

Weekly Newsletter

JANUARY EDITION – II



THE UNION BUDGET 2022-23



The Union Budget 2022 is rapidly approaching. Finance Minister Nirmala Sitharaman and her team are preparing to release the Union Budget 2022 on February 1, 2022. At the same time, increased COVID-19 cases due to the novel Omicron variant may derail India's economic recovery. As some jurisdictions enforce lockdowns and limitations to control COVID-19 instances, it appears that the pandemic will endure longer. As a result, taxpayers anticipate some respite from Union Budget 2022. In this context, this article seeks to emphasise "Key Budget Expectations" from the perspectives of several groups of taxpayers, namely individuals, corporations, and on the issue of taxability of cryptocurrencies.

➤ **Budget projections from an individual's point of view:**

Raising the standard deduction limit to INR 1 lakh: With effect from April 1, 2019, the Finance Act, 2018 mandated a standard deduction of INR 40,000 for salaried employees. The Finance Act, 2019, increased this ceiling to INR 50,000, effective April 1, 2020. However, given the impact of inflation, particularly the increased cost of medical bills as a result of COVID-19, the Government is anticipated to raise this barrier to INR 1 lakh.

Raise the taxability threshold for Provident Fund (PF) income: The Finance Act 2021 modified sections 10(11) and 10(12) of the Income Tax Act, 1961 to tax income on PF contributions exceeding INR 2.5 lakh in a year. This ceiling was increased to INR 5 lakh for PF accounts with no employer contribution. These constraints, however, are harsh for PF account holders who are preparing for their retirement and contributing to PF to maximise their savings. Furthermore, the memorandum to Finance Bill 2021 clarified the purpose for this adjustment, stating that the reform is intended to prevent affluent individuals from abusing this provision by investing large sums in PF and claiming the full interest as exempt.

Increase the limit for deducting interest on housing loans: Under the current provision of the Act, a taxpayer may deduct interest on housing loans when calculating income from dwelling property up to a maximum of INR 2 lakh. This criterion was established by the Finance Act of 2014, which replaced the previous threshold of INR 1.5 lakh. Given the negative impact of the COVID-19 epidemic, which has produced a cash crisis among taxpayers, this ceiling may

be increased to INR 5 lakh. This will not only encourage middle-class individual taxpayers to invest in residential real estate, but it will also assist real estate developers in mitigating the negative impact of COVID-19 to some extent.

Clarification on the tax treatment of COVID assistance loans: Employers are offering financial support to their employees to cover medical expenditures in light of the ongoing COVID-19 outbreak. To battle this lethal illness, some businesses are offering financial aid in the form of interest-free loans. According to the Income Tax Law, an interest-free loan made by an employer to an employee is normally taxed. The Act does, however, offer some exceptions, such as 3 loans made available for medical treatment of selected disorders. The Income Tax Rule, 1962, specifies the disorders in question. COVID-19, on the other hand, is not particularly addressed. In addition, the Central Board of Direct Taxes (CBDT) issued a Press Release⁵ that exempts employees from paying taxes if they get financial aid from their company or a well-wisher. However, legislative modification in this respect is still pending, leaving uncertainty regarding the definition and extent of "financial support" alluded to in the aforementioned Press Release. As a result, it is expected that the Government would consider making the required changes to implement the Press Release.

Raising the deductible and stamp duty value limits under Section 80EEA: The Finance (No.2) Act, 2019 included Section 80EEA, which allows for a deduction of up to INR 1.5 lakh in interest on a residential dwelling loan, subject to specified requirements, which include, among other things, the following:

- (i) The stamp duty value of the residential home shall not be more than INR 45 lakh;
- (ii) The loan shall be sanctioned between 01 April 2019 and 31 March 2021;
- (iii) The assessee shall not claim a deduction of such interest under any other sections of the Act.

For dwelling property in metropolitan areas, the stamp duty ceiling of INR 45 lakh is lower. Furthermore, the deduction limit of INR 1.5 lakh is unjustified because the taxpayer will be unable to claim deduction under any other provision of the legislation.

