallikarjun Kharge has approved the candidature of Satya Bhusan Sahu as party candidate for the ensuing by-election to the Padampur Assembly constituency," AICC General Secretary Mukul

votes in 2019. The Padampur bypoll has been necessitated following the death of sitting BJD MLA Bijay Ranjan Singh Bariha

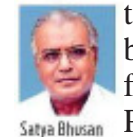


Pradip Purohit



Wasnik said in a statement. A three-time MLA from Padampur (1980-85, 1985-90 and 2004-09), Sahu had unsuccessfully contested for the seat in 2009 and 2019. A popular leader in Bargarh district, Sahu secured 49,847 votes in 2009 and 32,787

on October 3, 2022. Purohit had unsuccessfully contested the Assembly election from Padampur constituency on a BJP ticket in 2009. However, he trounced BJD candidate Bijaya Ranjan Singh Bariha in 2014 by a margin of over



Satya Bhusan Sahu

4,500 votes. In 2019, Purohit lost the poll to Bariha by a margin of over 5,000 votes. Purohit will file his nomination papers for the bypoll on November 14. State BJP president Samir Mohanty and general secretary (organisation) Manas Mohanty have left for Padampur to join Purohit for filing of nomination. Bargarh MP Suresh Pujari, Leader of opposition Jayanarayan Mishra, Kusum Tete, MLA and several other leaders from western Odisha will also accompany Purohit. As per the election schedule announced by the ECI, the last date for filing nomination is November 17 while the last date for withdrawal of candidatures is November 21.

Declaration

Due to technical problem 13th October issue of **The Kalinga Chronicle** could not be published. Sorry for the inconvenience.

- Publisher

BJD needs new strategy Rajarani Festival Opens

Bhubaneswar(KCN): Can BJD Supremo and Chief Minister Naveen Patnaik take advantage from the BJD's defeat in Dhamnagar? While political analysts indicate growth of BJP in the state, the real reason is something else. BJD's 'problem of plenty' is behind its first defeat after winning all the by-polls since 2009.

The Dhamnagar assembly by-poll result is certainly an eye opener for the BJD. If the allegation of some Congress leaders is to be believed, then a section of businessmen and disgruntled party leaders funded the BJD's rebel candidate Rajendra Das, who secured over 8,000 votes leading to defeat of the regional party's official candidate. A section of the BJD leaders allegedly supported Rajendra Das in secret as they wanted to give a break to some coastal leaders who rose to great heights in the last

Though the party candidate lost the by-poll at Dhamnagar, it has become an opportunity for the BJD. It has clearly indicated that the policy and strategy adopted so far needs a relook. As a seasoned politician who hates to face defeat in elections, Naveen is likely to take corrective steps to make preparation for the 2024 elections. He is the only leader in Odisha, who has all along gained strength from disadvantageous situations.

Now, Naveen must identify the problems in his party first and not try to find that in people or the opposition. While the growth of rebel elements is one of the major problems in the party, Naveen must put the right persons in the right place while going to polls. Instead of totally depending on a particular section of leaders in the party, he must choose the right person and ensure balancing the leaders. Presently, an impression has been created in the party that particular leaders are getting importance while others are neglected. And some of the neglected leaders, though remain silent, help the rebels though they have no intention to hurt Naveen. Some

anti-party activities are committed by some leaders which are aimed at influential groups and not Naveen Patnaik, insiders point out.

There should be no doubt in Odisha politics that Naveen Patnaik is the tallest of all leaders in the state and there is no alternative to him. He is at the height of popularity which is beyond the imagination of others. His 'womenfolk' vote bank regards BJD Supremo as a 'Messiah'. No other leader can boast of such charisma. However, the regional outfit requires to revisit its policy of choosing candidates and consider the 'Winning Prospect' as a criterion and most importantly, ensure that the 'Raju Factor' is not repeated. There should be no doubt that the governing BJD has been facing the problem of plenty. And this problem is obvious when the party becomes too big to handle. Of the 3.29 crore votes, one third are members of the BJD and therefore the size of its leaders in every constituency is also bigger than other parties. Remaining in power for over twodecades has also become a liability for the party as many of its constituency leaders have also become rich through different business activities including contract work.

Since the government remained in power for a long time, almost all the businessmen are now BJD leaders and after getting rich, all want to get a pie of power. The number twos and number threes in every constituency vie for party tickets and aspire to become MLAs. One must not forget the defeat of Janata Dal in 1995 when Biju Patnaik was at the height of popularity. Then the Congress won the elections not because of JB Patnaik's popularity, but for the internal squabble in Biju's party. Then Biju Babu had depended on a handful of leaders which resulted in defeat of the Janata Dal. A similar situation has arisen in the BJD today and it is needed to be handled carefully before the 2024 elections. As Naveen Patnaik is considered smart and intelligent enough to understand the situation, he may take advantage from Dhamnagar defeat, feel party insiders. In fact, the governing BJD requires a new strategy for the 2024 General Elections.

Bhubaneswar(KCN): Ace Art Connoisseur, Satyabrata Sahu, Additional Chief Secretary, Odia Language Literature and Culture inaugurated the Unique Festival of Classical Music here on 12 November.

The 11th Century AD famous Rajarani Temple vibrated with the symphony of enchanting Indian classical music presented by the noted artistes of National and International repute. Department of Odia Language, Literature &

The evening's second artiste was internationally acclaimed Hindustani vocalist Vidushi Ashwini Bhide Despande presented Hindustani Classical songs. She was regaled the audience with her mystical performances. She was accompanied by Dr. Binaya Mishra on Harmonium, Jati Bhagbat on Tabla and Shibani Kalyanpuri on vocal support.

The art connoisseurs were captivated by the superb presentation of the evening's musi-



three and half years.

Anyway, Raju Das turning rebel and the party losing in Dhamnagar has given a costly lesson to the BJD. At least one thing must be clear: overconfidence kills even a well-organized election machine. The BJD leaders were highly ambitious and confident of winning the by-poll in Dhamnagar. Even senior leader and Revenue and Disaster Management Minister Pramila Mallick, who extensively campaigned for the BJD candidate in Dhamnagar, had claimed that Abanti Das would win the election by over 20,000 votes. But, the BJD candidate lost the by-poll by 9,881 votes, which is more than double of the BJP candidate's victory margin of 4,625 votes in 2019 elections. This clearly indicated that the BJD leadership managing the elections at Dhamnagar was overconfident of its victory. As a seasoned and experienced election winner, the BJD should have engaged a third party to assess its electoral prospects in any assembly segment instead of believing the report of the leaders engaged in campaigning. Had there been any mechanism to assess the voters' mood independently, the BJD highest leadership would not have to worry over the poll results.

It may be mentioned that the BJD had also faced a similar situation in 2017 rural elections where it lost many seats to rival BJP. The BJP in fact made its entry into the Odisha's countryside through the 2017 panchayat polls for which the saffron party won eight Lok Sabha seats and also 23 assembly segments. Then immediately after the 2017 panchayat polls, BJD Supremo took several corrective measures and salvaged the situation for which the party could easily win the 2019 elections. The party was not affected much while the Congress became a major victim to the BJP's growth. However, BJP winning 8 Lok Sabha seats in 2019 compared to just one in 2014, was certainly a setback for the BJD. Naveen's corrective measures could save the BJD's assembly seats, but failed to retain more Lok Sabha seats and, ofcourse, Narendra Modi wave was blowing strongly at that point of time.

Huge demand for millet based food products at Baliyatra

CUTTACK(KCN): With people increasingly to health food, sale of millets and

mand at the fair. As many as 15 varieties of biscuits, namkeens, cookies

ing from Rs 30 to Rs 90 based on the weight. Molasses and honey have been used to sugar the food products.

The producer group has already made business worth Rs 1.5 lakh in the last three days. "Never had we expected such a huge sale of our millet products at Baliyatra. As we have already exerted 70 per cent of our stock, we have further engaged the members of our four SHGs to prepare more millet products especially biscuits, cookies and laddoo to meet the demands in the remaining days of the fair," said Sumanpriya Sahoo, secretary of

Pankajini Producer Group.

