

From the Chairman's Desk

Dear Friends,

I am happy to write this first message as the Chairman of the Mysore Chapter.

Being the first Message, through this, I would like to convey my greetings to all the members and students of the institute. Also my sincere thanks to all the Members of Mysore Chapter for having elected me as Chairman of the Chapter and the confidence they have reposed in me to carry on the agenda pursued by my illustrious predecessors. All the members of the chapter had greatly contributed to the stupendous growth of the Chapter for the past several years. CS.D.D.Bhat, my immediate predecessor has done yeoman service to the Chapter and to the students community at large. My heartfelt thanks to CS.D.D.Bhat, the past Chairman and his team members for handling over Chapter in hale and healthy condition.

I assure you friends / professional colleagues that I will discharge the assigned duties and responsibilities in such a manner that it will definitely add value to the Chapter activities.

Through this News Letter I would like to interact with all my friends and professional colleagues on Profession / career development activities, for which I hope, all of you will contribute your knowledge and expertise.

I appeal to all practicing members of Mysore to actively participate in the Chapter activities and bring more laurels to the Chapter, to the Institute and to the Profession.

Being my first message, I don't want to take too much of your time through better personal interactions, we will exchange our views on regular basis. Your continuous co-operation and guidance is very much appreciated. Also expect your contributions in a big way to the News Letter of the Chapter.

With kind regards,

S.Badrinarayanan





Taklu!

Mr. Verghese, a Factory Supervisor working for a Public Limited Company is a very religious man, but short tempered. He asked me. "I have a weakness which I would like to share..he said. "Shabbar, tell me one thing. I'm very religious type of a person. Every morning before the shift starts, I do pray for 10 minutes in the factory shop floor, religiously and regularly. But immediately after my prayers, I have to go to the shop floor and blast out at my subordinates, and the factory workers."

When I asked him why? he said, "Shabbar, these ***** , fools, if you don't use slang they do not understand, they do not start their work.", "And above all they call me TAKLU (Bald)", "If you don't get angry then what do you do with these people?"

On analyzing, I understood that the real problem is not at the shop floor or with the subordinates or the workers but it is the baldness of Mr. Verghese, a major weakness, which he is experiencing. Some of the notorious factory workers have found a way to upset Mr. Verghese, i.e. call him "TAKLU" enjoy Mr. Verghese in re-action. I asked Mr. Verghese a simple question. i.e. "Mr. Verghese tell me, if people start calling you "HAIRWALA" instead of "TAKLU" will you like it." Prompt came the reply, "it will sound weird. " Next I asked, "can you grow hair on your head now? You can use shampoo, oil, tonic, massage or a Wig" and he said "In the last 30 years he has tried it all, but nothing works?" Next I asked, "What can you do," and he said, "I don't know, why has god made me "TAKLU", I feel frustrated"

Just at that moment I said, "Mr. Verghese, God has created a few perfect heads, rest of them are covered with hair" and he smiled.

Friends, check out, there are so many people whose blood pressure rise, feel frustrated and depressed because of some of their weakness which they just cannot change, or have no direct control over it. What they can best do is, first accept this weakness, acknowledge it and then start loving it.

Mr. Verghese, next time when his factory people called him "TAKLU", he just started smiling and replying them, "Tell me... what happened..? The very same people started getting surprised and over a period of time they stopped calling him "TAKLU".

*Shabbar Suterwala
Corporate Soft Skills Trainer*

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Editors:

CS. Dattatri H M

CS. Sarina C H

Omkar N G

and

'Spectrum' Team



Chapter News

INTERACTION MEETING

An interaction meeting was organized by the chapter with Mr. Rakesh Chandra, Regional Director, Western Region, Ministry of Corporate Affairs, Govt. of India at Hotel Royal Inn, Mysore on Saturday, 2nd February 2008. The meeting was followed by Lunch.

