

Happy RakshaBandhan! Happy Krsnaasthami! Happy Ganesh!

Happy Independence! Happy Humanity!

Let us be grateful to indigenous giving us the world to be there!

Happy Youth! Happy Fashion!

Happy Lefthanders!

Happy Charity! Happy Literacy! Happy Democracy! Happy Peace! Happy Tourism! Happy Knowledge! Happy Coffee!

Monsoon is erratic and traumatic. Floods and lives gave way. Dry spells and plants gave way.

AIADMK factions patched up. New faction is playing tyrant.

Union Cabinet Reshuffle – may be the last big reshuffle before the 2019 elections.

Demonetization did not catch any significant amount of black money in currency form.

GST needs to be exempted for professional, technical support, management services and training services to poor.

Can we turn inwards? Can we live simple? Can we eat what suits our bodies? Can we fast a day in a week/fortnight? Can we rest fully whenever we sleep? Can we skip sleep once a month/45 days? Can we try power nap of 10 minutes a day during the day? Can we practice Can we remain on the earth? Can we be in sync with sun? Can we spend 15 minutes a day alone, without any disturbance? Can we be without getting anger for a week? Can we soak our intellect in the chitta rather than in the manas, the memory or in the ahamkara? Can we try tight rope walk, five minutes a day? Can we live with effortless ease one hour a day? Can we keep smile all day? Can we get up from bed at an appointed time without alarm? Can we gulp a spoon of ghee just before eating? Can we close dinner just around the sunset? Can we hold hands together as long as possible? Can we travel in the nature as often? Can we be with hills? Forests? Seas? Rivers? Lakes? Green Landscapes? Can we watch life? Ant? Worm? Butterfly? Bird? Plant? Can we listen? Can we be just quiet? Can we just remain positive? Can we suspend our judgment for an hour a day? Or a day a week? Can we be deep and intense thoughts 30 minutes a week? Can we show devotion to the universe? Or the innermost? or to the usefulness? Can we love? Completely? Can we dissolve? Can we just do things for others, at least half the time?

We need to work with more and more people towards the above and doing small acts for others voluntarily and involuntarily.

GST – Goods and Services Tax, One Tax for One Nation, has rolled-in on 1 July 2017. People are falling in line. There is initial chaos. Hopefully, things settle down. Systems are getting in and tightened nut by nut. Education in a big way is required. Still some tax rates are not poor-friendly, development friendly and growth friendly. It appears the tax rates are not in favour of the small and middle entrepreneurs, service providers and enterprises. Community enterprises and social enterprises – why do they have to pay GST? There are still ways for undigitalized getaway from the tax net. It is early to make final comments yet. We need to wait and understand. We may be ready for it after a year. Meanwhile, we need to understand the emerging GST regime. In this context, 'livelihoods' has attempted exploring and presenting 'Goods and Services Tax (GST)'.

Jack London's 'The Call of the Wild', is a must classic not to be ignored.

The e-links include VCA - 'Groundnut'; subsector - 'Sugar in African-Caribbean-Pacific Countries'; e-book – 'Goods and Service Tax (GST) in India – CA Pritam Mahure'; and v-book – 'Pradhan Mantri Awas Yojana - Jharkhand'.

Livelihoods Management Notes (e-link) are on 'Livelihoods Literature'.

Supplements include 'How to Improve Anganwadi Centres'; 'Lakshadweep', 'People living with HIV/AIDS'; and 'Agri Exports and Imports'.

With the faith and hope that you find this issue useful, we remain.



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| Kshetram | Lakshadweep http://livelihoods.net.in/sites/default/files/pdf/supplement_kshetram_4.pdf |
| Sukshetram | Persons Living with HIV/AIDS http://livelihoods.net.in/sites/default/files/pdf/supplement_sukshetram_4.pdf |
| Special Supplement | Agri Exports & Imports http://livelihoods.net.in/sites/default/files/pdf/special_supplement_agri_exports_imports_0.pdf |

e-links

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| VCA | Ground Nut VCA, Kottur http://livelihoods.net.in/sites/default/files/pdf/groundnut_vca_kottur.pdf |
| Sub-sector | The sugar sub-sector in African-Caribbean Pacific (ACP) countries in the post-2017 era: http://www.fao.org/3/a-i5860e.pdf |
| e-Book | Goods and Services Tax (GST) In India https://taxguru.in/wp-content/uploads/2015/12/GST-in-India-e-book-CA-Pritam-Mahure.pdf |
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| Livelihoods Management Notes | Livelihoods Literature http://livelihoods.net.in/sites/default/files/pdf/lm_notes.pdf |

UFU chief: Farmers' livelihoods at risk after flash floods:

Swathes of farm land was decimated and thousands of animals were swept away on night when 63% of the average rainfall for all of August came down in around nine hours. Ulster Farmers Union president Barclay Bell told the News Letter he feared that some of those affected by the flash floods could lose their livelihoods. Describing his shock at the scale of the destruction, Mr Bell said grown men had been reduced to tears as their life's work had literally been washed away.

Alleviation of polydimensional poverty demands manifold measures:

The multilayered dynamics of poverty and the tortuous underlying causes for its being so relentlessly widespread in our country have always been turned a blind eye to because hunger, which is only one of its dimensions, has been mistaken for impoverishment. The economic survey 2016-17 is silent on the state of poverty in Pakistan except a sweeping statement that the government is committed to eliminate poverty by 2030. The survey discusses social services nets

Reforms with alacrity can lift many from poverty - Niti Aayog:

India's first in-house nationwide survey on the ease of doing business has suggested over half a dozen reforms to improve the business climate here as firms were taking a longer time to set up business than estimated in a similar survey carried out by the World Bank. It called for quick reforms to improve the current situation. The World Bank's 'Ease of Doing Business' survey, which ranked India at 130, is confined to just two cities of Delhi and Mumbai whereas the NITI-IDFC Survey covers 3,276 manufacturing enterprises spread across India, including 141 earlystage firms and covering 23 manufacturing sectors. Labour constraints, difficulties in scaling up and information gap, among others, are impediments in creating an enterprise-friendly regulatory environment, said the NITI Aayog commissioned survey — 'Ease of Doing Business: An Enterprise Survey of Indian States'.