As the market grew, there emerged a scope to diversify millet based food products, with ORMAS Cuttack providing training to four women self help groups. "The Pankajini Producer Group was formed few months before Baliyatra under the aegis of ORMAS and Mission Shakti and the expertise of women members in capturing the techniques of preparing different varieties of millet diversified products and packaging helped them to launch their product at the Pallishree Mela," said joint CEO, ORMAS, Cuttack Bipin Rout.



diversified food products has increased at the stall set up by Pankajini Producer Group of Cuttack's Dampada block in the national-level Pallishree Mela at Baliyatra. The demand has gone up so much that the members of the producer group have ramped up production to meet the growing de-

and laddoo made of millet (Mandia), pearl millet (Bajra) and foxtail millet (Kangni) grains besides the millet chhatua and grains are selling like hotcakes. The millet diversified food products are of two types with sugar and without sugar having two-month expiry date and price rang-



Culture, Government of Odisha in association with Odisha Sangita Natak Akademi organised this unique festival of classical music starting from 12-14 November 2022 on the lush green ambience in the precinct of the magnificent Rajarani Temple.

The evening's first program was Hindustani Flute by Maestro Jabahar Mishra. His first presentation was Raga-Bageshree followed by Dhruv tin taal. His flute playing to various ragas and taals was encouraging which was enjoyed by the audience present in the rajarani temple premises. He was accompanied by Bideha Bhusan on flute and Biswaranjan Nanda on Tabla.

150 Cr For KRBN Rail

Bhubaneswar(KCN): Odisha Government has sanctioned Rs 150 crore for speedy execution of the much-awaited Khurda Road-Bolangir new line project.

Principal Secretary Commerce & Transport Bishnupada Sethi, who is pursuing the project, has directed the officials to issue the orders in this regard.

Accordingly the Department of Commerce & Transport has issued a sanction order of the fund allocated and communicated to the Accountant General (AG), Bhubaneswar. "I am directed to convey the sanction of the Governor to an expenditure of Rs. 150 crore only for Development of Khurda Road-Bolangir NBG Rail Link Project from 112 km-289 km during the year 2022-2023," Transport Department Financial Advisor cum Special Secretary wrote to the AG.

From this sanction, it is evident that the

State Government is trying hard to expedite the project and complete it as soon as possible.

The State Government has given land free of cost and bearing 50 per cent construction cost for the Khurda Road-

liest in a time bound manner.

According to sources, the ambitious project is being delayed due to non-issue of Stage-I forest clearance by the Union Government.

Out of the total length of 301 km of

(106 km to 121 km) is very slow due to non-issue of Stage-I forest clearance from the Ministry of Environment and Forest, the source said.

Similarly, work from Buguda to Banigoghha is also yet to start due to non-issue of the Stage-I forest clearance. In total, the Government of India is yet to issue required forest clearance from 112 to 180 km while the work from 180 to 275 km is in progress and work at 275-301 km already commissioned.

However, due to non-issue of the Stage-I forest clearance by the Central Government; the work cannot start in between 112 km to 118 km. For forest clearance, the State Government has already sent its proposal to the MoEF Regional Office, Bhubaneswar. Now, the GoI officials have been instructed to expedite the process so that work for the new rail line in those sections will start soon, the source informed.



Bolangir railway project.

Recently, the State Government held a high-level meeting with senior officials from Government of India, Railway, Forest Department and Revenue Department to expedite the project.

Decisions have also been taken to fast track the forest clearance at the ear-

the Khurda Road-Bolangir new railway project, 91 km from Khurda Road to Nuagaon has been commissioned while work is in progress from Nuagaon to Daspalla (91 km to 106 km) and target is set to commission it by March 2023, sources said.

The work from Daspalla to Buguda

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Rowel Star- The new shining Star of the Rajasthan Music Industry

Mumbai (KCN, Sanjay Sharma Raj): The Rajasthan music industry is going leaps and bounds, celebrating the new singing star Afjor Khan aka Rowel Star. This new generation of Rajasthan singers is making headlines for his outstanding singing style and making the world shake legs with his unique Rajasthan songs.

Afjor Khan, popularly known as Rowel Star on Social Media, has created a sensation in the Rajasthan music world with his mesmerizing voice and affective tone. "I am an ardent fan of Guru Randhawa and take his inspiration for my songs. I want to create some unique mix of folk songs with blending hip-hop and wanted to give something new to the music world, says Rowel Star." He recently gave his voice to two new songs, "Tera Shoot" & "Nahiyo Jeena", making the Rajasthan cultures a step ahead in this ever-evolving music world. The shoot of these songs has recently been completed in Dubai and will be out very soon to rock the floors! About his upcoming projects, Rowel Star will be seen sharing the floors with re-

nowned Rajasthan Singer Sumsa Supari.



They together have shot the song recently in Dubai in various amazing locations. The song will be out soon and published on the YouTube channel Sumsa Supari Films.

Rowel Star's songs, Maro Sajaniyo, Bannasa ke Mijaj, and Jai Jasol Maa album are the most popular and trending, creating a sensation on his YouTube channel and blessing him with millions of views and subscribers.

Born and raised in a small village in the Panawara district of Barmer, Rajasthan, Afjor has been fascinated by the music culture since he was five. He was sent to his maternal house at Sindhari for schooling. During his school days, he sang songs and attracted many ears listening to his soulful voice. His teacher once gave him a chance to sing a song on Republic Day, which grabbed praise from the entire school.

It was the year 2007 when Afjor Khan won the hearts of millions for singing the famous Rajasthan song of those days, "Maharana Pratap", which rolled out tears from listeners' eyes. His soulful voice created a huge impact on people's minds. Afjor won the gift price of Rs.1500/- for his singing. After the impressive response to his performance, there was no looking back for Afjor Khan, and his journey of becoming Rowel Star has kick-started!

Neeraj Bharadwaj is shooting for web series 'Saazish' in Bhopal



Mumbai (KCN, Sanjay Sharma Raj): Film and TV veteran and famous actor Neeraj Bharadwaj is

About which Neeraj Bharadwaj says, "I am playing the role of city's famous lawyer Abhay Pratap

hatched and then what happens is still a secret. My role in this is different, I hope people will like it,



shooting for the web series 'Saazish' in Kalua Khurd, Bhopal, which will soon be airing on Disney Hotstar. It is produced by Col. S S Pattnaik and the director is Hiralal Khatri.

Singh, who gets the brother of villain Shabbaz Khan punished. After that Shabbaz Khan commits a lot of oppression on my family and me. I am not able to do anything. After that conspiracy is

and just like before, I will definitely be able to make a place in the heart of the audience with my performance." By the way, Neeraj Bharadwaj will soon have a webseries named

Madgaon ...A Murder Case. Its shooting has been completed.

The main cast of the web series 'Saazish' are Mugdha Godse, Shabbaz Khan, Raza Murad, Mustakh Khan and

Dev Manaria with Neeraj Bharadwaj. Its screenplay and dialogues are by Vinod Vats, Vikas Vashisht and Ajay. Its cameramen are Manish Vyas and Amar Vyas, music is by Manish Bhanushali. It is

produced by Col.S S Pattnaik, co-producer Dev Manaria and executive producer is Anu Madras. It will be coming soon on Disney Hotstar. Its shooting is going on in Bhopal followed by Vadodara.

