

Southern Builder



February 2020

Bulletin of Builders Association of India - Southern Centre

For Private Circulation only



25.02.2020 அன்று தென்னக மய்ய அலுவலகத்தில் அமைந்துள்ள Dr. A. ராமகிருஷ்ணா அரங்கில் Safety & Disaster பற்றிய கலந்தாய்வுக் கூட்டம் நடைபெற்றது.



27.02.2020 அன்று Dr. A. ராமகிருஷ்ணா அரங்கில் நடைபெற்ற Union Budget 2020-2021 மற்றும் Direct & Indirect Taxes பற்றிய கலந்தாய்வுக் கூட்டம் நடைபெற்றது.



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Offical Journal of Builders' Association of India - Southern Centre.

- Chairman

February 2020

Builders' Association of India

Southern Centre

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OFFICE BEARERS - 2019-2020

Mr. S.RAMAPRABHU

CONTENTS

Mr. L.SHANTHAKUMAR - Mr. R R SHRIDHAR -	- Vice Chairman - Hon. Secretary	ஆசிரியா் மடல்	04
Mr. N.G.LOKANATHAN	- Hon. Joint Secretary	மய்யத்தலைவர் மடல்	05
Mr. L.VENKATESAN	- Hon. Ireasurer - Imm. Past Chairman	Properties of Hardened Concrete	06
EDITOR		Tax Corner	15
Mr. Mu MOAHAN		Photo Gallery	23
94444 48989		Compliance Guide Finance Bill 2020 Income	27
EDITORIAL BOARD		Tax	
Mr. S.D.KANNAN		New Patron Members	41
Mr. P. K.P.NARAYANAN		Southern Centre Activities	45
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வணக்கம்

ஒரு குரு வெளிநாட்டுப் பயணம் செய்வதற்காக, மிகப் பிரபலமான விமானம் ஒன்றில் பயணம் செய்தார். விமானம் நடுவானில் பயணித்தபோது பணிப்பெண் எல்லோருக்கும் வரவேற்பு பானமாக விலை உயர்ந்த மதுபானத்தைக் கொடுத்து உபசரித்தபடி வந்து கொண்டிருந்தார். இப்போது குருவின் முறை வந்தது. அவரிடமும் பணிப்பெண் ஒரு மதுக்கோப்பையை நீட்டினார் அவர் வாங்க மறுத்துவிட்டார்.

பணிப்பெண் "ஐயா, எங்கள் விமானத்தில் பயணிக்கிற ஒவ்வொருவருக்கும் நாங்கள் கொடுக்கும் உயாதர மரியாதை இது. ஏற்றுக் கொள்ளுங்கள்" என்றாா். அதற்கு மதகுரு. "அம்மா உங்கள் அன்புக்கு நன்றி, இது எனக்கு வேண்டாம்". என்றாா்.

பணிப்பெண் விடவில்லை. "உலகிலேயே விலை உயர்ந்த மதுவகை இது. கொஞ்சம் குடித்தால் அப்புறம் விடவே மாட்டீர்கள்" என்றார். அப்போது மதகுரு ஏற்றுக் கொள்ளவில்லை. பணிப்பெண் கடைசியாகச் சொன்னார். "இவ்வளவு தூரம் நான் சொன்னதற்காக ஒரு துளியேனும் பருகுங்களேன்."

அதற்கு குரு சொன்னார் நான் ஒரு சிந்தனையாளன் மதுவெல்லாம் பருக மாட்டேன். நீங்கள் ஒன்று செய்யுங்கள் இதை விமான ஒட்டியிடம் கொடுத்து விடுங்கள் என்று அவர் சொன்னதும் பணிப் பெண் ஆடிப்போனார். ஐயா, பணியில் இருக்கிற விமானி எப்படி மது அருந்த முடியும்? இதை அவர் குடித்தால் அவர் புத்தி தடுமாறி விமானம் விபத்துக்கு உள்ளாகுமே. இத்தனை உயிர்கள் பறி போகுமே என்று பதறினார்.

அதற்கு குரு அவா்கள் கூறினாா் சகோதரி வாழ்க்கையும் இப்படிப்பட்டதுதான். தகாத காரியங்களை செய்தால் புத்தி தடுமாறி விபத்து நேரிடும்".

அவரவா் தன்னிலையறிந்து தன்னுணா்வோடு நடப்பதுவே நன்னலம் தரும். என்று கூறினாா்.

குணநலம் சான்றோா் நலனே பிறநலம் எந்நலத்து உள்ளதூஉம் அன்று

- திருக்குறள்

அன்புடன் மு. **மோகன்**

மய்யத்தலைவர் மடல்



வணக்கம் !

மீண்டும் ஒருமுறை இந்த கடிதம் மூலம் தங்களை சந்திப்பதில் மிக்க மகிழ்ச்சி, பிப்ரவரி மாதம் 24ந் தேதி புதுச்சேரியில் நடைபெற்ற மாநில அளவிலான மய்யத்தலைவாகள் மற்றும் குழுத்தலைவாகளின் கூட்டத்தில் அலுவலக நிரவாகிகளும், மூத்த உறுப்பினாகளும் கலந்து கொண்டோம். கூட்டத்தில் மாநில அளவிலான கட்டுநாகளின் பிரச்சனைகள் மிக விரிவாக விவாதிக்கப்பட்டது.

மாநில அளவிலான TNCBDR மற்றும RERA பற்றிய விழிப்புணாவு கூட்டம் திருநெல்வேலியில் நடைபெற்றது. இதில் தமிழ்நாடு நகரமைப்பு இயக்குநா திரு.சந்திரசேகா் சகாமுரி, மற்றும் Asst. Collector திரு. சிவகுரு பிரபாகரன், திருநெல்வேலி, மற்றும் Asst. Commissioner திரு. கோபாலகிருஷ்ணன்,திருநெல்வேலி, Town Planning இணை இயக்குநா திரு. சேகரன் ஆகியோா் கலந்துகொண்டு உறுப்பினா்களின் சந்தேகங்களுக்கு விளக்கமளித்தனா். இக்கூட்டத்தில் நானும் RERA பற்றிய விளக்க உரையாற்றினேன். இக்கூட்டம் காலை 10 மணிக்கு துவங்கி மாலை 6.00 வரை நடைபெற்றது. இக்கூட்டத்தில் 300க்கும் மேற்பட்ட உறுப்பினா்கள் கலந்து கொண்டனா்.

25ம் தேதி நமது சரித்திர புகழ் மிக்க தென்னக மய்யத்தின் சொந்த கட்டிடத்தில் அமைந்துள்ள அரங்கில், கட்டிட வேலைகள் நடைபெறும் இடத்தில் பாதுகாப்பு குறித்து திரு. பிரபு காந்தி அவர்களால் மிகச் சிறப்பான விழிப்புணர்வு கூட்டம் நடைபெற்றது. மேலும் அன்றைய தினம் Dr. திரு. L. ராமஜெயம், Dean, மீனாட்சி சுந்தரராஜன் பொறியியல் கல்லுரி அவர்களால் Structural Awareness நிகழ்ச்சி மிகச் சிறப்பாக நடத்தப்பட்டது. அதில் நூற்றுக்கும் மேற்பட்ட உறுப்பினர்கள் கலந்து கொண்டு பயனடைந்தனர். மேலும் 27ம் தேதி பட்ஜெட் 2020 என்ற தலைப்பில் பட்டையக் கணக்காயர் திரு. R. சுப்பிரமணி மற்றும் பட்டையக் கணக்காயர் திரு. கோபால் கிருஷ்ண ராஜூ அவர்கள் இருவரும் தற்போது அரசாங்கத்தின் INCOME TAX, GST, DIRECT AND INDIRECT TAX பற்றி மிகச் சிறப்பான ஒரு சுட்டத்தை நடத்திக் கொடுத்தனர். நமது மய்யத்தின் Taxation குழுத்தலைவர் திரு. S.D. கண்ணன் மிகச் சிறப்பான முறையில் இந்த கூட்டத்தை ஏற்பாடு செய்திருந்தார்.

