he Goods and Services Tax (GST), since its launch in July 2017, has been hailed as one of India's most transformative tax reforms. Now, in 2025, the GST regime has taken a significant leap forward with a series of bold rate cuts and structural reforms aimed at simplifying the tax system, easing the compliance burden, and fueling economic growth. The recent measures by the GST Council reflect a maturing tax system that is responsive to both industry demands and consumer needs.

At the heart of the reforms in 2025 lies the rationalization of GST rates, an issue that has long been debated by economists, tax professionals, and businesses alike. One of the major changes is the move toward a three-rate structure-5%, 15%, and 28%-with the earlier 12% and 18% slabs now being merged into a single 15% standard rate. This not only reduces confusion but also addresses the problem of classification disputes that often led to litigation. The simplification of tax slabs is a welcome move, making the GST framework more transparent and busi-

The rate cuts announced this year also reflect a targeted approach to support critical sectors and ease the financial burden on the common citizen. For instance, Fast-Moving Consumer Goods (FMCG) and essential daily-use products have seen a reduction from 18% to 12%, which is likely to make household budgets more manageable while also spurring consumption. In the automobile sector, particularly in electric vehicles (EVs), GST has been reduced from 5% to 3%. This is a visionary step aligned with India's green energy goals and its commitment to climate action, while also promoting domestic manufacturing.

Healthcare, another crucial area, has received a muchneeded push. The reduction of GST on life-saving drugs, diagnostic kits, and medical equipment from 12% to 5% will make healthcare more accessible and affordable. Similarly, the hospitality sector, which suffered immense losses during the pandemic, has been offered relief with lower rates on hotel stays, making domestic tourism more attractive and boosting employment in the service indus-

Beyond rate changes, the 2025 reforms focus on procedural ease. A newly introduced AI-driven return filing system now automates input tax credit matching and alerts users of discrepancies in real time, reducing human error and making compliance simpler for businesses, especially MSMEs. Furthermore, refund processing has been made faster, ensuring liquidity for exporters and businesses with inverted duty structures.

The composition scheme has also been enhanced, raising the turnover threshold to Rs 2 crore. This change brings more small businesses into the fold, allowing them to pay tax at a fixed rate with minimal compliance, encouraging formalization without adding to administrative burdens.

Importantly, the GST Council has taken steps towards inclusion and digital empowerment. The GSTN portal now features regional languages and local assistance, making it easier for small traders, especially in rural and semi-urban areas, to understand and comply with the law. These grassroots-level reforms ensure that the benefits of GST reforms are not limited to large corporations but reach the micro-enterprise and self-employed segments as well.

# GST REFORMS 'India will have its own space station by 2035'

#### DR. JITENDRA SINGH

aganyaan is poised to be a pivotal moment for India's space aspirations, reaffirming its human spaceflight capabilities and advancing scientific knowledge with Earth-benefiting applications, added Dr Jitendra Singh, Union minister of state, science and tech-

#### Q/ What will be the biggest outcome of Gaganyaan for India's space future?

India's ascent in the space sector has already begun and is recognised globally. We are no longer followers, we are equal partners in international collaborations. The Gaganyaan mission will mark another defining moment. It will not just reaffirm India's capabilities in human spaceflight but add to our scientific knowledge. Alongside experiments like those performed by astronaut Shubhanshu Shukla aboard the International Space Station on microgravity, agriculture and life sciences, the mission will provide insights with applications on earth. This will further establish India as a leader in space exploration while we continue to use space technology for infrastructure, development and ease of living.