Tax on Transactions in Penny Stock Shares Part 2

Some Judicial Decisions on Penny Stock in favour of assessee:
(Contd. from 7th Nov. 2022)

k) **Mukesh Nanubhai Desai v. ACIT [2022] 142 taxmann.com 85 (Surat-Trib.):** Where assessee claimed LTCG earned from share transactions on which securities transaction tax was paid as exempt u/s 10(38), since assessee furnished all details with regard to LTCG which consisted of books of account of assessee as on 31-3-2012 showing credits of sale considerations of shares and details of various scrips of shares with their date of purchase and its sales and A.O. accepted in his remand report that all transactions shown by assessee with regard to LTCG were matching with data furnished by stock exchange, impugned addition made on mere basis of suspicion that assessee had availed bogus exempt income was unjustified and the addition made alleging that assessee had claimed bogus exempt income could not be sustained.



l) **Mrs. Neeta Bothra v. ITO [2022] 137 taxmann.com 463 (Chennai - Trib.):** Where Assessing Officer failed to bring evidences to support his finding that assessee was involved in rigging price of shares held by it so as to get an undue benefit of exemption under section 10(38), transactions of sale and purchase of such shares by assessee through recognized stock exchange could not be treated as bogus so as to make additions under section 68. Therefore, impugned addition made under section 68 treating consideration received by assessee from sale of shares as unexplained cash credit was unjustified.

m) **ITO v. Palak Chinubhai Patel*[2022] 137 taxmann.com 194 (Ahmedabad - Trib.):** Circular No. 23 of 2019 dated 6-9-2019 read with Office Memorandum dated 16-9-2019, shall apply when assessee has earned/claimed bogus LTCG/STCL through penny stock, however, where assessee had filed return of income declaring income from sale of shares under head 'income from business or

profession' and had not declared any income/loss under head 'capital gains' and total tax effect from assessment framed during year was below prescribed limit for filing appeals before Tribunal, case of assessee did not fall within exceptions as provided by CBDT Circular No. 23 of 2019 dated 6-9-2019 read with Office Memorandum dated 16-9-2019 and therefore, impugned appeal filed by revenue deserved to be treated as withdrawn on account of low tax effect.

n) **Sandipkumar Parsottambhai Patel v. ITO [2022] 137 taxmann.com 373 (Surat-Trib.):** Where assessee sold shares and claimed LTCG as exempt u/s 10(38), since assessee had submitted evidences in form of bills, contract notes, demat statement and bank account to prove genuineness of transactions of purchase and sale of shares by him and AO had not found any fault in said documents, impugned disallowance of exemption u/s 10(38) and further addition made on account of sale proceeds of shares as undisclosed income of assessee u/s 68 was unjustified.

o) **Vipul Modi v. Principal CIT [2022] 139 taxmann.com 89 (Mumbai - Trib.):** Where A.O. had examined issue of sale of shares and resultant capital gain accruing therefrom and assessee had duly replied and filed all evidences, Pr. Commissioner had invalidly and improperly exercised jurisdiction u/s 263 and, therefore, revisionary proceedings u/s 263 was to be quashed.

p) **PCIT v. Rungta Properties Private Limited [2017] 83 taxmann.com 106 (Cal) :** In this case assessee suffered losses in share dealing the shares were acquired through broker in cross delaiings. The broker was suspended on allegation of providing accommodation entries. The AO disallowed the loss. It was argued before ITAT though there may be allegations against the broker, but for that reason alone the assessee cannot be held liable. Tribunal held that s a matter of fact the AO doubted the integrity of the broker or the manner in which the broker operation as per the statement of one of the directors of the broker firm and also AO observed that assessee had not furnished any explanation in respect of the intention of showing trading of shares only in three penny

Narayan Jain

stocks. A.O. relied the loss of Rs.25,30,396/- only on the basis of information submitted by the Stock

fictitious. AO has also not doubted the genuineness of the documents placed on record by the assessee. AO's observation and conclusion are merely based on the information representative. Therefore on such basis no disallowance can be made and accordingly we find no infirmity in the order of Id. CIT (A), who has rightly allowed the claim of assessee.

q) **ITO v. Smt. Aarti Mittal 41 taxmann.com 118 (Hyd Trib):** In this case Long Term Capital gain on penny shares were treated as undisclosed income on basis that brokers were suspended by SEBI for indulging into non genuine transactions. Tribunal held that where assessee having purchased shares in physical form, converted them in D-Mat form and thereupon sale of those shares was carried out through recognized stock exchange after paying securities transaction tax, said transactions were to be regarded as genuine in nature and, therefore, assessee's claim for exemption under section 10(38) was to be allowed.

r) **Smt. Smita P. Patil v. ACIT 55 taxmann.com 346 (Pune Trib):** In this case on the basis of certain incriminating documents found during search, the Assessing Officer held that the long-term capital gains declared by the assessee on the sale of the shares were not genuine and the share transactions were based on the fictitious documents which were created by the assessee. Such conclusion of the Assessing Officer was based on the fact that (i) those shares were purchased at nominal rate and sold at a high price in a short time, (ii) there was no proof of delivery of the shares, (iii) there was no evidence to show that the shares were physically transferred in the assessee's name before dematerialization, (iv) the Demat account were opened just before the sale of shares and the locations of the brokers were at Kolkata and Ahmedabad but the payments were made from Bombay. Tribunal held that merely because there was a delay in converting physical shares into electronic form, i.e., demat account, and brokers involved in share transactions were located at different locations,

that could not be criteria to hold that shares transactions were arranged and camouflaged where assessee had recorded their share transactions in the regular books of account prior to date of search.

s) **CIT v. Himani M Vakil [2013]10 taxmann.com 326 (Gujarat):** The High Court held that where assessee duly proved genuineness of share transactions by bringing on record contract notes for sale and purchase, bank statement of broker and demat account showing transfer in and out of shares, Assessing Officer was not justified in bringing to tax capital gain arising from sale of shares as unexplained cash credit.

t) **DCIT v. Sunita Khemka in ITA Nos. 714 to 718/ Kol/2011:** ITAT, Kolkata held that AO cannot treat a transaction as bogus only on the basis of suspicion or surmise. He has to bring material on record to support his finding that there has been collusion/connivance between broker and assessee for the introduction of its unaccounted money. A transaction of purchase and sale of shares, supported by Contract Notes and demat statements and Account Payee Cheques cannot be treated as bogus.

u) **CIT v. Smt Sumitra Devi in ITA 54/2012:** Rajasthan High Court held that "True it is that several suspicious circumstances were indicated by the A.O. but then, the findings as ultimately recorded by him had been based more on presumptions rather than on cogent proof. As found concurrently by the CIT(A) and the ITAT, the A.O. had failed to show that the material documents placed on record by assessee like broker's note, contract note, relevant extract of cash book, copies of share certificate, de-mat statement etc. were false, fabricated or fictitious. The appellate authorities have rightly observed that the facts as noticed by the A.O., like notice u/s 136 to the company having been returned unreserved; delayed payment to the brokers; and de-materialisation of shares just before the sale would lead to suspicion and call for detailed examination and verification but then, for these facts alone, the transaction could not be rejected altogether, particularly in absence of any cogent evidence to the contrary".

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

“Dahi chhena”, Unique Traditional Dairy Product of Odisha

The contribution of milk and milk products in socioeconomic life of Indians is promisable. There is hardly any other natural food available from



where we get a complete package of all the nutrients required for our body better than milk. With production of 210 million tonnes of milk (India Economic Survey Report, 2021-22), accounting about 23% of global milk, India is the largest producer of milk in the world. In India, 60% of total milk production is marketable surplus milk. About 50% of that marketable surplus milk is used as liquid milk and remaining 50% used for preparing milk products. Due to high atmospheric temperature conditions prevailing in Indian subcontinent, the surplus milk gets converted into more stable products for conservation of its nutritional goodness which ultimately provides health benefits. Indian dairy products have variety of traditional milk based products which are being developed over a long period subjected to the amalgamation of culinary skills, age old wisdom and experience. It goes without saying that in India, no festival, marriage or any special occasion is complete without serving milk-based sweets. One of the traditional oldest and most cost-effective methods for producing and preserving milk is fermentation. Fermented dairy products are known from the ancient times and are an integral part of dietary habits and cultural heritage in Indian sub-continent. In addition to preservation of milk nutrients for a longer time at room temperature, manufacture of fermented dairy products add value to milk. Indian fermented milk products includes Dahi, Misti Dahi, Lassi, Srikhand, Chhas (butter milk) and many more. Among these fermented dairy products Dahi/curd is the most common fermented dairy product which has got wide acceptance among all communities across India. Dahi/Curd is a semisolid sourish food prepared from fermented milk, which can be eaten plain or with addition of salt/pepper/sugar/fruits. Its origin is linked to India, where it is consumed throughout the year. The word 'da-hi' seems to be derived from the Sanskrit word 'dadhi' one of the five elixirs (panchamrita) often used in Hindu rituals. Chhena/cottage cheese (also called as dudh chhena) is a variety of Indian cottage cheese that is traditionally made at home. It is just coagulated milk, obtained by adding some food acid such as lemon juice or