Agriculture exports may grow to \$100 billion by 2022: Experts:

The country's agricultural sector has potential to double farmer income and grow exports to \$100 billion by 2022 from the present \$36 billion, according to industry experts. "India ranks second globally in agricultural production at \$367 billion and we have potential to double farmer income and increase exports to \$100 billion by 2022. "Globally, exports in agricultural products is over \$1,500 billion annually as per the latest data from WTO and India's share is less than \$35 billion at present," said Crop Care Federation of India (CCFI) president Rajju Shroff.

No shelter for 90% of urban homeless: SC panel study:

A Supreme Court-appointed panel headed by a former Delhi high court judge has projected a very grim picture for urban homeless people saying that over 90% of them have no roof over their

without indicating the level and percentage of poverty in the country. In economic survey 2015-16, the government conceded that based on Cost of Basic Needs methodology, 29.5 percent of the population is estimated to be living below the poverty line during FY 2014.

Agriculture Crisis in Due to Lack of Seasonal Workers:

In addition to tourism, demand for seasonal workers is high in the agriculture sector as well, especially in the eastern part of Croatia, where a large part of the population lives from agriculture, reports Glas Slavoniji. Numerous agricultural companies from Osijek-Baranja County have published employee seeking ads, particularly for the fruit and vegetable picking. They are looking for workers for simple gardening and horticultural works and pickers. Since a large number of unemployed people from Slavonia have gone to work overseas or the Adriatic coast, farmers are having an increasingly hard time finding good seasonal workers. ❖

heads as state governments have failed miserably in setting up shelter homes despite the Centre releasing more than Rs 2,000 crore since National Urban Livelihoods Mission (NULM) was launched in 2013. The three-member committee headed by Justice (retd) Kailash Gambhir submitted its report before the SC on the state of affairs of shelter homes in different states and said that as governments were not using funds the homeless in urban centres were forced to live on the roadside, railway platforms or under flyovers. It said only Delhi and Mizoram have done fairly well in providing shelters to such people. As per the report, Delhi provides shelter to the largest number of homeless people in the country and in Mizoram the capacity of shelter homes outnumbers the homeless people in the state. UP, Maharashtra, West Bengal and Gujarat are the worst performers.

Child labor: The inconvenient truth behind India's growth story:

Seventy years ago on Aug. 15, India gained independence. The country has since created one of the world's largest economies. But despite its wealth, 33 million children ages 5-18 are working - and almost one third of this group are under 15 according to Save the Children India, making India home to one of the highest concentrations of child workers in the world. Economic theory suggests that child labor would be all but eradicated by growth and development. But after some successful efforts to increase the number of children in school and to rehabilitate former child workers, the national effort to eliminate the practice is losing momentum and child labor in major cities has increased significantly, according to interviews with more than a dozen child rights groups, academics and international organizations. ❖

Goods and Services Tax (GST)

As the clock struck 12:00 am on 1st July 2017 at the historic midnight session of the Parliament, India ushered in a new era, in its indirect taxing regime with the introduction of the much-discussed and debated Goods and Services Tax (GST). It is a value addition tax, i.e., tax will levied at each value addition in the supply and will ultimately be paid by the consumer at the end of supply chain. The GST subsumed a number of Central and State goods and services taxes such as VAT, Central Excise Tax, etc., to pave the way for the concept of 'One Nation- One Tax'. Even now, after close to two months of GST, most of the common people are still quite confused as to its impact on economy and especially, what it means to their lives and livelihoods. Let us try to understand GST and see what it entails for all the stakeholders involved. In this context 'livelihoods' explore to understand "Goods and Services Tax".



As the clock struck 12:00 am on 1st July 2017 at the historic midnight session of the Parliament, India ushered in a new era, in its indirect taxing regime with the introduction of the much-discussed and debated Goods and Services Tax (GST). It is a value addition tax, i.e., tax will levied at each value addition in the supply and will ultimately be paid by the consumer at the end of supply chain. The GST subsumed a number of Central and State goods and services taxes such as VAT, Central Excise Tax, etc., to pave the way for the concept of 'One Nation- One Tax'. Even now, after close to two months of GST, most of the common people are still quite confused as to its impact on economy and especially, what it means to their lives and livelihoods. Let us try to understand GST and see what it entails for all the stakeholders involved.

Through GST, the government aims of creating a single national market, simplification of the taxing regime, bring about a more trade-friendly, unified tax on goods and services, which will put a stop to cascading effects of taxes, increase Input Tax Credit (ITC), ensure growth in manufacturing sector and decrease hassles in supplying of goods across states. GST is the culmination of almost two decades of hard work and planning on the part of thousands of government officials and multiple governments.

However, it is just the first step in a long process. The real issues begin, when it comes to implementing it in a country as large as ours, keeping all stakeholders happy, updating the taxpayers' knowledge of new norms and rules, setting up appropriate technology base, and making the transition period as hassle-free for taxpayers as possible.

Why the need for GST? Since times immemorial taxes have been levied on people by those ruling them for the overall development and welfare of kingdoms or countries. Taxes are the way through, which governments get funds for running the country, building public infrastructure, implementing social welfare measures, and other miscellaneous activities. Taxes are generally of two types- direct and indirect. Direct taxes are taxes, which are collected directly from the people from whatever they earn or from their wealth and are made up of income tax, wealth tax and other taxes. Indirect taxes, on the other hand, are taxes which are levied on the manufacturing, supplying, selling and consumption of the goods or services.

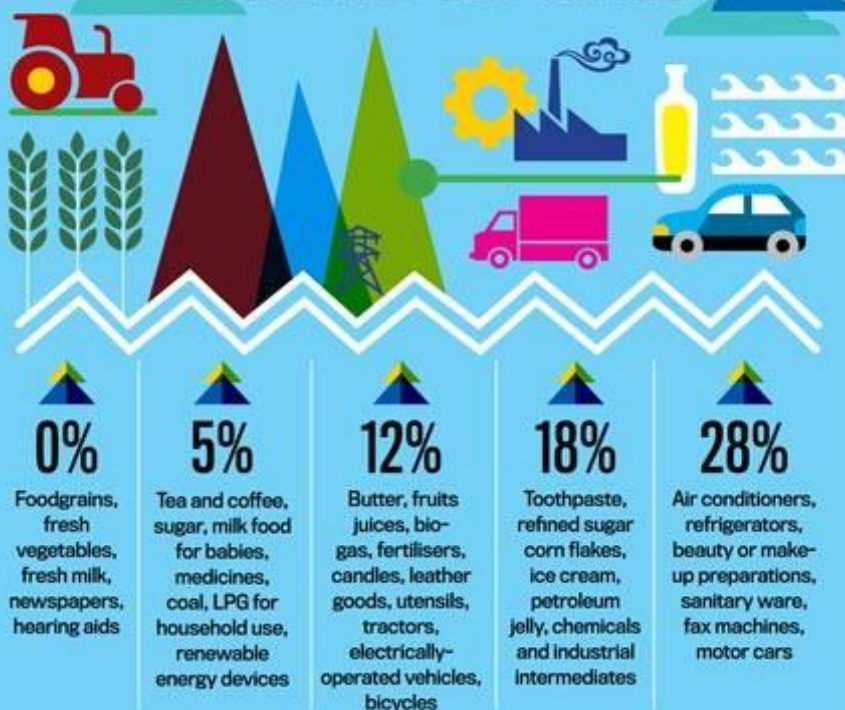
In India, both the central and state governments have the power to introduce taxes, indirect taxes are a major source of revenue for both central and state governments. The central government has, over the years, developed a number of taxes on manufacturing, sale of goods and services provided, cesses and surcharges for funding various schemes and initiatives. While the state governments also have developed a set of taxes, the