நமது சங்கத்தின் தொடா முயற்சியால் தமிழ்நாடு பொது கட்டிட விதிகளில் சில மாற்றங்களோடு புதிய திருத்திய அரசாணை தமிழக அரசால் வெளியிடப்பட்டது. மேலும் நாம் அளித்த சில கோரிக்கைகள் நிலுவையில் உள்ளது என்றுதான் கூற வேண்டும். தமிழக அரசுக்கு நாம் கொடுத்துள்ள மற்றொரு முக்கியமான கோரிக்கை பதிவுத்துறையில் உள்ள முத்திரைத்தாள் கட்டணத்தையும் பதிவுக் கட்டணத்தையும் குறைக்க இந்தியாவில் மற்ற மாநிலங்களில் பதிவுக் கட்டணத்தை ஒப்பிடும்போது தமிழகத்தில் மிக மிக அதிகம். இதற்காக தமிழக முதல்வரிடம் மனு கொடுத்துள்ளோம். விரைவில் நல்லதொரு அறிவிப்பு தமிழக அரசாங்கத்திடம் எதிாபார்க்கலாம்.

வரும் மார்ச் மாதம் நமது தென்னக மய்யம் சார்பில் பெண்களுக்கான வண்ணம் பூசும் தொழிலின் பயிலரங்கமும், Affordable Housing பற்றிய ஒரு விழிப்புணாவு கூட்டமும் நடத்துவதாக உள்ளோம். இன்றைய கால கட்டத்திற்கு அடுக்குமாடி வீடு கட்டும் கட்டுநாகளுக்கு இந்த கூட்டம் மிக பயனுள்ளதாக இருக்கும். ஆதலால் இந்த கூட்டத்தில் மிகத் திரளான உறுப்பினா்கள் கலந்து கொண்டு பயனடைய வேண்டுகிறோம்.

நன்றி / மீண்டும் சந்திப்போம்.

SAVE WATER SAVE LIFE

அன்புடன் **S. இராமப்பிரபு**

PROPERTIES OF HARDENED CONCRETE



A.R.Santhakumar Former Emeritus Professor, Department of Civil Engineering IIT Madras



Fig. 7.1 Properties of concrete

7.1 Strength Under Uniaxial and Multiaxial Stresses

In India and in many European countries, the short-term properties of concrete such as elastic modulus, tensile and compressive strength, shear strength, and stress–strain characteristics are expressed in terms of the uniaxial cube compressive strength of a 15 cm x 15 cm x 15 cm cube, moist cured for 28 days. This compressive strength is used as the design basis; it is also used for establishing the type of concrete by routine testing by making cubes at the construction site and testing them at the end of 28 days. The cube compressive strength is represented by σ cu. By conducting tests on a cube, only strength parameters can be obtained. In some countries, such as in USA, the compressive strength of concrete is assessed by testing 6" x 12" (150 mm x 300 mm) cylinders. Testing cylinders enables one to obtain the stress–strain properties of concrete under uniaxial compression. The cylinder compressive strength is represented by f'c.

Figure 7.2 shows a typical stress–strain curve for concrete under uniaxial compression. Normal-strength concrete reaches peak stress (called the maximum compressive cylinder strength) at a strain ϵ of about 0.002. The failure load of the cylinder occurs at a strain of about 0.0035 or more. The portion of the stress–strain curve beyond maximum stress and up to the failure load is known as the falling branch. A gradual falling branch is preferred over a steep falling branch. This depicts a ductile failure. A steep falling branch exhibits a brittle or (sudden) explosive failure.





The tensile strength of concrete is low and it is susceptible to sudden failure under tension. Hence, while designing structures, the tensile strength of concrete is ignored.

In structures, concrete is rarely subjected to uniaxial stress. In deep beams and walls, it is subjected to biaxial stress. The inset in Fig. 7.3 shows the state of biaxial stress for a typical concrete element. The strength envelope of concrete under biaxial in-plane stress developed by Kupfer is shown in Fig. 7.3. Note that the compressive failure stress increases under biaxial stress. Under compression tension, the compressive strength decreases linearly with increasing tension. Under biaxial tension, the strength seems to be independent of biaxial loading.



Fig. 7.3 Strength envelopes for concrete under biaxial loading (Source: Sengupta 2003)

7.2 Failure Modes

The failure mode of concrete under stress depends on the following parameters:

(a) the state of stress, (b) the type of test, and (c) the effect of loading type.

7.2.1 State of Stress

Under uniaxial tension, cracks initiate and grow rapidly. The pre-existing cracks at the interface between aggregate and mortar join up with the new cracks formed due to loading, leading to brittle failure.

Cracks start appearing in normal concrete under uniaxial compression when it is subjected to about 50% of the ultimate load. At this stage, a stable system of cracks already exists at the interface between coarse aggregate and mortar. At higher stresses, cracks start appearing in the mortar matrix. Finally the interface cracks reach the cracks in the mortar matrix at about 80-85% of the ultimate load. This is followed by significant stiffness loss and failure.

7.2.2 Type of Test

Figure 7.4 shows the failure cracks in a cylinder and a cube. Note the difference between the orientations of the cracks. The cylinder initially bulges and forms near-vertical cracks. The cracks in the cube occur at an inclination of about 30° to 45°. The influence of the loading platen surface offering shear resistance to the top portion of the cube causes the cracks to occur at a much steeper angle (45°). Such steep cracks do not occur in the cylinder.



Fig. 7.4 Typical failure cracks in concrete (in compression) in (a) a cylinder, (b) a cube

Cylinder strength will be less than the cube strength. This is due to the type of failure explained earlier. It is reasonable to assume the following relationship between cube and cylinder strength.

f'_ =(0.85 to 0.9)σcu

7.2.3 Effect of Loading Type

Sustained load causes concrete to fail at a lower ultimate load compared to specimens tested under short-term loading in laboratories. This occurs due to progressive micro-cracking under sustained load. Figure 7.5 shows the relationship between short-term and sustained (long-term) loading strengths. Note from the failure limit that the long-term strength is only 80% of the short-term strength.



Fig. 7.5 Relationship between short-term and long-term strengths (Source: Mehta 1986)

An increase in the loading rate (represented by a decrease in loading duration t) leads to improved strength. Thus the strength of concrete increases with the rate at which load is applied.

Plain concrete subjected to repeated loading exhibits both strength and stiffness degradation as shown in Fig. 7.6. The unloading curve—after peak load has been reached—shows non-linearity. The reloading curve shows low stiffness at low loads. These properties become important while designing structures which are subjected to seismic loads.



Fig. 7.6 Effect of cyclic load on plain concrete behaviour (Source: Mehta 1986)

7.2.4 Tensile strength

Tensile strength is an important property of hardened concrete. The tensile strength of concrete is very low compared to its compressive strength. Generally tensile strength of concrete is determined by indirect methods because of the difficulty in applying direct tension to concrete. However there are now sophisticated equipments using which we will be able to perform direct tension test. We will discuss about these special tests later in the Chapter on testing. Here in, we will consider normal test tensile strength evaluation of concrete using simple laboratory procedures. It should be kept in mind that these approximate methods generally give higher value compared to direct uniaxial tensile strength. The following two types of test are common.

1. Split tensile test

2. Flexure tensile test

Split tensile strength determines the tensile strength in an indirect way. The compression load P is applied at diametrically opposite points of a cylinder as shown in Fig.7.7. Note the uniform tension produced across the diameter joining load points which splits the cylinder into two halves. Using elastic solution maximum tensile stress on the vertical diameter is calculated as

f t =(2P)/(π DL) where

P= Compressive load at failure

D = Diameter of cylinder

L = Length of cylinder

The above test result is referred as "splitting tensile strength" of concrete. It is about 1/10 th of the compressive strength



7.2.5 Flexural Tensile strength- Modulus of Rupture

The flexure test is performed on beam specimen 150mmx150mmx500mm subjected to middle third loading as shown in Fig.7.8. The flexural tensile stress is known as Modulus of Rupture.

The beam specimen is loaded by the two point loading and the failure tensile stress fbt "Modulus of rupture" is calculated as follows:

$$f_{ht} = (PL)/(b d2)$$
 Where

P = Load at failure

L = Span between supports

b= Width of the beam

d= Depth of the beam

f_= modulus of Rupture

During test the failure should occur within the middle third.