vinegar to the milk. Cottage cheese is a good source of protein and often used in desserts. It is very common to make cottage cheese from milk but in Odisha in addition to cottage cheese a special type of cheese is prepared from dahi/curd and is popularly called as Dahi chhena. Dahi chhena is an authentic fermented milk product of Odisha traditionally prepared by the community living in and around Cuttack district like Jajatsinghpur, jajpur and kendrapara districts and it is mostly referred as a ritual food. Religion and rituals formed an important aspect of Indian culture and society, the ritual requirement and associated offerings to the gods and goddesses is an integral part of any religious function or celebration. This offering normally remains rigid and fixed for particular time of celebration and geographical region. This ritual food is seen in several ways in society. For example, the Chhapan bhog (56 items offered to lord Jagannath at the famous Jagannath temple, Puri, Odisha) do not incorporate grains, vegetables, fruits and flowers. Dahi Chhena was one such food item mostly used for stuffing of cakes/pithas (Chenna Manda, Chenna Kakara, Induri to name a few) made during various occasions celebrated in Odisha like Manabasa Gurubar, Bada Osha and Prathamastami. It is also used in preparation of 'Sirini' (paste made out of ripen banana, milk, and other ingredients) which is a special recipe prepared during the occasion of Satyanarayana pooja (Pooja/rituals related to birth day celebration) bhog.

As we all know, traditionally, dahi/curd is a naturally fermented milk product obtained from boiled cow or buffalo milk and soured using mixed lactic cultures and Dudh chhena or cottage cheese is obtained simply by splitting the milk. But Dahi chhena has a unique method of preparation. After the butter/lahuni has been extracted from dahi/curd, the left over butter milk is heated in a heavy bottom deep earthen pots in low flame in such a temperature that the butter milk will not get boiled. When the butter milk start to curdle and lumps of it get separated, the pan was removed from the flame and allowed to cool down. Again it was put on the flame and allowed to get heated. The process continues until the cheese get harder and form round shape. Finally it was allowed to cool down and the Dahi chhena is ready. Dahi Cchhena is a cheese which is very similar to Chhena/cottage cheese in texture but has a pinkish brown-hued, chewy, and with a slight note of sourness. It is more flavorful and distinct in taste than cottage cheese. It acquires its unique character by virtue of fermentation and the hours of slow cooking done on

Dr. Gyana Ranjan Mishra

a wooden fire. Dahi chhena gets its complex flavors from the earthen pots and some of the liquid that has been retained to add to the next lot.

Dahi chhena is easy to prepare, consume and digest. Though there is no available literature regarding the nutritional content of the Dahi chhena and its health benefits, but since it is prepared from fermented milk (Dahi/curd) so also it is a heat desiccated milk product which contains left over butter milk as a base material, from that we can access its nutritional value and health benefits. It is an ideal combination of proteins, carbohydrates and fat. The carbohydrate here is in the form of sugar lactose which is healthy. Another highlight of Dahi chhena is that though it is a rich source of protein (Protein content is almost same as that of cottage cheese and Paneer) it does not require any cooking and can be consumed directly. A cube of Dahi chhena therefore makes a power house of protein and can keep you satiated for long and keep the hunger pangs at bay and serve your purpose if you are interested in weight loss and dieting. The fat content of classical curd as well as Chhena is almost same as from which it is prepared that is milk but in Dahi chhena, the fat has been removed in the form of butter or lahuni has got an extra advantage as fat free dairy product. Like cottage cheese it is also a rich source of calcium, adequate calcium levels ensure healthy bones, teeth, healthy heart muscles and smooth nerve functioning too. Apart from these healthy ingredients, the left over butter milk with which the Dahi chhena is normally served is a good source of probiotics. Probiotics contain living microorganisms (good bacteria), which upon ingestion exert health benefits beyond inherent general nutrition. Moreover these probiotics has got protective effect on the intestines from the destructive effects of other pathogenic bacteria such as *Lactobacillus*, *Bifidobacterium*, *Escherichia*, *Enterococcus*, *Bacillus*, *Streptococcus* and some fungal *Saccharomyces* strains, hence Dahi chhena can be ben designated as a functional food, which can boost natural as well as acquired immunity and improves stamina. The proposed health benefits of consumption of this fermented dairy products are alleviation of lactose intolerance that helps a lactose intolerant individuals better able to consume fermented dairy products, with fewer symptoms than the same amount of unfermented milk. Dahi chhena is lighter on the stomach as most of the fat has been removed during the churning and it has got a long shelf life and normally kept in earthen pots for

months in villages.

The production of this kind of cheese has become very rare now a days even in its native tract. For production of quality Dahi chhena good quality milk and free firewood procured by backyards trees and coconut and palm groves are a general practise since time immemorial. But with firewood becoming more and more inaccessible and adulterated milk on the rise, it is becoming increasingly rare for people to make it at home. The days are gone when the production of traditional Indian dairy products are limited to household for either immediate consumption or conversion of surplus milk production. With increases in technological advancement and sophistication, its production and manufacturing takes a defined shape and extends its arena from limited areas to a global market e.g. Canned rasogolla, modified atmosphere packaged burfi, frozen paneer and others similar delicious dairy products. As per experts the consumption of traditional dairy products is growing at an annual growth rate of more than 20% in comparison to western dairy products where the growth rates are relatively much lower (5-10%). India with a predominance of vegan population, indigenous milk products are unparalleled to any food commodity. The traditional milk products presents unique opportunity to the organised dairy sector as they have a huge mass appeal for example sweet curd, Chhena pada, lassi of OMFED (The Odisha State Cooperative Milk Producers Federation) sweet items of Bikalananada Kar of our state have already got wide consumer acceptance. The business world must tap this potential treasure of Dahi chhena to have greater share in national economy. The government and private organisations in the field of dairy business must look in to the mechanised and hygienic production of Dahi chhena. The method of preparation of Dahi chhena has to be standardized. Issues such as quality, safety, packaging, shelf life, nutrition and health associated with this product needs to be looked into with research and development focus. The therapeutic and worthwhile health benefits of its consumption needs to be established and popularized to meet the demand of today's health conscious consumer. Proper marketing strategy should be followed to brand this traditional dairy product as a low fat, low cholesterol and high protein dairy product or many more, which will open the gateway to national and international market.

The author is M.V.Sc. (Veterinary & A.H. Extension), Block Veterinary Officer, (OVS-I), Veterinary Dispensary, Satyabadi, Puri.

JRP on Climate Care Need of community physicians for UHC stressed

Bhubaneswar(KCN): On November 12, during the COP negotiations occurring in Egypt, approximately 500 youth across the globe are rising up to show that taking action on climate change is not a potential, it is a reality. This is Choose Action Now (CAN) because as a generation of youth inheriting a warming planet, because, "we CAN and we Choose Action Now."

Who is your Crew and your partners? Earthguardians Odisha with support of Anwesh Mishra, Dr. Manoranjan Mishra, Jeevan Rekha Parishad (JRP), Odisha's Kitchen Garden Association have come together and jointly made this possible to take the first step towards climate change with regard to COP 27.