#### Q/ With young astronauts like Shukla coming in, how crucial is the role of youth in shaping our human spaceflight jour-

Youth are indispensable to India's future in every sector, including space. More than 70 per cent of our population is below the age of 40, so naturally, they are the torch-bearers of Viksit Bharat. In space, youth have an edge because of the physical and mental adaptability required. For instance, among the four astronauts trained for Gaganyaan, Shubhanshu was the youngest and that was an advantage. Space missions demand quick acclimatisation, something younger individuals can handle more effi-

#### Q/ Do you think Gaganyaan will open doors for scientists, engineers and women astronauts?

Absolutely. There is no distinction between men and women in space science. When Prime Minister Narendra Modi first announced Gaganyaan on August 15, 2018, he said Bharat ka ek beta ya beti would go to space. At present, the four selected astronauts happen to be men from the Air Force, largely because they possessed advanced training. But going forward, we will see astronauts from out-



side the forces, including women. Globally, women have been at the forefront of space exploration. Even in India, many ISRO projects have been led by women scientists, whether it was Chandravaan, Aditva or others.

#### Q/ Will Gaganyaan pave the way for India to join international human spaceflight missions or set up its own space sta-

India is scheduled to set up its own space station, named Bharatiya Antariksha Station, by 2035. The prime minister has also referred to the "Sudarshan suraksha chakra", where space technology will play a key role in national security. So, 2035 will be a landmark year... Five years after that, India aims to send missions to the surface of the moon with humans on

#### Q/ With India advancing in semiconductor and AI technologies, how is the government aligning the semiconductor mission with space-grade needs for projects like the Bharatiya Antariksha Station?

Semiconductors will have wide applications, including in space missions. Similarly, small modular reactors will be vital, not just in dense or inaccessible regions on earth but also for long-duration space expeditions. These technologies will be crucial for sustaining future projects like the space station.

#### Q/ What kind of experiments would you like to see Indian astronauts perform during missions to the moon or Mars?

In the recent mission, experiments were grouped into seven categories. Life sciences were especially important. For instance, the study of myogenesis-muscle wasting and regeneration in microgravityhas direct relevance for conditions like cancer, diabetes or even recovery from fractures on earth. Another set studied cognitive effects of prolonged screen exposure, which is highly relevant in today's digital era. We also experimented with growing seedlings like fenugreek in microgravity, which could aid research in regenerative biology and genetic applications.

The key point is that space experiments are not limited to astronauts in orbit, they yield benefits for people on earth and advance the idea of 'Vishwaguru Bharat'.

#### Q/ After SpaDeX, when will India begin monetising space docking and satellite servicing for global clients?

We have already started gaining experience with docking and undocking through SpaDeX. The upcoming Chandravaan-4 mission, expected around 2028, will involve multiple modules performing complex docking and undocking manoeuvres. This will give us the expertise required for larger projects like the space station. Once space tourism becomes viable, docking technology will also be critical for passenger safety. Over time, monetisation will follow as India offers docking, servicing and tourism infrastructure for global clients.

#### Q/ India plans to launch 52 spy satellites in five years through public-private partnerships. How will national security be ensured in such collaborations?

Safeguards are already in place. We have created IN-SPACe (Indian National Space Promotion and Authorization Centre), which regulates public-private partnerships in space. It determines the scale and nature of collaborations, ensuring security considerations are fully addressed. At the same time, we have liberalised the sector

by permitting foreign direct investment. This balance of regulation and openness

#### allows innovation without compromising national interests. Q/A Rs 1,000-crore venture capital fund has been cleared, but space-tech funding

fell last year. How will this fund support

startups? Until a few years ago, startups in space were almost unheard of. Today, we have nearly 400, with some already becoming successful entrepreneurs. Startups are not just about launching rockets, they span areas like mapping, smart cities, agriculture, telemedicine and telecommunications.

This fund is meant to give them the financial support needed to scale up. Space has suddenly become a lucrative career option. Aerospace engineering, once a niche stream, is now among the most sought-after branches in IITs. That shift itself shows the rising opportunities in this

#### Q/ India has targeted 8 per cent of the global space market by 2033. Beyond satellite launches, what technologies will help India compete with SpaceX and China?

Much of the focus is on rockets and launches, but nearly half of space applications are on earth. Space technology is integrated into agriculture, infrastructure and even warfare. Take the PM Gati Shakti scheme; it uses satellite imagery to save time, money and paperwork, directly contributing to economic growth. Similarly, space inputs help farmers decide the timing of sowing and cropping. These savings are as valuable as wealth generation. That is why we expect India's space economy, currently around \$8 billion, to grow fivefold in the next decade to \$40-45 billion, helping India climb global rankings.

