

HEALTHY INDIA

If we are healthy then we are also an ordinary citizen of India. If we are unhealthy then we are also poor, unfit and neglected. The progress of any country, caste, society and community is possible only when they are healthy and energetic. If we look at the history of the world and study which country has been progressive, prosperous, civilized and cultured, then it will become clear that any country can be great only when its citizens remain healthy. In fact, a healthy person or society is aware and useful. It is not only that air and water pollution has made life hell, there are many other reasons as well. Maintaining cleanliness is everyone's duty. Also emphasize on balanced diet. Do not eat fried and loose items from the market. Do not take cut vegetables or fruits. Don't eat the same type of food every day. By doing so, less juice is produced to digest food. Therefore, alternately use pulses, porridge, green vegetables, fruits, milk-curd, butter, buttermilk, sugar etc. Be sure to eat seasonal fruits.

Increasing Tax Capacities of Developing Countries: Indian Presidency's progressive approach to help Global South to finance Sustainable Development Goals

■ RASMI RANJAN DAS AND UMA MAHESWARI

The year 2023 is an extremely important year for international taxation as more than a hundred year old tax codes are being re-written through multilateral cooperation. International community has been categorical that the existing tax laws are near obsolete and thus cannot address the tax challenges of the ever increasing digitalization and globalization of the economy. Resultantly, the powers of Multilateralism have been exemplified in international tax cooperation, beginning with the Base Erosion and Profit Shifting project. Huge efforts are being made in framing the solutions to address challenges of the digital economy. Tax policy reform, however, is just the beginning for capacity-constrained and small tax administrations.

Indian Presidency identified increasing tax capacities of developing countries as core to the success of any transformation of international tax architecture- achieving growth and improving domestic resource mobilization goals being the concomitant gains. Strategizing for enhancing tax capacities must essentially precede implementation efforts to ensure broader achievement of sustainable development goals for developing member countries. Capacity building is also a critical core to true multilateralism - that ensures that no tax jurisdiction is left behind in benefitting from the envisaged reforms.

Being at the cusp of the transformation of international tax architecture, the benefits of the participating developing member jurisdictions in the present reform can be realized only through effective participation in the very design of the reform. Enhancing participative capabilities of tax administrations from developing countries is crucial to ensure that international negotiations result in a tax design that is fair, modern and equitable. Moving beyond the core tax policy, building tax capacities also allows jurisdictions to make a policy choice informed by empirical analysis. This is of critical importance as many developing jurisdictions, in the past, have paid a massive cost by adopting 'bad policies' - i.e., policies not suitable or appropriate for their jurisdictions. Towards enhancing participative capacities of tax administrations as well as enabling policy choices for an equitable tax reform, particularly for developing member jurisdictions, the Indian Presidency organized the first domestic event on understanding the ramifications of the Two Pillar Solution for the Global South in June, 2023 in collaboration with South Centre, a Geneva based forum of developing countries. Strengthened by the success of the first event, the Presidency organized a three-day regional workshop on International Taxation from 3rd to 5th October, 2023 in collaboration with the Asian Development Bank and the World Bank, under the Asia Pacific Tax Hub framework. The event was attended by tax administrators and policymakers from around 20 developing countries in the Asia Pacific region, including delegates from member states not participating in the current negotiations under the aegis of the OECD/G20 Inclusive Framework.

Having successfully conducted various domestic and international capacity building events, the Presidency identified the importance of involving the G20 Membership in a high level policy dialogue on capacity building and the two-pillar solution. Partnering with the International Monetary Fund (IMF), the G20-IMF High Level Dialogue on Capacity Building and the Two-Pillar Solution was designed to evince a truly multilateral strategy to enhance tax capacities across jurisdictions. The policy dialogue, held on the sidelines of the 4th G20 Finance Ministers and Central Bank Governors Meeting in October 2023, brought together the Deputies and representatives from all G20 member countries, invitee countries and international organizations.

