

EDITORIAL

Categorical imperative

There should be absolutely no controversy, even among the conservative ulema and political/community leadership among Indian Muslims with their own vote-bank to cater to, on the framing of our argument which calls for reform to bring aspects of the practice of the Islamic faith in line with Constitutional values. The faith itself and its immutability or not is for believers to decide upon, as long as the debate for and against within the community is conducted legally, non-coercively and in a non-discriminatory manner. And this applies to all faiths, whether they be Abrahamic religions or Indic civilisational ways of life emanating from a Bharatiya antiquity. It is in this context that the Supreme Court, which in its landmark verdict of August 2017 held talaq-e-biddat or instant triple talaq among Indian citizens to be ultra vires of the Constitution and, therefore, illegal in August 2017, in admitting a bunch of petitions challenging the legality of polygamy and nikaah halala among Indian Muslims must be seen. The Government of India, which has been issued notices by the apex court, has already indicated that it would support the plea of the petitioners and a Constitution Bench of the Supreme Court is scheduled to begin hearings on the matter.

While an imprimatur in the form of a verdict from a Constitution Bench if it decides to hold as illegal these — to betray our normative bias at the outset — clearly discriminatory practices which peg back the struggle for gender justice in India by a few centuries would be welcome, the fact is that the Constitution is clear. There can be no differential citizenship model in this country on the basis of faith, gender, class, caste or any other collective. The question the Supreme Court will essentially have to address is, in a sense, on the ambit of the right to freedom of religion (to practice, profess and propagate) and whether, if/when in conflict with individual rights (of women in the instant case) enshrined in the Constitution, the latter would, as in our view they ought to, prevail. Our sense, going by a reading of the triple talaq verdict and the reasoning therein, is that for any adult male Indian citizen regardless of faith having four wives simultaneously or insisting that a divorced woman who may want to get back with her former spouse first get married to another man, then consummate the marriage and subsequently arrange for a divorce (where again the man holds all the cards) or be widowed before she is allowed get married to her first husband again is a non-starter. But that is for the Supreme Court to pronounce on.

But even as we wait, it needs to be pointed out that after the Supreme Court declared instant triple talaq illegal, the Government introduced a Bill to make it a penal offence punishable with up to three years in jail for the husband which was passed by the Lok Sabha where the NDA has a majority. But, such is the political pusillanimity, moral cowardice and intellectual bankruptcy of the so-called secular parties which have a majority in the Rajya Sabha that the Bill is still stuck in the Upper House with no prospect of it being enacted into law anytime soon. It is scary, how illiberal and misogynistic our secularists can be.

Smash the union



Thanks to the timely intervention of Delhi High Court late on Friday, major chaos in the Capital which would have given a harrowing time to lakhs of Delhi Metro commuters and caused massive economic damage has been averted. Approximately 9,000 non-executive employees — train drivers, station controllers, maintenance staff and technicians — of the Delhi Metro Rail Corporation (DMRC) who were protesting since 19 June in favour of their demands had announced they would strike work on Saturday and paralyse all metro services that day. The Court stepped in, just in the nick of time, to restrain the unionised employees from taking this illegal step to relief all around. As the High Court pointed out, "prima facie the action of the employees was not justified or legal since sufficient notice had not been given to the DMRC." There are three broad points to be made on employees' right to strike work. First, that strikes as a mode of protest should be the very last resort and

demonstrably so. Secondly, that a strike call must follow all procedures laid out including giving due notice to the management. Thirdly, employees of essential services cannot be allowed the right to strike on the principle of greater public good. The abortive strike call by the DMRC union masquerading as an 'association' fails on all three counts. Nevertheless, the strike call is a visible manifestation of the deep fissures between the DMRC and its non-executive staff whose demands include a higher pay package in line with the third pay revision scale, the upgradation of the DMRC Staff Council to the status of an employees' union, revision of guidelines for termination of service of employees among others. In effect, they want the sinecures that were known as Government jobs in the pseudo-socialist years with minimal accountability and discipline but the compensation packages and perks of the private sector with its emphasis on performance and delivery.

GST: A brief history: "Taxes are what we pay for a civilised society, including the chance to insure," said Wendell Holmes Junior. Needless to add, the implementation of the Goods and Services Tax (GST) starting July 1, 2017, is by far the most transformative indirect tax reform by the Narendra Modi-led Government in post-independent India's history.