CAREER GUIDANCE SESSIONS

The chapter conducted the following Career Guidance Session during the month :

89	43	08/02/08	Govt Degree College	Arkalgud	125
90	44	21/02/08	Govt. PU College	Paduvalhippe	100
91	45	21/02/08	Govt. I Grade College	Paduvalhippe	125

STUDY CIRCLE MEETINGS

Study circle meetings are continued to be organized by the chapter every Sunday at 4 PM

COMPETITIONS

The Chapter conducted Preliminary Rounds of Moot Court, Elocution and Commercial Law Quiz Competitions on 17th February 2008, Sunday from 10.00 AM to 4.00 PM at SBRR Mahajana PU College, Mysore. The event attracted more than 100 participants. Past Chairman, CS. Sabareeshan C.K., Ms. Pracheta and Mr. Omkar N.G. welcomed the judges. Following are the details :

a) Moot Court Competition: (Participants - 5 Teams)

Coordinator : Ms. Pavithra P.

Judges: a. Smt. A.M. Bollamma, Principal, Sharadavilas Law College, Mysore.

b. Smt. M.N. Ramani, Advocate, Mysore.

c. Smt. K.L. Sugandhi, Advocate, Mysore.

d. Smt. Gayathri, Advocate, Mysore.

Rank	Name	College/Institute
1	Gautham Swaroop, Manoj Kumar and Vinutha	JSS Law College, Mysore
2	Venktesh Prasad and Subodh M.R.	ICSI Mysore Chapter

b) Elocution Competition: (Participants -10)

Coordinator : Mr. Kumarpal M.

Judges: a. Prof. P.N. Sridevi, HOD of English, Maharaja's College, Mysore

b. Prof. Latha K. Biddappa, Dy. Registrar (Authorities), University of Mysore

Rank	Name	College/Institute
1	Ramya R.	Marimallapa I Grade College
2	Priya M.	PES Science College, Mandya
3	Subhash M.J.	ICSI Mysore Chapter
4	Anindita Roy	JSS Law College, Mysore

c) Commercial Law Quiz (Participants - 31 Teams)

Coordinator : Ms. Swetha Nadig

Judge: Dr. H.S. Bhadrappa, D. Banumaiah's College, Mysore.

Rank	Name	College/Institute
1	Vaishnavi K. & Swati	Marimallapa college
2	Venkatesh Prasad & Subodh M.R.	ICSI Mysore Chapter
3	Rekha M.R. & Vidya	ICAI Mysore Branch
4	Deepak & Amar	Mahajana First Grade College

FOUNDATION DAY CELEBRATIONS

Foundation Day was celebrated on Sunday, 24th February 2008 in Vivekananda Hall, Jayalakshampuram, Mysore. PDG. Rtn. R. Vasudeva Murthy, President, Mahjana Education Society was the chief guest for the function. PDG. Vasudeva Murthy stressed upon the need of quality education and lauded the efforts of ICSI in this direction. CS. Syamala A.V., Chairperson, SIRC of ICSI, CS. Gopalkrishna Hegde, Vice-chairperson of ICSI, CS. Sridharan R, Central Council Member of ICSI and other dignitaries spoke on the occasion.

On this occasion Moot Court, Elocution and Commercial Law Quiz Competitions were organized in which students from southern districts of Karnataka participated. Eminent Judges evaluated the skills of more than 100 contestants of the competitions.

Mr. J Purushotham and Mrs. Anuradha Purushotham joined the judges panel for the final round of the Moot Court .

Subodh M.R. and team of ICSI won the moot court competitions. They were given the award for the best

memorial also. The Runners up were Manoj Kumar S. and team from JSS Law College. Mr. Manoj Kumar S. was also adjudged the best mooted of the event. The Elocution Competition was won by Subash M.J. of ICAI. Second prize was won by Anindita Roy of JSS Law Collge.

The Commercial Law Quiz was won by M.R. Rekha and Vidha Bhaskar of ICAI. Second Prize was given to Ms. Vaishnavi K. and Swathi T.N. of Mallamma Marimallappa's Women's Arts and Commerce College. The third prize was won by Subodh M.R. and Venkatesh Prasad of ICSI.

