

New inter-departmental deputation policy

UT of J&K has the unique distinction of highest population-to-employee ratio in the country. A factually larger state like Bihar has equal or fewer employees than Jammu and Kashmir, an alarming situation. This is also a well-known fact that with limited revenue generation avenues, not sufficient for even salaries leave alone development work. Local Administration is dependent on Gol grants for everything. Right now, excess staff are in almost every department, with no work assigned and zero productivity. This situation gets further complicated by non-existent ghost employees, a practice that goes on unabated without being noticed. The administration plugged it by linking the employees with their Aadhar cards and biometric attendance. Some departments have gone one step further and even started IRIS attendance. The ghost employees have been checked, but there are still many loopholes. Attachment to the Directorate is another way out, more so for influential employees or their relatives. LG Administration has ordered all such employees to be detached and posted wherever they are required. More than two thousand excess teachers in Jammu only, in the absence of non-inter-district transfers is a scam with no solution right now. These employees are as good as pension holders or on paid holidays. But dynamics are changing now; perform or perish is the new mantra. Many departments like JAKFED, SRTC, JKPC, and J&K Forest Corporation to name a few had already been either winded up or running on the grant in aid pattern, earning to get salaries. With the implementation of e-Governance and e-Human Resource- Management implemented, the picture has become even clearer now. Departments with excess staff can no longer give excuses and demand additional staff. To utilise the excess staff of one department in another or we can say the better opportunity for skilled staff to perform, LG Administration has now notified a policy for effective utilization of manpower in Jammu and Kashmir through inter-departmental deputation of employees based on their technical/professional qualifications. This is the right step at the right time. Development-oriented departments like RDD, agriculture, R&B, and many others can utilise the pool of technical employees with set expertise as per project requirements. Minimum and maximum tenures have also been notified. Moreover, this type of arrangement will bring transparency and reduce the burden of additional manpower salaries on the exchequer. Another important aspect is the breaking of the nexus between departments and contractors; this interdepartmental pool will help to weed out this situation.

Rules have been laid out, the procedure to follow is well-defined, and several checks and balances have been put in place to reduce the chances of misuse. The new policy will be extremely beneficial to both department and employees, in case of employees with specific skill-sets/qualifications who can be put to better use and get job satisfaction. Gol and LG Administration are well versed with the problems of Jammu and Kashmir, knowing very well what all factors are dragging UT growth and step by step both working in sync to remove hurdles one by one. Every aspect has been minutely considered, and the set goals are being planned and implemented for the desired results. All these efforts go a long way to prune down employee size and make departments result-oriented and manageable. There are many departments whose salaries exceed manifold than their annual profits, time to merge or wind up all these white elephants. This policy of inter-departmental deputation is one of its kind with many solutions under its ambit. The initiative is there, the intent is good, targets have been set, and success will be there ultimately.

Jambu Zoo- Ready to open

Many Jammu projects have been delayed for years for one reason or another, some development-related and some tourism-related. It is important to mention lifeline of Jammu is Shri Mata Vaishno Devi pilgrims only for decades. Despite almost a crore pilgrims visiting Katra, departments have failed to divert these religious tourists to any other place of significance. Factually places are there but not developed. With trains already carrying the majority of pilgrims to Katra directly and the Delhi-Katra Express Highway also under construction, all pilgrims will go directly to Katra, and Jammu will lose its significance as a transit point. Same is the case with Kashmir bound tourists with direct trains to Kashmir by end of this year. To overcome this future situation, not far away, certain tourism mega projects were conceived, like the Artificial Lake, Tawi River Front and Jambu Zoo. Many had already been shelved; some were restarted after much delay; and some were implemented in go-and-stop mode. Jambu Zoo is one of them. Conceived, started but midway abandoned and then restarted. It is heartening to see that this project is finally going to see the light of day, much to the comfort of Jammu. More than three thousand kanals of land were acquired, of which twelve hundred kanals have been developed, and the rest is available for further expansion. Going by the detailed plans as shared, this zoo will be the next place of happening in Jammu, with animals from all over India to showcase, kiosks, electric vehicles to move around in, and a cafeteria as well. All necessary permissions have been requested and hopefully they will be approved in time. Manda Park animals will also be shifted to Jambu Zoo for a better living environment. March-April is the deadline set by the LG Administration, and based on the kind of projection, it will definitely be a game changer for Jammu in the coming days. Much appreciation goes to all those involved in the project.

