

MILESTONE IN INFRASTRUCTURE DEVELOPMENT

Jammu & Kashmir is set to witness a significant infrastructure breakthrough with the construction of the Cable-Stayed Rail Bridge, part of the ambitious Udhampur-Srinagar-Baramulla Rail Link (USBRL) project. This bridge, which will span the Chenab River in the Reasi district of Jammu, will be one of the highest and longest cable-stayed rail bridges in the world. The project marks a monumental achievement in the region's rail connectivity and is expected to significantly boost economic and social development.

The cable-stayed bridge will connect Katra and Reasi, two key towns in Jammu & Kashmir, and is designed to navigate the rugged, mountainous terrain of the region. At a height of 359 meters above the riverbed, the bridge will surpass the famous Viaduc de Millau in France, making it the world's highest railway bridge. The total length of the bridge will be approximately 1.3 kilometers, with 15 spans supported by towers that will rise above the river.

This bridge will be a key component in completing the Udhampur-Srinagar-Baramulla Rail Link project, which is designed to bring the benefits of rail connectivity to the remote and hilly areas of Jammu & Kashmir. The USBRL aims to provide an all-weather, reliable rail network linking the Kashmir Valley with the rest of India. This rail network is expected to provide a huge boost to tourism, trade, and connectivity, helping integrate the region with the broader national economy.

The construction of the cable-stayed bridge has posed numerous engineering challenges, given the geographical constraints of the region. The valley where the bridge is being built is located in a seismic zone, adding to the complexity of the design. Despite these challenges, the use of cutting-edge technology and modern construction techniques has made it possible to create a structure capable of withstanding both the natural forces of the region and the demands of a high-speed rail system.

The Bridge will not only stand as an engineering marvel but also symbolize the resilience of J&K's infrastructure development. This bridge is a testament to the government's commitment to modernizing the region's infrastructure.

Sacrifice, courage, loyalty, and eternal message of Dharma protection: Shaheed Bal Divas

■ TARUN CHUGH

The chapter of the martyrdom of the young Sahibzadas in Indian history and philosophy is a source of unparalleled inspiration, embodying the pinnacle of bravery, sacrifice, and unwavering commitment to faith and principles. These young warriors not only set a high standard of valor but also established an immortal example of steadfastness and devotion to dharma, culture, and faith. At a time when conversions were at their peak worldwide, their supreme sacrifice sent out a message of renewed consciousness and awakening.

Prime Minister Narendra Modi, recognizing the profound importance of this sacrifice, did not see it merely as a past event, but as a bright symbol of India's cultural and moral history. He declared 26th December 2022 as Shaheed Bal Divas, on the occasion of Guru Gobind Singh Ji's Prakash Parv, so that future generations may learn from their courage, sacrifice, and valor. Shaheed Bal Divas thus provides an opportunity to honor and commemorate the immortal sacrifice and unparalleled martyrdom of Sahibzada Zorawar Singh and Sahibzada Fateh Singh.

Shaheed Bal Divas is a historic step to express respect and admiration for these great sacrifices. It marks the beginning of Shaheedi Week, a time for expressing gratitude for courage, bravery, and sacrifice. On this day, we not only remember the Sahibzadas, but also honor the extraordinary courage, sacrifice, and dedication of Mata Gujari Ji and Guru Gobind Singh Ji. The objective of this day is to impart the message

to society, and particularly to the youth, that true valor, courage, and faith are not dependent on age or circumstances.

The context for commemorating Shaheed Bal Divas is rooted in the historical event of 1705, when the Mughal forces launched an attack on Guru Gobind Singh Ji, trying to force his conversion. During this attack, Guru Gobind Singh Ji's family was separated. The young Sahibzadas, Sahibzada Zorawar Singh (9 years old) and Sahibzada Fateh Singh (7 years old), along with their mother Mata Gujari Ji, reached the house of a cook, Gangu, in Morinda. However, overcome by greed, Gangu betrayed by handing them over to the Mughal General, Wazir Khan.

Wazir Khan imprisoned Mata Gujari Ji and the two Sahibzadas in a cold tower at the fort of Sirhind. Despite the severe cold, Mata Gujari Ji spent three days teaching her sons to remain firm in their faith and principles. She advised them that the defense of dharma required one never to compromise under any circumstance. Despite the extreme hardship, the young Sahibzadas rejected all offers to convert to Islam and stood firm in their faith.