revenue, from which was spent for development of their respective states? However, this way of levying taxes, though working decently, led to a lot of little hassles and time consumption. For a person to do business, he/she would have to pay these confusing arrays of central and state taxes and file returns separately for them. In case of presence of a company in multiple states, each of the states' taxes, which vary a lot, need to be paid up.

Also, in case of supplying of goods across states, waiting at check posts for paying Entry Tax, resulted in delays in receiving of goods. The rates of goods and services weren't uniform all over the country, as the taxes differed, so did prices. There was a need for a unified taxing system that would increase the ease of doing business. Another one of the most crucial points on which a change in the taxing system was considered necessary by the experts dealt with full utilisation of Input Tax Credit (ITC). In the pre-GST taxing system, the central and state taxes levied at each value addition point of the supply chain of goods, couldn't be deducted from the taxes already paid by those before them in the supply chain. Due to this, companies had to pay taxes on taxes, which were ultimately borne by the common people through the rise in cost of products. Thus, to mitigate these problems and to bring both goods and services under a single umbrella, simplify the taxing regime, and to bring about transparency; GST was conceived.

History of GST: The GST in India was first thought of during the Vajpayee-led government in 2000. But it was not until 2007, when the then Finance Minister under UPA regime P. Chidambaram first mentioned, it in Budget speech. The talks started with the representatives of all the states, as the states feared the loss of revenue. An Empowered Committee (EC) of State Finance Ministers was formed soon after. After recommendations from EC, the Constitution Amendment Bill on GST was introduced in 2011. After many deliberations, the Parliamentary Standing Committee (PSC) and EC finally prepared a revised Bill in 2014. However, the government had changed by then, the Amendment Bill lapsed. Finance Minister Arun Jaitley

STANDARD GST RATES



reintroduced the One Hundred and Twenty Second Amendment Bill in December 2014. It took almost two years of debates, before the Constitution Amendment Bill was finally passed by both houses of the Parliament.

As a Constitutional Amendment was required to be ratified by at least 50% of the states, it was sent to all the states. Assam became the first state to ratify it and soon more than 19 states followed. On 8 September 2016, the President gave his assent to the Constitutional Amendment. It came to be officially known as The Constitution (One Hundred and First Amendment) Act, 2016, and paved the way for the GST to be introduced. The Act stipulated for the GST Council, the apex policy making body for GST, to be formed within 60 days and which would decide on the -

- ◆ Taxes, cesses, and surcharges to be included under the GST;
- ◆ Goods and services which possibly will be subject to, or exempt from GST;
- ◆ The threshold maximum value of turnover for function of GST;
- ◆ Tax slabs and rates to be decided for each of the goods and services;
- ◆ GST laws, principles of levy, apportionment of IGST and principles associated with place of supply;
- ◆ Special provisions with respect to the eight north eastern states, Himachal Pradesh, Jammu and Kashmir, and Uttarakhand; and other associated matters.

Other matters pertaining to the implementation and regulation of GST in India.

GST Council was formed on 12 September 2016. The GST Council was setup soon after. On the 22 and 23 of September 2016 the GST Council held its first meeting. GST Council consists of the following members:

The Union Finance Minister (as Chairman).

The Union Minister of State in-charge of Revenue or Finance.

The Minister in charge of Finance or Taxation or any other Minister, nominated by each State Government to the GST Council.

The Union Cabinet also appointed some officials for facilitating the smooth running of GST Council:

The Secretary (Revenue) as the Ex-officio Secretary to GST Council.

The Chairperson, Central Board of Excise and Custom (CBEC), as a permanent invitee (non voting) to all proceedings of the Council.

One post of Additional Secretary to the Council in the GST Council Secretariat (at the level of Additional Secretary to the Government of India).

Four posts of Commissioner in the GST Secretariat (at the level of Joint Secretary to the Government of India).

The GST Network (GSTN) was launched on 23 September 2016. It is a non-profit, non-government organization that will be the IT

backbone of GST. The GSTN will have the whole database of GST and will be the portal where taxpayers get registered and file returns and maintain tax details. Through GSTN, the government will keep track of all financial transactions. As everything is online, it will ensure better transparency. Furthermore, as the GST was to comprise of three components- Central Goods and Services tax, State Goods and Services Tax for intrastate taxing; the revenue of which will be shared equally by centre and states, and Integrated Goods and Services Tax for interstate taxing; the revenue for which will go to the centre and the state consuming the goods or services. In the case of a Union Territory, a Union Territory Goods and Services Tax. But for putting these components in place, the necessary legislation was to be put in place.

Both the centre and states through GST Council began drafting the Central GST, State GST, Union Territory GST and Integrated GST laws, which were to be passed in Parliament. Moreover, a compensation Bill for the states which stood to lose revenue also had to be drafted. Between March and April 2017, the Parliament passed the four Bills and soon after the President gave his nod to pass Central GST Act, 2017, the Union Territory GST Act, 2017, the Integrated GST Act, 2017 and the GST (Compensation to States) Act, 2017. After this, the state Assemblies began passing their SGST Acts, 2017. Thus, bringing GST closer to becoming a reality.

On 19 May 2017, the GST Council in its meeting decided on the slabs rates that the goods were to be put in. They were- Nil, 5%, 12%, 18% and 28%. Moreover, alcohol, petroleum, power, aviation fuel, natural gas and certain other goods were to be exempted for now. The GST Council has listed around 1211 goods and services under 98 categories in the four tax slabs.