Speaking at the event, the IMF made the case for anchoring the dialogue for enhancing tax capacities on the important indices of foundations for implementing international tax reforms, simplification, redesigning tax incentives and wider reform priorities while also emphasizing the Fund's commitment in collaborating to support reform and its implementation with all stakeholders. The OECD in its address rightly acknowledged that there cannot be a one-size-fits for all approach when it comes to implementation support and detailed the implementation support efforts carried out through the Tax Inspectors Without Borders (TIWB) initiative. The panellists from the United Nations, the United Kingdom, Indonesia and the World Bank discussed the broad agenda for capacity building in relation to the two-pillar international tax package and highlighted the feasibility and potential impact on developing countries of strategic responses, such as the adoption and design of optional provisions in the two-pillar package, the use of simplified approaches to protect the corporate tax base (depending on capacity), and redesign of investment tax incentives. The United Nations importantly remarked that what developing countries need, may be easily addressed through instruments like the Withholding Taxes. United Nations went on to add that the speed of implementation of any international tax reform needs to be necessarily different given the wide variations in tax capacities across member jurisdictions.

Indian Presidency, with increasing tax capacities of developing jurisdictions as an important priority, through the year long Presidency pursued capacity building at all levels, both through actual training by partnering with international organizations as well as through strategizing for enhancing tax capacities alongside all stakeholders. The importance of augmenting tax capacity of developing countries is underscored by a September, 2023 Staff discussion note of the IMF that finds that 'a staggering 9 percentage point increase in the tax-to-GDP ratio is feasible through a combination of a tax system reform and institutional capacity building', especially in the context of Low Income Developing Countries (LIDCs). Indian Presidency's strategy to couple tax policy reform with an equal prioritization on capacity building through year 2023 has built in a structural stimulus to augment revenues for developing countries. The Presidency has invested well in building tax capacities of the developing member countries in order that the developing countries can finance their own sustainable development goals without looking outside.

India, beyond the Presidency calendar year, will continue to partner with all institutional stakeholders and interested member countries to enhance tax capacities of developing countries wholistically. Taxation will be an integral part of our growth story and will be key to the Global South in its domestic resource mobilization efforts for a human-centric development.

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Double Speak--Talk To Pakistan, May Become Gaza, Why?- For Power

■ ER. P.L KHUSHU



One of the tall leaders of a prominent political party of Kashmir, created a commotion by saying Kashmir will turn into Gaza if India and Pakistan do not find a solution through dialogue. Speaking to reporters, he said if India remains with its neighbor (Pakistan), both countries would progress. He also referred to former Prime Minister Atal Bihari Vajpayee's statement on India-Pakistan relations that "we can change our friends but not our neighbors". "Prime Minister Modi also said that war is not an option now and the matters should be resolved through dialogue. "If we do not find a solution through dialogue, we will meet the same fate as Gaza and Palestine, which are being bombed by Israel," he added.

These remarks of his came against the backdrop of a suspected militant attack in the Poonch district on Thursday that left four soldiers dead and two others injured and the subsequent deaths of three civilians after the Army picked them up for questioning. He also said that shunting out army officers would not address the Poonch civilian deaths case and called for an investigation to find out why innocent people were "tortured" to death, as per media reports. Of course the civilian deaths should be a major concern for every responsible citizen of India and the government of India. Well, the ministry of defense has taken immediate measures in this regard by immediately shifting the senior level officers, followed by financial and other reliefs to the effected families. It has also been assured that the whole matter will be investigated and the defaulters punished.

It is an unfortunate event for the said leader to say so, that Kashmir will meet the situation like Gaza. With due regards to this political leader, It is a comment which is bereft of any sense of reality and respect for India, so as for as the sovereignty of India is concerned, which is a vast country full of democratic values and national objectives of growth and service to its subjects of all colors and castes. The people of Jammu and Kashmir have equitably shared all the fruits of the democratic values of the governance of India, ever since the very day when Jammu and Kashmir acceded to India. In fact these very leaders on the base of dynasty rules have infact enjoyed the maximum patronage and benefits while being in power in Jammu and Kashmir ever since 1947. In fact these very leaders with dynastic base have driven Jammu and Kashmir to the present position of instability which has now been restored with the abrogation of Article 370.