Outraged by their unwavering courage and commitment to religion, Wazir Khan ordered their execution on 26th December 1705, condemning the innocent Sahibzadas to be walled alive. When the news of their martyrdom reached Mata Gujari Ji, she too passed away, meditating on God. This is considered one of the most brutal events in human history. Even today, Sikh community in Punjab and around the world commemorate this sacrifice during Shaheedi Week, with many families

even sleeping on the ground in the cold during this week, to honor the sacrifices made by Guru Gobind Singh Ji and his family for the protection of dharma.

The resolute courage and determination shown by Sahibzadas- Zorawar Singh and Fateh Singh in the face of immense tyranny and terror has become a permanent symbol of courage and devotion to faith in our hearts. When these young heroes were walled alive, cruelty crossed all limits. However, the Sahibzadas refused to yield to threats or temptations, choosing to die rather than abandon their faith, and their names are forever etched in the golden pages of Indian history. This sacrifice is not only a pride for the Sikh community but for all of India.

The purpose of Shaheed Bal Divas is to make Indian youth aware of their history and traditions, so that they can internalize the values of courage, valor, and sacrifice, and live according to the ideals set by these young martyrs. The Sikh tradition is not merely a religious one; it is also a living example of the idea of "Ek Bharat, Shreshthia Bharat" (One India, Great India). The martyrdom of Sahibzadas teaches today's youth that when it comes to the protection of principles and values, no temptation, fear, or pressure can deviate you from the path of duty.

Prime Minister Narendra Modi has paid special attention to ensuring that future generations of India draw inspiration from the martyrdom of Sahibzadas and follow their ideals to build a strong and developed India. Shaheed Bal Divas is an important step towards fulfilling this vision. It serves not

only as a commemoration but also as an opportunity to teach and inspire future generations. This day reminds the youth of India that true sacrifice and commitment to principles go never in vain.

Modi has also launched many important initiatives for the Sikh community, including the reopening of the Kartarpur Corridor, ensuring the safe return of Sikh and Hindu community members from Afghanistan, and bringing back the Swarup of Guru Granth Sahib from the battlefield. These steps are symbols of the government's respect and honor for the Sikh community and serve as an example of sensitivity and equality among all communities.

On Shaheed Bal Divas, we all need to pledge to carry forward the values and messages embodied by the Sahibzadas to every corner of India. This effort will inspire the youth to take pride in their nation and culture. Shaheed Bal Divas is not just a commemoration; it is an opportunity to express our gratitude to our great martyrs, to learn from their sacrifices, and to strengthen the foundation of values and ideals that our nation stands upon.

Today, as we bow our heads in remembrance of the great Sahibzadas, we should take an inner pledge of courage, sacrifice, and commitment to truth. By reading and understanding these glorious pages of Indian history, we should unite and move forward with the vision of "Ek Bharat, Shreshthia Bharat".

(The author is the National General Secretary of the Bharatiya Janata Party)

Centenary birth anniversary of A B Vajpayee

■ OMKAR DATTATRAY

It was exactly 100 years ago on December 25, 1924 that Atal Behari Vajpayee was born. Atal Ji was a seasoned politician, leader of masses, tallest statesman, a poet of repute, best orator and above all a good human being. Atal Ji can best be described as the Prime Minister who shaped the destiny of India and he was the moderate Hindutva icon and a great nationalist and a tall leader of the 21st century India and he will remain to inspire generations of Indian's. He was the statesman of India, Hindutva advocate and an icon of Bharatiya. His contribution in shaping the destiny of India will be written in golden letters in the history of the sub-continent. Vajpayee was a very popular leader and politician and even his opponents listened to his addresses with rapt attention irrespective of the political affiliations. It was often said of him by the opposition that Atal Ji was a right man but in the wrong party. As India commemorates the 100th birth anniversary of Atal Bihari Vajpayee, we celebrate the life and legacy of one of the nation's most beloved statesman and leader. A towering figure in Indian politics, Vajpayee was not just a leader of the masses but also a visionary who upheld the ideals of Hindutva while fostering inclusivity, secularism, unity in diversity and national pride. As Bharat approached the 100th birth anniversary of A.B.Vajpayee on 25th December 2024, it is a time to revisit the extraordinary life of a leader and politician who stood as a beacon of national pride, Hindutva, nationalism, cultural pride and a moderate leader who was loved equally by his supporters and opponents in political and public life. Vajpayee was not merely a statesman, he was an ideologue, poet, visionary and an institution in himself who firmly believed in the ideals of a strong and self-reliant Bharat rooted in its Sanatan values. Vajpayee was the true upholder of secularism and pluralism who was an example of Raj Dharma in politics and his vision of good governance transformed the Indian public life, boosted its economy as well as societal values. It was Vajpayee as the prime minister who laid the strong foundation of infrastructure which helped and catapulted the economic, social, technological and cultural development of India. Through his unimpeachable leadership, Vajpayee nurtured secularism, democracy, humanity and above all his honesty inspired countless people. Born in Gwalior MP on December 25, 1924 into a family steeped in values and education, Vajpayee imbibed the essence of nationalism from an early age. His father, Krishna Bihari Vajpayee, a school teacher and a scholar, was instrumental in shaping Atal's intellectual and spiritual pursuits. He was influenced by the views of Savarkar and Jansung Ideologue Lt. Dr Shyama Prasad and was an active member of RSS and he boasted of his Sangh credentials. Vajpayee was the great advocate, votary and epitome of