Salient features of GST:

(i) The GST would be applicable on the supply of goods or services as against the present concept of tax on the manufacture or sale of goods or provision of services. It would be a destination based consumption tax. This means that tax would accrue to the State or the Union Territory where the consumption takes place. It would be a dual GST with the Centre and States simultaneously levying tax on a common tax base. The GST to be levied by the Centre on intra-State supply of goods or services would be called the Central tax (CGST) and that to be levied by the States including Union Territories with legislature/Union Territories without legislature would be called the State Tax (SGST)/ Union Territory Tax (UTGST) respectively.

(ii) The GST would apply to all goods other than alcoholic liquor for human consumption and five petroleum products, viz. petroleum crude, motor spirit (petrol), high speed diesel, natural gas and aviation turbine fuel. It would apply to all services barring a few to be specified. The GST would replace the following taxes currently levied and collected by the Centre:

- a. Central Excise Duty
- b. Duties of Excise (Medicinal and Toilet Preparations)

- c. Additional Duties of Excise (Goods of Special Importance)
- d. Additional Duties of Excise (Textiles and Textile Products)
- e. Additional Duties of Customs (commonly known as CVD)
- f. Special Additional Duty of Customs (SAD)
- g. Service Tax
- h. Central Surcharges and Cesses so far as they relate to supply of goods and services

(iii) State taxes that would be subsumed under the GST are:

- a. State VAT
- b. Central Sales Tax
- c. Luxury Tax
- d. Entry Tax (all forms)
- e. Entertainment and Amusement Tax (except when levied by the local bodies)
- f. Taxes on advertisements
- g. Purchase Tax
- h. Taxes on lotteries, betting and gambling
- i. State Surcharges and Cesses so far as they relate to supply of goods and services

(iv) The list of exempted goods and services would be common for the Centre and the States.

(v) Threshold Exemption: Taxpayers with an aggregate turnover in a financial year up to Rs.20 lakhs would be exempt from tax. Aggregate turnover shall be computed on all India basis. For 11 Special Category States, like those in the North-East and the hilly States, the exemption threshold shall be Rest. 10 lakhs. All taxpayers eligible for threshold exemption will have the option of paying tax with Input Tax Credit (ITC) benefits. Taxpayers making inter-State supplies or paying tax on reverse charge basis shall not be eligible for threshold exemption.

(vi) Composition levy: Small taxpayers with an aggregate turnover in a financial year up to Rest. 50 lakhs shall be eligible for composition levy. Under the scheme, a taxpayer shall pay tax as a percentage of his turnover during the year without the benefit of ITC. The rate of tax for CGST and SGST/UTGST each shall not exceed -

- ◆ 2.5% in case of restaurants etc
- ◆ 1% of the turnover in a state/ UT in case of a manufacturer
- ◆ 0.5% of the turnover in state/UT in case of other suppliers.

A taxpayer opting for composition levy shall not collect any tax from his customers nor shall he be entitled to claim any input tax credit. The composition scheme is optional. Taxpayers making

inter-State supplies shall not be eligible for composition scheme. The government, may, on the recommendation of GST Council, increase the threshold for the scheme to up to rupees one crore.

(vii) An Integrated tax (IGST) would be levied and collected by the Centre on inter-State supply of goods and services. Accounts would be settled periodically between the Centre and the States to ensure that the SGST/UTGST portion of IGST is transferred to the destination State where the goods or services are eventually consumed.

(viii) Use of Input Tax Credit: Taxpayers shall be allowed to take credit of taxes paid on inputs (input tax credit) and utilize the same for payment of output tax. However, no input tax credit on account of CGST shall be utilized towards payment of SGST/UTGST and vice versa. The credit of IGST would be permitted to be utilized for payment of IGST, CGST and SGST/UTGST in that order.

(ix) Harmonised System of Nomenclature (HSN) code shall be used for classifying the goods under the GST regime. Taxpayers whose turnover is above Rs. 1.5 crore but below Rs. 5 crore shall use 2-digit code and the taxpayers whose turnover is Rs. 5 crore and above shall use 4-digit code. Taxpayers whose turnover is below Rs. 1.5 crore are not required to mention HSN Code in their invoices.

(x) Exports and supplies to Special Economic Zone (SEZ) shall be treated as zero-rated supplies. The exporter shall have an option to either pay output tax and claim its refund or export under bond without tax and claim refund of Input Tax Credit.

(xi) Import of goods and services would be treated as inter-State supplies and would be subject to IGST in addition to the applicable customs duties. The IGST paid shall be available as ITC for further transactions.

Source: <http://pib.nic.in/newsite/PrintRelease.aspx?relid=161273>

GST implementation: Much before the introduction of GST, the government, anticipating the repercussions of a tax reform of such magnitude as GST, had been organizing several seminars and workshops for people to understand the new norms and rules. Alongside, a lot of private firms have also been organizing classes for businesses as well to raise their awareness. However, people continued to be tense fearing the transition. The government in a bid to fend off this panic among people assured that it will take a lenient view on compliance for a couple of months by which time the businesses would be expected to be fully compliant.

All these efforts seem to have paid off as a high number of around 71.30 lakh taxpayers of the old indirect tax regime have



finished migrating to GST already. A surprising fact is that 15 lakh new taxpayers have also applied for registrations even though the threshold for taxing under the older regime was lesser than the GST threshold of 20 lakhs turnover, which means that GST has succeeded in increasing the tax base of indirect taxes in India.

A number of these fresh registrations are from businesses which have voluntarily joined GST even though they are under the threshold, in fear that they will lose business because of Reverse Charge Mechanism - A mechanism through which a GST registered taxpayer buying goods worth more than Rs. 5000/- in a single day from an unregistered taxpayer, will be liable to pay full GST under reverse charge mechanism. This will obviously make the GST registered taxpayers reluctant to do business with unregistered dealers, suppliers, etc. Thus, even small businesses are opting to get registered instead of losing business. However, registering is just the first step, as after registration the voluntary taxpayers will be treated as normal taxpayers and will have to file monthly 3 returns, apart from an annual return. If a registered taxpayer fails to give details of inward or outward supplies or delays in filing returns, they will be fined Rs. 100/- per day for a maximum of Rs. 5000/-. And failing to pay tax by the prescribed date will have to pay 18% interest from the next day after due date.