Furthermore, the loan must be approved between April 1, 2019, and March 31, 2021, according to the regulation. Because of the COVID-19 epidemic, many taxpayers have been unable to take advantage of this part. As a result, it is believed that the government would consider extending the deadline by a year or two. Again, this will aid real estate developers in mitigating the negative impact of the COVID-19 epidemic to some level.

Section 80DDB's scope should be expanded to include medical expenses for COVID-19 treatment: Section 80DDB of the Act allows for a deduction for medical treatment of himself or his dependents for listed diseases or ailments⁶ up to INR 40,000 or actual medical cost, whichever is less. In the event of a senior citizen dependant, the maximum has been raised to INR 1,000,000. Given the ongoing COVID-19 epidemic, it is predicted that the government would broaden the definition of "illness or affliction" under this provision to include COVID-19, allowing taxpayers to deduct medical costs spent for themselves and their dependents.

Alternatively, the government may explore broadening the scope of section 80D to enable deductions for non- senior citizen family members' medical care.

➤ **Budget projections from the standpoint of corporations:**

Extend the scope of section 37 to enable for the deductibility of Corporate Social Responsibility (CSR) contributions to COVID-19:

Certain corporations are required by law⁹ to contribute to defined CSR initiatives. However, the Act restricts the deduction of CSR expenditures from corporate revenue. The government has asked corporations to pay the COVID assistance fund. In addition, the Ministry of Corporate Affairs (MCA) expanded the scope of CSR operations to include COVID 19. As a result of the foregoing, several corporations are making CSR contributions to COVID relief programmes. Furthermore, numerous corporations are developing medical oxygen generating and storage plants, as well as producing and distributing Oxygen concentrators, ventilators, cylinders, and other medical equipment to combat COVID-19. According to the Company Law, these are CSR activities that are permissible. However, due to a special restriction imposed under section 37, these corporations are not eligible for any deduction under the Act. Although some corporations that make donations/contributions to any fund or organisation may claim a deduction under section 80G¹², corporations that incur costs on constructing health infrastructure for COVID 19 will not be eligible for a deduction under section 80G.

As a result, it is envisaged that the scope of section 37 would be expanded to allow for the deduction of the aforementioned cost.

➤ **Crypto currency Taxability**

According to a recent survey conducted by Nasscom and WazirX, India's cryptocurrency sector has grown at an exponential rate in recent years. By 2030, it is anticipated that Indians would have invested \$241 million in cryptocurrency. At the moment, India has the most crypto owners in the world, with 10.07 crores.

During the Winter Session of Parliament, a measure to regulate cryptocurrency was scheduled to be introduced. It was not, however, introduced, and it is now believed that the government would take up this issue during the Budget Session. If the government does not restrict Indians from trading in cryptocurrencies, we anticipate that the government would impose a regressive tax regime on cryptocurrencies.

Losses from the selling of cryptocurrency should not be permitted to be offset against other revenue and should not be carried forward. Given the magnitude of the industry, the money involved, and the risk associated with Cryptocurrencies, we anticipate the following developments in Cryptocurrency taxation:

Issues that require clarification -

Specific measures explaining cryptocurrency taxes for both retail and institutional investors. Is it possible to pay for transactions using cryptocurrencies? If so, if certain individuals or companies are barred from taking bitcoin payments.

If a person pays in cryptocurrency for an item or service, whether the payment is deemed a means of settlement or a sale of cryptocurrency to another person in exchange for goods or services. Cryptocurrencies are typically purchased and traded in foreign currency. As a result, an increase or fall in the value of the rupee will result in a fluctuating gain or loss. How are gains and losses resulting from currency fluctuations to be handled?

Thus, as the day for the presentation of the India Union budget for 2022-23 approaches, all eyes will be glued to observe the small print and how the salaried class's expectations are met.

SHANTANU DIXIT

THE BUDGET REVIEW 2021 – 22



BUDGET 2021

The Budget of the F.Y 2021-22 came amid the coronavirus pandemic when every sector was experiencing its worst downfall, especially agriculture, commerce, tourism, and travel. Everyone understood the importance of healthcare in the backdrop of the global pandemic. As per a cross-sectional, multi-sectoral study, pandemic-induced lockdown had severe repercussions for the populace in general. Mental health took a toll, capability of coping with stress and anxiety decreased, income equality and restricted movement resulted in “significantly greater odds of non-accessibility to healthcare (twelve times), inappropriate health provision (eleven times) and discontinuity of care (fifteen times). So, a question comes to our mind: Is/Was India’s medical infrastructure capable of handling such a load of excessive illness?