India's G-20 Presidency Weaving inclusive Growth & Universal togetherness

Alok Kumar

The central theme of India's G20 Presidency (Vasudhaiva Kutumbakam) affirms the value of all living beings - human, animal, plant and microorganisms and the interconnectedness on planet Earth. In the words of our Prime Minister, India's G-20 presidency will strive to foster this universal togetherness and hence the motto "One Earth, One Family, One Future".

The opportunity to lead the G20 comes at a phase when existential threats are escalating and there is utmost urgency to find sustainable solutions. Addressing the issues pertaining to climate change is a top priority for India's Presidency, with an emphasis on just energy transitions for the world's developing countries by supporting them through climate financing and technology. To derive meaningful and sustainable solutions for the world, it is imperative to give voice to Global South as well, highlighting their aspirations and issues, as many of these countries do not get a voice on the high table.

The challenges facing the world today in the Energy sector are manifold - from access, security, affordability, to the global issue of climate change. It is important to look at these issues holistically for a sustainable energy future.

India, on its part, is deeply committed to a low carbon development strategy. India's energy generation mix is rapidly shifting towards ever increasing share of renewable energy. Today, India is the world's third largest producer of renewable energy, with 42.25% of its installed power capacity coming from non-fossil fuel sources.

We are also the 4th largest country in terms of installed capacity and one of the fastest growing renewable energy destinations in the world. India recorded amongst the fastest levels of growth (70%) globally in Renewable Capacity in 2021 with investments in renewables touching US \$ 11.3 Bn in 2021 alone. Emissions Intensity of India's GDP has also gone down by 28% from 2005 levels.

India is taking rapid strides in finding a sustainable solution to issues pertaining to climate change. This follows the Prime Minister's commitment at Glasgow Summit in 2021, to reduce the total projected carbon emissions by one billion tonnes till 2030. In the CCPI Index (Climate Change Performance Index), India has been ranked amongst the top performing large countries.

India today is one of the fastest growing economies in the world, representing the aspirations of over one billion people. It is projected that our energy demand will more than double by 2040. With this projected growth comes the responsibility of sustainably producing power, reducing carbon emissions, energy conservation and mitigating climate change.

The Government launched Saubhagya - 'the scheme for universal access' aimed at achieving universal household electrification covering every village and every district in the country. India achieved universal electricity in record time by the end of 2019, with a total of 28.6 million households electrified.

Energy efficiency has received high priority in India. At policy level, there have been sev-

eral initiatives and intervention to promote conservation of energy both at individual and institution levels. Schemes such as UJALA (Unnatyoti by Affordable LEDs for All), launched in 2015, aimed at providing LED bulbs to domestic consumers with a target to replace 770 million incandescent bulbs with LED bulbs, making it the largest LED distribution program in the world. The program targets energy efficiency in lighting as it offers enormous opportunity to save energy. Another hugely successful scheme is Ujjwala - providing LPG connections to families and households. The scheme has particularly been empowering for women, reduces their drudgery, the time spent in kitchen and overall improving their health.

Under Energy Conservation Act, we also launched PAT (Program, Achieve and Trade) scheme aimed at reducing Specific Energy Consumption (SEC) i.e., energy use per unit of production for Designated Consumers (DCs) in energy intensive sectors, with an associated market mechanism to enhance the cost effectiveness through certification of excess energy saving which can be traded. The excess energy savings are converted into tradable instruments called Energy Saving Certificates (ESCs) that are traded at the Power Exchanges.

Recently, the Parliament has passed the Energy Conservation (Amendment) Bill, 2022. The Bill promotes energy efficiency and conservation and stipulates that designated consumers can be obligated to meet a proportion of their energy or feedstock needs from non-fossil sources. The Energy Conservation Code

for buildings will now apply to large offices and residential buildings with a connected load of 100 kilowatt or above. The Act also now includes provisions for putting in place a carbon market. Carbon credit will be used on priority within the country to meet our NDCs.

India has gradually decoupled economic growth from greenhouse gas emissions. To support these continuing initiatives, India recently launched the National Hydrogen Mission with the objective to make India the world's largest hydrogen hub.