good governance and stood for it throughout his career as the prime minister. The good governance Day or Sushasan Divas, is marked on December 25 every year in India to commemorate the birth anniversary of former Prime Minister A.B.Vajpayee. This day is observed to create awareness among the masses, especially among the young generation, about the accountability of government and administration. It promotes citizen-centric as well as efficient and transparent governance to improve service delivery. This year, India is observing the 100th birthday anniversary of Vajpayee. This day aims to promote awareness among citizens about government accountability and administration while also instilling "good governance" as a practice for Indian civil servants. It is observed to guarantee that the nation's citizens are treated equitably by the government and that they get a chance to avail themselves of the benefits of diverse government services. A poet-politician, Atal Ji was born on December 25, 1924, in Gwalior, MP, which is why good governance Day is celebrated every year in India on December 25, and in 2024, it was observed on Wednesday. Atal Ji, the first leader of the BJP, served as the India's Prime Minister three times, briefly in 1996, for 13 months in 1998 and 1999, and for full-time from 1999 to 2004. Vajpayee revolutionized and transformed infrastructure, agriculture, economy, public life and even politics and took many great steps and strides. Wednesday, December 25, marked the 100th birth anniversary of Atal Bihari Vajpayee, a recipient of India's highest civilian honor, the Bharat Ratna, is celebrated for his outstanding political contributions, including his leadership in shaping India's post-independence political and economic landscape. President Droupadi Murmu, PM Narendra Modi and NDA cabinet members paid homage to former Prime Minister and BJP founding president Atal Ji at his memorial, "Sadai Atal," on his 100th birth anniversary. Vajpayee served as Prime Minister of India three times and played a pivotal role in elevating the BJP to national prominence, driving major political and economic reforms during his tenure, significantly shaping India's trajectory. Vajpayee served as India's external affairs minister in 1977 under Morarji Desai's Janata Party government. His diplomatic approach contributed to India's foreign policy during a turbulent time in the country's political history. First elected to Lok Sabha in 1957 from Balrampur, UP, Vajpayee became the only leader to win elections from six different constituencies across Uttar Pradesh, MP, New Delhi, and Gujarat solidifying his influence in Indian politics. Despite fluency in English, Vajpayee's speeches shone brightest in Hindi. Known as "Shabdoo Ka Judugar", his oratory in Hindi is equally famous. Vajpayee became an activist of RSS at very young age and it instilled in him the principles of selfless service, cultural pride, and unwavering commitment

to Bharat Mata. Even as a student, Vajpayee exhibited remarkable oratory and writing skills. His essays and speeches reflected his deep understanding of Hindutva, nationalism, and governance. His formative years in RSS and his association with stalwarts like Guru Golwalkar laid the foundation for his lifelong dedication to the cause of Hindutva and Bharat's resurgence. Vajpayee's entry into politics began with the formation of the Bharatiya Jan Sangh -BJS in 1951 under the leadership of Dr Shyama Prasad Mukherjee. As a founding member, Vajpayee became the voice of a nationalist Bharat, tirelessly advocating for cultural and ideological unity. His speeches in parliament were a masterpiece in statesmanship, blending intellectual rigor with ideological conviction. These were a clarion call for India to reclaim its civilizational heritage while navigating modern challenges. His consistent advocacy for the abolition of Article 370 and his vision for a united India underlined his unwavering commitment to cultural nationalism. In emergency of 1975, Vajpayee's unwavering commitment to democratic values and Hindutva were spectacular. As Prime Minister, Vajpayee exemplified the ideals of Hindutva through his bold decisions, whether it was defending India's borders, asserting its nuclear sovereignty and fostering economic independence. His tenure -1996, 1998-2004 was a testament to his vision of India as a global leader grounded in its cultural identity. The Pokhran -11 nuclear tests of 1998 were a defining moment in India's history. By making Bharat a declared nuclear weapons state, Vajpayee ensured that the nation could defend itself against any external threat. His statement, "It is not aggression but self-defense, reflected Hindutva" ethos of strength toughened with responsibility. Despite international sanctions, Vajpayee's diplomacy turned adversities into opportunities, strengthening India's global alliances while upholding its sovereignty. Vajpayee's economic policies, including the Golden Quadrilateral highway project and IT advancements were not just infrastructural milestones but expressions of his belief in a strong and self-reliant Bharat. He championed privatization and globalization, ensuring that Bharat's economy resonated with its civilizational values of enterprise and innovation. Vajpayee's humor was legendary and often disarmed critics. But alas! this multifaceted leader and statesman passed away at the age of 93 years on 18 August 2018 after a brief illness. Vajpayee will remain live in the memory of millions of Indian's for generations. The best tribute to this great man of masses and politician is to live up to his ideals and make him our ideal and role model. On his 100th Jayanti, let us rededicate ourselves to realizing his ideals and fulfilling his vision for India.