Tabassum Firdose of SDM College, Kaveri Thimmaiah of JSS Law College and Pavithra M. of Mallamma

Marimallappa's Women's Arts and Commerce College received the First, Second and Third Prizes for the Essay.

Students of ICSI displayed their artistic skills by staging variety of cultural programs.

MEDIA INITIATIVE

Press Note : The chapter issued five press notes during the month announcing the following :

- Announcement regarding holding Competitions
- Announcement regarding talent search by ICSI
- Results of Preliminary Rounds
- Details of foundation Day Celebrations
- Last date for joining Executive Program for taking up the December 2008 examination



News Update

Leave encashment not included in wages for PF calculation: SC

13 Mar 2008, 0456 hrs IST Dhananjay Mahapatra, TNN
For Complete text:

http://timesofindia.indiatimes.com/Leave_encashment_not_included_in_wages_for_PF_calculation_SC/articleshow/2860189.cms

NEW DELHI: In a significant ruling reducing the deductions on the salary sheet, the Supreme Court has held that the money got by an employee from encashing earned leave could not be taken as wages for calculation of provident fund (PF) contributions.

Deciding a bunch of petitions in favour of the employees, a bench comprising Justices Arijit Pasayat and P Sathasivam rejected the stand of regional PF commissioner that the amount received on encashment of earned leave had to be taken into account for the purpose of calculating PF contributions.

The bench allowed the appeals – the lead case being the one filed by Manipal Academy of Higher Education – saying "the inevitable conclusion is that basic wage was never intended to include amounts received for leave encashment".

"Where the wage is universally, necessarily and ordinarily paid to all across the board, such emoluments are basic wages. Conversely, any payment by way of a special incentive or work, is not basic wages," the court said.

.oOo

Observer

CS. Dattatri H M,

The Waning BPO Industry of India; A Blessing in Disguise? !

From the reported news in the media, it is expected that the BPO Industry will plummet over the next 5 to 8 years. The reason being that India is losing its cost advantage because of rising salary cost at around 15% year-on-year basis. So the prophecy demands that salary levels are kept at cost!!

Let us just think about it. Is it true?

This prediction requires status quo in all other aspects of world life for it to realize. This is something that can never happen.

Is India over depending on BPO industry? Can't we live without it? Truth is that India is strong not because of BPO from the west, it is because of agriculture and Indian industries which are strong in its fundamentals and which have made India self reliant. If India can achieve double digit GDP growth, it is because of these industries and not merely because of the BPOs.

India is dreaming to be a super power by 2020. Let us outsource our back office work at that time. Why should we keep taking such work for ever? Again, even for back office work we need not depend on west/east or Europe. Let us outsource work to our own rural world and transform entire nation to be an efficient lot. We have enough manpower.

This is no joke. It's not a new idea. It is already successfully experimented. "Desi Crew" is one such company doing it, founded by Saloni Malhotra in Tamil Nadu. This company is already running 10 centers in rural Tamil Nadu channelising work from urban Tamil Nadu.

India can be completely self reliant super power in all respects. Have you seen more and more foreigners entering India in search of some job – small or big – for survival? Do you know industrial and marketing experience in India is more valued in west rather than local experience in their countries? Have you seen foreign circus artists performing in shopping malls of India – a country which was once called by them as country of snake charmers...?

Why to worry..? Let us just concentrate on how to gain more knowledge and work better than yesterday.

We shall see a complete U-turn of the Hip-hop and Hippie Culture of the West that once caught the eyes of our youth from the 60's till now to a more harmonious culture of yoga, meditation, classical Indian music and dance and Sattvic food, which is far more energizing to the mind and body. It is time to give the Western world the true taste of India.

We are already on the winning tracks.....!





Intellectual Property Rights

Global Mark @ Business: A Domain Name

Lokesh.V DME,M.Com,PGDBA, PGDIPRL,AMIMA

IP Management, Strategic Planning and Initiatives **L&T Ltd**, Mysore Campus

IPR News

(Compiled by CS. Madhwesh, Mysore)

The battle for ayurveda:

India is racing to record the details of its traditional medicine

For several years the Indian authorities have been collating information about hundreds of thousands of plants, cures, foods and even yoga poses to create a vast digital database of traditional knowledge dating back to up to 5,000 years ago, available in five international languages.