CAN has started with the initiative of creating roof top gardens while on November 12,



Earth Guardians, in partnership with Care About Climate, Youth for Ecocide Law, the Global Alliance for the Rights of Nature, and Youth vs Apocalypse, and supported by Patagonia, 1% for the Planet, Sunksi, Monos, and Go-Pro. Inspired by the global climate strikes movement, we are taking that same energy of collective striking, and transforming it into direct action and climate solutions. The goal of this campaign is to highlight, uplift, and empower grassroots leaders to plan a day of action on November 12th, to show the world what people are doing to combat the climate crisis now.

doing a massive plantation drive, quiz amongst youth and senior citizens for awareness along with a rally and painting a wall of connection. The event is located in Amruta Vatika, in Shaheed nagar otherwise known as nectar garden. We are solely doing this to support COP 27 and to create a mass awareness amongst youth as well as senior citizens who are responsible for the present and future life of the earth. Currently, 65+ actions are scheduled to happen on November 12, in 21 different countries from the United States to Nigeria, Pakistan, and Zimbabwe, with more signing up

Marks & Spencer's to expand operations in Bhubaneswar, Kolkata, Bangalore, Ahmedabad & Pune

KOLKATA (KCN, ABHIJIT SETH): Marks & Spencer continues to strengthen its space expansions. The omni-channel business extends its presence in over 35 cities along with a

& Spencer's 95th store in Kolkata, at Forum Mall. The new store is the iconic brand's largest store in East India, sprawling across more than 12000 sq. ft and across 2 floors. This exquisite store is the third store for M&S in Kolkata and the first in the Eastern region to display the homeware collection along side the complete catalog of Marks & Spencer's apparel, accessories, and lingerie & beauty collections. On the occasion, **Ritesh Mishra, Managing Director, Marks & Spencer, Reliance India, said,** "Customers in India have shown us a lot of love, and we are thrilled to open our third and largest store in the city of joy Kolkata today. Kolkata's youth is



commitment to the Indian market with a sustained growth plan of opening more stores and modernizing established-existing stores along with digital presence across mark sands pence.in, Ajio, Myntra and Amazon and Zivame. Popular actress Mouni Roy recently inaugurated Marks

developing a healthy fashion appetite, seeking the quality and style that M&S provides its customers". The **Managing Director of Marks & Spencer** also mentioned that the brand plans to widely extend its operations in top-tier cities such as **Bhubaneswar, Kolkata, Bangalore, Ahmedabad and Pune.** "I have always been a fan of the chic styles at Marks & Spencer, and I am absolutely in love with the winter collection, it's so versatile and trendy", **Bollywood Actress Mouni Roy** said during the launch event, adding, "I stand by the brand's contemporary and effortless fashion which comes in great quality and price!"



BHUBANESWAR: Executive director of AIIMS-Bhubaneswar Prof Ashutosh Biswas stressed the need of community physicians in delivering universal health coverage (UHC) to

primary healthcare addresses the health needs of all patients at the community level, integrating care, prevention, promotion and education. The conference

India turns assertor

New Delhi: Raksha Mantri Rajnath Singh has assured the Nation that the Armed Forces are fully equipped to give a befitting reply to anyone who casts an evil eye on India. Addressing an event in Jhajjar, Haryana on November 13, 2022, the Raksha Mantri asserted that safeguarding national interests is the main focus of the Government led by Prime Minister Narendra Modi and the military is being armed with state-of-the-art and indigenously-developed weapons/equipment to protect the country from future challenges.



"India is no longer weak. We believe in peace, but if anyone tries to harm us, we will give a befitting reply. Our soldiers have proved this time and again. 2016 surgical strikes, 2019 Balakot airstrikes and the bravery shown by our soldiers during the Galwan Valley incident are proof of our prowess & pre-

paredness," said Shri Singh. The Raksha Mantri commended the Prime Minister for transforming India's global image to an assertor from a mere listener, stating that the world now keenly listens to New Delhi. Highlighting that India is now among the top five economies of the world due to the Government's efforts, he hoped that the country will find itself in the top three in the times to come. Shri Singh also stressed that the Government has taken inspiration from revolutionaries such as Netaji Subhas Chandra Bose, emperor Prithviraj Chauhan & Maratha warrior Chhatrapati Shivaji and is working to realise the aspirations of India while safeguarding its cultural heritage. He touched upon the 'Panch Pran of Amrit Kaal', the resolve of a 'New India', envisioned by the Prime Minister during his Independence Day address from the ramparts of the Red Fort this year. The Raksha Mantri said, to get rid of the colonial mindset, the Government has taken a number of initiatives including renaming of Rajpath as Kartavya

Chicken biryani row: Servitors seek action against rationalists

BHUBANESWAR: The Chhatisha Nijog, servitors' eclipses and passed derogatory remarks against Lord

age-old traditions that are followed during the eclipses. one has the right to have their own beliefs, the servitors



body of Shree Jagannath. In a letter to the chief minister on Saturday, Chhatisha Nijog's Nayak Pattajoshi Janardan Mohapatra said the rationalists have hurt the religious sentiments of Hindus by ridiculing the

Defying the food restrictions during eclipse, they served and consumed chicken biryani and went ahead to pass remarks against Hindu traditions before the media, he wrote. Stating that every

said no one, though, has the right to question the faith of others. The Nijog members urged the CM to immediately take stringent action against the rationalists failing which, it would lead to law and order situation in the state.

Solidarity for President Inter State Busses to Ply

Bhubaneswar: Showing solidarity with Odisha's pride and daughter President Droupadi Murmu, senior leaders irrespective of party line have strongly condemned the derogatory remarks made by West Bengal Minister Akhil Giri Slamming the Bengal Minister, the leaders



of Governing BJD and Opposition BJP & Congress have also demanded strong action against Mr.Giri for making such a cheap and controversial remark on the President, who is at the helm of Indian Constitution.

Mr.Giri, the West Bengal Minister of State for the State Correctional Services, recently made comments against President Shrimati Murmu. "We don't judge anyone by their appearance. We respect the office of the President. But, how does our President look," he commented at a public program at Nandigram

BJP, Cong name nominees

Bhubaneswar: Opposition BJP announced name of Pradip Purohit and Congress nominated Satyabhusan Sahoo as their candidates for the December 5 by-poll to Padmapur assembly seat in

assembly constituency," AICC General Secretary Mukul Wasnik said in a statement.

A three time MLA from Padampur (1980-85, 1985-90 and 2004-09), Sahu had unsuccessfully



Bargarh district. Governing BJD is yet to decide on its candidate for the crucial by-poll.

The BJP central election committee Saturday formally announced Purohit's candidature in Padmapur, from where he lost the election to BJD's Bijay Ranjan Singh Bariha in 2019.

"Congress President Mallikarjun Kharge has approved the candidature of Satya Bhusan Sahu as party candidate for the ensuing by-election to the Padampur As-

sembly constituency," AICC General Secretary Mukul Wasnik said in a statement.

Earlier on Saturday, BJP nominated former MLA Pradip Purohit for the bypoll in Padampur. Purohit is likely to file his nomination on November 14.

Mr.Purohit, a firebrand farmer leader was elected from Padmapur in 2014. Bariha's death on October 3 has necessitated the by-poll.He will file his nomination paper on November 14, Leader of Opposition, Jaynarayan

in East Midnapore district recently.

Condemning the comments made by the TMC leader about the looks of Shrimati Murmu, senior BJD leader and Rajya Sabha MP Mujibullah Khan said no one has the right to use such words for the President, who is a woman and belongs to a tribal community. Describing Shrimati Murmu as the daughter of Odisha, the MP said she holds the top constitutional post and the remarks of Mr.Giri are unacceptable.

"Stringent action should be taken against him. He is not fit to be a minister. He must be suspended from the party without delay," he said. BJP MLA Kusum Tete said, "As a tribal MLA, I strongly condemn such remarks by Bengal Minister Akhil Giri. I request West Bengal Chief Minister Mamata Banerjee to immediately expel such a psycho person and arrest him as he has made derogatory remarks on the first citizen of India."

She further said no one has the right to make such remarks on the President of India. Shrimati Tete also lodged a complaint before Sundergarh police.

Similarly, BJP workers led by national spokesperson Sambit Patra took out a protest march in Nayagarh district and burnt effigy of the Bengal Minister.