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GST Rate on Popcorn

Q1. Has the GST rate on popcorn been increased?

Ans: There has been no increase in the GST rate on popcorns in the recently held GST Council meeting. A request was received from State of Uttar Pradesh to clarify the classification and GST rate applicable on popcorn mixed with salt and spices. This issue was taken to the 55th GST Council and the Council recommended to clarify the same.

Q2. What is the basis for varying rates on different types of popcorn?

Ans: All goods including food items are classified under GST as per the Harmonised System (HS) classification which is a multipurpose international goods nomenclature developed by the World Customs Organisation (WCO). This system is used by over 200 countries covering over 98% of the international trade. The varying GST rates are only consequential to the classification of the commodity under the different chapters of the HS system.

As per the HS classification, sugar confectionary falls under HS 1704 in Chapter 17. All sugar confectionary, other than few specified items, attract 18% GST. In India, namkeens are classified under HS 2106 90 99. Namkeens attract 5% GST when sold in other than pre-packaged and labelled form and 12% GST when sold in pre-packaged and labelled form.

Q3. What was the objective in issuing the clarification?

Ans: The Council recommended issuance of clarification to facilitate resolution of classification disputes in the field on ready to eat popcorn that is mixed with salt and spices.

Q4. Will sale of popcorn get more expensive in the future?

Ans: Generally, Popcorn is served to customers in the-atres in loose form and hence will continue to attract rate of 5% as applicable to 'restaurant service' as long as supplied independent of the cinema exhibition service.

Sale of old and used Electric vehicles

Q1. What are the recommendations of the 55th GST Council meeting on the sale of old and used vehicles other than EVs?

Ans: As a measure of simplification, the Council recommended to unify and prescribe a single rate of GST on sale of all old and used vehicles including EVs at 18% which was leviable at different rates earlier. The GST Council has NOT recommended any imposition of new tax on the same.

Q2. Who are liable to pay GST on the sale of old and used vehicles?

Ans: Only registered persons such as businesses involved in purchase and selling of old and used vehicles etc are liable to pay GST.

Q3. Is GST applicable if an individual sells old and used car to another individual?

Ans: No. GST is not applicable in this case.

Q4. Is the GST payable on sale value of the old and used vehicle?

Ans: Where the registered person has claimed depreciation under Section 32 of the Income Tax Act 1961, GST is payable only on the value representing the margin of the supplier i.e. the difference between consideration received for the supply of such goods and the depreciated value of such goods on the date of supply. Where such margin is negative, no GST is payable.

In any other cases, GST is payable only on the value that represents the margin of the supplier i.e. the difference between selling price and the purchase price. Where such margin is negative, no GST is payable.

Illustration 1:

Suppose a registered person is selling an old and used vehicle to any person at Rs.10 lakhs, where the purchase price of the vehicle was Rs. 20 Lakhs and has claimed depreciation of Rs. 8 Lakhs on the same under Income Tax Act, then he is not required to pay any GST as the margin of the supplier i.e. differential value of the selling price (Rs. 10 Lakhs) and the depreciated value (Rs. 12 Lakhs i.e. Rs. 20 Lakh - Rs. 8 Lakh) is negative.

In case the depreciated value in the above example remains same at Rs. 12 Lakhs and the selling price is Rs. 15 lakhs, in that case GST will be payable on the margin of the supplier i.e. on Rs. 3 Lakhs @18%.

Illustration 2:

Suppose a registered person is selling an old and used vehicle to any person at Rs.10 lakhs, where the purchase price of the vehicle by the registered person was Rs. 12 Lakhs, then he is not required to pay any GST as the margin of the supplier is negative in this case.