The Congress-led United Progressive Alliance (UPA) dispensation sat on the Kelkar Committee recommendations for 10 long years without being able to forge a consensus on even bare basics like the mechanism of compensation to States or method of dispute resolution under GST. Hundred per cent compensation to States for the first five years for revenue losses incurred and two-third weightage to States in composition of GST Council, with the Union Government retaining only one-third, made GST a reality in the true spirit of co-operative federalism, all thanks to the BJP-led NDA Government. Again, any proposal by the GST Council needs a three-fourth majority to become a law. GST structure: Integrated GST (IGST), which deals with inter-State sale, has revenues being collected and shared by both States and the Centre. SGST and CGST, dealing with intra-State sale, have revenues being collected by the States in the case of SGST and Centre, in the case of CGST. GST is largely pro-poor and pro-middle class, and this is amply evident from the fact that items of daily use, from milk, curd, eggs, fish, chicken and flour to rotis, milk powder, tea, coffee, medicines, frozen vegetables, LPG, biogas, stents, kerosene, sanitary napkins and, eating out in both AC and non-AC restaurants, are charged either zero per cent or five per cent tax. Barely 50 items, largely sin goods and luxury products, are charged at 28 per cent. In November 2017, in a landmark improvement, GST on 178 items was additionally reduced from 28 per cent to 18 per cent.

GST collections: After the introduction of the E-way Bill in April 2018, GST collections in May 2018 (paid for the month of April 2018), came in at a good Rs 94,016 crore, much higher than the monthly average of Rs 89,885 crore in financial year 2017-18, since GST's launch in July 2017. Since its inception, monthly GST collection has never fallen below Rs 83,000 crore, with the lowest being Rs 83,716 crore in November 2017 and the highest being at Rs 100,000 crore in April



2018 (paid for March 2018). GST in India vs GST worldwide: GST was implemented in New Zealand in 1986 at 10 per cent, with the current rate being at 15 per cent which is applicable to all purchases but there is no GST on residential rents and financial services. GST was initiated in Singapore at three per cent in 1994 and is now seven per cent. In Indonesia, imports are subject to both Value Added Tax (VAT) and GST, with luxury tax on imports at between 10 per cent to 50 per cent but most exports are

exempted. The tax rate in Indonesia is largely between 10 per cent-35 per cent. In China, there are three tax rates, zero per cent, five per cent and 19 per cent, with very few items that are 'recoverable' or that enjoy the benefit of input tax credit. GST was introduced in 2000 in Australia with a tax rate of 10 per cent which is collected entirely by the Central Government and shared with States in a certain proportion. The GST rate in Canada is five per cent on supplies of goods and services and in some

Provinces, there is harmonised sales tax, which is 15 per cent. Brazil has six tax slabs: Zero per cent, 1.65 per cent, two per cent, seven per cent, 12 per cent and 17 per cent. In the US, federal tax rates are between 10 per cent and 39.6 per cent of taxable income while State and local Governments charge tax from zero per cent to 13.30 per cent of the total taxable income. In the UK, there are three tax rates, including zero per cent, five per cent, and 20 per cent with most

goods being covered in 20 per cent bracket.

France has four tax rate slabs. Rates are 2.1 per cent, 5.5 per cent, 10 per cent and 20 per cent, with 20 per cent being the most widely applicable rate. Again, in Ukraine, standard tax rate is 20 per cent and VAT is additionally charged. Aforesaid comparisons highlight that there is no single kosher GST rate. In fact, there are 40 different GST structures in 160 odd countries where it is applicable. Indian GST is unique due to the sheer array of numbers involving a country of 1.27 billion people and counting. GST network, GSTN: GSTN software has been developed by globally acclaimed Infosys Limited and will be subjected to third party audit, both functional and performance audits. Since rollout from July 1, 2017, GSTN handled over 11.5 crore returns and processed over 376 crore invoices. Currently, over 1.11 crore businesses are registered under the GST regime, of which, 63.76 lakh migrated from the erstwhile service tax and value added tax regime, and 47.72 lakh are new registrants. As many as 17.61 lakh businesses have opted for composition scheme under GST. Thirty thousand crore worth of re-

funds have already been sanctioned. The sheer volumes handled reflect the robustness of GSTN and should silence all doubting Thomases. Talking of criticism, renowned industrialist Adi Godrej summed it up best when he said that thousands of wholesalers, distributors and retailers, catering to the Godrej group, are very happy with the way GST is being executed and the only ones having a problem with GST are those who had escaped the tax net all these years. GST and fuel taxes: The 122nd Constitutional Amendment that made GST a reality, has a provision for including petrol and diesel under the GST ambit at an opportune time, something that was missing in the Bill drafted by former Finance Minister P Chidambaram.

However, the BJP-led Government is absolutely right in trading on this cautiously because fuel taxes account for almost 30-40 per cent of the revenues for many States and it is only prudent for the revenue stream from GST to stabilise before biting the bullet on this one. Limiting the fiscal deficit to 3.3 per cent of GDP in FY2018-19 is another consideration that rightfully prevents any hurried action on this front.

A tough fight against increasing Rape Incidents in India



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reported, keeps girls and women indoors after dark. The pity is that to change attitudes to rape so many young women have had to suffer and die.

Rape is not something that occurs by itself. It is part of the continuing and embedded violence in society that targets women on a daily basis. Hastily made laws will serve no purpose. The government should reconsider the ordinance, giving more importance to the panel recommendations. It is rightly pointed out that "The law, if it is to be effective, must keep up with these changes, not try to force a regression to a time long past." While Sections 375 and 376 of the Indian Penal Code are the major laws dealing with rape, they have failed to match the international standards of addressing the crime. A comprehensive psychological study of the mindset of rapists is the urgent need of the hour to get some real

insight into the mindset of criminals.