As per the government data, “Currently, 713986 beds are available in government hospitals in India, which amounts to 0.55 beds per 1000 population.” “Some states like Jharkhand, Assam, Haryana, Bihar, Gujrat, Odisha, Madhya Pradesh, Maharashtra, and Manipur are home to more than 70% of the total Indian population has the population to bed ratio even lower than the national average.” Amidst the tension and inadequateness, the finance minister presented the 2021 Budget in February.

The highlight of the Budget was the manifold increase in healthcare funds allocation. The total outlay for “Health and Wellbeing” was Rs. 2,23,846 crores, a 137% increase from the previous F.Y Budget. The constituents of the health budget were as follows :

1. Rs. 64,180 crores over six years for PM Atma Nirbhar Swasth Bharat Yojana.
2. Rs. 2,87,000 crores over five years for the Jal Jeevan Mission.
3. Rs. 1,41,678 crores over five years for Swachch Bharat, Swasth Bharat.
4. Rs. 2,217 crores for “Clean Air.”
5. One-time expenditure of Rs. 35,000 crores for Covid-19 vaccines.

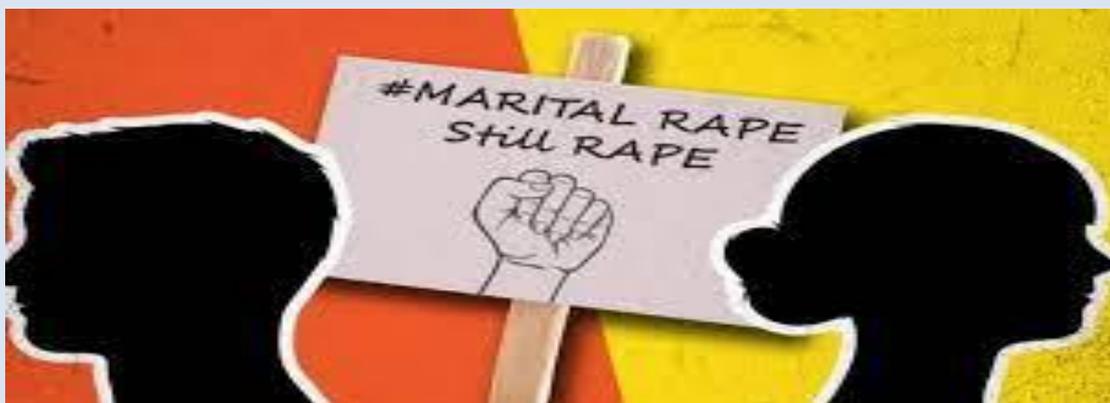
Prima facie looks very well and generous, but further breakdown and analysis by many specialists and savants. The core health budget, excluding wellbeing and one-time emergency

allocations, comes to Rs. 71,269 Crores, which is “merely 2.21% of the Total Budget in contrast to 2.27% for Budget Estimates 2020-21 and 2.47% of 2020-21 Revised Estimates.” India’s condition, internationally, is not very sound: “With regard to a number of SDG indicators, India compares with Pakistan and is worse than the Central African Republic placed at rank 187.”

In the UHC Index, India is valued “at 38 is on par with that of Myanmar (38), but lower than that of Bangladesh (47) and Nepal (42) that are ranked 155 and 164, respectively.” And as a public health specialist said, “If this is how the government treats it in a pandemic year, then I do not know how does it take its own promise of spending 2.5% of the GDP on health by 2025, which is looking almost an unachievable target given the trend.”

HARSH BANSAL

DEBATE AROUND CRIMINALIZING MARITAL RAPE IN INDIA: GOVERNMENT SAYS CRIMINAL LAW REFORM UNDER SCRUTINY



The Government of India has informed the Delhi High Court that it needed reasonable time to formulate its stand on the issue of criminalizing marital rape in India. Its response came against remarks by a Bench of Justice Rajiv Shakdher and Justice C. Hari Shankar while hearing a batch of petitions challenging the provision in the law that makes an exception for marital rape.