The question is whether small businesses will have the necessary computer literacy to file online returns, while sustaining their small businesses. Additionally, for the benefit of small and medium businesses, the composition scheme for taxpayers who have turnover lower than Rs.75 lakhs has been launched. However, taxpayers dealing with services cannot opt for the

List of important items:

Gold and rough diamonds do not fall under the current rate slab ambit and will be taxed at 3% and 0.25% respectively.

No tax (0%)**Goods:**

No tax will be imposed on items like Jute, fresh meat, fish, chicken, eggs, milk, butter milk, curd, natural honey, fresh fruits and vegetables, flour, besan, bread, prasad, salt, bindi. Sindoor, stamps, judicial papers, printed books, newspapers, bangles, Bones and horn cores, bone grist, bone meal, etc.; hoof meal, horn meal, Cereal grains hulled, Palmyra jaggery, Salt - all types, Kajal, Children's' picture, drawing or colouring books, Human hair Services

Hotels and lodges with tariff below Rs 1,000, Grandfathering service has been exempted under GST. Rough precious and semi-precious stones will attract GST rate of 0.25 per cent.

5%**Goods:**

Items such as fish fillet, Apparel below Rs 1000, packaged food items, footwear below Rs 500, cream, skimmed milk powder, branded paneer, frozen vegetables, coffee, tea, spices, pizza bread, rusk, sabudana, kerosene, coal, medicines, stent, lifeboats, Cashew nut, Cashew nut in shell, Raisin, Ice and snow, Bio gas, Insulin, Agarbatti, Kites, Postage or revenue stamps, stamp-post marks, first-day covers.

Services:

Transport services (Railways, air transport), small restaurants will be under the 5% category because their main input is petroleum, which is outside GST ambit. Textile job work will be taxed at 5%.

12%**Goods:**

Apparel above Rs 1000, frozen meat products, butter, cheese, ghee, dry fruits in packaged form, animal fat, sausage, fruit juices, Bhutia, namkeen, Ayurvedic medicines, tooth powder, agarbatti, colouring books, picture books, umbrella, sewing machine, cellphones, Ketchup & Sauces, All diagnostic kits and reagents, Exercise books and note books, Spoons, forks, ladles, skimmers, cake servers, fish knives, tongs, Spectacles, corrective, Playing cards, chess board, carom board and other board games,

like ludo, Services State-run lotteries, Non-AC hotels, business class air ticket, fertilisers, Work Contracts will fall under 12 per cent GST tax slab

18%**Goods:**

Most items are under this tax slab which include footwear costing more than Rs 500, Trademarks, goodwill, software, BidiPatta, Biscuits (All categories), flavoured refined sugar, pasta, cornflakes, pastries and cakes, preserved vegetables, jams, sauces, soups, ice cream, instant food mixes, mineral water, tissues, envelopes, tampons, note books, steel products, printed circuits, camera, speakers and monitors, Kajal pencil sticks, Headgear and parts thereof, Aluminium foil, Weighing Machinery [other than electric or electronic weighing machinery], Printers [other than multifunction printers], Electrical Transformer, CCTV, Optical Fiber, Bamboo furniture, Swimming pools and padding pools, Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasonings, and Tractor parts.

Services:

AC hotels that serve liquor, telecom services, IT services, branded garments and financial services will attract 18 per cent tax under GST, Room tariffs between Rs 2,500 and Rs 7,500, Restaurants inside five-star hotels

28%**Goods:**

Bidis, chewing gum, molasses, chocolate not containing cocoa, waffles and wafers coated with chocolate, pan masala, aerated water, paint, deodorants, shaving creams, after shave, hair shampoo, dye, sunscreen, wallpaper, ceramic tiles, water heater, dishwasher, weighing machine, washing machine, ATM, vending machines, vacuum cleaner, shavers, hair clippers, automobiles, motorcycles, aircraft for personal use, will attract 28 % tax - the highest under GST system.

Services:

Private-run lotteries authorised by the states, hotels with room tariffs above Rs 7,500, 5-star hotels, race club betting, cinema will attract tax 28 per cent tax slab under GST

[Source: <http://economictimes.indiatimes.com/news/economy/policy/a-quick-guide-to-india-gst-rates-in-2017/articleshow/58743715.cms>]

scheme. Under it, taxpayers only need to file quarterly returns and annual returns. They have to pay a fixed amount of taxes- 1% for manufacturer, 2.5% for restaurant sector and 0.5% for other suppliers of turnover. But those under this scheme cannot charge this tax from customers but have to pay it from their revenue.

So far, taxes collected for the month of July stand at Rs. 42,000 crore of which Rs. 15,000 crore came from IGST, or interstate GST tax, and Rs. 22,000 crore from CGST and SGST even though there is still a lot of time to file returns. The tax for the previous financial year (including VAT and Service Tax) was around

Rs. 50,000 crore. So far, 10 lakh tax payers have filed returns and around a whopping 60 lakh taxpayers are expected to file. The final numbers will be out after the deadline ends.

Impact on common people: The bane of every common man is in the rise of prices. From the most vulnerable sections to the middle classes, price rise leads to a lot of strain on people's families and their budgets. With the hype generated around GST by the media, the people began fearing how GST would bode for them. Government has been busy assuring people that they are not aiming for increase in revenues by raising taxes through GST, but just want it to be revenue neutral.

In fact, government insists that prices of many items will go down due to the companies getting benefits through reduced tax under new regime and increased ITC. An anti-profiteering mechanism has been added for penalising companies failing to pass on the gains to the customers in the form of decrease in prices. Most of the essential commodities such as rice, fresh vegetables, fruits, milk, eggs, fish, chicken, besan, salt, bread, newspapers have been exempted from GST which is a welcome move. Milk powder, coffee, tea etc have been placed under 5% slab.

Butter, ghee, cheese have been put under 12% slab. Biscuits have been placed under 18% slab and shampoos, shaving creams have been put under 28% slab, while hair oils, soaps and toothpaste have been put under 18%

slab which seems a bit harsh as they are a must for almost all families. Clothes below Rs. 1000 attract 5% tax while those over Rs. 1000 get 12% tax and branded clothes attract 18% tax. Footwear below Rs. 500 get 5% tax while those over Rs. 500 attract 18% tax. Small hotels with tariff below Rs.1000 have been exempted from tax, while small restaurants get 5% tax, non-ac hotels attract 12%, Ac hotels which serve liquor at 18% and five star and seven star hotels get 28% tax.