Fig.7.8 Flexural tensile strength

7.2.5 Fatigue

Figure 7.9 shows the stress-strain behaviour of concrete under fatigue conditions. The specimen to be tested is subject to a number of cycles (n) of fatigue between the stress limits $\sigma 1 > 0$ and $\sigma 2 > \sigma 1$. The stress range for the test is $\sigma 1$ to $\sigma 2$. After a specified number of cycles, the fatigue-damaged concrete is tested to determine the changes in the stress-strain properties caused by fatigue. The number of cycles imposed is shown on the curve itself. The stress-strain curve changes with the number of load repetitions. Initially it exhibits normal behaviour (concave downwards) known as strain-softening behaviour. With increase in the number of cycles, the behaviour changes to strain hardening, i.e., concave upwards.

The changes in fatigue behaviour can be identified to occur in three phases.

- Phase I Strain increases rapidly with increase in the number of cycles.
- Phase II This is the stable phase; the strain increases linearly.
- Phase III This stage is associated with the effect of instability; the strain increases progressively till fatigue failure occurs.



Fig. 7.9 Stress–strain behaviour under fatigue damages (Source: Saito & Imai 1983)

The area under the hysteresis loop (shown shaded in Fig. 7.9) is of interest because it represents energy dissipated. The strain at failure due to fatigue can be quite large (0.004 cm/cm).

The modified Goodman (Fig. 7.10) diagram for compressive fatigue can be used to assess the vulnerability of concrete to fatigue damage. It is seen that if the static sustained load is high, the range of stress a member can withstand for a given number of cycles is less. The modified Goodman diagram for flexural fatigue of concrete is shown in Fig. 7.11. The fatigue strength in flexure for 10 million cycles is only 55% of the static strength. Bond deterioration due to fatigue is important in RCC structures subjected to cyclic and reverse cyclic loading. This type of load occurs during earthquakes. The effect of fatigue on bonds is expressed in terms of the cumulative slip that occurs at the steel–concrete interface.



7.2.6 Impact Strength

The impact strength of concrete is important when it is subjected to sudden (impact) load or repeated impact load as witnessed in forge hammer foundations. Runway concrete pavements are also subjected to repeated impacts due to landing and take-off of aircraft. The impact strength of concrete increases with increase in compressive strength.

Figure 7.12 shows the relation between impact strength and compressive strength for concrete made with different types of aggregates. Angular and surface rough aggregates (broken granite) exhibit better impact strength. The rate of loading has a profound effect on strength. Figure 7.13 shows the relation between the percentage increase over static strength and the rate of loading. Impact at a loading rate 2–3 orders high increases the strength by about 50% to 60%. The effect of strain rate on the percentage increase in strength is shown in Fig. 7.14



7.2.7 Abrasion resistance:

Abrasion resistance of concrete is required for applications involving flow of water in spill ways of dams and when bridge deck top surface is used as a wearing surface. It is considered as one of the prime requirements of durability.

Deterioration of concrete surface may occur due to abrasion by sliding, scraping, percussion or action of abrasive materials carried by water. Abrasion loss under physical effects suffered by concrete pavements (roads and air-fields), industrial floors, railway platforms, dock-yards, and footpaths should be evaluated and minimised.

In such cases, it becomes difficult to assess the abrasion resistance of concrete, because the damage caused by the abrasive action in each case varies.

However, evaluation of relative resistance of concrete surfaces is possible.

Test method based on IS 1984: 1979 Reaffirmed 2002 Method of test for Abrasion Resistance of concrete can be used to quantify the resistance. The surface of the concrete cubes is subjected to impingement of an abrasive charge (Fig.7.15). As a result, abrasion of the concrete surface of the cubes occurs and resulting loss in mass of the cubes is taken as the abrasion loss of concrete.

The maximum loss suffered after test should be within the limits specified in Table 7.1

Table 7.1 Tentative Suggested values of Abrasion Loss

SI.No	Surfacing Category	Maximum value of loss
1	Concrete Pavement	0.16
2	Factory floor	0.16
3	Dock Yard	0.16
4	Railway Platform	0.24
5	Foot Path	0.4

7.2.8 Fracture properties of concrete

Formation of cracks requires certain amount of energy which agrees with fracture mechanics concept. Finite element analysis based on strength criteria is not applicable near cracked zones because the results vary with mesh size. Limit analysis based on plasticity theory cannot be applied for brittle type of failure like punching shear and unreinforced shear failures. Size effects can be addressed by fracture mechanics. Concrete with tension softening type of failure can be tackled by fracture mechanics. Hence there is justification for using fracture mechanics for concrete.

In classical mechanics critical stress does not depend on structure size. Plain crete shows strong size effect.

At the crack tip linear elastic fracture mechanics allows the stress to approach infinity. Infinite stress cannot develop in real materials. A certain range of inelastic zone must develop around crack tip.

This zone (Fig.7.16) is considered as fracture process zone. It includes micro-cracks. Cohesive pressure should still exist. The behavior is nonlinear.



Fig.7.16 Fracture process Zone for concrete

In contrast to metals strain softening instead of strain hardening dominates the behavior.

In a ductile material, the fracture process zone is usually small. (Fig.7.17) In concrete fracture process zone is large compared to metal. Hence concrete crack tip is not defined clearly



7.3 Strength–Density Relationship

Concrete made with normal aggregate has a density of 22–26 kN/m3 (2200–2600 kg/m3). Though the quantity (volume) of the aggregate varies based on the design of the mix, the variations of density on account of this are not significant. This makes the self-weight of concrete elements a major load, and hence concrete structures are considered less efficient when we compare their strength/weight ratio with that of structures made of either steel or aluminium. It must then be fully recognized that high self-weight is a drawback as far as the use of normal-weight

structural concrete is concerned.

Figure 7.18 traces the improvement in the structural efficiency of concrete since the introduction of lightweight concrete. Considering the strength/density ratio, the efficiency has improved by more than five times.



Fig. 7.18 Structural efficiency of concrete as a function of density (Source: Shah & Ahmad 1994)

Concrete is considered a two-phase material—aggregate enveloped by mortar as shown in Fig. 7.19. One way to reduce the weight of concrete is to reduce the density of the mortar phase. This can be done by omitting fine aggregates to produce 'no-fines concrete'. No-fines concrete contains coarse aggregates surrounded by an approximately 1.3-mm-thick layer of cement paste. There exist, therefore, large voids, which reduce the strength of this concrete. This also means that there will not be any capillary movement of water. The variation of the compressive strength of no-fines concrete with respect to its density is shown in Fig. 7.20.



7.4 Parameters Affecting Strength

Figure 7.21 shows the various parameters that affect the strength of concrete. For simplicity, these parameters can be divided into three categories: (a) specimen parameters, (b) material parameters, and (c) loading parameters.



Fig. 7.21 Factors affecting the strength of concrete (Source: Mehta 1986)

Specimen parameters The dimension, moisture state, and shape of a specimen influence the strength.

Material parameters Mix proportions are varied in order to produce concrete of different strengths. Indeed the number of parameters that contribute to strength are many. The most important of them is porosity. Porosity in concrete can result from either the matrix, aggregate, or the interfacial transition zone. The matrix porosity is influenced by the w/c ratio, degree of hydration of cement, and the air content. Porosity of aggregate depends on the type of aggregate chosen. Dense aggregates such as granite, broken stone, have negligible porosity. The porosity of the transition zone depends on the microstructure of concrete produced. The use of mineral admixtures helps in modifying the pore structure of concrete and minimise porosity.

There exists an inverse relationship between strength and porosity, which can be represented by the expression

$$f_c = ax^3$$

where fc is the compressive strength, a is the intrinsic strength at zero porosity, and x is the solid/space ratio known as the gel–space ratio. Figure 7.22 shows the relationship between strength and gel–space ratio. In concrete, this relationship is more complex due to the presence of micro-cracks and a weak transition zone, which will be discussed in detail in the next chapter.



Fig. 7.22 Porosity–strength relation in solids: Portland cement mortars with different mix proportions (Source: Mehta 1986)

Loading parameter The rate of loading also influences the strength concrete exhibits higher strengths at a faster rate of loading.

The most important property of concrete is its strength. The parameters that affect the strength have been discussed in this chapter. The cube strength is generally accepted as a representative value of concrete quality. The behaviour of concrete under biaxial stress state and the general failure modes have been covered. The importance of minimizing porosity to produce quality concrete is also emphasized.