Now, the first part of that database – relating to ayurveda or traditional Indian medicine – has been completed and it is set to launch the fight back against what some have termed "bio-colonialism".

Dr Vinod Gupta, the chairman of India's National Institute for Science Communication and Information Resources (Niscair), which is overseeing the project: says "Now we are negotiating an agreement with international patent offices [for access to this database]."

News Courtesy:

"The Independent"

In the previous issue, we understood the importance of trademark. This article will be extended to a vital business landmark in e-era of globalization – 'the Domain Name', this is a location or address on the Internet where information can be sent or received. There are different types of domain names, and the structure of a domain name indicates the name, type of organization, and country of origin for that domain name (but physical location of the organization is not necessary). Domain names are considered to be valuable assets by businesses, particularly when a domain name has established a reputation on the Internet and is frequently visited because the users of the Internet and search engines know the site's location. Once the suitable domain name is chosen, a search can be conducted to find out whether the name is available for the registration. As registration is on the first-come basis, it is important to secure registration once a domain name is chosen. If not, it is open for anyone wishing to use the name for any purpose, to secure the name first.

In few instances, a trademark search should also be made. This is to avoid the situation of securing a domain name but finding out later that it cannot be used as someone else has a trademark registration covering the type of goods or services you are marketing. Simply securing a domain name does not guarantee that a trademark owner will not object to its use. Once registered, the domain name is valid for a year. Renewal fees are payable annually to maintain the domain name on the register. By securing a domain name registration, it is not enough to control the use of trademark. When restricting domain name menace, the control of a valued trademark can be achieved by having a registered trademark. The use of trademark by others in its website or as a domain name can be prevented or at least controlled in dependence with a registered trademark.

Yahoo China held liable for copyright infringement

The International Federation of the Phonographic Industry (IFPI) hailed a recent Chinese court ruling that held Yahoo China responsible for acts of copyright infringement in the most populous country in the world. Yahoo China, a business in which Yahoo Inc. USA has a 40% stake, was accused earlier this year by music industry behemoths including Warner Music, of copyright infringement, because it allowed some of its users to illegally download 229 songs. The IFPI said that Yahoo runs an operation enabling users to search for, play and download pirate music without ever leaving its website. Yahoo China was first held responsible for copyright infringement back in April 2007. The accusations were made under a new Chinese law passed in 2006. However, the locally-developed search engine Baidu, accused of similar illegal practices, didn't receive the same treatment from Chinese authorities. Since the new copyright law had been passed in only in 2006 because at the time of the felony there was an old law in place. The ruling did confirm though that Baidu participated with and assisted third party sites in transmitting infringing music.

News Courtesy: Eflux media

Legal Round-up

(We have not covered the highlights of Budget 2008, as it is a most discussed and read topic - just to avoid repetition)

Customs

➤ Bank guarantee - not a duty

The High Court has held that bank guarantees cannot be treated as duties and hence the period of limitation for refund of duty under Section 27 of the Customs Act, 1962 (CA) is not applicable in cases of refund of encashed bank guarantees.

CC Vs. Aristo Spinners Pvt. Ltd. (2008-TIOL-87-HC-MAD-CUS)

➤ Two entries applicable - Elect greater relief

The Tribunal has held that where two entries in an exemption notification are found applicable, the importer is entitled to choose the benefit of the entry that provides him with the greater relief. Further, the Tribunal has held that the importer is not precluded from exercising such a choice even at the appellate stage.

Cipla Ltd. Vs. CC (2008 (84) RLT 401)

➤ No duty - No interest

The Tribunal has held that where there is no liability to pay duty on goods cleared from the warehouse, in terms of Section 61 of the CA, there cannot be a demand of interest on such clearances.