Section 375 of the Indian Penal Code, which defines rape as a criminal offence, categorically states an exception - “Sexual intercourse by a man with his own wife, the wife not being under fifteen years of age, is not rape.” The Supreme Court later extended the age limit to 18 years in this exception. The marital rape exception, therefore, means that rape laws in India do not apply in cases where the perpetrator is a spouse. India is one of the 36 countries where marital rape is not criminalized.

In India, marital violence is widespread. Data published from The National Family Health Survey-5 highlights that 29.3% of married women have faced spousal violence, both physical and sexual violence, in India. The survey also underscores that the percentage of married women (in the age group of 18 - 49) who have been subjected to spousal violence has increased in 5 states, with the figure almost doubling in Karnataka: 44% in NFHS-5 as compared to 21% in NFHS-4, while figures from states like Bihar, Telangana, and Manipur show that more than one-third of married women have experienced sexual violence from their spouses.

The Centre wishes to make a final stand only after comprehensive consultations with all stakeholders. Solicitor General Tushar Mehta said it would not be appropriate to place before the court a “less discussed and consulted stand” and time was needed to undertake the process of consultation. Stating that amendment of criminal law is a continuous process, the

Centre has invited suggestions from Chief Ministers of all the state governments and Union territories, the Chief Justice of India, Chief Justices of all high courts, judicial academies, national law universities, Bar Council of India, Bar Council of all High Courts and members of both Houses of Parliament.

ANTARA KESWANI

UNDERSTANDING THE NEED FOR DATA PROTECTION – JPC REPORT



Since the birth of internet, we’ve witnessed an unprecedented growth of the digital realm. Companies have shifted to a digitally dependent business model, succeeded in that space and consequently paved way for entire industries to follow. E-Commerce giants may be the flagship of this internet dependent business framework. With the advent of a virtual ecosystem of business, sharing and gathering information has become increasingly easy. This information also includes one’s personal data. Personal data here refers to any data of an individual that is specific to them and can help the entity in control of such data to trace the individual back. The Federation of Small Businesses also highlights how data can be stored by businesses through employee records, customer details and even transaction details. There is, thus, a rising need for strict and efficient data protection regulations. These regulations will help protect user data, their privacy, and prevent the collected and processed data from falling into wrong hands. Such laws also deter third parties from committing fraud, phishing or identity theft scams.

Acting on the need to regulate data flow and protecting personal data of individuals, the Personal Data Protection Bill, 2019 (PDP) was introduced in the Lok Sabha by the Ministry of Electronics and Information Technology (MeitY) in December 2019. The Personal Data Protection Bill 2019 is the first proposed legislation in India to govern data processing. The bill was then referred to a joint parliamentary committee (JPC) soon after. The Committee published its final report on the bill in December 2021 after long and meticulous deliberations on the bill through six extensions. In this article, the author will elaborate on the importance of a data protection regulation and explain the key recommendations of the JPC report on the PDP Bill, 2019.

➤ **The Joint Parliamentary Committee Report**

The Joint Parliamentary Committee was chaired by hon’ble Shri P. P. Chaudhary. It had total thirty members – twenty from the Lok Sabha including the hon’ble chairperson and ten from the Rajya Sabha. The report refers to data as an ‘intangible asset’ that can be consumed as

well as exploited. This possibility of exploitation is why data and individual privacy need protection, moreover, it makes reference to how we're moving towards a 'web of the world'. This can be understood with reference to how world has functioned in the previous pandemic years. Academic and professional spaces shifted entirely to a virtual set up. This arose out of necessity and lack of better options, but is a testament to society's reliance on technological advancements. With the prospect of further lockdowns, institutions are well aware that they can fall back on the virtual mode of work now. This change came with benefits as well as burdens, and in terms of data processing, we witnessed a rise in people's interactions virtually. More data flooded social media and more data was being demanded and collected. This also leads to another important issue referred to in the bill – processing datasets can give one the ability to know who an individual is, where they are, when they are there, why they are there, and even predict where they may go next. Thus, with growing dependency on the computer-network of connections and with growing consumption of its benefits, a data protection bill becomes crucial to deal with the burdens that come along the way.