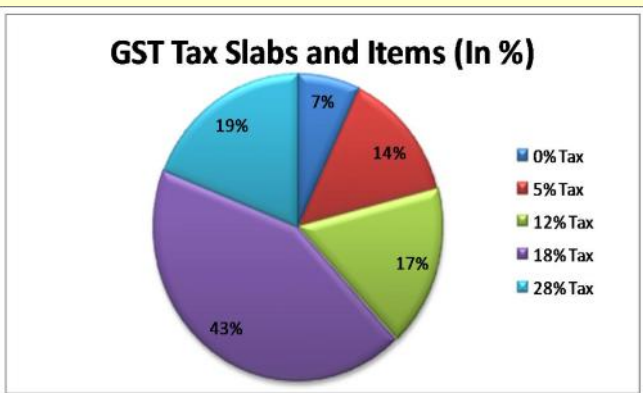
Transport services like railways and airlines have attracted 5% taxes, while business class tickets were put under 12% tax slab. A good move has been levying a 28% tax on luxury and demerit goods such as small and high end cars, cigarettes, pan masala, aerated drinks, and moreover, a high percentage of cesses have also been laid on them so as to discourage their use. The prices of houses may go up as taxes on raw materials such as cement (28%), bricks (5%), insulated copper wires (28%) have been raised. Contractors in construction sector are going taxed as work contract services rendered at 12%, but what this will entail for the sector is something that even experts are finding difficult to understand. However, what has irked some people is the rather arbitrary way in which the GST Council has placed some



critical sectors, which affect the vulnerable section the most, in high tax slabs.

The healthcare sector is a very critical sector. Even before implementation of GST, vulnerable people were not able to afford proper healthcare due to corporatization of hospitals, and now with the increase in tax of hospital inputs such as hospital beds, which increased from 11% to 18%; pacemakers and heart valves, which have risen from 3% to 12%; diagnostic kits, reagents and blood bags have gone up from 5% to 18%. Additionally, Input Tax Credits are not available to hospitals. All these factors are a nail in the coffin for poor and middle classes who want to avail healthcare at reasonable prices. Agriculture has always been a sensitive sector in India, with farmers committing suicides all over India due to droughts, crop failure, high debt etc which has made agriculture a high risk game. Thus, just before launch of GST when news came of tractor spare parts coming under 28% tax slab and fertilisers under 12% slab, farmers all over the country took to protests.

GST Council took heed of their requests and lowered the tax rates of tractor spare parts to 18% and fertilisers to 5%. But agriculture electrical appliances such as agriculture motor starters, agriculture submersible pump starters, fuse units and allied switchgears have been put under 28% tax slab along with luxury cars and air conditioners; which is very off putting. Before GST, they were taxed around 18% tax. Additionally, drip and sprinkler irrigation system has been put under 18% slab from 5% before GST. Fishing sector is another sensitive sector in India. Small fisherman make up a large part of the sector. By levying a tax of 12% on fishing rods, tackles, twines, hooks, small fishermen will have to extra money for buying fishing gear. Additionally, outboard motors .of vessels have been put in the highest tax slab of 28% and ice boxes have been placed under 18% slab. As dried fish has been put under 5% tax slab, those



with no facilities of cold storage will be forced to sell fresh fish at any price they can get; thereby, pushing them into vulnerability.

Benefits: GST is a daring step on the government's part to reform the indirect taxes India. As a single taxing system that places goods and services on the same slot, GST is going to bring about transparency and boost our economy. Manufacturing sector has been given a thrust through GST. Increased ITC is one reason. Another reason which promotes the sector is that earlier, supplying of goods to other states would attract an entry tax of 5% of value of goods, which has been scrapped now. Moreover, in place of waybills, a physical document for supplying of goods obtained from VAT authorities, way bills or electronic way bills for goods worth Rs. 50,000/- and above is going to be put in place in soon. As it can be generated through GSTN, it will make movement of goods even easier. As unregistered taxpayers face risk of losing business, they prefer to get registered; this will increase the tax base and in the future will help government get more revenues even with reduced tax rates.

Issues and challenges: Increasing tax base is all good and simple when seen on paper, but can the small businesses opting for GST be able to manage all online work, filing returns entails. A chunk of the people are from small towns would not have Internet connection or have it with low speed, and their existing staff may not be computer literate. Moreover, they have to be able to understand everything related to GST and may need to take classes on GST. Furthermore, GST Council has been listening to all representations made to it regarding unfair tax hikes and other issues, which is a very good thing, but will the small businesses be able to take in all the changes that will be happening every time the GST Council revises some rules or taxes.

The 13th Finance Commission has recommended single tax slab 12% in GST and it also suggested exempting essential services like education, health and other public services from the tax net. Pre GST period, state governments used to tax differently on items according to geographic, economical and culture factors. For example coconut oil taxed in Kerala at 5% but, in Gujarat it is taxed at 12%. Some economists critique is that, earlier state governments' representatives have right give exemptions / concessions to industrialists to establish industries in their respective states, now the GST is curtailing these powers. According to GST small traders with turnover above Rs. 20 lakh per year have to file their returns online and get their input tax paid them. Large numbers of these category entrepreneurs are not aware and prepared for GST.

As discussed above, manufacturing sector has been given a boost by GST, in line with our Prime Minister's "Make in India" slogan; however, the taxes in the case of interstate commerce will go to the state consuming the goods and services, rather

GST IMPACT ACROSS ALL BUSINESSES



than rewarding the state that makes them. Government has decided to compensate states for any loss of revenues because of GST for five years. This increases the dependence of states on centre for any development activities it needs to undertake.

Cloth traders across the country went strike from 1 – 3 July 2017 against high tax slabs and complicated process including three times filing in GST. In Surat city of Gujarat, 75,000 participated in indefinite strike for above 20 days. Marble and granite dealers association also going strike against putting marble and granite material in 28% slab rate in GST. "

Long Term Effects: GST is a game-changing indirect tax reform and its implementation will be positive for long-term growth, as per the Japanese financial services Nomura. The longer term implementation should life growth and would enable greater general government fiscal consolidation. In the long run, it will eliminate geographical fragmentation. The uniform tax structure will help add 1 to 2 percent to the country's GDP. As the earlier tax system was very expensive in terms of logistic and was among the highest in the world. This replacement from state-by-state system to one common market has changed the rate at which Indian consumers are taxed. The opportunities for tax avoidance will decrease, as companies will have to file tax returns electronically. As the nation, could get up to 2 percent more of GDP in tax intake and it will help combat inflation in India, as lower logistics costs and less tax leakages in the system will help in cost-savings and can be passed onto consumers over time.