Who does not know that how the then top leadership of this dynasty based political party, got the power to rule Jammu and Kashmir ousting Maharaja Hari Singh Ji, at the behest of the then rulers of India belonging to congress party. Who does not know how and why the leaders of this dynasty based political party created 1953 anarchy when its tall leaders were put behind bars for their seditious activities. Who does not know that this very dynasty based leaders aspired for power and got the ruling reins of Jammu and Kashmir again in 1975, with a lower rank and status. Who does not know what was "Indra-Sheikh-Accord". Adding more damages to it who does not know what was "Rajiv-Farooq-Accord".

This all happened with the willful connivance of the then ruler ship of India, mostly under " Nehru's" and " Gandhi's", which was again a dynasty based ruler ship for India mostly to the India's disadvantage. If such leaders talk of Gaza for Kashmir; then these very people are responsible for it, being the monsters of the dynastic rules for Jammu and Kashmir, ever since 1947. These people did not allow any one else to grow in the political veil of Kashmir particularly the youth of Kashmir, which led to the present situations of militancy in Jammu and Kashmir; thus becoming the basic perpetrators of terror and terrorists in Jammu and Kashmir, with the aid and abetting of Pakistan. Probably such utterances are unfortunately full of sham and deserve to be condemned. It has to be taken with extreme seriousness by every Indian, as such like statements allegedly speak of sedition and war like comments against the Republic of India.

True if it ever became Gaza, it was for Kashmiri Pandits of the valley of Kashmir, who was the sufferer; with the brute advent of militancy in the year 1989-90, during the national conference rule, abetted by the sympathetic support of the Congress party from Delhi. The situation for the KP's became a death knell for them. Mass genocide and exodus of the KP's occurred, which is reverberating still on the fascia and the minds of the KP's and will continue to be so as long as humanity exists in this universe. Prominent leaders, intellectuals, politicians, individuals, government officers and the like amongst the KP's were brutally killed in broad day lights in thousands, along with the mass migration of this minuscule community to their destinations of devastations. It was an extreme apathy of the government of that the day, ruled by national conference, which did nothing to save the KP's from such killings by the terrorists. Its tall leaders abandoned Kashmir and left for foreign sojourns, leaving the people of Jammu & Kashmir to lurch.

This statement of Gaza, reminds the KP's of their disaster, when it is like rubbing salt on the bleeding wounds of KP's. They have not forgotten the sad event of the Kashmiri Pandit exodus occurred in the year 1990-91, when it was the dark period for the Kashmiri Pandits as they were forced out of the Valley under the threat of terror by the Islamic fundamentalists, when the militancy coupled with extreme terror activities gave birth in the Kashmir valley. Consequently, 19 January 1990 came to be known by Kashmiri Hindus as "Exodus Day", in memory of the Kashmiri Hindus who were either killed or forced out of Kashmir. The January month of each year after the 19th January-1990, haunts each and every Kashmiri Pandit, living in forced exile across the country of the horrors and woes of this month, when they were forced to flee from Kashmir due to the terror dragon of the Islamist fundamentalists on this day. The dark night of January 19, 1990, shivering with cold, is remembered by all of them, as it was the worst nightmare for the Kashmiri Pandits living in the valley. Screaming from loud speakers and crowded streets was a message for KP's living in Kashmir, which said, Ralive, Tsaliv , Neti- Galiv. (It meant that either convert to Islam or leave Kashmir and in the alternative face death). Even after about 33 years, Kashmiri Pandits shiver remembering the night which forced them into exodus and a life of exile within their own country. Jehadi cum communal speeches from mosques were put on loud speakers meant for "Azan & Nimaz", which would say "Yeti- Bani Pakistan, Bhatov Bheeger the Bhatenen-San", meaning there in that the Kashmir will become a Pakistan without male Kashmiri Pandits, but including women folk of Kashmiri Pandits. A sizeable number of Kashmiri pundits were killed, their houses burnt and looted. Many Kashmiri Hindu women were kidnapped, raped and murdered, during this period of exodus. It was a 'Gaza' like situation for the KP's of the Kashmir valley. Who is responsible? happened when NC was in power and was followed by Governors rule. It has put the entire KP's, living presently as displaced persons in their own country but far from their nests in Kashmir; in extreme despair; to crave for their existence as a community of aboriginal connection with Kashmir valley. In fact, it is a Gaza for them created by the same generation of politicians who are now breast beating for it, while shedding crocodile tears for the people of Jammu and Kashmir.