7.5 Effect of Age on the Strength of Concrete

Though the strength of concrete traditionally refers to the 28-day strength of concrete, concrete gains strength even after 28 days. The rate of gain in strength for concrete with different w/c ratios is different. This rate is lower in concrete with higher water–cement ratio as shown in Fig. 7.23.

The strength versus time curve for concrete becomes important if we want to put a structure to use early. In prestressed concrete work, the strength at an early age should be known if we want to transfer the prestress at an early age. This property also becomes important for the early removal of formwork. The long-term strength is more than the 28-day strength because hydration takes place even after a very long period, especially if the concrete is in a moist atmosphere. However, the latest IS: 456-2000 does not recommend taking advantage of the long-term strength even if the structure is loaded only at a later time. This conservative approach takes care of the durability problems with age in concrete, which may offset the gain in strength with age beyond 28 days.



Fig. 7.23 Relative gain in strength with time for concrete made with different w/c ratios

7.6. Maturity of Concrete

The strength of concrete increases with hydration. The rate of hydration of cement increases with temperature. Hence, it is possible to express strength as a function of curing time and multiplied by temperature. The product of

time interval for hydration and temperature is called the maturity of concrete. Thus,

Below –12°, concrete does not gain any strength and gets damaged due to the action of frost. Figure 7.24 shows the relation between maturity (log scale) and compressive strength. Note that this relation is linear when plotted on a semi-log graph sheet.

Hence the strength ratio of concrete as it matures can be expressed as

$$S_1 / S_2 = A + B \log_{10} (\text{maturity} \times 10^{-3})$$

where A and B are constants which depend on the grade of concrete and S1 and S2 are the strengths of concrete at any two maturities, i.e., S1 is the strength of concrete at maturity M1 and S2 is the strength of concrete at maturity M2. It should be remembered that M1 may be defined as the maturity of concrete used at 18°C for 28 days. The values of the constants suggested by Plowman are given in Table 7.2

. Table t5.2 Plowman's coefficients for the maturity equation

Strength at 28 days at 18°C		
(maturity = 19800°C h)	Coefficient)	Coefficient *
< 17	10.0	68.0
17–35	21.0	61.0
35–52	32.0	54.0
52–69	42.0	46.5

The strength–maturity relation is uncertain at low-strength maturity values. It is quite useful in determining the time required for the removal of the formwork of concrete. It is also useful for fixing the temperature of stream curing in order to obtain a particular level of maturity in a precast component before it is sent out of the factory for use.

The maturity concept can also be used to correlate the strength of concrete in a structure with the strength 'predictions' of the compression specimen, especially if the compression specimen is cured at a different temperature in the laboratory

7.7 Stiffening Time

The reaction between cement and water is the primary cause for the setting of concrete. The phenomena of stiffening, setting, and hardening are physical manifestations of the progressive hydration reaction of cement.

The initial and final setting times of cement are points defined arbitrarily by the Vicat test, which determine the onset of solidification in fresh cement paste. Similarly, the setting of concrete is defined as the onset of solidification in a fresh concrete mixture. Both the initial and final setting times of concrete are also arbitrarily defined by test methods such as the penetration resistance method (ASTM: C403 and IS: 8142). The initial and final setting times, as measured by the penetration resistance method are two distinct milestones in the process of solidification of the mixture. These are purely functional points, in the sense that the former defines the limit of hardening and the latter defines the beginning of development of mechanical strength. They do not have to coincide exactly with the periods marking the end or the complete loss of workability and the beginning of mechanical strength development. Instead, the initial set represents approximately the time at which fresh concrete can no longer be properly mixed, placed,

and compacted; the final set represents approximately the time after which strength begins to develop at a significant rate. Obviously, the knowledge of the changes in concrete characteristics as defined by the initial and final setting times can be of considerable value in scheduling concrete construction operations.

Briefly, in the penetration resistance test, the initial and final setting times are defined as times at which the penetration resistances are 3.5 MPa (500 psi) and 27.5 MPa (4000 psi), respectively. It is to be noted that these arbitrarily chosen points do not indicate the strength of concrete. In fact at 3.5 MPa concrete has no compressive strength, while at 27.5 MPa the compressive strength of concrete may only be about 0.7 MPa. The principle factors controlling the setting times of concrete are cement composition, water–cement ratio, temperature, and admixtures. Cements that are quick setting, false setting time. The laboratory setting time data of cement paste does not coincide with the actual setting times of concrete made with the same cement, because the water–cement ratios in the two cases are usually different. In general, the higher the water–cement ratio, the longer is the setting time.

103 105 80 Curing temperatu 13 (55) 4 (40) 10,000 rat 60 8000 <u>3000</u> 40 4000 20 2000 10⁵ Maturity (log scale) (°C days)

°F days

Fig. 7.24 Relation between maturity (log scale) and compressive strength (Source: Lew & Reichard 1978)



INCOME TAX UPDATE

The Direct Tax Vivad Se Vishwas Bill, 2020 (Amended)

After 'Sabka Vishwas Scheme' presented in Budget 2019 for settling disputes of Service Tax and Central Excise, similarly in Budget 2020, FM announced a dispute resolution scheme related to direct taxes named as 'The Direct Tax Vivad se Vishwas Bill, 2020' which will be separate act after assent of President.

It has been seen that pendency of appeals before the appellate forum i.e. CIT(A), ITAT, High Court and Supreme Court (later known as Appellate Forum) has increased as a result of which a huge amount of Rs. 9.32 lakhs crore related to disputed direct tax has been stuck as on 30th November 2019. This will not only help the government but also taxpayers to save their time, energy and resources.

Eligibility for the scheme: -

1. The appeal which are pending before the Appellate Forum as on 31st Jan 2020 filed either by the assessee or income tax authority and writ petition filed before High Court or Supreme Court are eligible to be availed under this scheme whether demand for such appeal is pending or has been paid.

2. The cases for which the assessment order has been passed and time for filing for appeal has not been expired on 31st January 2020 is covered under this scheme.

3. The cases which are pending before DRP on 31st Jan 2020 and the cases for which directions issued by DRP before 31 Jan 2020 but no order has been passed.

4. Search assessment u/s 153A or 153C of Income Tax Act,1961 if the disputed demand is upto Rs. 5 crores.

5. The cases for which revision has been filed by the assessee u/s 264 on or before 31.01.2020.

isputes covered under the scheme:

The pending appeal may be against:

1. Aggregate amount of disputed tax, interest or penalty on such disputed tax or 2. Disputed interest or 3. Disputed penalty or 4. Disputed fee 5. Disputed TDS or TCS

The calculation of disputed tax will be as per the formula prescribed. The payment will be made as per the following situations: -

Particulars of dispute	Amount payable on or before 31st Mar 2020	Amount payable on or after 1st April 2020 but before last date*
Dispute involving disputed tax inclusive of interest chargeable or charged or penalty leviable or levied on such disputed tax	100% of disputed tax (125% of disputed tax in search assessment) Hence complete waiver of interest and penalty on such disputed tax	110% of disputed tax (135% of disputed tax in search assessment) But such excess of 10% shall not exceed the aggregate amount of interest and penalty
Dispute involving disputed interest, penalty or fee	25% of disputed interest, penalty or fee	30% of disputed interest, penalty or fee

*Last date: Last date is yet to be notified.

If the appeal is filed by the Department or Department has lost a case, then the percentage mentioned in above table will be halved in each case i.e. declarant is required to pay only half of amount as compare to those appeals filed by the assessee.

Non-Eligibility for the scheme:

a) In respect of tax arrear:

1. For which the search assessment has been made u/s 153A or 153C of Income Tax Act if disputed demand is more than Rs.5 crores. 2. For which the prosecution has been initiated on or before the date of filing of declaration or 3. For any undisclosed income from source located outside India or undisclosed asset located outside India or 4. For assessment or reassessment made on the basis of information received under an agreement referred to in section 90 or section 90A of Income Tax Act. 5. For which the notice of enhancement has been issued by CIT(A) on or before 31st Jan, 2020.

b) Order of detention has been made under the provision of Conversation of Foreign Exchange and Prevention of Smuggling Activities Act,1974 on or before the date of filing of declaration.

c) Prosecution for any offence punishable under Indian Penal Code or as per the provisions of specified acts has been made on or before the date of filing of declaration.

Steps for availing the scheme:

1. Declarant shall file a declaration in prescribed form to designated authority not below the rank of CIT.

2. Within 15 days from the date of receipt of declaration, designated authority shall determine the amount payable and grant a certificate in respect of amount payable.