Tarajyot Polymers Ltd. Vs. CC (2008 (222) ELT 451)

➤ No Duty drawback on re-export of goods after 18 months

There is a major change in the policy of the Central Government to allow duty drawback on re-export of goods on which duty of customs has been paid. Earlier,

ERASER

IT For Corporate Professionals

- Amitkumar Hegde B Com, MCA(Final)

In one of the previous issue we saw how deleted files can be recovered. But what if we want to permanently delete a file? Well I have a solution for your question. Go to <http://www.tolvanen.com/eraser/> and download your copy of "Eraser" a freeware. The author of Eraser is Sami Tolvanen, a student in Finland.

Using this software you can safely delete your files which can never be recovered (be careful when you use eraser as there is no known method to recover your files again). Once you install Eraser, you can permanently erase files by selecting "Erase" option in right-click pop-up menu. All it does is, overwrite the files being erased multiple times with some random data. You can set how many it should be overwritten.

Using eraser you can schedule the file erasing process. For example you can erase all the files in a particular folder everyday at particular time. Eraser also helps you to erase the contents of Recycle Bin. If you right click on any of the disk partition, Eraser adds another menu item, "Erase Unused Space". If remember, in my last article I mentioned that all deleted files will be on the disk till they are overwritten by another file. By clicking on this menu item you can erase all such files form the disk.

If you are disposing your disk / USB thumb Drive which contains sensitive data, then delete all the files on the disk, right click on the disk partition and click on "Erase Unused Space". If it is a hard disk it has to be connected to another system as operating system files can not be overwritten.

Web Yatra

Some useful Websites

"Information Corners"

Friends,

Here are the names of some information corner websites which are very interesting to those who keep searching for new information every minute.

www.encyclopedia.com , www.encarta.msn.com

www.britannica.com, www.ntreasearch.com

www.go.grolier.com, www.kids.infoplease.com

www.letsfindout.com, www.stars.com

www.boatshowusa.com, www.encyclozine.com

www.libraryspot.com, www.shotokai.cl

www.emulateme.com

the importer was allowed to re-export the goods within 36 months to claim duty drawback but after amendment, no duty drawback is allowed if the goods re-exported after use of 18 months.

[Notification No. 019/2005-Cus dated -06-02-1965 \(As amended\)](#)

Valuation

➤ **Technical know-how fees**

The Tribunal has held that royalty or technical know-how fees paid to a foreign collaborator, not related to the imported goods and not a condition of sale of imported goods, is not to be included in the TV.

India Japan Lighting Ltd. Vs. CC (2008-TIOL-241-CESTAT-MAD) & HIS Automotive Ltd Vs CC (2008-TIOL-237-CESTAT-MAD)

➤ **Declared TV can't be rejected**

The Tribunal has held that the declared TV cannot be rejected for reasons other than those laid down under the proviso to Rule 4(2) of the erstwhile CVR.

New Techno Graphics Vs. ACCE (2008 (222) ELT 260)

FTP

➤ **Exit from 100% EOU/unit in EHTP/STP/BTP scheme**

The Central Government has notified that a 100% EOU/unit in EHTP/STP/BTP may be permitted to exit from the scheme on payment of duty on capital goods under the prevailing EPCG Scheme provided the unit has chiefted positive net foreign exchange earnings.

(M.C. I. (D.C.) Notification No. 72 (RE-2007)/2004-09 dated 22/01/08)

➤ **No cancellation of license under the license**

The High Court has held that once the competent authority i.e. the DGFT, grants a license to an importer, the benefits under the license cannot be curtailed at a later date through imposition of extraneous conditions not

Article

Part II

RIGHT TO INFORMATION ACT an Overview

CS. Dinchu Oommen, ACS, LL.B, Bangalore
Company Secretary & Executive - Legal, ABB Group

What is not open to disclosure?

The following is exempt from disclosure:

- information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence;
- information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;
- information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;
- information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;
- information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;
- information received in confidence from foreign Government;
- information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes;
- information which would impede the process of investigation or apprehension or prosecution of offenders;
- cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers;
- information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual;
- Notwithstanding any of the exemptions listed above, a public authority may allow access to information, if public interest in disclosure outweighs the harm to the protected interests.