Good and Services Tax will surely bolster growth in our country. There are minor challenges along the way; but not things we cannot overcome together. A lot of adjustments have to be made by the GST council to keep everything right and make everyone happy. But they cannot please everyone. It is a Herculean task indeed! Countries that have implemented GST have had to face issues for a while before seeing results. What India needs is lots of patience and loads of hard work on our part to make it a superpower. ❖

Gram Chikitsa

'Gram Chikitsa' Centers or Village Primary Health Care Centres (VPHCCs) were started on January 2017 by the Village Level Federations (VLFs) of Elderly Self Help Groups (ESHGs) in following six villages, in Kolaghat block in East Midnapore district, West Bengal state. i.e., Gopal nagar, Durbachati, Kashigori, Jogiber, Borisha and Raina

HelpAge India, West Bengal provided financial support Rs. 30,000/- for medicines and also provided almera (a iron cupboard to preserve medicines). HelpAge also pays honorarium to doctor Rs. 400/- per visit (two visit in a day). Doctor used to visit each centre twice in a month. A total of 19 Village Health Para Professionals (VHPPs) were selected in six villages among ESHGs active members and trained. Each VHPP paid Rs. 400/- per month as honorarium by HelpAge. VLF members arranged infrastructure from donation collected from the members including small room for VPHCC. Village health para professionals can be trained by the doctors for 10 days i.e., residential training on primary health care starting from measuring Blood Pressure (B.P) to usage of general medicines. One time medicinal support to the units and provision of medical consultant per week is the key controlling factor.

Following is the module for training of the village health para professionals.

- History-taking and Diagnosis: Injury, Bleeding, Fracture and sprain, Burn and scald, Choking.
- Physical examination: (Pulse, BP, Respiratory and temperature)
- Use of electronic blood pressure machine and electronic thermometer.
- Nursing care of the elderly – Care of mouth, skin, bladder, bowel, eyes (Especially post-cataract surgery), management of bedsores, catheters, Cardio Pulmonary Resuscitation (CPR), management of unconscious patient, fever (Including viral, malaria, typhoid, urinary tract infection). Use of thermometer, nutrition, especially in hypertension, diabetes mellitus and hyperlipidemia, diarrheal diseases and use of home-made oral rehydration solution.
- What is a drug? Generic name vs Brand name, Essential drugs, Fixed dose combinations, In-essential and harmful drugs
- Drug use in elderly
- Anemia and Worm infestation
- Use of Albendazole, Ferrous sulphate, Folic acid
- Diabetes Mellitus
- Role of exercise and diet in diabetes mellitus
- Mental illnesses—Depression, Anxiety, Psychosis, Dementia

| Health Kit | | |
|------------|---|---------------|
| S.No. | Item | Quantity |
| 1 | Small, Medium and Large sterile gauze dressings | 1 Packet each |
| 2 | Electronic B.P Machine (Digital) | 1 |
| 3 | Thermometer (digital) | 1 |
| 4 | Scissors | 1 |
| 5 | Sticky tape | 1 Bundle |
| 6 | Paracetamol-500 | 4strips |
| 7 | Ranitidine 150 | 5strips |
| 8 | Cetirizine 10 | 4strips |
| 9 | Domperidone 10mg | 4strips |
| 10 | Amlodipine-5 mg | 4strips |
| 11 | Betadine lotion (small) | 4 bottles |
| 12 | Albandazole 400 | 4strips |
| 13 | B-Complex tablet | 10strips |
| 14 | Iron tablets | 10strips |
| 15 | Carry Bag | 1 |

- Pains (Musculo-skeletal, Abdominal pains of various origins, Chest Pains of different origins)
- Use of Ibuprofen, Ranitidine, Hyoscine/ Dicyclomine, Domperidone, Iso-sorbidedinitrate)
- Static neck exercise, Shoulder mobilizing exercise, Spinal exercises—Extension & Flexion, Abdominal muscle strengthening exercise, Quadriceps exercise, Foot-ankle exercise, Contrast bath.

These medicines are given 30 to 40% of rebate on MRPs as decided by the VLF committee. The team of village health para-professionals will make home visits for the bed-ridden patients and they will also conduct a weekly check- up camps. The will also have a handy kit with them containing the following items in each kit.



Regular check - ups does not only generate awareness amongst the villagers but also create a spiritual capital that helps them to fight against feeling diseased in day today life and also early detection helps giving people time for the proper treatment. ❖

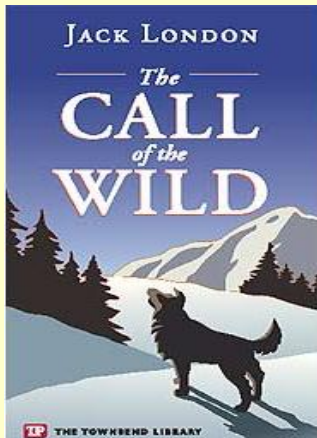
[Dolon Mukherjee, HelpAge India, West Bengal]

Classic

The Call of the Wild

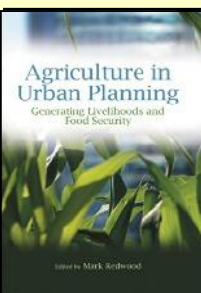
The 'Call of the Wild' is a short adventure novel by Jack London published in 1903. Considered as one of the best dog stories in the world, this book revolves around Buck, a crossbreed Dog. While leading a comfortable life in California, he is stolen by the gardener's help to be sold off to some thieves who trade him to some northern traders in Canada. This is where his tribulations begin as he learns the concept of master, conforming to his new life slowly, working as a member of a dog team pulling a sled, or burrowing in snow to sleep. He eventually starts relying on his native intelligence and animal instincts which help him survive a fight with a bully dog and horrible masters. He finds love and comfort in a new master while he continues to wander in wilderness, and when his master is killed by some wolves, he avenges his master's death. He then goes on to become a sire of wild dogs and becomes part of local legends.