➤ **Recommendations and Data Protection Bill 2021**

Unarguably, the most significant recommendation of the committee was to expand the scope of the bill. Earlier, the bill was known as the Personal Data Protection Bill, 2019 and only covered individuals' personal data. This may include one's first name, surname, date of birth, house address, contact details and more. In some situations, it can also include one's unique medical history or records. The bill defined such personal data as "*data relating to a natural person who is directly or indirectly identifiable.*" However, the committee observed that they could not exclude non-personal data by keeping it either above or beyond the scope of law. Here, non-personal data can be best understood as all data excluding personal data or data that was personal data but has been rendered anonymous. Restricting the legislation to personal data would be detrimental to privacy and the Data Protection Authority (DPA) should deal with all data. Hence, the bill's scope was increased to include non-personal data and the name of the draft was changed from Personal Data Protection Bill to Data Protection Bill.

Two other key issues involve exemption given to government bodies and the introduction of a new right – the right to be forgotten. The PDP Bill 2019 provided several exemptions to Government and government agencies. These exemptions were heavily critiqued yet have been retained and finalized by the JPC report. The exemptions provided have been justified with reference to national security but there is a need to include legal terminology that mandates the government to be fair, just and exercise such exceptions for a legitimate reason. The right to be forgotten pertains to a data principal's right to stop the disclosure of their personal data in case they have withdrawn their consent or if the initial reason for the data processing is no longer valid. This right also allows for restricting of data processing but the data fiduciaries retain the power to reject such requests if they deem them unwarranted.

Additionally, the committee observed that data fiduciaries should be obligated to report every personal data breach to the DPA within 72 hours from when they first became aware of the breach. This must be done without discretion. The DPA should also have the power to regulate breach of non-personal data.

The draft legislation on data protection is a huge step forward in protecting individual privacy as well as fostering a system of checks and deterrence for exploitation of data by third parties. That being said, the draft lacks key wording and provisions that may ensure the data principal has control over their data. Better phrasing and inclusion of legitimate purpose, fairness and reasonability for government exemptions is required.

MEGHA BHARTIYA

PAKISTAN'S NATIONAL SECURITY POLICY



Pakistan's National Security Policy, 2022-2026, unveiled by Prime Minister Imran Khan the previous Friday, elevates economic security over other concerns. During the document's release, Khan stated that a country that lacks a healthy economy could not be deemed secure. While a roughly 50-page paper has been made public, the complete 110-page document will remain classified. The NSP separates conventional security — defined mainly in terms of defence, sovereignty, and diplomacy — from non-traditional security, which takes a holistic approach and incorporates human security and citizen well-being. The paper opens by highlighting "unity in diversity" of faith, race, and demography but swiftly shifts to spotlighting "divisive rhetoric" exacerbated through "external forces" without naming them. Foreign Minister Shah Mehmood Qureshi has previously criticised Indian and Afghan intelligence services for causing mayhem in Pakistan. In contrast, National Security Advisor Dr Moeed Yusuf has frequently emphasised a 15-year disinformation campaign targeting the European Union and the United Nations to serve Indian interests and spread false information about Pakistan.

The "foreign forces" listed in the document are most likely Pakistan's neighbours. The National Strategy for Patriotism and Social Cohesion aims to promote "patriotism and social cohesion via national values and ethnic, religious, cultural, and cultural variety." Although the book does not expressly specify plans, these are loaded statements, especially when rights organisations like the Pashtun Tahaffuz Movement and nationalist political parties are frequently portrayed as "foreign forces" attempting to destabilise Pakistan.

The strategy seeks to address the long-standing more significant foreign exchange outflow than inflow with a "dedicate focus" on export-oriented foreign direct investments and remittances, emphasising that the paradigm shift rests on economic stability through regional connectivity and shared prosperity. The same part emphasises "equitable economic growth" as a means of overcoming socioeconomic disparity through existing programmes for the poor such as Ehsaas, a cash facility, and Panah Gah, which provides them with shelter dwellings. Finally, it seeks to eliminate inequities in economic development across the country's regions. The NSP recognises that present employment may become outdated over the next three decades and emphasises the importance of creating high-tech jobs and investing in start-ups and public-private collaborations.

