

DRAFT ITR FORM

At present, taxpayers are required to furnish their Income-tax Returns in ITR-1 to ITR-7 depending upon the type of person and nature of income. The current ITRs are in the form of designated forms wherein the taxpayer is mandatorily required to go through all the schedules, irrespective of the fact whether that particular schedule is applicable or not, which increases the time taken to file the ITRs. The proposed draft ITR takes a relook at the return filing system in tandem with international best practices. It proposes to introduce a common ITR by merging all the existing returns of income except ITR-7. However, the current ITR-1 and ITR-4 will continue. This will give an option to such taxpayers to file the return either in the existing form (ITR-1 or ITR-4), or the proposed common ITR, at their convenience. The scheme of the proposed common ITR proposes basic information (comprising parts A to E), Schedule for computation of total income (Schedule TI), Schedule for computation of tax (schedule TTD), Details of bank accounts, and a schedule for the tax payments (schedule TXP) is applicable for all taxpayers. The ITR is customized for taxpayers with applicable schedules based on certain questions answered by the taxpayers (wizard questions). The questions have been designed in such a manner and order that if the answer to any question is 'no', the other questions linked to this question will not be shown to the taxpayer. Instructions have been added to assist the filing of the return containing the directions regarding the applicable schedules. The proposed ITR has been designed in such a manner that each row contains one distinct value only. This will simplify the return filing process. The utility for the ITR will be rolled out in such a manner that only applicable fields of the schedule will be visible and wherever necessary, the set of fields will appear more than once. As evident, the taxpayer will be required to answer questions which apply to it and fill the schedules linked to those questions where the answer has been given as 'yes'. 'This will increase ease of compliance. Once the common ITR Form is notified, after taking into account the inputs received from stakeholders, the online utility will be released by the Income-tax Department. The draft common ITR, based on the above scheme, has been uploaded on www.incometaxindia.gov.in for inputs from stakeholders and general public <https://incometaxindia.gov.in/news/common-itr.pdf>. A sample ITR illustrating step by step approach for filing the ITR and two customized sample ITRs for firm and company have also been provided for illustration.



OFF 'D' CUFF

Where is Lord Shiva?

not who we think God is. God is not really Shiva or Krishna or Ganesha. Yes, these 'forms' of God help us connect with God, love God, build faith and trust. But in reality, God is SIP, the Supreme Immortal Power. A power that is omnipotent, all powerful; omniscient, all knowing; omnipresent, present everywhere. A power that is beginningless and endless; birthless and deathless. God is not he or she. God is formless, nameless.

There is no doubt that places of worship have certain vibrations to set one's mind to communicate with God. But remember that this Divine Power is everywhere and not just in places of worship. The Divine Power is in the mountains, in the seas, in the sky, in the clouds, in the bees, in the butterflies, in you and me. Everything is a manifestation of SIP, the Supreme Immortal Power. We are a part of this power, just as a wave is part of the ocean. We are not different from God.

Unfortunately, we grow up believing in God as a separate entity. We are used to rituals and forms of prayer, which make us communicate with God, with a dualistic approach that God is separate from us. Furthermore, mythology also leads us into believing that God is someone in heaven with a set of characteristics. We hear of people renouncing the world and going in solitude, searching for God. The reality is that God cannot be found, God has to be realized. We have to go on an inward journey to realize God. As scriptures say, the kingdom of God is within; God lives in the temple of our heart. We have to evolve from chanting Om Namah Shivay to chanting Shivoham Shivoham— I am Shiva, realizing that we are the very God we seek, that God lives within.

Great Masters at all ages have realized and propounded the same realization that God is only found within. There is no duality, no separateness. We are all a part of the same consciousness!

The Mahavakyas in the Upanishads state: Tat Tvam Asi - 'You are That' and Prajnanam Brahma - 'Everything is Brahman'. We are one with Lord Shiva! We are one with all. The challenge is to realize the oneness. The challenge is to go within and realize the truth, realize that the Divine Power we call God, resides within us.

-Air Atman In Ravi

■ ER PRABHAT KISHORE

The world has seen a large number of great men, who had reserved their name & fame in the history through their merit and work, but met rare persons, who has changed not only history but geography of a country without shedding a drop of blood. Born on October 31, 1975, in a poor Kisan family of Patelad (Gujarat) Vallabh Bhai Patel was the such uncommon person who did the impossible task of integrating 560 princely states to Indian union. A constructive engineer in politics, a recognized upiure in disputes and an organizer of victories in campaigns, Sardar Vallabh Bhai Patel is all this but something more.