What happened in the assembly elections of 1987? These were rigged to the utter dismay of every sensible citizen of Jammu And Kashmir. Who did it? It gave birth to the devastating scenario of militancy in the erst-

while state of Jammu and Kashmir. Why not to call it Gaza like situation created by the that time rulers which was the rule of national conference.

Of late such a leader from Kashmir again says that Centre needs to address the root cause of terrorism. It is a puzzle as they are themselves the root causes of the terrorism in Kashmir, which all such leaders know. Similarly often saying talk to Pakistan about Kashmir and militancy will not get ended till then and civilian killings will continue. Whom to talk to in Pakistan and why. Why should not such a leader advise Pakistan to do so, as their de-facto representative in Kashmir.

It makes a person to believe, that such statements are a bizarre proof of the fact the such persons and political forums are a de-facto supporters of terror in Kashmir sponsored by Pakistan way back in 1989.

This is an unfortunate arrogant expression by this political leader about the Jammu and Kashmir showing the quantum of dynastic ambition for power , when such dynastic based political leaders feel that they have lost their game of hunger of perpetuity for their dynastic rule of Jammu and Kashmir; with the Supreme Court recent judgment. Recent Judgment of the Hon'ble Supreme Court of India has sanctified the legality of the Abrogation of Article 370 and removing of Article 35 A, which was done through an enactment of Parliament on 5th August, 2019. Another paradox is the statement of this political leader when he says that the Centre should try to win the hearts of Kashmiri's to build trust between the Centre and the people of Jammu and Kashmir. What does he mean? Where is the trust deficit? Every resident of Jammu and Kashmir is quite happy and comfortable and are performing their day-to-day work very well.

Such irresponsible statements involving "Gaza" with the unfortunate killing of some civilians with the other martyred soldiers in Poonch need to be condemned by one and all, as it is not in synchrony with the ground situations prevailing presently in Jammu and Kashmir. May be such political leaders want to en cash such alarming statements to regain the dynastic power back particularly when the elections in Jammu and Kashmir are round the corner, this is bound to sow the seeds of hate and anger between the various sections of the society of Jammu and Kashmir. This is the anguish.

(The author is a chartered consultant civil engineer, passionately attached and devoted to his mother land - Jammu & Kashmir).

Mission 2047, and ‘Modi’fied J&K?

■ BY RAMESHWAR SINGH JAMWAL

Government has started ' Viksit Bharat 2047, Sankalp Yatras', with much fanfare and Indian Prime Minister Narendra Modi is again in the news, with a different reason, as a visionary, who would leave his impact on Indian Polity and even world affairs, for coming decades, if not centuries. His vision to have India as Developed nation in 2047 is not an imaginary goal or an unachievable rhetoric. The way he has taken Indian economy to the level it is at present, as confirmed by many international rating organizations of repute, and making India the fifth largest economy has left many awestruck, enhanced the reputation of the country worldwide and helped India take the nations harning Indian interests or which took India lightly head on, which rise and positioning is unmatched. Some may consider this 'Viksit Bharat 2047" yatras as political gimmickry but this journey of next twenty five years will not be so smooth, as is being perceived. There will be many international and local forces, ready to put road blocks and they will try their level best to derail our path of progress with evil designs for the country; innendoes for its leadership, conspiracies, and much more. This target will also be unachievable if all our states and UT's do not keep pace because if one part of engine falters, the journey can slow down. Jammu and Kashmir; UT is one such part of the engine, which has given maximum trouble to the country, from various aspects, It has drained Indian resources, extracted much human price and led to four wars, all at the expense of such progress and even after the unanimous judgment by Supreme Court of India, on Parliamentary annulment of Article 370, the impractical outbursts of Kashmiri centric Political parties, the attempt by OIC and Pakistan to term the event as something against Muslims, points to an ominous signal and the viewpoint held by some in Delhi or rest of country that Kashmir will return to normalcy very soon is a fallacious notion. Pakistan's caretaker Prime Minister has threatened of fighting three hundred wars, leaders of some political parties in Kashmir have revealed their intentions of continuing with their tirade against the country and abolition of Article 370 for another seventy five years and the Jihadi