Economic interests will once again take centre stage, while regional connections will be reintroduced to reorient the country's foreign policy. Prosperity is related to the search of markets in Eurasia and the African continent, intending to change Pakistan's worldwide image from security to economic leadership. The letter acknowledges Pakistan's assistance for Afghanistan as a possible economic route to Central Asian republics. Pakistan thinks that the China-Pakistan Economic Corridor would help to jump-start domestic growth and relieve poverty. Surprisingly, Islamabad insists on not participating in "camp politics" while seeking convergence in trade, business, energy, security, and intelligence cooperation with the US. The policy encourages closer connections with India while criticising Narendra Modi's divisive policies.

It insists on being "steadfast" in giving Kashmiris moral, diplomatic, political, and legal assistance until they attain the right to self-determination. It proclaims that resolving the Kashmir issue is a "critical national security interest." The policy prioritises border fences and strengthens defence along the Afghanistan-Pakistan border and the Line of Control (LoC) with India. It emphasises Pakistan's need to improve its naval capability. It extends the tangible domains of national security to encompass cyber worlds by emphasising the importance of counter-propaganda against the country in the digital world. Terrorism is at the top of the list of internal security concerns. While it recognises economic disparities as a significant cause of militancy, it sees sub-national organisations as being helped by foreign actors.

In his speech, NSA Moeed Yusuf described the National Security Policy vision. "The National Security Policy has adopted a wide perspective of national security since both conventional and non-traditional concerns have touched our security," he explained. Yusuf further stated that, while the National Security Policy is oriented on economic security, geo-strategic and geo-political imperatives play an essential role in strengthening Pakistan's security and status in the world. "The policy prioritises economic security." "A stronger economy generates more resources, which are subsequently dispersed to strengthen military and human security," he stated. According to the former Indian High Commissioner to Pakistan Sharat Sabharwal, the new strategy "amounts to nothing until Pakistan alters its internal and external directions."

Sabharwal claimed that when a comprehensive formula was drafted between 2004 and 2007, Pakistan lacked the courage to act on Kashmir. "If Pakistan sincerely wants peace with India, it must stop using Kashmir as a platform to strike India."

Attempts have been made in the past as well, but no backchannel negotiations have taken place," he noted. The senior diplomat also emphasised that, while Pakistan is becoming more reliant on nuclear power, its defence expenditure is expanding year after year, leaving no room for growth in other areas of the economy. If there is communication and development, there is a chance that trade and economic connections with India will be normalised, as they have been in the past. India has expressed its wish for regular neighbourly ties with Islamabad in an atmosphere devoid of terror, animosity, and bloodshed.

AAKARSHAN SINGH

FARM LAWS: RELIEF AND MYTHS



05 June 2020 saw an unprecedented event in the history of India; amidst the growing concerns for the ongoing Covid-19 pandemic, thousands of farmers brave the cold and the police blockades to protest and voice their disapproval of the newly enacted farm laws of the Central Government. As elucidated by the GOI, the prime aim of these ordinances is to boost the economic activity of rural India and improve the economic conditions of the farmers in particular. The Central Government has deemed the laws revolutionary and advocated for long-sought reforms in the agricultural sector. The regulations, when read together, focus on a shift from the decades-old APMC controlled Mandi system to the one dominated by market forces. They open the gates for corporates and finance houses to enter the agricultural sector, hoping to change the lives of millions who depend on farming and allied activities. They were first challenged on being broadcasted through ordinance direction, then on their fragile constitutionality as opposed to the spirit of cooperative federalism and are ultimately being adversarial as opposed to the excellent hobbies of the maximum crucial stakeholders of the world, i.e., the farmers.

The debate on farm laws since the declaration of ordinances in June 2020 would have hopefully convinced the government that despite their shortcomings, the APMCs serve a valuable purpose of price discovery and relatively transparent auction of produce. Farmers have low bargaining power, but they prefer the wholesalers, traders and other smaller buyers in the mandis rather than the corporates.

Apart from the three farms laws, the recent reforms initiated by the union government involved a production linked incentive (PLI) for the food processing sector; the scheme is seen as an extension of an overarching plan to reduce agri-waste and rapidly grow the local industries' capabilities to innovate and process raw food items, may now be under the scanner.