Although, Patel is much credited for his particular work of preventing fragmentation and Balkanization of India, but a large number of decisive facts have been brushed under the carpet in the Indian history: As Machiavelli wrote - "History is written by the victors". The history of independent India was written and overseen by that faction of the Congress party which emerged victorious in the leadership tussle on the eve of independence with the tacit but partisan support of none other than the all-powerful and universally venerable Mahatma Gandhi. The history taught by the Congress governments in independent country totally concealed the happening of debarring Patel from Congress leadership.

Congress Presidency: On 2nd September 1946, Nehru was invited to form the Interim Government and to be its Vice President (defacto Prime Minister) by the then Viceroy, Lord Wavell, manifestly because he (Nehru) happened to be the Congress President at that time. He got this post in 1946 mainly through Mahatma Gandhi's intervention in his favour; for none of the provinces has proposed his name. As per constitution of the Congress, its President was elected on the majority of Provincial Congress Committee's recommendations. Despite Gandhi's open statement for Nehru on 20th April 1946, twelve out of fifteen provincial Congress committees recommended Patel's name and three abstained from nomination process. Obviously, the overwhelming majority in favour of Sardar Patel, was a challenge to Mahatma Gandhi as well. According to Kripalani (the then general secretary of Congress), "Gandhi expressed his deep concern over the proposal of the provinces, because transfer of power was certain as hinted by the British Prime Minister in London on 16th February 1946 and he (Gandhi) wanted to see Nehru as the Prime Minister at any cost. Then Kripalani obtained fifteen signatures of some working committee members and a few local AICC members of Delhi (who were not the legitimate body to nominate the Party President) as per Gandhi's instruction and duly proposed Nehru's name. It must be noteworthy that the last date for receiving recommendations from the

provincial Congress committees (29th April, 1946) had already expired ". It's not that Gandhi was not aware of the immorality of this exercise to overlook the overwhelming support for Patel. He had fully realized that what he was trying to bring about was wrong and totally unfair. In fact, he tried to make Nehru understand the reality: A shell-shocked Nehru was defiant and made it clear that he will not play second fiddle to anybody and he may even leave the party. Gandhi knew that Nehru could go upto any extent for power; whereas Patel could sacrifice without any hesitation. Patel also not get struck on the issue as he was aware that any break up in the party would send wrong signal at such a crucial juncture. The Congressmen were not happy with Gandhi's choice; but then for the sake of unity and in reverence to Gandhi, they endorsed it. Disappointed Rajendra Prasad remarked that Gandhi had once again sacrificed his "trusted lieutenant" in favour of the "glamorous Nehru". Thus, setting aside all rules and regulations, Nehru was elected (selected !) the Congress President. A few days later on May 16, 1946, a 3-member "Cabinet Mission " arrived in India, which suggested the formation of an Interim Government at the centre and to constitute Constitution Assembly. In Kripalani's words, who was instrumental in proposing Jawahar's name, "It was certain that if Jawahar's name had not been proposed illegally, then Sardar would have been elected as the Congress President. In that event, Patel (and not Nehru) would have been invited to head the Interim Government (on 2nd September 1946) and to be the first defacto Prime Minister: "It is reasonable to think that as head of the Interim Government Patel (who always demonstrated his edge over Nehru in party control and management) would have further consolidated his position as the unchallenged leader of the party and as dejure Prime Minister when independence came on August 15, 1947. Due to Gandhi's restiveness Patel, despite having overwhelming support, "missed the Bus ". From the defacto position, dejure Prime Ministership for Nehru was not a very difficult move. As Gandhi was still alive in 1947 and his opt-repeated declaration about Nehru being his 'political heir' was well known; hence Nehru was unanimously elected the leader of Congress Parliamentary Party; and, as such, he became the first PM of Independent India. The incident of 1946 was not the first time that Patel was debarred from the leadership. Earlier on several occasions Nehru superseded him through Gandhi's intervention. In 1929, for Congress presidency; ten provincial recommendations were for Gandhi, five for Patel and three for Nehru. After Gandhi's refusal, the natural chance was for Patel. But Gandhii intervened for Nehru and he (Nehru) ultimately became the Congress President. In 1931, Patel was elected the

President of the Congress in Karachi session. Again in 1937, his name was considered for Congress Presidentship; but knowing Gandhi's wish, he himself suggested the re-election of Nehru. As chairman of party election committee, Patel show his credibility in provincial elections held in 1937 and 1946, when Congress got a majority it most of the provinces.