3. Within 15 days from the date of receipt of certificate, declarant shall pay the amount determined and intimate the same to designated authority, consequently designated authority shall pass an order to this effect.

4. Order passed shall be conclusive in nature and no matter related to that order shall be reopened in any proceedings under any law.

5. After declaration being filed by declarant, any appeal pending before ITAT or CIT(A) shall be deemed to be withdrawn from the date of issue of certificate by designated authority.

6. Declarant shall withdraw appeal pending before any appellate forum or writ petition before High Court or Supreme Court and furnish proof alongwith declaration.

7. Declarant shall furnish an undertaking waiving his right to seek or pursue any remedy or claim in relation to tax arrears otherwise available under any law.

8. Any amount paid under this scheme shall not be refunded in any circumstances.

9. If the amount paid by taxpayer before filing declaration exceeds the amount payable under the scheme, the taxpayer would be granted the refund of such excess amount.



ABSTRACT

Cancellation of the notification declaring 45 villages of Nagapattinam and Cuddalore Districts as a local planning area for constitution of "Petroleum, Chemicals and Petrochemicals Investment Region (PCPIR)" – Orders – Issued.

Housing and Urban Development [UD4(2)] Department

G.O.(Ms.)No.36

Dated: 21.02.2020 விகாரி, மாசி 9, திருவள்ளுவர் ஆண்டு 2051.

Read:

- 1. G.O. (Ms) No.1868, Rural Development and Local Administration Department, dated 17.8.1974.
- 2. G.O.Ms.No.143, Housing and Urban Development [UD4(2)] Department, dated 26.09.2014.
- 3. G.O.Ms.No.162, Housing and Urban Development [UD4(2)] Department, dt.18.12.2015.
- 4. G.O.Ms.No.108, Housing and Urban Development [UD4(2)] Department, dt.20.06.2017.

Read also:

5. The Directorate of Town and Country Planning Roc.No.17822/14-MP1, dated 10.12.2020.

ORDER:

In the Government Order first read above, the Cuddalore local planning area has been declared under sub-section (4) of section 10 of the Tamil Nadu Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972). In the Government Order second read above, the Government had declared its intention to include additional areas in the Cuddalore local panning area under clause (b) of sub-section (1) of section 10 of the said Act.

2. In the Government order third read above, it was ordered to declare the intention to delineate the 45 villages in the Cuddalore and Nagapattinam districts included under the proposed Petroleum, Chemicals and Petrochemicals Investment Region as local planning area under clause (b) of sub-section (1) of section 10 of the Tamil Nadu Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972).

3. In the Government order fourth read above, the aforesaid intention was confirmed under sub section (4) of section 10 of the Tamil Nadu Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972).

4. In the letter fifth read above, the Director of Town and Country Planning has stated that a lot of objections have been received from the public vehemently opposing the exploration and extraction of Hydrocarbon and further demanding to declare the Delta Region as a "Ecologically Sensitive Agricultural Zone". Cauvery Delta Region comprising of Thanjavur, Tiruvarur and Nagapattinam Districts and Delta Blocks of Pudukkottai, Cuddalore, Tiruchy, Karur and Ariyalur districts is considered to be the Rice Bowl and Granary of Tamil Nadu and at the same time is an Environmentally Fragile Sensitive Wetland and Agriculture Zone. Any further exploration and exploitation, apart from such activity which already exist, may be detrimental to the Environment of the Sensitive Zone and therefore request the Government that the earlier notification declaring local planning area for constitution of PCPIR may be cancelled under sub-section (4) of Section10 of Tamil Nadu Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972) read with Section 15 of The General Clauses Act, 1891 (Tamil Nadu Act I of 1891).

5. After careful examination, the Government hereby cancel the notification declaring Local Planning Authority constituted for PCPIR issued vide G.O.(Ms).No.108, Housing and Urban Development [UD4(2)] Department, dated 20.06.2017 under section (4) of section 10 of Tamil Nadu Town and Country Planning Act, 1971.

6. The appended Notification will be published in English in the <u>Tamil Nadu Government Gazette Extraordinary</u> and republished in English and Tamil in the Cuddalore and Nagapattinam Districts Gazettes.

7. The Collectors of Cuddalore and Nagapattinam Districts are directed to republish the Notification in their <u>District Gazette</u>.

8. The Director of Translation, Chennai is directed to arrange to have the Notification translated into Tamil and to forward the same urgently to the Collectors of Cuddalore and Nagapattinam Districts.

9. The Collectors of Cuddalore and Nagapattinam District are requested to report to the Government, the date of republication of the Notification in the <u>District Gazettes.</u>

(BY ORDER OF THE GOVERNOR)

RAJESH LAKHONI, PRINCIPAL SECRETARY TO GOVERNMENT.



Rules – Tamil Nadu Transfer of Development Rights Rules, 2019 under section 35-A of the Tamil Nadu Town and Country Planning Act, 1971 – Amendments - Notification – Issued.

HOUSING AND URBAN DEVELOPMENT [UD4(3)] DEPARTMENT

G.O.(Ms).No.37

Dated: 24.02.2020 விகாரி, **மாசி 12**, திருவள்ளுவர் ஆண்டு 2051

- 1. G.O.(Ms).No.197, Housing and Urban Development Department, dated 24.12.2019.
- 2. G.O.(Ms).No.198, Housing and Urban Development Department, dated 24.12.2019.

ORDER:

The appended Notification shall be published in the Tamil Nadu Government Gazette Extraordinary dated the 24th February, 2020. The Tamil Nadu Transfer of Development Rights Rules 2019 stands effect from 24.12.2019.

(BY ORDER OF THE GOVERNOR)

RAJESH LAKHONI, PRINCIPAL SECRETARY TO GOVERNMENT.

APPENDIX

NOTIFICATION

In exercise of the powers conferred by clause (bb) of sub-section (2) of section 122 read with clause (45-A) of section 2 and section 35-A of the Tamil Nadu Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972), the Governor of Tamil Nadu hereby makes the following Amendments to the Tamil Nadu Transfer of Development Rights Rules, 2019 namely :-

AMENDMENTS

In the said Rules,-

- (1) in rule 8, for the expression "a fee of Rs_____", the expression "a fee of <u>Rs.10,000</u> (Rupees <u>Ten Thousand</u> only)" shall be substituted.;
- (2) in rule 9,
 - (a) for sub-rule (3), the following sub-rule shall be substituted, namely:-

"(3) Application for Utilization of transfer of development rights shall be submitted along with the Development Right Certificate".;

(b) in sub-rule (5), for clause (b), the following clause shall be substituted, namely:-

"(b) Transfer of Development Rights in terms of floor space credit = extent of the site surrendered x $2.25 \times V$ at the time of utilization of Transfer of Development Rights,

where V' is the factor arrived by dividing the guideline value of land surrendered with the guideline value of land at which the Development Right Certificate is proposed to be received or utilized

Guideline value of land surrendered(export site)

V = -

Guideline value of receiving land(import site)".;

(c) for sub-rule (7), the following sub rule shall be substituted, namely:-

"(7) The guideline value at the time of issue of Development Right Certificate or the actual guideline value at the time of utilization, whichever is higher, shall be considered for utilization of transfer of development rights for 10 years from the date of issue of Development Right Certificate. After 10 years, the prevalent guideline value at the time of utilization of the certificate, shall be considered".;

(d) sub-rule (9) shall be omitted.;

(3) in rule 10, -

(a) in sub-rule(1), for clause (b), the following clause shall be substituted, namely:-

"(b) if a holder of Development Right Certificate intends to transfer it to any other person, he shall submit the Original Development Right Certificate to the planning authority with an application along with the registered agreement duly signed by the transferor and transferee".

(b) in sub-rule (2), to clause (c), the following proviso shall be added, namely:-

"Provided that if the Development Right Certificate is transferred to the Planning authority itself for utilization, no stamp duty need be paid".;

- (c)
- in sub-rule (2), in clause (f) for the expression "The transferor", the expression "The transferee" shall be substituted.

RAJESH LAKHONI, PRINCIPAL SECRETARY TO GOVERNMENT.