#### Q/ Would you encourage civilians, not just Air Force pilots, to join India's astronaut pool?

Definitely. At the moment, Air Force pilots are better prepared because of their training in high-altitude jets, but this is just the beginning. In the future, our astronaut pool will expand to include civilians, women, biotechnologists, space physicians and even media professionals to record missions in real time. As the ecosystem grows, India will need a larger and more diverse pool of astronauts to meet its ambitious plans.

(The writer is Union Minister for Science and Technology)

## Udhampur Diary: Rain Havoc & Devika Project Betrayal

### **MAHADEEP SINGH JAMWAL**

The Devika Project was meant to cleanse a river; instead, it has polluted public trust." Nature's fury exposed what governance had already broken-Devika's promise. drowned in sewage and silence.

Every town has its tale of recent rain havoc-but Udhampur's story is different. Here, the fury of nature has collided with the betrayal of governance. The devastation is not just from the skies; it is from the colossal failure of the much-hyped Devika Sewerage Project. The initiative that promised relief from drainage woes and revival of the sacred Devika has, in truth, worsened the suffering of the people. What was to be a model of rejuvenation has become a textbook case of neglect, corruption, and political shielding.

Udhampur town, once hopeful of transformation through the ambitious Devika Sewerage Project, now finds itself trapped in a cycle of water logging, filth, and despair. Each spell of rain brings chaos to Udhampur. Streets from North to South, East to West, flood within hours, homes and shops are filled

with sewage-laden water, and daily life comes to a standstill. Residents spend sleepless nights fighting backflows of dirty water, while schools and hospitals struggle to function. The stench of stagnation and the fear of disease now define the rainy season. "This is not rainwater-it is filth pouring into our homes. Each spell of rain turns streets into sewers. Homes and shops are invaded by foul water, schools and hospitals falter, and families spend sleepless nights fighting back sewage! voice of all wards of Udhampur

"Launched in 2019 under the National River Conservation Plan, the Devika Sewerage Project was hailed as a game-changer. With over Rs.187.76 crores sanctioned, it aimed to clean the Devika River, lay underground sewerage lines, and modernize drainage across town. Instead, incomplete works, faulty designs, and blocked natural outlets have turned the project into a curse, where once rainwater flowed into 'Nallahs' traditional Channels), today it has nowhere to go. Poorly laid pipelines and half-

finished channels have ensured that even moderate rain paralyses the town. "What was envisioned as a Rs. 187-crore dream for Udhampur has devolved into a nightmare of filth, flooding, and betrayal. The socalled works 'executed as per estimated cost' are a façade, masking a multi-crore scam that undermines public trust. Such a colossal betraval demands an independent inquiry under a retired High Court Judge, as investigating agencies may be compromised, influenced by powerful politicians who might themselves be beneficiaries of this fraud. This is not merely administrative failure; it is a moral and constitutional affront that cries out for justice" -Remark of a member of the Committee constituted by the District Administration to assess the execution of the project works. Sacred Devika, Shattered Faith: The betrayal is not just infrastructural-it is spiritual. The Neelmat Purana describes Devika as: "The sacred stream created by Lord Shiva himself... bathing in her is equal to bathing in a thousand Ganga's. "Generations have revered Devika ghats. Pilgrims believed her

waters carried the same sanctity as the Ganga at Prayag. Today, that sanctity lies desecrated. Untreated sewage flows directly into her waters" - Remarks by the religious preachers in Udhampur whose day begins with taking a dip in Devika.

"Even the Rs 12.59 crore earmarked for cremation Ghats, bathing Ghats, Parking, and Landscaping has failed to leave its mark. Ghats remain broken, pilgrims struggle for basic facilities, and the promise of a spiritual and revival has drowned in neglect" - Remarks of every one visiting Devika for the last cremations of their kith & kins. The Rig Veda (10.75) calls rivers "mothers, goddesses who sustain us and give us strength." Yet Devika, once hailed as the "Ganga of the North," is now choked. "When rain meets neglect, faith itself is washed away." For Udhampur, whose very soul is tied to this sacred river, the failure is more than civic-it is civilization.