machine or the wide penetration they have made into almost all organs of the polity of the UT of J&K will not allow the things to settle down so soon, as is being perceived by the powers that be in New Delhi. They are waiting for the regime change and right opportunity to strike and we should not be caught napping in the dreams of victory in the battle, as the war against the system and the enemies of peace is still not over. The reverberations of Judgment will continue to haunt some sections of society in Kashmir and they are unlikely to give up so soon, but as the events point out, it will have little impact on the lives of people in other parts of the country and they may get immersed in the general elections or the cricket mania but those who want to trouble us are least interested in these small games, who consider this war from a different perspective. The big question, as to how this legal victory is going to change the fate of India is still in the realm of uncertainties . May be, for a narrower viewpoint, it may yield some political dividends for BJP. But Narendra Modi does not play politics for such narrow political objectives. His idea of transforming India into a third largest economy in his next term and India as a developed country by 2047 can be marred by events which may unfold in the near future, unless tackled with statesmanship. While the rest of states in India are competing for bringing change in the fate of people by using the immense potential of growing Indian economy, we in J&K are still discussing and talking about issues which have lost relevance in modern context and will not be able to take us anywhere except destruction, being witnessed for the last several decades. This article has equal relevance for them as well and even those who have benefitted from the system, if they have not realized the follies of their mistakes, need to do introspection, about their gains and about the losses their own people and region has suffered due to their misplaced thinking and priorities.

The revealing words of an insider, former Chief Secretary Mr. B.V.R. Subramaniam, that J&K was one of the worst governed parts of India are still relevant as much time has not passed where such fores in the system may have been relegated to the pages of history: He had said that Jammu and Kashmir was a "broken state"

and there was "no system" in place due to years of mis-governance, corruption and "unbelievable levels of fraud" committed by leaders of mainstream parties and separatist organizations. He had said that said frauds in Jammu and Kashmir were at "unbelievable levels". "There were frauds in jobs, frauds in projects, frauds were everywhere" (Jamwal, 2022, "Misgoverned Kashmir; the Indian Bane"). How to reverse this trend in a short duration of less than a year; when the elections will be held as per Supreme Court Judgment, will test the sagacity of our national leadership, which will not like to let the gains of five years go awry. The Judgment about holding elections cannot be avoided at this stage, though mandated by the order of Hon'ble Supreme Court, it will again lead to the same set of people come back to power about which B.V.R Subramaniam had referred to. The Central government, before holding the elections requires to dismantle the entire edifice of this misgoverning clique, which not only breeds terrorism but also leads to draining the resources of the country at massive levels. BJP or Congress, though not forming the clique, which has other feelings about the relations of J&K with rest of India but they were part of the misgoverning bodies, and do not have the leadership capable of providing an efficient administration and the grassroots network which can lead them to form government on their own. Their present set of leadership has not been able to display the kind of vision required to bring the UT of J&K out of morass. The yearning of the people for better standards of life, better future prospects for their kids in the UT itself, better healthcare, education, transport facilities, better economic conditions have no takers at the moment from the political class of Kashmir and some others in rest of UT of J&K but we need to convince the young generation in Kashmir that their future prospects can be secure and better; if they accept the reality, leave the unrealistic goal of destroying India or helping Pakistan succeed in its designs to annex it and march ahead with the rest of the country, as the common citizens of a great country ready to take off and have its footprints on world, like never before.