Technology advancements and responses to climate change measures are accelerating the transformation of the world's energy sector. India pledged a 40% share of power generation from non-fossil fuel sources at COP-21 in Paris in 2015. We have achieved this goal in year 2021 way ahead of the 2030 timeline.

In the battle against climate change, India has consistently demonstrated leadership. The country's vision is to reach net zero emissions by 2070. While in the short-term the country is aiming to increase non fossil electricity generation capacity to 500 GW by 2030.

At the G20 presidency, India has planned to focus on areas that have the potential to bring about a new approach to sustainable life style. We look forward to demonstrating our belief in a human-centred approach to technology and in promoting greater knowledge sharing in priority areas such as digital public infrastructure, financial inclusion, and technology-enabled development in sectors from agriculture to education. We earnestly wish to use the G20 forum to highlight inclusive growth and development

(The author is Secretary Power)

Era of Amrit- Kal and the Tax reforms

Rishu Kawatra

On the fine and gorgeous morning of February 1, 2023 Finance Minister Nirmala Sitharaman rose in the Parliament and presented the last full-fledged Union Budget of the Modi Government before the 2024 Lok Sabha elections with the following quote:-

"This is the first budget in Amrit Kaal, this budget hopes to build on the foundation laid in previous budget and the blueprint laid for India@100, we envision a prosperous and inclusive India in which the fruits of development reach all." "The world has recognized India as a bright star, our growth for current year is estimated at 7.0 percent, this is the highest among all major economies, in spite of massive global slowdown caused by pandemic and the war."

The Budget 2023, which has a greater emphasis on the rural sector, social sector schemes, infrastructure creation, and the middle class, keeping its focus on expanding Capex and showing that the Modi Government's priorities are building roads, highways, and railway lines.

Though it's been the governments impetus to simplify both the direct and indirect tax structures and it has been working efficiently on these lines as reflected in the various proposals of the budget, some ambiguities still exist and some continue to erupt which are a part and parcel of the legal taxation system and its resolutions being a continuous process. The Budget seems to attract and enhance the common taxpayers' sentiments by providing numerous tax benefits.

The Budget aims to provide tax benefits to hard-working Middle class by making numerous changes to tax rates impacting taxpayers at the lowest and the highest tax rates, under the new tax regime.

Budget 2020 introduced a simplified personal tax regime, called the "New Regime" with effect from assessment year 2020-2021 with the objective of providing relief to taxpayers and simplifying the Income-tax law and an option to choose amongst one of the two schemes. However, since the savings under the new regime of taxation were not significant, there were not many takers for the scheme. The government has now, in Budget 2023, proposed a revamp of the scheme to make it more attractive by increasing the basic exemption limit under this scheme from Rs 2.5 lakh to Rs 3 lakh, allowing higher rebate of Rs 25,000 for low taxpayers (as compared to Rs 12,500 under the regu-

lar regime), allowing taxpayers to claim the standard deduction from their taxable salary up to Rs 50,000 and restricting the surcharge for high taxpayers. The standard deduction was not available earlier in the new regime of Tax. The government has proposed to increase income tax rebate limit from Rs 5 lakh to Rs 7 lakh in the new tax regime. Consequently, for salaried class, income upto Rs 7.5 Lakhs will be tax free after claiming a standard deduction of Rs 50K under section 16.

Finance Minister Nirmala Sitharaman has sought to incentivise a shift towards this new income tax regime. However, no change has been proposed in the tax rates under the existing (OLD) tax regime.

Currently, homebuyers can claim an income tax deduction on the interest paid on their home loan under Section 24 (b) of the Income-tax Act, 1961. The maximum amount of deduction that can be claimed is Rs 2 lakh per financial year for a self-occupied property. Homebuyers can also claim income tax deductions on the principal repayment of their home loan under Section 80C of the Income Tax Act. The maximum amount of deduction that can be claimed is Rs 1.5 lakh per financial year. However, various deductions for other investments such as Public Provident Fund (PPF), equity-

linked savings schemes (ELSS), life insurance premiums, and Sukanya Samridhi Scheme are clubbed under Section 80C of the Income-tax Act, 1961. There is no proposed change in the above limits contrary to expectations. However, one significant change is that if interest has been claimed as deduction under section 24 as above, the same cannot be claimed again as part of the cost of acquisition of the property for the purpose of calculating capital gains on sale of the said property.