Overall Command: After becoming the defacto Prime Minister, Nehru gave up the Congress presidentship in October, 1946. Patel wanted Kripalani to succeed him. But as Kripalani found that the Government did not consult him on any matter, he resigned. Gandhi then wanted that Jai Prakash Narayan or Narendra Dev, both of whom were Congress socialist leaders, should succeed Kripalani. But Patel wanted Rajendra Prasad to be the Congress president. Prasad took over the charge from Kripalani. In December 1946 Nehru wanted N. GopalswamiAiyangar to be the President of the Constituent Assembly, but instead had to agree to Patel's choice Dr. Rajendra Prasad. On the question of nominating the first President of Indian Republic, Patel gave his blessing to Rajendra Prasad for the post; but Nehru, was of view that C. Rajagopalachari (the then Governor General) should be given the responsibility. Ultimately, Rajendra Prasad became the first President of Indian Republic on January 26, 1950. Nehru was not quite happy with the retention of crucial Home portfolio by Patel. But even from the Interim Government time, Patel insisted on keeping it despite considerable pressure from the Viceroy Mountbatten with Nehru's apparent concurrence. There were great ideological rifts between right-leaning Patel and left-leaning Nehru on various policies such as, economic, industrial, educational, agriculture, border security issues and others. But despite being the Deputy Prime Minister, Patel had not only the control on the party organisation but also over the government. Ministers like N.V. Gadgil, R.R. Diwakar, R.K. ShanmukhamChetty, C.H. Bhabha and J.D. Daulatram were staunch supporters of Patel, whereas S.P. Mukherjee, Jagjivan Ram and Baldev Singh were also inclined towards him. Thus, despite being debarred from leadership, Patel and his supporters always demonstrated their edge not only over Nehru but even over Gandhi in Party affairs. In addition to showing Patel's superior strength in the party, the outcome of the Presidential election had another ominous implication. In September 1950, the two contestants for Party Presidentship were J.B. Kripalani and P.D. Tandon - who had the blessing and support of Nehru and Patel respectively. Indeed, the contest was seen as a trial of strength between P.M. and Deputy P.M. all over the country. Several newspapers, national as well as abroad, described and commented upon it in that light. Tandon (1306 votes) won by defeating Kripalani (1092 votes).

With the Party under the overall control of his protégé, Patel would have made it increasingly difficult for Nehru to function as leader of the Parliamentary wing and ultimately as the PM. But luckily for Nehru, that was not to be, for Patel passed away suddenly on December 15, 1950 in Mumbai.

Cleaning operation: After Patel's death, Nehru's political and functional constraints disappeared. The Patelites in the cabinet were left leaderless. Although Patel was dead, his protégé, Tandon was still the Congress President and as such in overall control of the party organisation. So Nehru's first effort was directed towards capturing the Congress Organisation with a majority working committee of his choice. But being unable to do so, he resigned from the working committee. This was folloed by a few more resignations. Finding himself isolated, Tandon resigned and Nehru was crowned as Congress President (alongwith Prime Ministership) in October 1951. After the 1952 general elections, Nehru came in full form and dropped out all the Patelites- Gadgil, Munshi, Diwakar, and Bhabha- from the council of ministers. He had planned to axe Baldev Singh & Jagjivan Ram too, as they were suspected to have well wishers of Patel. However, Jagjivan Ram was retained at the instance of President Dr. Rajendra Prasad. The 14-member new council of Ministers was full of Nehru's handpicked men - Kailash Nath Katju, Lal Bahadur Shastri, Gopal Swami Aiyangar, C.D. Deshmukh, T.T. Krishnamachari, V.V. Giri, C.C. Biswas, Amrit Kaur; Rafi Ahmad Kidwai. The other two ministers MaulanaAbulKalam Azad and Jagjivan Ram were no more challengeable threat to Nehru. Thus in 1952, the Party as well as Government was free from Patel and his shadow (loyalists). Actually it was the beginning of "Nehru Era" and end of "Patel Era" of power politics in India. Rajaji, the first Indian Governor General and later Home Minister in the Nehru cabinet (till 1952), regarded that, "Gandhi had made a blunder mistake in wanting that Nehru and not Patel should be the PM. Had Nehru been the Foreign Minister and Patel the Prime Minister; India would have avoided many of errors she was led into under Jawahar and (from) the glamour(of) egalitarianism, associated with communism, which captivated his innocent heart. Thus the crucial presidential election of the Congress in 1946 was the turning point in the history of India. If Patel, the People's choice, had been the head of the Indian Government, the national, international, economic, agricultural, education, industrial, defence, Border security issues, Tibet issue and other policies all would have been different and the great India might have emerged as a " Super Power " in the world.