"The statement of Mr.Giri has hurt the self-esteem of people of Odisha. It is not only an insult to the people of Odisha, but also it is an insult to the women and entire tribal community. The minister must be removed from the cabinet and arrested immediately," Dr.Patra demanded.

Congress Lawmakers Taraprasad Bahinipati and Suresh Kumar Routray too demanded action against Akhil Giri for insulting the highest chair in the Indian constitution.

The Minister should immediately resign from his position and he should be put behind bars. The West Bengal CM should apologize to the people for the derogatory remark made by his Minister, said Mr.Bahinipati.

Mishra of BJP said. BJP is using its strategy adopted in the November 3 Dhamnagar by-poll where it trounced its nearest contestant BJD by 9881 votes to retain the seat.

The saffron party is in an upbeat mood after the win and its naming of the candidate before other parties is considered an advantage.

Mr.Purohit, confident of getting the party ticket, has already formally launched his campaign in Padmapur.

Governing BJD, which tasted its first defeat in any by-poll at Dhamnagar after 2009, is yet to zero in on any candidate for the seat.

Mr.Bariha's wife Tilottama and two of her daughters are in the race for the BJD ticket but the party has not yet taken any decision.

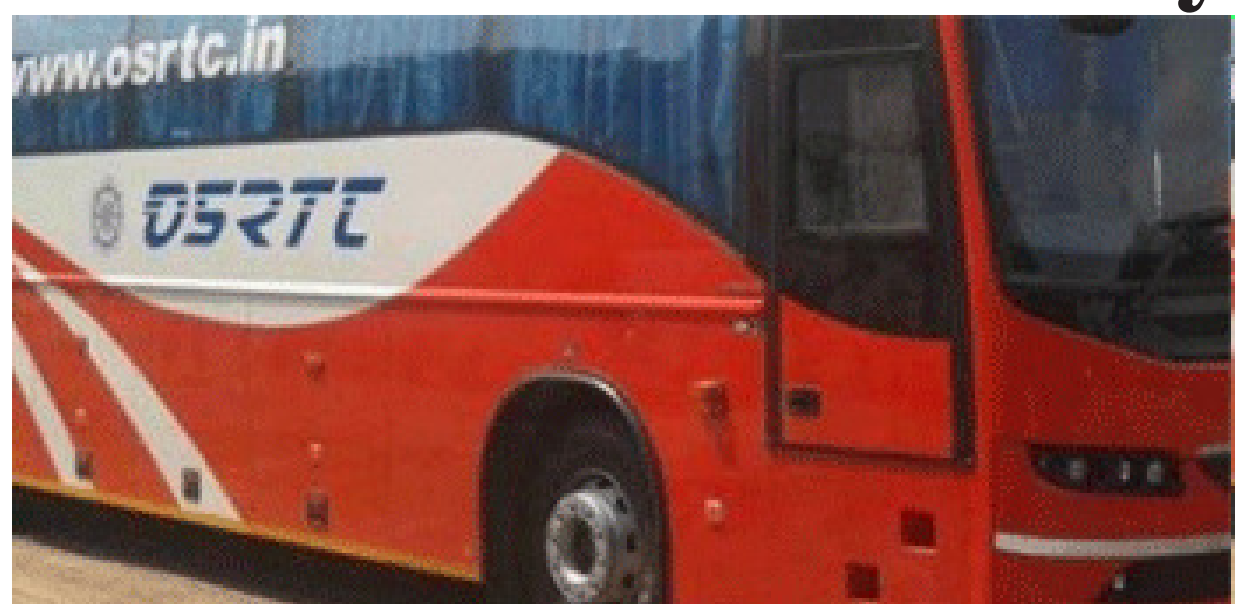
"The BJD leadership is very serious about the selection of candidates in Padmapur as it does not want to repeat the mistake it committed in Dhamnagar. The party feels that a weak candidate and a rebel inside it lead to the defeat of BJD in Dhamnagar," said a senior leader of the

party.

BJD President Naveen Patnaik is this time stressing on the winnability of the candidate instead of the gender, he said.

The Congress has set up a panel to select its candidate for the Padmapur by-poll. "Our ex-MLA Satya Bhusan Sahu is likely to be the Congress candidate in Padmapur. I have spoken to him and he is prepared for the by-poll though he has some issues relating to resources," said Congress MLA from Jeyore, Taraprasad Bahinipati.

Meanwhile, Mr.Purohit has alleged that BJD has been attempting to field some leaders after poaching from Congress as the ruling party faces problems in getting a proper candidate. Naveen Patnaik's party fears that it may face a rebel candidate if any of its Padmapur leaders is chosen as the nominee. The last date for filing nomination is November 17 and scrutiny will be held on November 18. Candidates can withdraw their papers by November 21, election office sources said.



Cuttack: The Odisha and Bihar Governments have renewed their agreements to operate direct bus services passing through Jharkhand on 33 routes covering almost 21867 km.

As per the older agreement, buses were operating on 15 routes covering a total distance of 9276 kms. Now, it has been extended further.

Services on the new and longer routes will boost connectivity of religious, tour-

ists and places of educational importance between two states.

With a new agreement in place, people commuting to Patna, Biharsarif, Deoghar, Gaya, Aurangabad, Darbhanga, Rajgir, Bhagalpur, Buxer, Siwan, Aara, Hajipur, Chapara and Nawada from different parts of Odisha including Puri, Bhubaneswar, Cuttack, Baripada, Balasore, Rourkela, Sambalpur, Sundergarh and many other places will be majorly benefitted, said Brajabandhu

Bhol, secretary, State Transport Authority (STA), Odisha.

As per the new agreement, Odisha buses will cover 17611 km in Bihar while Bihar buses will cover 8784 km in Odisha. The buses will ply via Jharkhand covering a distance of 8032 km in the state, he said.

This is a big step towards facilitating road transport in the state. The agreement between the transport departments of Bihar and Odisha would also help in

strengthening the cultural roots, said Bhol.

The new inter-state agreement with Bihar will also open the door for new inter-state bus permits. Around 100 permits and trips will be opened in both the states, he added.

The Odisha government is also discussing with other neighbouring states, West Bengal, Chhattisgarh, Andhra Pradesh and Telangana for similar agreements.




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Apple rolls out beta programme for 5G on Apple devices

NEW DELHI: Apple Inc has rolled out a beta programme to enable 5G on Apple devices as the upgrade lets users try out pre-release software. This software upgrade enables 5G access on Apple devices, as and when service providers Jio, Airtel and Vodafone enable 5G network access, sources said.

Apple Users have to enrol for the Beta Programme on the website, install a profile and download the software.

Jio users using iPhone 12 and above, in cities where JioTrue5G has been rolled out, will be

an immediate response, the firm had last month stated: "We are working with our carrier partners in India to bring the best 5G experience to iPhone users as soon as network validation and testing for quality and performance is completed. 5G will be enabled via a software update and will start rolling out to iPhone users in December".

Airtel and Jio customers on iPhone 14, iPhone 13, iPhone 12 and iPhone SE (3rd generation) models can experience 5G as part of Apple's iOS 16 Beta Software Program.

The Apple Beta Software Program is open to anyone with a valid Apple ID who accepts the Apple Beta Software Program Agreement during the sign-up process. If a user has an iCloud account, that is an Apple ID, it is recommended they use that. If they do not have an iCloud

account or any other Apple ID, they can create one. Customers who want to try the beta software should back up their iPhones before installing the beta software. It is recommended to install the beta software only on non-production devices that are not business-critical. Users can also provide feedback to Apple on quality and usability, which helps Apple identify issues, fix them, and make Apple software even better.

The iOS beta comes with the built-in Feedback Assistant app, which can be opened from the Home screen on the iPhone or iPad or from the Dock on the Mac.



invited to the Jio Welcome Offer.

Jio Welcome Offer provides unlimited 5G data at up to 1 Gbps speed to users at no additional cost. However, there is a condition that prepaid users must be on active Rs 239 and above plan. All Postpaid users are eligible for this trial.