Also currently, sections 54 and 54F of the Income tax act allow an individual to claim deduction from capital gains by investing the proceeds of the capital gains consequent to sale of a property in new residential house within the prescribed period. The legislature has proposed a cap of Rs. 10 crores by restricting the capital gain deduction under sections 54 and 54F of the Income-tax Act (the Act) to Rs. 10 crores after stating that "The pri-

mary objective of the sections 54 and section 54F of the Act was to mitigate the acute shortage of housing, and to give impetus to house building activity. However, it has been observed that claims of huge deductions by high-net-worth, assesses are being made under these provisions, by purchasing very expensive residential houses." The primary motive of this proposition is to tax the rich.

For those friends who love foreign vacations, the Legislature has tightened its nose. The finance bill 2020 proposed an amendment to section 206C to levy 5% TCS on overseas remittance and for sale of overseas tour packages. To make it spicy the rate of TCS (tax collection at source) on overseas tour packages and select other cases has been proposed to be increased from 5% to 20% in the Budget 2023.

To encourage the agniveers, Individuals enrolled in the Agnipath Scheme and subscribing to the Agniveer Corpus Fund shall get a deduction of the Government contribution to their Seva Nidhi under the new tax regime. Sum received from the Agniveer Corpus Fund by a person enrolled under the

Agnipath Scheme 2022 shall be exempt from tax under Section 10(12C). Deductions for contributions made to the Agniveer Corpus Fund shall be allowed under Section 80CCH in both existing and new tax regimes.

In a significant change, Receipts from life insurance policies issued on or after 01-04-2023 shall be taxed as income from other sources, if the premium paid is above Rs. 5,00,000 in a year.

A proposal to introduce a common Income tax return form, removal of anomalies and lacunae in various provisions of Income tax and GST Acts and an endeavour to simplify the filing systems of the Income tax and GST returns are amongst the various endeavours of the legislature to brandish its taxpayer friendly approach.

And as quoted by Late FM Arun Jaitley in his budget speech of 2015-16 :-

"Kuchh to gul khilaye hain, kuch habhi khilane hain, Par baaghein ab bhi kaante kuchh puraane hain"

(We have made a few flowers bloom and have to bloom more, but there are a few old thorns in the garden.)

There is a big way to go for the government to meet the expectations of the common man and to correct the incongruities & aberrations and the budget a continuous and a never ending procedure and mechanism for its actualization.

Kashmir - The bluster against the bulldozer

K N Pandita

The bulldozer policy was first initiated in UP under the orders of Chief Minister Yogi Adityanath. Earlier the pulling down of unauthorized buildings would be done but in very rare cases.

Why did the bulldozing become so rampant in UP and how did the Government implement the new policy are interesting questions. It takes time, labour and money to raise a structure be it a home or a commercial complex. I think even those who order the dismantling of a building or a residential house feel bad about it. But as we usually say the law takes its course.

The main reason why the Government undertakes this drastic decision is because of encroachment or illegal occupation of the land on which a building has been constructed.

The bulldozer has reached J&K also. The other day, we saw the pulling down of buildings in the Bhatindi area of Jammu. Bhatindi lies in the peripheries of Jammu. A vast upland stretch covering hundreds of kanals was handled by the Gujjars and Bakarwals for a long time. Perhaps they also paid a small tax for grazing the cattle and they would pitch temporary tents to live in. During the summers, they would migrate to cooler mountain heights either in Jammu or in the Kashmir region. This practice continued for so many decades.

The Gujjars became virtual owners of these state lands but without any official order or notification. During the time of Mehbooba Mufti as the chief minister, an order was issued to the Administrative Departments and the police establishment that the Gujjars will not be evicted from their possession of these lands. The Government did not specify in that order the status of the Gujjars who used these lands as grazing fields for their cattle.

The Gujjars thought that they were now the de facto owners of the land and the Government had issued clear orders of their non-eviction. But the

Gujjars misunderstood the order and thought they were the real owners of these lands and had a right to its sale-purchase system.