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred under sub-section (4) of section 10 of the Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972) read with section 15 of the General Clauses Act, 1891 (Tamil Nadu Act I of 1891), the Governor of Tamil Nadu hereby cancels Notification No.II(2)/HOU/574/2017 published at pages 607-608 of Part II-Section 2 of the Tamil Nadu Government Gazette, dated the 19th July, 2017.

RAJESH LAKHONI, PRINCIPAL SECRETARY TO GOVERNMENT.



OBITUARY

Mr. S.P. GOEL

All India Past President left for his heavenly abode on 27th February 2020.

"Southern Centre" prays to the Almighty to rest the departed soul in peace and grant fortitude to the bereaved family to bear the irreplaceable loss.

22 | Southern Builder

25.02.2020 அன்று தென்னக மய்ய அலுவலகத்தில் அமைந்துள்ள Dr. A. ராமகிருஷ்ணா அரங்கில் Safety & Disaster பற்றிய கலந்தாய்வுக் கூட்டம் நடைபெற்றது.





Southern Builder | 23

25.02.2020 அன்று தென்னக மய்ய அலுவலகத்தில் அமைந்துள்ள Dr. A. ராமகிருஷ்ணா அரங்கில் Safety & Disaster பற்றிய கலந்தாய்வுக் கூட்டம் நடைபெற்றது.



25.02.2020 அன்று Dr. A. ராமகிருஷ்ணா அரங்கில் நடைபெற்ற Structural Awareness பற்றிய கலந்தாய்வுக் கூட்டம் நடைபெற்றது.





24 | Southern Builder

27.02.2020 அன்று Dr. A. ராமகிருஷ்ணா அரங்கில் நடைபெற்ற Union Budget 2020-2021 மற்றும் Direct & Indirect Taxes பற்றிய கலந்தாய்வுக் கூட்டம் நடைபெற்றது.



Southern Builder | 25

24.02.2020 அன்று புதுச்சேரியில் மய்யத்தலைவா்கள் மற்றும் துணைக்குழுத் தலைவா்கள் கூட்டம் நடைபெற்றது.



26 | Southern Builder

Compliance Guide Finance Bill 2020 Income Tax I - Highlights of Finance Act 2020 – Income Tax

- 1. Tax rate reduced for new companies to 22% and for manufacturing companies 15%
- 2. New simplified personal tax regime for Individual tax payers. The revised slab can be availed if they do not claim deductions and certain exemptions.
- 3. Companies not required to deduct dividend distribution tax and will be taxed only in the hands of the recipient. Parent company to be allowed deduction of dividend received subsidiary.
- 4. Concessional tax rate of 15% extended to power generation companies.
- 5. Investment made in Infrasture and other specified sectors.
- 6. Tax rate of 194LC at 5% for interest payment to non resident in respect of money borrowed or bond issued upto June 30,2023 and for 194LD at 5% for interest on borrowing from foreign institutional or qualified investor and municipal bonds.
- 7. Interest payment on bonds listed on exchange by ILFS 4%
- 8. Option to Co-operative societies to pay tax at 22% with no exemption or deduction. Exempt from alternative minimum tax
- 9. Affordable housing tax breaks extended by one year. Additional 1.5 lakhs tax benefit on interest paid on affordable housing loans to March 2021
- 10. Turnover threshold for tax audit raised to Rs 5 crore from Rs 1 crore
- 11.100% tax concession to sovereign wealth funds on investment in infra projects
- 12.Income from Charitable institutions fully exempt from taxation. Donation to such institution allowed as deduction.
- 13.Registration of charity institutions to be made completely electronic, donations made to be pre-filled in IT return form to claim exemptions for donations easily.
- 14. Faceless appeals against tax orders on lines of faceless assessments
- 15.For tax payers who have appeals pending only disputed tax is to be paid by tax payer and no interest or penalty if the same is paid within March 31, 2020.Post March 31, 2020 certain amount levied up till June 30, 2020
- 16. Startup ESOP taxes deferred by 5 years
- 17.Vivad se Vishwas Scheme introduced New direct tax dispute settlement schems
- 18. More than 4.83 lakhs cases pending at various forums
- 19. Taxpayer's need to pay only disputed amount of tax (no penalty be charged) by March 2020; scheme will be available till June 2020 but some additional payment to made in-addition to tax

- 20. CBDT to adopt Taxpayer's charter
- 21.PAN shall be instantly allotted on the basis of Aadhaar without any filling up of form
- 22. Personal interface with tax administrators will be at minimum level
- 23.GST reforms will continue including a simplified return-filling form. FM says, refund has been simplified and has been fully automated.

Other Areas.

- 1. New scheme to provide subordinate debt to MSME
- 2. Decriminalise some norm violations in Companies Act
- 3. Increase the bank deposit insurance from Rs 1 lakh to Rs 5 lakh
- 4. New system for instant allotment of PAN
- 5. A new scheme NIRVIK to be launched this year itself for exporters
- 6. A debt ETF consisting of government securities will be launched.
- 7. For NBFCs and HFCs, liqduity constraints will be addressed.
- 8. FPI Limit in corporate bonds will be raised to 15% from 9%.
- 9. LIC to be listed at stock exchanges.

II - INCOME TAX

1. Tax Rates

(i). For Individuals & HUF - Opting computation of Income under proposed Section 115BAC			(Rs. In Lacs)	
FY / AY	Rate	General	Senior Citizen	Sr. Citizen
	NIL	Upto 2.5	Upto 3	Upto 5
2020 - 2021/	5%	2.5 to 5	3 to 5	
2021 - 2022	10%	5 to 7.5	5 to 7.5	5 to 7.5
	15%	7.5 to 10	7.5 to 10	7.5 to 10
	20%	10 to 12.5	10 to 12.5	10 to 12.5
	25%	12.5 to 15	12.5 to 15	12.5 to 15
	30%	Above 15	Above 15	Above 15
		10% of Income Tax, ii	n case taxable income i	is above ₹ 50 lacs.
Surcharge (subject to Marginal Relief)		15% of Income Tax, in case taxable income is above ₹1 crore.		
		25% of Income Tax, in case taxable income is above ₹ 2 crore.		
		37% of Income Tax, in case taxable income is above ₹ 5 crore.		
Health & Education Cess		4% of (Income Tax + Surcharge).		

- 1. Rebate as per Sec. 87 A will be provided to a resident individual whose Net Income Less than Rs. 5,00,000. Rebate will be: Equal to the Actual Tax Payable or Rs. 12,500 whichever less for A.Y. 2020-21 and A.Y. 2021-22
- **2.** If an Individual / HUF opts for Section 115BAC, no exemption or deduction under the provisions of clause (5) or clause (13A) or prescribed under clause (14) (other

than those as may be prescribed for this purpose) or clause (17) or clause (32), of section 10 or section 10AA or section 16 or clause (b) of section 24 (in respect of the property referred to in sub-section (2) of section 23) or clause (iia) of sub-section (1) of section 32 or section 32AD or section 33AB or section 33ABA or sub-clause (ii) or sub-clause (iia) or sub-clause (iii), of sub-section (1) or sub-section (2AA), of section 35 or section 35AD or section 35CCC or clause (iia) of section 57 or under any of the provisions of Chapter VI-A other than the provisions of sub-section (2) of section 80CCD or section 80JJAA from income will be available and above Income tax rates shall be applicable:

- 3. Senior Citizen: Resident Individual of 60 years till 79 years.
- **4. Super Senior Citizen:** Resident Individual of 80 years and above at any time during the year

(ii). For Individuals & HUF – NOT Opting computation of Income under proposed Section 115BAC			(Rs. In Lacs)		
FY / AY	Rate	General / NRI	Senior Citizen	Sr. Citizen	
	NIL	Upto 2.5	Upto 3	Upto 5	
2020 - 2021/	5%	2.5 to 5	3 to 5		
2021 - 2022	20%	5 to 10	5 to 10	5 to 10	
	30%	Above 10	Above 10	Above 10	
		10% of Income Tax, ir	10% of Income Tax, in case taxable income is above ₹ 50 lacs.		
Surcharge (subject to Marginal		15% of Income Tax, in case taxable income is above ₹1 crore.			
Relief)		25% of Income Tax, in case taxable income is above ₹2 crore.			
		37% of Income Tax, in case taxable income is above ₹ 5 crore.			
Health & Education C	Cess	4% of (Income Tax + Surcharge).			