Shielding the Guilty: Equally alarming is the political complicity. Civil Society, Media, Lawyers Fraternity, Social Organizations, Business

Environmentalists, Writers, Non Governmental Organizations and even lip murmurs from Government employees that have exposed flaws and demanded accountability are being sidelined. Instead of backing whistle-blowers, some politicians have chosen to shield contractors and negligent officials. Their silence and defense speak louder than words-if their hands were clean, they would stand with the people. The shielding itself suggests a hand-inglove arrangement. The Supreme court has repeatedly affirmed: public official or agency is above accountability; shielding misconduct corrodes public trust and undermines the rule of law." Mahatma Gandhi once warned: "A nation's greatness lies not in its buildings or riches, but in the uprightness of its leaders and the justice they deliver to the people." Yet in Udhampur, political figures and bureaucrats have shielded contractors and officials responsible for the Devika Project's catastrophic failures. By shielding the guilty, governance has allowed untreated sewage to flow into Devika, betraying dharma, morality, and the faith of the people.

"The river meant to cleanse sins now carries the sins of corruption" -Observation by Senior Citizens.

The expectations of Udhampur' as road ahead: Lip service and shifting blame will not save Udhampur. What is needed is: Transparent audit of the Devika Project, accountability at every level-contractor, official, and political and urgent technical intervention to redesign drains and reopen natural channels. Until then, every shower remains a threat, not a blessing.

Conclusion: Rain is natural Havor is man-made. In Udhampur, the failure of the Devika Project has ensured both. What was meant to be a monument of progress now stands as a monument of betrayal. The Mahabharata (Anushasana Parva) reminds us: "There is no purifier equal to water: therefore rivers must be protected as protectors of Dharma." In neglecting Devika, governance has failed its people and wounded Dharma itself. Devika. once revered as Ganga of the North, today gasps under the weight of man-made neglect. The Devika Project was meant to cleanse a river: instead, it has polluted public trust.

### Kashmiri P

### BAIRAJ CHAWALGAMI

ashmiri Pandit culture is very unique and this seg-∟ment of Sanatan Dharma performs different rituals, ceremonies and traditions which distinguish this microscopic community from rest of Hindusiam. One such ritual observed and performed by the Kashmiri Pandits is called in Kashmiri parlance as Punn Deun.

The KP's have preserved their rites, rituals, ceremonies and traditions during their displacement or exile from their roots -Kashmir. But all the KP households do not observe and perform the pun ritual ,but only those KP households perform the Pann ritual who from their ancestry used to perform Punn ritual .Held around Ganesh Chaturthi. the ritual of Punn is filled with nostalgia for Kashmiri Pandits .Around this time of the year ,when summer is showing its last bout of strength and autumn starts making its felt in the valley, Kashmiri Pandits celebrate a ritual called Punn (Kashmiri for thread) .Held around Ganesh Chaturthi, called Vinayak Chorum by KP's, deep fried wheat bread, called roth, is made and distributed among relatives, neighbours and friends.

The KP's have kept all their rituals and festivals alive even in their exile and so they celebrate and observe pun ritual away from their native land of Kashmir .Punn can be celebrated on any of the four-five auspicious days over the second bright fortnight of Bhadun and even those families who member had passed away in the year ,they perform this ritual of Punn on the last auspicious day.