Airtel is not providing any special 5G offer like Jio to their users. In the cities/areas in which the Airtel 5G network has been launched, users can trial 5G services as a part of their existing plan, once they have updated the latest Apple Beta software.

While an email sent to Apple did not solicit

Vistara to start flights on Mumbai-Muscat route from Dec 12



NEW DELHI: Full-service airline Vistara will start non-stop flights between Mumbai and Muscat starting from December 12.

"The airline will operate daily flights

between the two cities using its A320 neo aircraft and will be the only airline to offer the choice of premium economy class on the route, in addition to business and economy class," it

India likely to remain fastest growing major economy: RBI Governor

NEW DELHI: Reserve Bank Governor Shaktikanta Das on Saturday exuded confidence



that India will continue to be the fastest-growing major economy with a likely growth rate of 7 per cent in 2022-23 on the back of strong macroeconomic fundamentals and financial sector stability. Speaking at the HT Leadership Summit 2022, Das emphasised that the country's economy remains resilient, supported by the banking and non-banking sectors. Das said the entire world has withstood multiple shocks. "I call it the triple shocks of the COVID-19 pandemic, then the war in Ukraine, and now the financial market turmoil."

The Governor said the financial market turmoil is mainly emanating from the synchronised monetary policy tightening across the world by central banks, especially those in advanced countries, led by the US Fed, and the spillovers are being felt by the emerging market economies, including India. He further said in this kind of successive turmoil, European Union is facing a recession situation, but there are possibilities that it will avoid that.

The US is holding stable, but there are other countries where the growth has slowed down. "So far as India is concerned, economy, overall macroeconomic fundamentals, the financial sector stability, all these aspects remain resilient. The banking sector that is the financial sector is stable because of all the parameters with regard to banking or the non-banking lenders or the other major financial sector players," he said. The growth numbers are looking good in the current context, he noted.

said in a release on Saturday.

Vistara CEO Vinod Kannan said the airline was excited to expand presence in the Middle East with the addition of Muscat as the fourth

city in the region.

The airline has a fleet of 54 aircraft, including 41 Airbus A320, five Airbus A321neo, five Boeing 737-800NG and three Boeing 787-9 Dreamliner aircraft.

Furore in Odisha over Akhil Giri's comment on Prez Murmu, parties unite in demand for his arrest

Continued from page-1

to use such words for President of India, especially when she belongs to a tribal community. She is the daughter of Odisha and the state is proud of her achievements. "We strongly condemn Giri's act which is not acceptable. Stringent action should be taken against him. He is not fit to be a minister. He should be dismissed from the council of ministers and suspended from the party without further delay," Khan said. Senior Congress leaders and MLAs Suresh Kumar Routray and Tara Prasad Bahinpati also demanded Giri's arrest for commenting on the President. BJP MLA from Sundargarh Kusum Tete said, "Being a tribal woman and MLA, I strongly condemn this." Describing Giri as a mad man, she urged the West Bengal Chief Minister to suspend him as he does not sound normal. Announcing that she will file a complaint with the police demanding Giri's arrest, Tete went to town police station and registered a complaint against Giri. The state BJP Mahila Morcha took out a rally from Ram Madir in protest and burnt his effigy. The party has decided to file FIR against Giri in all the police stations of the state.

Cong yatra will establish Rahul as serious politician but single goal focus missing in march: Analysts

Continued from page-1

country.

"The yatra will have larger implications on Indian politics and will effectively dent the RSS/BJP's orchestrated campaign to portray Rahul Gandhi as a non-serious politician in comparison to Prime Minister Narendra Modi," former Union minister Aslam Sher Khan said.

The former India hockey player and Olympian maintained the yatra is a Congress pushback against what he called "politics of divisiveness and polarisation" being played by the Bharatiya Janata Party-Rashtriya Swayamsevak Sangh (BJP-RSS) combine.

Gandhi (52) has proved himself as a "serious politician" by sticking to his words of keeping the Gandhi family away from the all-powerful post of party president despite immense pressure from Congress leaders, Khan said.

"By ensuring that the party's presidential election was conducted in a democratic manner, Rahul Gandhi has proved he is a serious politician with long innings in Indian politics," the former Olympian said.

The yatra will firmly cement the Lok Sabha MP's position as a key politician who is here to stay, Khan stated.

However, senior journalist and political analyst Girija Shankar argued the nationwide foot march, which will go on for nearly 150 days and end in Srinagar in January, is not generating the kind of response that was expected.

"The Bharat Jodo Yatra is not focused on any specific issue and therefore, it is not generating the kind of response that such marches in the past had elicited. Gandhiji took out Dandi March or salt satyagraha with a focus on opposing British imperialism and therefore, it drew huge spontaneous support from citizens," he said.

Similarly, senior BJP leader LK Advani's rath yatra in 1990 was solely focused on mass mobilisation in favour of building a Ram temple in Ayodhya and it attracted a huge response from people at that time, Shankar pointed out.

"The Congress yatra should have focused on specific issues like communalism and combating hatred. That would have paid rich dividends to the party and could have attracted a huge response from common citizens," said the senior journalist. After 2014, a year which saw the BJP coming to power at the Centre with a full majority in the Lok Sabha, the political narrative in the country has shifted from "Left of Centre to Right of Centre", he said.

Impact of Bharat Jodo Yatra already being felt: Congress' dig at PM's visit to 4 southern states

Senior journalist and author Rasheed Kidwai felt the unity rally of the Congress is low on substance and sought to link it to the November-December Assembly polls in Gujarat and Himachal Pradesh, both currently ruled by the BJP.

"The Bharat Jodo Yatra is high on optics and low on substance. There are too many lofty principles linked to it which cannot be quantified or measured," he stated.

"Ultimately, a political party or its leadership is judged by the electoral success or lack of it. In this sense, Rahul's yatra and Gujarat, Himachal Pradesh Assembly poll outcomes are interlinked even if the Congress does not want it that way," Kidwai noted. Social scientist CD Naik said the cross-country march will play the role of a catalyst in uniting people opposed to the BJP and its brand of politics.

"The Bharat Jodo Yatra will definitely unite those who are politically opposed to the ruling party. But at the same time, it will also re-group those who are opposing this yatra," noted Naik, a former professor at the Mhow-based Dr BR Ambedkar University of Social Sciences.

Focusing Bharat Jodo Yatra, Rahul Gandhi unlikely to attend Winter Session of Parliament: Congress

Besides, it will unite at the psychological level deprived sections of the society because they feel neglected by the ruling dispensation, he said. These sections may not get any material benefit out of the yatra, but they will certainly feel closer to issues being raised by it, Naik said.

Congress leader Nath insisted the yatra is not merely a political event and its broader aim was to protect India's cultural diversity and the Constitution. "The yatra is moving through places that are located between Kanniyakumari (Tamil Nadu) and Kashmir. While deciding the path of the yatra we had not thought about the party's strength or weakness in any area," said the former Madhya Pradesh chief minister.

The former Congress president is expected to offer prayers at the famous Mahakaleshwar Temple in Ujjain and temples dedicated to Lord Shiva in Omkareshwar town during the Madhya Pradesh leg of the march, the party has said.

The Congress MP from Kerala will visit B R Ambedkar's hometown Mhow in Indore district and also the birthplace of tribal icon Tantya Bheel in Khandwa district's Pandhana tehsil, it said.

Congress workers in Madhya Pradesh are gearing up to accord a grand welcome to Gandhi's yatra on November 20 and will seek to reap rich political dividends from the programme as it comes just a year ahead of the Assembly polls in the state.

US, Japan, South Korea vow unified response to North Korea threat

Continued from page-1

The launches include an intercontinental ballistic missile 10 days ago that triggered evacuation alerts in northern Japan, and the allies warn of a looming risk of the isolated country conducting its seventh nuclear test in the coming weeks.