(iii). For Co-Operative Societies - Not opting Section 115BAD (New Section - No deduction allowed)

FY / AY	Amount	Rate of Tax
	Up to Rs. 10,000	10%
2020 - 2021/ 2021 - 2022	From Rs. 10,001 to Rs. 20,000	20%
	More than Rs. 20,000	30%

Surcharge : 12% of the Income Tax, where taxable income is more than Rs. 1 crore. (Marginal Relief in Surcharge, if applicable)

Education Cess: 4% of the total of Income Tax and Surcharge.

(iv)Co-operative Society - Opting Section 115BAD (New Section - No deduction allowed)		
FY / AY	Amount	Rate of Tax
2020 - 2021/ 2021 - 2022	Total Income	22%

Surcharge : 12% of the Income Tax, where taxable income is more than Rs. 1 crore. (Marginal Relief in Surcharge, if applicable)

Education Cess: 4% of the total of Income Tax and Surcharge.

(v). For Firms/LLP/ Local Authority		
FY / AY	Amount	Rate of Tax
2020 - 2021/ 2021 - 2022	Firms/LLP/ Local Authority	30%

Surcharge : 12% of the Income Tax, where taxable income is more than Rs. 1 crore. (Marginal Relief in Surcharge, if applicable)

Education Cess: 4% of the total of Income Tax and Surcharge.

Marginal Relief is available in case income exceeds 1 Crore or 10 Crores, as the case may be, to the extent marginal tax exceeds marginal income.

(vi). For Companie	s:		
Company	Turn Over	Income Tax Rate	MAT Rate
Domestic Companies (Not	Upto Rs.400 Cr (PY17-18)	25%	15%
opted for Section 115BAA / 115BAB)	Exceeding Rs. 400 Cr (PY 17-18)	30%	15%
Domestic Manufacturing Company (Opted for Section 115BAA)		22%	15%
Domestic Manufacturing Company (Opted for Section 115BAB)		15%	15%

(vii). Applicability of Surcharge & Education Cess for Companies:				
Particulars		Applicable to Companies		
		< Rs. 1 Cr.	AII	NIL
Total	Rs.1 Cr Rs.10 Cr	Domestic	7%	
	Total	> Rs. 10 Cr	Domestic	12%
Surcharge	Income	> Rs. 1 Cr.	Domestic Manufacturing Company (Opted for Section 115BAA & 115BA)	10%
Education Cess 4			4%	

(viii). For Company other than a Domestic Company		
Income	Income Tax Rate	
Royalty received from Government or an		
Indian concern in pursuance of an		
agreement made with the Indian		
concern after March 31, 1961, but		
before April 1, 1976, or fees for		
rendering technical services in	50%	
pursuance of an agreement made after		
February 29, 1964 but before April 1,		
1976 and where such agreement has, in		
either case, been approved by the		
Central Government		

Any other income	40%
Surcharge (subject to Marginal Relief)	2% of income tax, in case taxable income is
	above ₹ 1 crore.
	5% of income tax, in case taxable income is
	above ₹ 10 crores.
Health & Education Cess	4% of (Income Tax + Surcharge).

Marginal Relief on Surcharge

In case taxable income exceeds \gtrless 50 lacs / \gtrless 1 crore Surcharge is payable on income tax at applicable rates. If increase in 'Income Tax + Surcharge' is more than the increase income over \gtrless 50 lacs / \gtrless 1 crore, the 'Surcharge' is reduced by such amount so that the 'Income Tax + Surcharge' become equal to increase in 'Total Taxable Income' over Rs. 50 lacs / 1 Crore respectively. The amount so reduced from 'Surcharge' is 'Marginal Relief on Surcharge'.

2. Advance Tax

(i). For Companies and Other Than Companies			
Due Date	Companies and Non Companies		
15th Jun 2020	15%		
15th Sep 2020	45%		
15th Dec 2020	75%		
15th Mar 2021	100%		

1. Advance Tax is not Applicable if Liability is less than Rs. 10,000

2. An assessee who gets his books audited u/s 44 AD / ADA is required to pay advance tax of the whole amount in one instalment on or before 15^{th} March of the financial year.(Applicable w.e.f. 01.06.2016).

3. Sr. Citizen who does not have income from Business and Profession is not required to pay Advance Tax

<u>3. TDS</u>

(i). TDS Rate Chart

TDS is applicable to any person, other than an individual or a HUF not subject to audit under section 44AB in the immediately preceding year.

	Nature Of Payment	Threshold	Rate %	
Sec.	Description	Amount	Indl./HUF	Com/Other
192	Payment of salary	Normal Slab Rate		
192A	Payment of accumulated balance of provident fund which is taxable in the hands of an employee.	Rs.50,000	10	

1. Where the person is resident in India/Domestic Company

193	Interest on securities			
	a) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;		10	10
	b) any debentures issued by a company where such debentures are listed on a recognised stock exchange in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;		10	10
	c) any security of the Central or State Government; [i.e. 8% Savings (Taxable) Bonds, 2003 and 7.75% Saving (Taxable) Bonds, 2018]	Rs. 10,000	10	10
	d) interest on any other security		10	10
194	Dividend	Rs.5,000(w.e. f. 01/04/2020)		10
194A	Income by way of interest other than "Interest on securities"	Rs.40,000	10	10
194B	Income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort.	Rs.10,000	30	30
194BB	Income by way of winnings from horse races.	Rs.10,000	30	30
		Single Transaction – Rs 30,000		
194C	Payment to contractor/sub- contractor	Aggrega	ate During FY Rs	1,00,000
	a) HUF/Individuals		1	1
	b) Others		2	2
194D	Insurance commission	Rs.15,000	5	5
194DA	Payment in respect of life insurance policy w.e.f. 1/9/2019, the tax shall be deducted on the amount of income comprised in insurance pay-out.	Rs.1,00,000	5	5
194EE	Payment in respect of deposit under National Savings scheme.	Rs.2,500	10	10
194F	Payment on account of repurchase of unit by Mutual Fund or Unit Trust of India		20	20
194G	Commission, etc., on sale of lottery tickets.	Rs.15,000	5	5
194H	Commission or brokerage	Rs.15,000	5	5

194-I	Rent			
	a) Plant & Machinery		2	2
	b) Land or building or furniture or fitting	Rs.2,40,000	10	10
194-IA	Payment on transfer of certain immovable property other than agricultural land	Rs.50,00,000	1	1
194-IB	Payment of rent by individual or HUF not liable to tax audit Note: This provision is applicable from June 1, 2017	Rent for the month or part of the month exceeds Rs 50,000	5	NA
194-IC	Payment of monetary consideration under Joint Development Agreements		10	10
194J	Payment for fees for Technical services, Professional services or royalty etc.	Rs.30,000		
	a) Fee for technical services		2 (w.e.f. 01/04/2020)	2 (w.e.f. 01/04/2020)
	 b) Fee in other all cases as per Section 194J Note: With effect from June 1, 2017 the rate of TDS would be 2% in case of payee engaged in business of operation of call center. 		10	10
194K	Payment of any income in respect of a) Units of a Mutual Fund as per Section 10(23D) b) Units from the administrator c) Units from specified company (This Section is inserted by Finance Act, 2020 which is applicable from 01/04/2020)		10	10
194LA	Payment of compensation on acquisition of certain immovable property Note: With effect from April 1, 2017, no deduction of tax shall be made on any payment which is exempt from levy of income-tax under Right to Fair Compensation Act, 2013.	Rs.2,50,000	10	10
194LBA(1)	Business trust shall deduct tax while distributing, any interest received or receivable by it from a SPV or any income received from renting or leasing or letting out any real estate asset owned directly by it, to its unit holders.		10	10