In pre-militancy days , before  $1990\,$ if you happen to walk through certain neighborhood of Kashmir at this time, a heady aroma would waft from houses just like the scent of vanilla which announces to that you are baking . This ritual of pun is celebrated and performed on the auspicious dates in the second bright fortnight of Bhadun and it culminates on purnimashi .This is a traditional celebration celebrated by Kashmiri Pandit families in the

Bhadron(August/September) preparing very delicious Roths of Wheat pan cakes which are fried in Desi Ghee .Some people consider it as a celebration of Bhagwan Mahavir Hanuman day .People in

south India celebrate this day as Ganesh Puja celebration. Punn Duen and the distribution of Roth to the friends relatives and neighbors is a way to create and maintain social contact and link .The distribution of the Roth naveed among the people makes us aware about the well being of our kith and kin and thus it has great importance in connecting people . This day is celebrated with devotion to show respect to almighty God. The celebration also gives enjoyment in the form of get together for the family ,especially among children. For this celebration the whole house is cleaned particularly the kitchen and brass utensils are washed and cleaned thoroughly The religious significance if this festival may have numerous interpretations but it has the same importance as our other festivals however pun deun remains at the top of the priority of the women folk .Actually the head lady of the family performs the puja with the participation of all family members .A thread is spun by an unmarried girl and the same is fastned with the ear by the head lady who performs the major role in pun deun. A utinsel of brass mainly Gudwa is kept full of

water and green Dramun Grass is held by all the family members and after the Katha of Punn the grass is immersed into the pot which is full of water and three four Roths are kept at the head of the pot .Then at the evening the water and grass of the pot is immersed into a river or laid at the root of a plant. The ingredients such as wheat flour ,brown sugar ,ghee ,salt, vegetable Dud) yogurt, (Zamut ,Khashikash seed ,cardamom etc are arranged in advance . For puja flowers 'Green grass i.e Dramun 'some fruits ,fresh walnut ,silver foil Nariwan and sindoor is arranged and all these things are used in puja .Kashmiri Pandits have a special place for Lord Ganesha being the son of Lord shiva and Parvati .He has been blessed by Shiva as the Siddhi Daata. According to Ganesh Purana ,the fourth day of bright fortnight of every lunar month is called siddhi Vinayak chaturthi. The fourth day of Badurapad Shukla bright half chaturthi is known as Maha Siddhi Vinayak Chaurthi ( as it is on this day that Parvati ,spouse of Lord Shiva ,created Ganesha for her protection) When this chaturthi falls on

Tuesday or Saturday it is termed as Varad Chaturthi or Shiva Chaturthi and its importance increases .We observe this great arrival of Lord Ganesha for 10 days from Chaturthi to Chaturdashi by preparing' Roth (sweet thick Pancakes fried in ghee) and Laddoos from wheat flour .On this day ladies of the household get up early in the morning and a bath and get to the business of preparing Roths at a specially cleaned up space. First of all , roths made from 1 -1/4 kg of wheat flour mixed with 1/4 quantity sugar are rolled and fried in boiling ghee .These are kept apart as Lord Ganesha's Prasad along with few Ladoo's prepared out of above mentioned material .Then additional roths are prepared out of the above material.

Then additional roths are prepared for all the family members daughter's family close relatives and neighbors .After roth preparation is completed ,a metallic pot (Gadda) is placed at a specially cleaned up place as a symbol of Lord Ganesh .A mixture of green grass ,barley ,and flowers is prepared in a thali .A small quantity of above mixture is put in the pot Then it is tied with mavli (Narvin)

round its neck and using sindur tilk OM in Hindi is painted on this pot .Some milk and a coin are also placed on this pot .The ladies of the house put a small thread made from raw cotton (Hence the name pun) by an unmarried girl by the side of their Athahore or dehahor .All the family members assemble near this pot .A sindur tilak is applied on the forehead and senior household ladv places the mixture prepared in the thali in the hands of all family members and gives blessings for their welfare. Everybody takes a seat and then senior lady recites a story of Bib Dharam Maej. After the story is narrated and listened to by all the family members with devotion, some prayers are offered to Lord Ganesha and then everybody puts the mixture in the pot as it symbolized Lord Ganesha. Roths are then distributed to all the family members along with a cup of Nunn Chai. Then roths are distributed to the married daughters inlaws, other near relatives, neighbors and friends. May Bib Dharam Mauj and Lord Ganesha remove all obstacles in the return and rehabilitation of KP's to valley and may we continue to keep live all rituals and festivals