Central Intelligence and Security agencies like IB, RAW, Directorate of Revenue Intelligence, Central Economic Intelligence Bureau, Directorate of Enforcement, Narcotics Control Bureau, Aviation Research Centre, Special Frontier Force, BSF, CRPF, ITBP, CISF, NSG, Assam Rifles, Special Service Bureau, Special Branch (CID), Andaman and Nicobar, The Crime Branch-CID-CB, Dadra and Nagar Haveli and Special Branch, Lakshadweep Police.

contained in the license.

Union of India Vs. Tamil Nadu Dadha Pharmaceuticals Limited (2008 (151) ECR 17)

➤ **DGFT not to amend a license retrospectively**

The Tribunal has held that the Director General of Foreign Trade (DGFT) is not empowered to amend a license retrospectively. Further, the Tribunal has held that the customs authorities cannot challenge the powers of the DGFT to amend the license.

Bhilwara Spinners Ltd. Vs. CC (2008-TIOL-222-CESTAT-MUM)

Excise

➤ **Cut off time for e-Payment**

It has been decided in consultation with Central Board of Excise & Customs that **e-payment received upto 8.00 p.m.** may be treated as received on that day and payment received after this time limit may be treated as received on next working day.

RBI/2007-2008/256 DGBA.GAD.No. H 9561/41.07.003/2007-08

Manufacture/Dutiability

➤ **Job worker - manufacturer**

The Tribunal has held that the job worker who carries out the entire manufacturing activity without any control or supervision by the raw material supplier is the manufacturer under excise law.

Chandra Enterprises Vs. CCE (2008 (222) ELT 91),

➤ **No Education cess - on the automobile cess**

The Tribunal has held that education cess under Section 93 of the Finance Act, 2004 is not leviable on the automobile cess payable under the Industries (Development and Regulation) Act, 1951.

Tafe Ltd. Vs. CCE (2008 (150) ECR 193)

Valuation

(next page..)

Agencies specified by the State Governments through a Notification will also be excluded. The exclusion, however, is not absolute and these organizations have an obligation to provide information pertaining to allegations of corruption and human rights violations. Further, information relating to allegations of human rights violation could be given but only with the approval of the Central or State Information Commission.

Also, only that part of the record which does not contain any information which is exempt from disclosure and which can reasonably be severed from any part that contains exempt information, may be provided.

What is the role of Central/State Governments?

The Legislation enjoins upon the federal government, as also the state governments of the Republic of India, to initiate necessary steps to:

1. Develop educational programmes for the public especially disadvantaged communities on RTI.
2. Encourage Public Authorities to participate in the development and organization of such programmes.
3. Promote timely dissemination of accurate information to the public.
4. Train officers and develop training materials.
5. Compile and disseminate a User Guide for the public in the respective official language.
6. Publish names, designation postal addresses and contact details of PIOs and other information such as notices regarding fees to be paid, remedies available in law if request is rejected etc.

In the first year of National RTI, 42,876 (not yet official) applications for information were filed to Central (ie.Federal) public authorities. Of these 878 were disputed at the final appellate stage - the Central Information Commission at New Delhi. A few of these decisions have thereafter been mired in further legal controversy in the various High Courts of India.

The first stay order against a final appellate decision of the Central Information Commission was granted on 3rd May 2006 by the High Court of Delhi in WP(C)6833-35/2006 cited as "*NDPL & Others. v. Central Information Commission & Others*". The Government of India's intention to amend the RTI Act in 2006 was abandoned due to public disquiet.

Words worth millions...

"If someone feels that they had never made a mistake in their life, then it means they had never tried a new thing in their life"



Einstein

➤ Payment for reduced off take

The Tribunal has held that the payment of penalty by the buyer for the reason of reduced offtake of goods is in the nature of liquidated damages and hence not includible in the value of goods.