Referring to the crowd surge that occurred in the Itaewon neighbourhood in Seoul, Yoon said, through an interpreter: "At a time when South Koreans are grieving in deep sorrow, North Korea pushed ahead with such provocations which lay bare the Kim Jong Un regime's true inclinations." U.S. National Security Adviser Jake Sullivan told reporters on Saturday that Biden would use the meetings to strengthen the three countries' joint response to the dangers posed by North Korea, officially known as the Democratic People's Republic of Korea.

"What we would really like to see is enhanced trilateral security cooperation where the three countries are all coming together," he said. "That's acutely true with respect to the DPRK because of the common threat and challenge we all face, but it's also true, more broadly, about our capacity to work together to enhance overall peace and stability in the region."

READ | Why is Kim firing so many missiles? US-South Korea drills, experts say

Rising tensions, Talks with Xi

Tensions on the Korean peninsula have skyrocketed in recent months as the North continues its weapons demonstrations and the U.S. and South Korea launched stepped-up joint defence exercises. Earlier this month, the South Korean military said two B-1B bombers trained with four U.S. F-16 fighter jets and four South Korean F-35 jets during the last day of "Vigilant Storm" joint air force drills.

It was the first time since December 2017 that the bombers were deployed to the Korean Peninsula. The exercise involved a total of roughly 240 warplanes, including advanced F-35 fighter jets from both countries. North Korea responded with its own display of force, flying large numbers of warplanes inside its territory.

The Biden administration has said it has sent repeated requests to negotiate with North Korea without preconditions on constraining its nuclear and ballistic missile programs, but that Kim Jong Un's government has not responded.

Biden has said he plans to press Xi to use China's unique sway over North Korea to curtail its aggressive behaviour, as part of what is expected to be a wide-ranging meeting between the leaders on the margins of the Group of 20 gathering in Bali, Indonesia.

China "has an interest in playing a constructive role in restraining North Korea's worst tendencies," Sullivan said Saturday. "Whether they choose to do so or not is, of course, up to them."

ALSO READ | Biden to press Xi Jinping on North Korea in G20 talks

Biden told reporters on Sunday that he's "always had straightforward discussions" with Xi, and that has prevented either of them from "miscalculations" of their intentions. Their meeting comes weeks after Xi cemented his grip on China's political system with the conclusion of the Community Party congress in Beijing that gave him a norm-breaking third term as leader.

"His circumstances changed, to state the obvious, at home," Biden said of Xi. Biden maintained that his own have as well, saying that after Democrats retained control of the Senate in the midterm elections, "I know I'm coming in stronger."

Monday's meeting will be the first in-person sit-down between the leaders since Biden was elected. U.S. officials in the past have expressed frustration that lower-level Chinese officials have proven unable or unwilling to speak for Xi, and are hoping the face-to-face summit will enable progress on areas of mutual concern — and, even more critically, a shared understanding of each other's limitations.

"I know him well, he knows me," Biden said. "We've just got to figure out where the red lines are and what are the most important things to each of us, going into the next two years."

As president, Biden has repeatedly taken China to task for human rights abuses against the Uyghur people and other ethnic minorities, Beijing's crackdowns on democracy activists in Hong Kong, coercive trade practices, military provocations against self-ruled Taiwan and differences over Russia's prosecution of its war against Ukraine.

Xi's government has criticized the Biden administration's posture toward Taiwan — which Beijing looks eventually to unify with the communist mainland — as undermining China's sovereignty and territorial integrity. The Chinese president also has suggested that Washington wants to stifle Beijing's growing clout as it tries to overtake the U.S. as the world's largest economy.

Biden also spoke briefly with Australian Prime Minister Anthony Albanese, who has sought out his own meeting with Xi this week in an effort to ease Chinese sanctions against his country.

Fans, trophy and teams arrive in Qatar for FIFA World Cup countdown

DOHA: One week from kickoff, the World Cup trophy returned to Qatar on Sunday, teams and fans started arriving and safety barriers went up across Doha ahead of one of the most controversial football tournaments ever.

The trophy, which will be presented to the winning team on December 18, returned from a world tour in time for next Sunday's opening game when hosts Qatar take on Ecuador.

FIFA's pleas to "focus on the football" have struggled however against an international

In a concession to Qatar's Islamic culture that restricts alcohol and bans gambling, a bottle of rose water was to be smashed on the hull instead of traditional champagne for the inauguration and the ship's casino was to be closed while it was in port.

Three cruise ships will house up to 10,000 fans and MSC said the Europa was fully booked for the first two weeks of the 29-day tournament. On land, barriers have gone up on main streets and around metro stations and stadiums as security forces brace for the football invasion.



spotlight on Qatar's treatment of migrant workers, women and the LGBTQ community. Qatar has angrily rebuffed most of the attacks and local media on Sunday blasted the "arrogance" of some Western countries.

"It seems to have been all we have read about in recent weeks," said Ringo Gonzalez, an Ecuadoran based in Germany, who was among fans gathering at the World Cup countdown clock on the Doha seafront early Sunday. "It will be good to see the teams finally doing something. I want Ecuador to do well and to see Lionel Messi and the other big names in action."

The United States team has already arrived in Doha and Australia were to join them on Sunday. Qatar is predicting more than one million fans will be in the smallest country to host a World Cup, and many have arrived in the capital.

Many star players were still involved for their European clubs on Sunday in the final matches before the season is paused for the World Cup. Lionel Messi, Neymar and Kylian Mbappe were all named in the starting lineup for Paris Saint-Germain against Auxerre in Ligue 1.

In Doha port, the giant newly built cruise ship, MSC Europa, was to be officially named on Sunday before it welcomes thousands of World Cup fans.

READ | Qatar is among the world's most water-stressed countries

The 22-deck cruise ship MSC World Europa, a floating hotel docked at Doha Port to accommodate around 6,700 World Cup fans, in Doha, Nov. 13, 2022. (Photo | AP)

No champagne for ship naming

Tension at Keonjhar Hospital over journalist's death due to 'medical negligence'

Barbil(KCN): Shiv Ranjan Dey was a senior journalist of A1 tv died while being treated in Keonjhar Head quarter hospital in Keonjhar district of Odisha.

Her relatives said they suspect medical negligence to be the cause of the death. He was taken to the hospital with complaints of breathing problem. According to his wife, on 18th October seeing the breathing difficulties of husband pain, they took him to the Keonjhar hospital.

After being administered an injection there, he developed more breathing difficulty and was put on glucose drip. But he died in the hospital. Meanwhile, his relatives have given a statement to the press saying that they

suspect medical negligence to be the cause of the death. No post-mortem examination was conducted and the hospital authority has prepared the death report in a hurry.

They are also alleging the doctors of withholding Shiba's actual situation from them and misleading them. It is to note that the Keonjhar hospital has been in news always for negligence. In the recent past six newborn babies died in a single day in this hospital and the then

CDMO transferred over night for the issue. Journalist Association has staged protest before the hospital demanding action against the doctor and staffs responsible for negligence.



Pandian Reviews Sports Infra



Bhubaneswar(KCN): Top Mandarin V K Pandian visited the Kalinga Stadium to review the sports infrastructure projects taken up under the 5T initiative.

The Secretary to Chief Minister projects include India's first indoor athletics stadium, indoor aquatics stadium, Tennis centre, Hockey High Performance Centre, Gymnastics centre and

India's largest sports science centre.

Secretary Sports & Youth Services R Vineel Krishna briefed him in details.

He also visited the Badminton High Performance centre being constructed under CSR by Dalmia Bharat.

Mr.Pandian discussed in detail with the site engineers on the progress of the projects and timelines for completion.

He expressed satisfaction that the construction is progressing well. The project construction has started around 15 months back and the projects are expected to be commissioned over the next two months.

Mr.Pandian encouraged and motivated the officials and staff present at the site for their hard work in creating such facilities for the sportspersons in such a

short time period. He reflected upon Chief Minister Naveen Patnaik's vision to invest in Sports and the future of youth and shared that all these sports projects and endeavours will play a key role in nurturing champions of tomorrow. It will be a pride moment to see Odisha playing an important part in India's dream of becoming a true sporting nation.



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