It is said that during the days when Farooq Abdullah was the chief minister, the Revenue Department had made a move to evict the Gujjars from these lands which were owned by the Government as per the revenue records. Apprehending that the Government would sooner or later confiscate the land, the Gujjars sold some land to very influential political and administrative personalities. It is said that they gifted pieces of land measuring from 1 kanal to 25 kanals to VIPs and other highly influential personalities connected with J&K politics and administration. But the understanding was that the lands should be sold only to the Muslims and not to Hindus or Sikhs.

In this way, Bhatindi became a fast growing Muslim locality because those who had purchased these lands for peanuts were influential persons in the political or ruling segment of Kashmir Muslim society. Farooq Abdullah is reported to have grabbed about 20 kanals of land on which he has built a palatial building.

Scores of Kashmir-based Muslim political activists and bureaucrats down to lower rungs managed to grab chunks of land and built houses. In a short time, a huge Muslim township came up. Since among the occupants of land and bungalows in Bhatindi were influential Muslims in the services or politics, it was very easy for them to divert maximum funds from the Urban Development Department and the Jammu Municipality department towards the development of infrastructure at Bhatindi locality. Thus, the roads, drains, water supply, electricity and other civic facilities were provided in a very short time. When denizens in the old city and its peripheries yearned for a drop of water, the blue-eyed people of Bhatindi had plenty of water supply to water their lawns and flower beds. When denizens in the old city spent nights without electricity, the blue-eyed residents of Bhatindi enjoyed the electricity supply without

a minute's break and perhaps without pay any electric fees. This was all because most of the Muslim bureaucracy was putting up in Bhatindi and the curious thing is that not a single non-Muslim was allowed to purchase land and raise a house as in the case of Sidra.

Somehow the settlers in Bhatindi came to know that a day might come when the Government would make enquiries into the illegal possession of the state land by these people. When the rumours spread because some disgruntled elements had tried to approach the court and challenge the clandestine occupation of the Government land, the political leadership was alerted. They tried to find a way out so that the land was turned into a legal occupation.

This was born the Roshni Act. The legislators were quick to pass the bill so as to have their pound of flesh. The Roshni Act stipulated that the lands belonging to the Government in Jammu would be sold to the bidders and those who had already grabbed the patches and raised houses were also eligible for bidding. By a clandestine arrangement in which the Government was a partner, the bids never crossed a specific low level. In other words, a kanal of land that would normally cost ten thousand rupees was sold through a bid to the successful bidder for ten rupees. And only Muslims were accepted as bidders. In this way, a general loot of the Government landed property was distributed as munificence among the top political leaders, bureaucrats, influential personalities and even cronies who could have created a fuss. Thousands of kanals of land was thus clandestinely passed on to the land grabbers against paltry cost. This practice was completed when Ghulam Azad was the chief Minister. He wanted to keep both PDP and NC in good humour.

The Government claimed that through the Roshni Act crores of rupees would come to the state exchequer. This was a ploy to mislead the public and bloc the path of those who would have raised a voice against this general loot of state

property. Some interested persons approached the court with a case of fraud committed by the Government. The State High Court conceded that it was a case of huge fraud and ordered that illegal occupations should be evicted. However, the state administration sat on the files and the order of the High Court and did nothing. People thought and rightly that there was a nexus between the land grabbers and the Government. That was the reason why until this day the Government did not act on the orders of the High Court.

But now, after fully asserting through re-examination of revenue records that it was the Government land and not anybody's property which the land grabbers had occupied illegally. Therefore, to implement the court order, the Government deputed the bulldozer party with adequate police force to start the pulling down of the house illegally occupied by land grabbers.

We saw in the television how the land grabbers were confronting the authorities and trying to assert their claim that they are the real owners of the land. One land grabber was heard saying that his family has been living there for last 130 years and how can the Government evict him. There reports are coming in abundance and hundreds of people who had built their small huts of course by encroaching upon the land were opposing the bulldozing of the houses.

This is the sordid story of the communal and illegal policy of the Governments making discrimination between the influential and non-influential citizens. The general public should ask Farooq Abdullah and his Bhatindi associates why they indulged in a huge scam of land grabbing which brings huge benefits to the land grabbers while the poor and deprived people have been left to fend for themselves.

The Government should institute a commission of inquiry into the scam, catch hold of the misdoers and deal with them according to the law of the land.