One would find that the scenario for women seems grim indeed and this will continue so long as the basic social and economic structures remain unchanged and the implementing and law and order agencies show indifference. Public display of big hoardings only serves to excite the young minds. Laws alone cannot put an end to evils that are endemic in the social structure; the government can at least make some attempt to take its own enactments seriously.

Making tougher laws will only be as effective as its implementation. Violent assaults, rapes and murders of women are symptomatic of a deep societal dysfunction. Any new law on rape should include the conduct of the defence lawyer and bar unethical questions against the rape victim. If an FIR is registered against a person in a rape case, he should be automatically disqualified



from contesting elections. The prosecution for rape and sexual harassment should have toughest lawyers pleading the case to have 100% conviction and not one in over 1000 cases. Before the dignity of more women is sacrificed, we need to have a real change for the better democracy, greater freedom, full transparency, strict law enforcement, and mandatory punishment for heinous crimes against women. Crime is endemic to the human

condition, but a crime specifically directed at one sex is most despicable and unfortunately, the one that is punished least. There are many rape cases which have become the headlines of the leading newspapers but the timely actions are not taken. One should see that by giving a deterrent punishment to the rapist this evil of rape would not be solved. Once it is proved that the person is guilty of rape he should be hanged.

Pakistan polls, Chinese encirclement and India

As Pakistan's eastern neighbour, New Delhi cannot close its eyes to political and social developments that take place in that country. Especially, when it is on the eve of a General Election precipitated by the apex court forcing the ouster of the then Pakistan Prime Minister Nawaz Sharif on charges of corruption with the publication of what is known as the Panama Papers which disclosed money stashed abroad by the high and the mighty.

July 25 is the deadline for the election. The interesting fact is that the leading party, Pakistan Muslim League-N (PML-N) is facing a revolt from within. The giving of a ticket to Hamza Sharif, Nawaz Sharif's nephew, has prompted a leading PML-N leader Zaeem Qadri to challenge his own party high command by threatening to contest as an independent candidate.

Nawaz himself has been barred by the apex court verdict from contesting. His brother and

till recently Punjab Governor is expected to take over if PML-N makes it to the top. The expectation is that if it gets a fresh electoral verdict in its favour, the party, thrice the ruling party and twice ousted by the Army, will be strengthened enough to assert legitimate civilian democratic power against interference by the Army in politics and could prevail over other contenders for power, the clerics.

The main electoral contest is between PML-N and former cricketer-turned-politician Imran Khan, from the Tehreek-e-Insaf (PTI). But Imran Khan has had his reputation besmirched by his ex-wife Reham Khan though their marriage lasted for just 10 months. Her book, which she claimed was not timed for the election, however saw excerpts leaked clandestinely. The book as a whole does not flatter Imran; and his opponents are using its contents to blacken his reputation. But Imran's third marriage early this year with

Bushra Maneka is also in trouble, apparently. She is described as a "respected Pir", a faith healer. Bushra, also known as "Pinky Pir", was married for several decades and had five children, including two married daughters. She divorced her husband, a senior customs officer, to marry Imran. Now the two newlyweds are reported to be having problems and are heading for a separation. It should be remembered that, in this context, his much publicised first marriage to a British Jewish billionaire's daughter lasted almost a decade but was called off after an exchange of several allegations.

Last year, Imran Khan organised a Parliament shutdown which was resolved only by the Army's intervention. That shutdown had the backing from militant clerics who are still in power in Pakistan politics. There is, in fact, an allegation that Imran's party has a deep understanding with fundamentalist clerics.

PUBLIC NOTICE



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2.	Govindbhai Abherajbhai Chaudhari / Nilam Govindbhai Chaudhari & Flat No G/104, Icb City, B/h Vishwas City, Opp. Vandemataram, Gota, Ahmedabad, Gujarat-382480/ (LBABD00001916626, LBABD00002427484)	Flat No. G/104, First Floor, I.C.B. City, Survey No. 253, F.P. No. 85, T.P. No. 33, Mouje Gota, Tal. Dasrcro, Dist. Ahmedabad - 8 (sola), Gujrat-382480	May 22, 2018 Rs. 10,98,395.00/-	Jan 31, 2018
3.	Pranav Rajendrabhai Patel / Hansaben Patel & 225/2699 Satyam Appt., Sola Road, Naranpura, Ahmedabad, Gujarat-380013/ (LBABD00002273172)	Flat No. 2699, Building No. 255, Satyam Appartment, S. No. 209, F.P. No. 371, T.P.S. No. 29, Mouje Wadaj, Tal. Ahmedabad, Gujarat-380013	May 22, 2018 Rs. 10,52,202.00/-	Jan 31, 2018
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