As predicted, the budget already has a provision for Integrated Scheme on Agriculture Marketing as a centrally sponsored scheme, but it demands a 40% contribution from the respective states. The budget may announce a reformulated strategy with increased funding for infrastructure development in mandis with lower contributions from the states. Better infrastructure for drying, grading, assaying and storage of products in the mandis, and a tie-up between APMCs and warehouses registered with the Warehousing Development and Regulation Authority (WDRA), can incentivize the farmers to retain their produce for a longer time, whereas higher public investment in such infrastructure may also incentivize the agro-processing industry to procure raw material directly from growers and undertake necessary investments

Farm diversification is needed for social, monetary, and ecological sustainability in present instances. Similarly, these reforms want to be seen as the route breaking tasks within the area of agriculture. The acts have a vision of supplying the authorities' promise of doubling the farmer's profits via 2022. They did bring comfort to the lengthy-status demands of agricultural reforms. The reason and the vision are sincerely 'farmer-centric'; however, the provisions and the implementation lack essential grounds. The laws' priority revolves no longer spherical what the act says, but what it does not! However, the lacunas and loopholes can be stuffed to provide and empower the rural economic machine of the country.

The government needs to realize that a large-scale liberalization of a core sector like Agriculture needs to be done modularly in phases. In a welfare state like India, Government regulations are necessary to bring sustained growth to a core sector like Agriculture which provides mass employment to the country's population. Corporates and private players work on a profit-based model, which requires profound oversight and sovereign backed regulations to ensure that the farmers are not exploited. As the sector moves towards a liberal structure, the roles played by the Centre and the State Government in their pursuit of 'Cooperative Federalism' would also impact the results. However, surrendering to the demand to repeal the legislation in totality should not be agreed upon as it will give the wrong precedence for the future. The government will also maintain its balanced and pro-development outlook of administration while ensuring the nation's strategic benefit and democratic harmony.

PRAJNA PANDITA

a detachable coffin incorporated. Lastly, the device is portable. Exit International claims that some of the design considerations while deciding on the system were to create a device that required no specialized skills, no requirement of drugs that are difficult to obtain and no need of medical involvement. It claims that the goal of Sarco is to remove the need of any assistance itself and that ensures its legality.

Dr. Nitschke himself admits that the skepticism received by the device was natural, especially by the psychiatrists. One highlighted criticism of the device is that the use of gas may never be acceptable in Europe due to the negative connotation from the holocaust. In an interview with swissinfo, Dr. Nitschke claimed that after Sarco sought legal advice from Daniel Huerlimann on the capsule's use in Switzerland, they were pleased to know that it 'passes legal review'. Huerlimann told BBC that he found that since the device did not constitute as a medical device, it would not fall under the purview of the Swiss Therapeutic Products Act. This also corroborates with Nitschke's goal to de-medicalise the dying process which he explained to swissinfo.

Currently, two prototypes of the Sarco Pod are in existence and the third is being printed in Netherlands. The first Sarco is displayed in Germany at the Museum for Sepulchral Culture in Kassel from September 2021 to February 2022. Dr. Nitschke believes if all turns out well, the device will be ready to operate in Switzerland in 2022. While the suicide pod has been received with both fascination and criticism, it has sparked the debate revolving around the right to die and the need to answer several questions associated with it, both on ethical and legal grounds, again. Though currently at a relatively nascent stage, if Sarco gets a go ahead eventually and its blueprints are available for free online worldwide, countries across the globe may need to act quick to question and understand the device with reference to the ethos of their own society and regulate its use.

MEGHA BHARTIYA

DUBAI DRONE ATTACK



On January 17th Yemen's Iran-aligned Houthi militia launched a missile and drone attack on the United Arab Emirates, killing three people and starting a fire near Abu Dhabi's airport, the region's business, and tourism center. The US strike on a key Gulf Arab partner escalates the conflict between the Houthi group and a Saudi-led coalition, potentially complicating efforts to de-escalate regional tensions as Washington and Tehran struggle to save the nuclear deal.