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Diplomatic victory for India

■ OMKAR DATTATRAY

The popularity, influence and acceptance of India's prime minister Narendra Modi has not only increased, but it has got a quantum jump as Modi's leadership is accepted world over. Recently the court of Appeal in Qatar commuted the death sentence of eight former Indian Naval officers allegedly involved in a case of corruption and espionage. The Ministry of External Affairs (MEA) has been actively monitoring the situation, providing support and assistance throughout the process. "We have noted the verdict of the Court of Appeal of Qatar in the Dahra Global case, in which the sentence has been reduced. "a recent MEA notification read. All this has been possible because of the influence of prime minister Modi and it is the diplomatic victory of Modi and India .Such an international development would not have been possible without Modi and therefore it can be called the triumph of Modi's diplomacy. Since death sentence of 8 former Navy officers has been commuted by a court in Qatar, now India could explore the option of having them repatriated and serve their term in Indian prisons under a treaty signed by the two countries. As said at the outset, in a significant development, the Court of Appeal on Qatar on Thursday commuted the death sentence of eight former Indian Naval officers allegedly involved in a case of corruption and espionage. Qatar Court has accepted India's appeal to study the death penalty handed down to eight -ex Indian Navel officers it had arrested last year. The MEA had expressed shock over the verdict and had assured that the government was exploiting all legal options and the result of India's efforts in this regard has now suc-

ceeded as the Qatar Court has commuted the death sentence of eight Navy officers and this is no ordinary development. This judgment of Qatar Court is victory of diplomatic efforts of Modi government. The appellate court's verdict was not just seen a huge relief to the eight former Navy personnel but also a great diplomatic win for India.BJP said, that the commutation of death sentence of eight former Indian Navy personnel by a court in Qatar is a victory of prime minister Modi's foreign policy and diplomatic efforts under it. This development has once again made it clear that the entire world recognizes the strength of India's foreign policy under the leadership of Modi. The BJP's reaction came after the appellate court in Qatar commuted the death sentence of eight Navy personnel arrested in an alleged case of espionage in August 2022.Chugh said, "Eight former Indian Navy personnel getting relief from the death sentence in Qatar is a victory of the diplomatic efforts of country's celebrated Prime minister Narendra Modi's foreign policy. The appellate court's verdict was not just as a huge relief to the eight former Indian Naval personnel but also a big diplomatic win for India as it comes weeks after Prime minister Modi's meeting with Emir of Qatar Sheikh Tamim bin Hamad Al -Thani on the sidelines of the COP28 Summit in Dubai. After the meeting on December 1, Modi said they discussed the well being of the Indian community in Qatar. It is in fact due to Modi governments foreign policy and the sustained and consistent efforts of the NDA government that the court in Qatar has reduced the death sentence of eight Indians and it can be called the diplomatic win of the India under Modi's global leadership

and is in fact the diplomatic victory of Modi government. Now the Modi government can explore the extradition of the Indian Navel personnel to India and they will then serve there term in Indian jails. The fact that the eight arrested Navy personnel who had been jailed in Qatar and have been awarded death penalty are now given a big relief as the appellate Court in Qatar has commuted the death sentence and this is really a big development. The fact that the court verdict of commutation of the death sentence has come only weeks after Indian Prime minister and his Qatar counterpart has a meeting on the sidelines of COP 28. Thus it is crystal clear that the influence and recognition of Indian Prime minister Modi is very strong and the world recognizes him as a global leader and it is because of Modis influence that the court in Qatar has commuted the death sentence of eight former navy personnel. Thus it seems that there is great influence of Modi in international politics and so has Modi's foreign policy exerted its influence and the net result of the handling of the situation by India's ministry of external affairs is that the court in Qatar has commuted the death sentence of eight ex navy personnel. It is a rare decision and judgment given by the Qatar court and it is because of the pressure of Modi's foreign policy and his growing influence and clout which has resulted in commutation of the death sentence of eight former Indian Navy personnel. Therefore it boils down to the fact that the judgment of commutation by the court in Qatar is the diplomatic victory of India under Modi government.

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