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Politics of gimmicks in Hindutva corridor

■ M R LALU

The Congress in India has consistently been making a claim that the country should be beholden to the party as it had developed India into a Secular Democratic Republic. Probably, a political view about India in its journey as a country in the post-independence period would not legitimately deny this claim of the Congress. An excavation of the historic evidence and a reasonable assessment would reveal the fact that the party which had emerged as the harbinger of hope in India during the British colonialism could not manage to stay on the same track, energising the diversity of India with unprejudiced acceptance for different religious faiths. The era began with the saffron rise in India has further complicated the importance of Congress, practically weakening the essence that the party desired to project it as; a secular political establishment with no lopsided approach to any religion and the only party with a capability to protect the quintessential -the secular India.

Things changed terribly and India of Nehruvian socialism leaned for the religiosity of a party that remained untouchable in the Indian parliament with two members a few decades ago. Never did anyone think the leap that the saffron party made was ever possible. A momentous and tactful beginning from the Ayodhya movement began to bring prospects to the saffron camp and the momentum it gained since 2014 was almost a volcanic eruption. National and local parties equally faced catastrophic collapse. Some parties could manage to survive with little relevance but for someone else, their disintegration was complete. The rout of the Congress from the national frame of Indian power politics puts it in the second category- a crumbled existence of an octogenarian. What was relevant in this collapse was the visible impact of a political indoctrination that the Bharatiya Janata Party (BJP) was successful in fielding its cadre with. A total assimilation of politics into religious mannerisms was its plan, evidently trying to address the forgotten ethnicities of the majority while sumptuously reviving the cultural symbols and centers gaining humongous acceptance. Parties other than the BJP could not, in real terms, speculate dividends from such an amalgam of politics fabulously coated in the

Hindutva sentiments. Almost all the parties failed to see the silent and suppressed aspirations of the politically scattered majority which remained a divided tribe with warlords of casteism battling for political relevance and personal gains. Entry of Narendra Modi into the national politics had overturned the fortunes of many in Indian politics and his chain of victories proved his mettle. Addressing the spiritual requirement of the Hindus and reviving Hindu symbols of national significance, the Modi model of governance earned acceptance and respect. Hackneyed and worn out and thrown aloof due to its endless political paranoia and outlandish political approach to Hinduism, the Congress had failed to sustain its pan India appeal. And guess what! The void that its absence created in the political space in India is slowly getting filled by new entrants like Aam Aadmi Party (AAP) and some local satraps. The sequence of events that the saffron turf Gujarat witnessed these days is indicative to this vacuum filling. If not second to BJP, the Aam Aadmi Party appears to have managed to emerge as a third party with more damage to the Congress than the BJP/ Aravind Kejriwal in Narendra Modi's shoes! Does this imagery astonish you? The Aam Aadmi Party (AAP) has conveniently shed its secular skin and its new saffron makeover; would not only baffle you but put you in a wooly nauseating ordeal. Slipping into the garbs and style and momentum of Narendra Modi, the new Hindutva avatar of Arvind Kejriwal, the erstwhile crusader of 'India against Corruption' has given us a subject for 'Chai Pe Charcha'.

The latest arrow that he shot from his quiver was a demand that he made with unapologetic intentions and unprecedented shrewdness. Currencies in India must have the images of Laxmi and Ganesh was his brusque clamour. The Hindu hardliners in the Modi camp must have had whirlwinds in their heads and perspiration. The Rashtriya Swayamsevak Sangh (RSS) the alma mater of the BJP's hard-line Hindutva University must have gone dizzy at the eventuality of the fuss that the AAP version of the hard-nosed Hindutva would cause. It is impossible to speculate on the extent into which the AAP can strike a hole in the BJP's political dominance among the Hindus. In the run up