"The UAE condemns this terrorist attack by the Houthi militia on areas and civilian facilities on Emirati soil... (It) will not go unpunished," its foreign ministry said. "The UAE reserves the right to respond to these terrorist attacks and criminal escalation." The US strike on a key Gulf Arab ally deepens the battle between the Houthi movement and a Saudi-led coalition, complicating efforts to de-escalate regional tensions as Washington and Tehran fight to rescue the nuclear deal. "With (nuclear) negotiators running out of time, the risk of a deterioration in the region's security climate is rising," said Torbjorn Soltvedt, principal MENA analyst at risk intelligence company Verisk Maplecroft.

The Houthis have launched numerous cross-border missile and drone assaults against Saudi Arabia, but have claimed few such attacks against the UAE, which have been mainly denied by Emirati officials. The organization fired five ballistic missiles and "a big number" of drones towards Dubai and Abu Dhabi airports, an oil refinery in Musaffah, and various "strategic" facilities in the UAE, according to Houthi military spokesman Yahya Sarea.

A fire broke out at ADNOC's Mussafah Fuel Depot at 10 a.m., according to the company. The road leading to the region, where unconfirmed footage on social media showed considerable smoke, was closed by police. "ADNOC is deeply saddened to confirm that three colleagues have died. A further six colleagues were injured and received immediate specialist medical care," it said.

MANVI VOHRA

POLITICAL CRISES IN THE UNITED KINGDOM



In December of last year, as Covid cases increased, restrictions were tightened, and Christmas plans in the UK were changing and almost on hold, British Prime Minister Boris Johnson on the 16th of December, 2020 urged citizens to exercise the greatest possible personal responsibility that is: to stay at home. London went on to tier three restrictions on the same day, which largely translates to 'no person shall participate in gatherings unless it is reasonably necessary for work.

The British Prime Minister, is currently defending calls for him to resign, including from members of his own party, a scenario sparked by the "partygate" or "Christmas party" scandal, as called by the country's media. The incident has severely outraged the British public, highlighting Johnson's blatant hypocrisy when it comes to following appropriate Covid-19 behaviour, and so rendering him unfit to lead the country. The outcomes of a probe into the alleged parties, which is being handled by senior civil servant Sue Gray, are yet unknown. Despite the fact that Johnson is in the midst of a political storm exacerbated by resistance from inside his own party, Conservative MPs are taking a "step back" and reconsidering if ousting Johnson is the correct thing to do, according to the BBC.

Well, flagrant flouting of restrictions isn't the only reason why Johnson is under fire, the Office for National Statistics has released new data. Furthermore, according to a new report, the UK government was unprepared for a pandemic like Covid-19. Following an investigation by British parliamentarians, the UK government's response to the coronavirus outbreak at the onset has been dubbed one of the country's worst-ever public health failures. According to the study, the government lacked appropriate approaches on shielding, job support initiatives, and school disruption, according to National Audit Office (NAO) study. The government responded by stating that the unprecedented pandemic has posed a challenge to health systems worldwide, not only in the United Kingdom. Preparations for a flu pandemic or highly contagious diseases like Ebola, according to the NAO, were prioritised over diseases with Covid-like characteristics.

Inflation too is at its highest level since 1992, furred in part by high energy, food, and transportation costs. Inflation rose to 5.4 per cent on an annual basis, the highest level since March 1992, and up from 5.1 per cent in November, and that was a decade high. The fundamental reason is that the global energy prices are soaring. This has resulted in higher energy and transportation prices for enterprises, which many pass on to their customers. Supply issues and rising delivery prices are also harming businesses. The High Street retailer has admitted that prices could increase by up to 6% this year to keep rising costs. Following the Brexit and the pandemic, staff shortages are a challenge in the UK, causing some firms to hike wages.

Another controversy surfaced when the UK's Electoral Commission fined Johnson's Conservative Party for "failing to appropriately disclose a donation and preserve a proper accounting record" concerning the refurbishment of the Prime Minister's Downing Street apartment. Following accusations in the British press that Johnson had spent over £200,000 (\$280,000) refurbishing the flat. Labour has taken a long-awaited lead over the Conservatives in opinion surveys, and the Conservatives face a tough fight to reclaim a parliamentary seat.

In the meantime, several members of Johnson's party are publicly criticising him. The confluence of crises has increased the likelihood that the Conservative Party may dump Johnson to reclaim its position before the next general election scheduled for May 2024.

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