In cases where the purchase price of the vehicle was Rs. 20 Lakhs and the selling price is Rs 22 lakhs, GST will be payable on the margin of supplier, that is, Rs 2 lakhs.

Embrace traditional eating habits and utilize earthenware's

■ SURJIT SINGH FLORA

Earthenware was a regular feature in Indian kitchens long ago. Women handled everything, from cooking to water storage, using one pot as it is known in rural India. And appears like it's time to return to the fundamentals even with trendy and costly culinary gear at hand.

In today's era the methods and customs of food service have evolved. The use of disposables has expanded globally.

Terracotta sets, which are often used as showpieces, are rather prevalent in-home design shops; nonetheless, a genuine earthen pot is almost never used in the kitchen. Despite this, it offers a number of health benefits due to the fact that it cooks the food in a gentle manner. In addition, studies have shown that it is superior to aluminium. Research on the migration of this metal to foodstuffs from drink containers, coffee pots, grill pans, and camping equipment made of aluminium was conducted as a result of their frequent use in private households. In order to arrive at an assessment of the potential health risk to consumers, the European Food Safety Authority uses a dosage of 1 mg/kg body weight for all categories of individuals. There are situations when the TWI is significantly exceeded, and this is dependent on the food contact material as well as the meal itself. An article titled "Migration of aluminium from food contact materials to food-a health risk for consumers?" and

published in the journal Environmental Sciences Europe provides evidence of this.

Neither earthenware nor copper vessels remain in homes as they once did. Consuming tea or coffee, as well as drinking water from disposable containers, poses significant risks. A report featured in the esteemed magazine Down to Earth reveals that over 1 million water bottles are sold every minute across the globe. Over the course of five decades, the bottled water industry has evolved into a significant economic sector. Disposable cups have a similar negative.

In fact, earthenware utensils tend to be more susceptible to breaking or chipping, which can pose a considerable disadvantage for regular use.

Their impact on the environment is significantly less than that of plastic. They typically consist of plastic or plastic-coated paper.

These small, plastic-coated, disposable paper cups can break down in liquid after being exposed to hot liquids for 15 minutes. Consuming hot drinks from paper cups raises the likelihood of birth defects, cancer, and neurological disorders. The Indian Institute of Technology published a study on this topic in 2020.

To investigate the properties of paper cups, IIT scientists conducted an experiment where they poured hot ultrapure water into 100 ml paper cups and allowed it to sit for 15 minutes. The researchers

discovered that each cup could release approximately 25,000 small plastic particles. After 15 minutes of exposure to hot water, the study revealed that an individual who consumes three cups of tea or coffee daily could potentially inhale 75,000 invisible plastic particles.

The researchers identified the presence of fluoride, chloride, nitrate, sulphate, and toxic heavy metals such as lead, chromium, cadmium, and arsenic in the water samples. It is fair to assert that we are currently transitioning to an era dominated by plastic while moving away from traditional materials such as earthenware, glass, and copper dishes. Today, aluminium utensils are prevalent in our kitchens, weddings, fairs, festivals, parties, functions, and markets. Pressure cookers are primarily constructed from aluminium, and aluminium is generally regarded as unhealthy.

Experts suggest that aluminium utensils can remove over 80 percent of the nutrients in food. Experts regard silver, iron, brass, steel, and bronze as the finest materials for utensils. In the present day, we are increasingly turning to disposable options to conserve our time. In contrast, food prepared in earthenware contains a wealth of medicinal properties. The nutrients stay intact and resist any potential compromise. Earthenware-prepared food is abundant in iron, phosphorus, calcium, and magnesium, all of which consistently contribute to maintaining our health.

An earthenware pot features numerous tiny holes, allowing the food cooked within to receive an even distribution of heat and moisture from all directions. Earthenware has the ability to absorb excess oil and fat to a certain degree. Our body requires 18 types of micronutrients that remain intact when stored in earthenware. Furthermore, the earthenware contains no chemicals or harmful elements, ensuring that the food stays fresh and of high quality. In contrast to other utensils, food retains heat longer in earthenware, as the material itself stays warm for an extended period.

Earthenware, as a ceramic material, is non-toxic and does not leach into food products. Metal pots, pans, cups, and similar items can leach metallic materials into food, particularly when burnt or overheated.

Today, health faces ongoing challenges due to the rise of disposables. It is essential for us to revisit our cultural practices, embrace traditional eating habits, and utilize earthenware and metal utensils while avoiding disposables.

In spite of these challenges, a rising movement is emerging that embraces sustainable and traditional practices, such as the utilization of earthenware utensils. With growing awareness of their advantages, we might witness a revival in their popularity.

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