What makes this book unique is that the author follows the philosophy of 'naturalism'. Irrespective of being a man or an animal, one should trust their inherent instincts. The book was



written at a time when technology was shaping the world in a variety of ways like airplanes, telephones, and cars. The book holds up the obvious reason that technology may keep updating itself but one should not be away from their wilder self. One should know when to fight and when to subside. A wise man and dog last longer. The book teaches in a very simple manner to never give up, and that irrespective of being in pain one should keep going the distance, as Buck does. It doesn't stereotype dogs as a man's best friend and depicts how wildness brings out the most primordial instincts be it in animals or humans. ❖

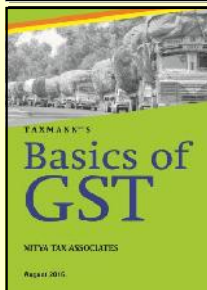
Latest



Book Name: Agriculture in Urban Planning

Author: Mark Redwood

Publisher: Routledge



Book Name: Basics of GST

Author: Nitya Tax Associates

Publisher: NIVYA TAX ASSOCIATES

Story

This Was Bound To Happen

Once a highly successful businessman, running a health insurance company was getting ready to go to his office. When he reached into his car and opened a door, a stray dog sleeping under his car suddenly came out and bit on his leg! The businessman got very angry and quickly picked up a few rocks and threw at the dog but none hit the dog. The dog ran away.



Upon reaching his office, the businessman calls a meeting of his managers and during the meeting he puts the anger of dog on them. The managers also get upset by the anger of their boss and they put their anger to the employees working under them. The chain of this reaction keeps going till the lower level of employees and finally, the anger reaches to the office peon.

Now, there was no one working under the peon! So, after the office time is over, he reaches his home, and wife opens the door. She asked him, "Why are you so late today?" The peon upset due to anger threw at him by the staff, gives one slap to his wife! And says, "I didn't go to the office to play football, I went to work so don't irritate me with your stupid questions!"

So, now the wife got upset that she got a scolding plus a slap for no reason. She puts her anger on his son who was watching TV and give him a slap, "This is all you do, you have no interest in studying! Turn off the TV now!" The son gets upset now! He walks out of his house and sees a dog passing by looking at him. He picks up a rock and hits the dog in his anger and frustration. The dog, getting hit by a rock, runs away barking in pain. This was the same dog that bit the businessman early morning.

Moral: This was bound to happen. Reap as one has sown. This is how the life works. While we all worry about hell and heaven based on our deeds, we should concentrate more on how we are living and behaving. Do good, Good will come, Do Wrong, Wrong will come. ❖ <http://www.moralstories.org/this-was-bound-to-happen/>

‘Yoga’kshemam

Let us be thankful to the indigenous.

Happy Youth!

Happy Independence!

Let Humanitarianism Triumph!

Krsnaasthami: KrsnamVandeJagadgurum

Happy Ganesh!

Let us remember our teachers!

Hope we celebrate Charity/Philanthropy, Democracy, Peace, Heart, Tourism and Coffee.

“Inner Engineering: A Yogi’s guide to Joy” by Sadhguru Jaggi Vasudev introduces well-being.

- ◆ Well-being is just a deep sense of pleasantness within. If the body feels pleasant, it is health. If it becomes very pleasant, it is pleasure. If the mind becomes pleasant, it is peace. If it becomes very pleasant, it is joy. If the emotions become pleasant, it is love. If they become very pleasant, it is compassion. If life energies become pleasant, it is bliss. If they become very pleasant, it is ecstasy. What we are seeking is pleasantness within and without. When pleasantness is within, it is peace, joy, happiness and if the surroundings become pleasant, it is branded as success. Thus all the human experience is a question of pleasantness and unpleasantness in varying degrees.
- ◆ All the technology only brings comfort and convenience to us, not well-being. We need to understand that unless we do the right things, the right things will not happen to us. This is true not just of the outside world, but also the inside.
- ◆ All human experience is 100% self-created. Everything that ever happened to us, we experienced right within us.
- ◆ Do not look for a way out of misery. Do not look for a way out of suffering. There is only one way – and that is ‘in’.
- ◆ The foundations of peace and joy are in accessing and organizing the inner nature of our being.
- ◆ If we wake up to ourselves as an existential being, a living being, then our destiny will be our own. 100%.
- ◆ We take responsibility for our lives. Responsibility simply means our ability to respond and respond. Responsibility is freedom.
- ◆ In rage, we become one with a group; out of rage, we become one with the universe.
- ◆ A brighter tomorrow is possible if we accept – we are responsible for the way we are now.
- ◆ Resentment, anger, jealousy, pain, hurt and depression are poisons we drink and expect someone else to die. Life does not work that way.
- ◆ Responsibility is not reaction; it offers choice of action.
- ◆ Responsibility is about being, it is not about talking, thinking or doing.

G Muralidhar

- ◆ Love is not something we do; it is just the way we are.
- ◆ Our responsibility is limitless; if we are willing, we can respond to everything.
- ◆ Yoga is being in perfect alignment, in absolute harmony, in complete sync with existence.
- ◆ The layers we unravel are annamayakosha (physical body); manomayakosha (mental body); praanamayakosha (energy body), vignanamayakosha (etheric body), and anandamayakosha (beyond physical realms of life), one after the other.
- ◆ The work begins with the three dimensions –body, mind and energy.
- ◆ The ways forward are karmayoga, gnanayoga, bhakti yoga and kriya yoga. If we can integrate all these, it is great.
- ◆ Yoga is not about being superhuman; it is about realizing that being human is super.
- ◆ Start with the body, the ultimate machine. We have two forces with us – instinct of self-preservation and the constant desire to expand to become boundless. Let us try to know life beyond senses using life sense. Let us listen to life. We do not use more than a minute fraction of our potential.
- ◆ Let us be in touch with the earth. Let us be in sync with the sun.
- ◆ Start with bhutashuddhi and move to bhutasiddhi.
- ◆ Eat so that our brains and bodies work. They work better when the stomach is empty.
- ◆ Eat the food that our bodies are comfortable with.
- ◆ Consumption of clarified butter without sugar cleanses, heals and lubricates the alimentary canal.
- ◆ Move to restfulness from restlessness.
- ◆ The simple act of holding hands is the simplest way to experience a state of union.
- ◆ We are on the verge of breaking down because we have made a small aspect of our life the whole of our life.
- ◆ Sit alone undisturbed in all ways for an hour, once in a week.
- ◆ Do not be an outsider to the life process. Become a devotee. Dissolve.
- ◆ Be a lover.

We are born yogis. We seek oneness with the innermost and the universe. If only we are willing.

This is Trsnayogam.

Can we be there? Yes, if we pursue Atma Yoga. We are already there! If we only see! If we practice to see! If we practice to be self-aware! If we see we being in connect with all life! If we learn to see and practice to see! Krsna demonstrates that he is always with us for us.

Join us in the world of yoga –for being in the flow –towards Trsnakrsnayogasiddhi. You will not regret it. ❖