to the 2013 Delhi assembly elections, the AAP had successfully painted an image depicting it as a clean political entrant intended to bring honest political manoeuvres in Indian politics. Its present somersaults to counter the pole-vaults of the Modi government does not necessarily make it a strong contender; but its energy, ability and shrewd makeovers from state to state would help it capture the political space. Kejriwal is no more a 'sneaky little fellow', a sobriquet that Captain Amarinder Singh must have repented soon after his rout in the Punjab elections. With his mild caress on the Hindutva sentiments by chanting Hanuman Chalisa and visiting temples and his latest howling for currencies with the images of gods and goddesses, the Hanuman Bhakt in Kejriwal understands the strategy that he should keep handy in a state like Gujarat. Kejriwal was thoroughly rattled by the rant of his minister Rajendra Pal Gautam against Hinduism in a Buddhist ceremony wherein hundreds of Hindus got converted to Buddhism. Without any delay he got the minister out of his party and his Hindutva currency was an unscrupulous tale, an attempt of damage control played out well before the Gujarat elections got the heat of political rivalry. After lessons learned from Delhi and Punjab, the BJP would not dare to count him as a sneaky little fellow. Slowly but the self styled politician in Kejriwal is gaining more space in Indian politics. Born as a secular party, AAP's steady shift towards its newly discovered Hindutva identity would be put to test in Gujarat. The warmth the party is slowly greeted with in the home turf of Narendra Modi is not expected to become a wild fire of acceptance with sweeping electoral victories. With his saffronised gimmicks, if Kejriwal manages to stretch his wings further in Gujarat, the BJP would have a serious reason to worry about. Agencies investigating the corruption charges against his party may not be able to douse the fire this sneaky man would set. The BJP would require the entire Saffron Parivar to fire-fight the AAP's new version of Hindutva. Would the Sangh be happy doing it? Does Rahul Gandhi's political expedition from Kanyakumari to Kashmir have the potentiality to teach him the gist of the new political hysterics that Kejriwal has begun his war preparations in Gujarat?

BEROZGAR SE SWAROZGAR
Govt making reformative interventions to amplify milk production across J&K
IDDS creating better livelihood opportunities for youth

J&K Government is working on multi-pronged strategy to increase milk production and double the Dairy farmers' income with unique initiative of Integrated Dairy Development Scheme (IDDS). With an aim of Doubling Farmers' income from dairying, the Administration is working tirelessly to ensure utmost priority is being extended to dairy development in the union territory by way of implementing various developmental schemes, initiatives, policies, among others.

IDDS is a major scheme which not only focuses on providing financial assistance, but also supports the dairy producer by providing milking machine, bulk milk cooling unit at 50 per cent subsidy as well as other benefits. The scheme also pro-

vides Paneer-making machine, Khoya-making machine, Dahi making machine, cream separator machine, ice cream making machine, butter and ghee making machine, milk van, milk ATM and DG Set, to aspiring entrepreneurs who try to create their start-ups in dairy sector. Dairy is one of the most important sectors and the vast population living in rural areas relies on dairy and livestock for their livelihood. Therefore, improving the position of the dairy sector in Jammu and Kashmir is directly proportional to improving the socio-economic condition of people.

One of the beneficiaries Fareeda Bano of Mulnar has established one Dairy Unit comprising of 5 cows under IDDS. Farida had experience in rearing cows but was

awaiting an opportunity to extend it on larger scale was a challenge for her. In the meantime, Fareeda came to know about recently launched IDDS scheme and applied for it. Her unit got approval for establishment and since then there is no looking back. After establishment of this venture, Fareeda produces around 70-75 litres of milk everyday with the presence of around eight quality heifers. She has expressed her gratitude to Animal Husbandry Department and all the staff that stood with her during the course of establishment and making it a very hassle free process.

Similarly, Mushtaq Ahmad Wani of Danihama, Hazratbal established one Dairy Unit comprising with five cows under IDDS. Wani had good experience

in rearing cows but was awaiting an opportunity to extend it. His unit got approval for establishment and he is earning a handsome profit from this venture. The daily milk production witnessed from his farm is about of 75-80 liters per day. Wani had also applied for purchase of Milk Van under the same government scheme which he also got approved and successfully purchased the Milk Van which has highly benefited him towards dissemination of the milk to adjoining villages and some individual customers. J&K Government is making reformative interventions on daily basis to bring new dawn of White Revolution across Jammu and Kashmir, besides creating better livelihood opportunities for farmers and those associated with dairy production.