CCE Vs. M/s Praxair India Ltd. (2008 -TIOL - 160)

CENVAT

➤ No CENVAT credit

The Tribunal has held that CENVAT credit is not admissible on goods used for repair and maintenance of machinery in the factory.

SAIL Vs. CCE (2008 (222) ELT 233)

➤ Credit on goods destroyed in fire

The Tribunal has held that CENVAT credit is not to be denied on inputs/capital goods which were issued to the shop floor and subsequently destroyed in a fire accident.

Bombay Dyeing & Mfg. Co. Ltd. Vs. CCE (2008 (84) RLT 261)

Service Tax

➤ No credit on canteen/catering service

The Tribunal has held that canteen/catering services provided to employees are not related to business and hence are not eligible input services for claiming CENVAT Credits.

CCE Vs. Mahindra Sona Ltd (2008 TIOL 199)

➤ Transportation of material from the railway station to warehouse

The Tribunal has held that the activity of transportation of material from the railway station to the customer's warehouse is not chargeable to service tax under the category of cargo handling service.

Dalveer Singh Vs. CCE (2008 (84) RLT 555)

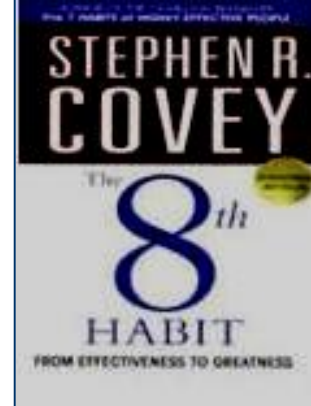
Cont in adjacent column..

Book Review by

CS Nimmoo Kinger PCS, Mysore

Steven Covey's

The 8th Habit: From Effectiveness to Greatness



This book came 18 years after Stephen Covey published *The 7 Habits of Highly Effective People*. The 8th Habit is the answer to the yearning for greatness, the organisation's imperative for significance and superior results, and the human's search for its "voice."

What is the eighth habit? "Find your voice, and inspire others to find theirs."

The book is divided into two sections. The first focuses on "finding your voice" and the second on "inspiring others to find theirs". Covey postulates that you will find your voice when you can say you are 100% involved with what you are doing in your life, so that your body, mind, heart and spirit are all engaged in whatever is important to you. To find your voice, you need to examine your natural talent, what you absolutely love to do, what really interests you. And you must listen to the confirming inner voice of your conscience that tells you what is the right thing to do. When you have found your voice, you can begin inspiring others to do the same; in fact, be a leader. Great leaders have always inspired people to be self aware, to find themselves and to find their voice - that is the essence of greatness. People and organisations who have truly found their voices go on to become great.

Organisational greatness comes from a vision, mission and values that bring clarity, commitment, translation, synergy, enabling and accountability. Covey says that an organisation with great leaders (who live the 4 leadership roles of modelling, pathfinding, alignment and empowering) and great people (who have discovered their gifts and their voice) has hit the "sweet spot" - where the greatest expression of power and potential happens.

The 8th Habit is more difficult to read; it is more like an encyclopaedia of Covey's work, rather than the intuitive flow of the attributes that make a person great. His earlier books are easier reads than this one.

Service Tax Cont...

➤ No ST on incidental activity

The Tribunal has held that where the main contract is for the manufacture of plant, the design & drawing activities are incidental and hence not chargeable to ST.

Air Liquide Engineering India Pvt Ltd Vs. CCE (2008 (12) STJ 259)

➤ Refund application U/S 11B

The Tribunal has held that the appellant is eligible to file a refund application under Section 11B even if he has not paid the service tax directly but has nevertheless borne the burden of the service tax.

Marigold Paints Pvt Ltd Vs. CCE (2008 (9) STR 365)

➤ Activity of CHA

The Tribunal has held that the activity of the CHA is limited to the customs station. It cannot extend beyond it. Therefore, air freight charges for export of goods from India collected by the CHA would not be chargeable to service tax.

Bax Global India Ltd Vs. CST (2009 (9) STR 412)