194LBB	Investment fund paying an income to a unit holder [other than income which is exempt under Section 10(23FBB)]		10	10
194LBC	Income in respect of investment made in a securitisation trust (specified in <i>Explanation</i> of section115TCA)		25% in case of Individual or HUF 30% in case of other resident person	25% in case of Individual or HUF 30% in case of other resident person
194M	Payment of commission (not being insurance commission), brokerage, contractual fee, professional fee to a resident person by an Individual or a HUF who are not liable to deduct TDS under section 194C, 194H, or 194J. Tax shall be deducted under section 194M with effect from 1/09/2019 when aggregate of sum credited or paid during a financial year.	Rs.50,00,000	5	5
194N	Cash withdrawal in excess of Rs. 1 crore during the previous year from one or more account maintained by a person with a banking company, co-operative society engaged in business of banking or a post office (with effect from 01/09/2019)	Rs. 1 crore	2	2
194-0	Applicable for E-Commerce operator for sale of goods or provision of service facilitated by it through its digital or electronic facility or platform. (This Section is inserted by Finance Act, 2020 which is applicable from 01/04/2020)		1	1
2.	Where the person is non reside	ent in India/No	on Domestic Co	mpany
Sec	Nature Of Payment	Threshold Amount	Rat	e %
192	Payment of Salary		Normal Slab Rate	Normal Slab Rate
192A	Payment of accumulated balance of provident fund which is taxable in the hands of an employee.	Rs.50,000	10.40	10.40
194B	Income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	Rs.10,000	31.20	31.20
194BB	Income by way of winnings from horse races	Rs.10,000	31.20	31.20

194EE	Payment in respect of deposits under National Savings Scheme	Rs.2,500	10.4	NA
194F	Payment on account of repurchase of unit by Mutual Fund or Unit Trust of India		20.80	NA
194G	Commission, etc., on sale of lottery tickets	Rs.15,000	5.20	5.20
194LB	Payment of interest on infrastructure debt fund		5.20	5.20
194LBA(2)	Business trust shall deduct tax while distributing any interest income received or receivable by it from a SPV to its unit holders.		5.20	5.20
194LBA(3)	Business trust shall deduct tax while distributing any income received from renting or leasing or letting out any real estate asset owned directly by it to its unit holders.		31.20	41.6
194LBB	Investment fund paying an income to a unit holder [other than income which is exempt under Section 10(23FBB)].		31.20	41.6
194LBC	Income in respect of investment made in a securitisation trust (specified in <i>Explanation</i> of section115TCA)		31.20	41.6
194LC	Payment of interest by an Indian Company or a business trust in respect of money borrowed in foreign currency under a loan agreement or by way of issue of long-term bonds (including long-term infrastructure bond) Note: Now TDS at concessional rate of 5% will be applicable for borrowings made after April 1, 2020 but before July 1, 2023.		5.20	5.20
194LD	Payment of interest on rupee denominated bond of an Indian Company or Government securities to a Foreign Institutional Investor or a Qualified Foreign Investor Note: Now TDS at concessional rate of 5% will be		5.20	5.20

	applicable for borrowings made after April 1, 2020 but before July 1, 2023.		
195	Payment of any other sum to a Non-resident		
	a) Income in respect of investment made by a Non- resident Indian Citizen	20.80	NA
	b) Income by way of long-term capital gains referred to in Section 115E in case of a Non-resident Indian Citizen	10.40	NA
	c) Income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-Section (1) of Section 112	10.40	10.40
	d) Income by way of long-term capital gains as referred to in Section 112A	10.40	10.40
	e) Income by way of short-term capital gains referred to in Section 111A	15.60	15.60
	f) Any other income by way of long-term capital gains [not being long-term capital gains referred to in clauses 10(33), 10(36) and 112A	20.80	20.80
	g) Income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in Section 194LB or Section 194LC)	20.80	20.80
	h) Income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of Section 115A of the Income- tax Act, to the Indian concern, or	10.40	10.40

in respect of any computer software referred to in the second proviso to sub-section (1A) of Section 115A of the Income- tax Act, to a person resident in India		
i) Income by way of royalty [not being royalty of the nature referred to point g) above E] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	10.40	
A. where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	NA	52
B. where the agreement is made after the 31st day of March, 1976	NA	10.4
j) Income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	10.40	
A. where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	NA	52
B. where the agreement is made after the 31st day of March, 1976	NA	10.4
k) Any other income	31.20	41.6

196B	Income from units (including long-term capital gain on transfer of such units) to an offshore fund	10.40	10.40
196C	Income from foreign currency bonds or GDR of an Indian company (including long-term capital gain on transfer of such bonds or GDR)	10.40	10.40
196D	Income of foreign Institutional Investors from securities (not being dividend or capital gain arising from such securities)	20.80	20.80

*Note: The rate of TDS are after considering cess @4% and shall be increased by applicable surcharge.

(ii). Due Dates for depositing TDS			
Quarter	Salary Payments	Other Payment	
Ap 2020 to Feb 2021	7th of next month	7th of next month	
Mar-21	30th April 2021	30th April 2021	

(iii). Due Dates for submitting Quarterly Statements of TDS/TCS			
Due date for E – TDS Return 24Q, 26Q ,27Q and Form 16 , Form 16A for Financial Year 2020 – 21 for Govt. As well as Non Govt deductor.			
Quarter ending	E-TDS return Due Date	Form 16A Due Date	
30 th June 2020	31 st July 2020	15 th Aug 2020	
30 th Sep 2020	31st Oct 2020	15 th Nov 2020	
31 st Dec 2020	31 st Jan 2021	15 th Feb 2021	
31 st Mar 2021	31 st May 2021	15 th Jun 2021 (31 st May 2021 for Form 16)	

4. Tax Collected at Sources

S.No	Nature of Goods	Rate %
1	Scrap, Alcoholic liquor for human Consumption	1%
2	Tendu leaves.	5%
3	Forest Products incl. Timber but excl. Tendu leaves	2.5%
4	Parking lot, Toll Plaza, Mining	2%
5	Purchase of Motor Vehicle (If value > Rs 10 Lacs)	1%

Financial Yea r	Cost of I nflation Index	Financial Year	Cost of Inflation Index	Financial Year	Cost of Inflation Index
2001 - 02	100	2008 - 09	137	2001 - 16	254
2002 - 03	105	2009 - 10	148	2016 - 17	264
2003 - 04	109	2010 - 11	167	2017 - 18	272
2004 - 05	113	2011 - 12	184	2018 - 19	280
2005 - 06	117	2012 - 13	200	2019 - 20	289
2006 - 07	122	2013 - 14	220	2020 - 21	
2007 - 08	129	2014 - 15	240		

5. Cost of Inflation Index

6. Deductions:

Section	Particular	Amount	Person Covered
80C	LIC/NSC/PPY/ULIP/ELSS MF/ Bank FDR (5yrs)/ Home Loan Repayment/ EPF / School Fees/ Sukanya Samriddhi Scheme	Rs. 1,50,000	Individual /HUF
80CCC	Pension Fund		Individual
80CCD	Contribution to Pension Scheme		Employed / Self Employed
80D#	Mediclaim (Payment mode other than cash)	Rs. 25,000(Gen) Rs50,000 (Sr. Citizen)	Individual /HUF
0001	Preventive Health Check-up	Rs. 5,000	Individual /HUF
80E	Interest on Loan for Higher Education	Interest paid every year for 8 years	Individual
80EE	Deduction of Interest of Housing Loan	Upto Rs.50,000	Individual
80G	Donation	100% / 50% of donation or 10% of adjusted GTI w.e.is less (Note 2)	ALL
80GGB/ 80GGC	Contribution given to political parties	Any sum contributed (Other than cash)	Indian Companies/ Individual / HUF
80TTA	Interest on Deposits in Savings Account	Rs. 10,000	Individual /HUF (Other than Sr. Citizen)
80TTB	Interest from banks/post office (including FD Interest)	Rs.50,000	Sr. Citizen Individual

Very Senior citizens above the age of 80 years, who are not covered by health insurance, to be allowed deduction of Rs.30,000 towards medical expenditures.

7. Changes in ITR-1 and ITR-4 forms

ITR-1 and ITR-4 forms can now be filed by the following persons, Joint owner of a house property, Person who has deposited an amount of more than Rs. 1 crore in bank account, has incurred expense of Rs. 2 Lakh on foreign travel, has incurred above Rs. 1 lakh on electricity

- A) The taxpayer is mandatorily required to mention <u>Valid Indian Passport Number</u> in ITR-1 and ITR-4 forms
- B) **<u>Tax Deduction or Collection Account number</u>** along with name and address of the employer is required to be mentioned
- C) **PAN and Aadhar number of tenant, and** Aadhaar number of the representative Assessee be provided in ITR FY 2019-20 onwards
- D) Address of house property is to be mandatorily furnished in ITR-1 and ITR-4 forms. Detail of unrealized rent is also required to be submitted whether the house is selfoccupied, deemed to let-out or let-out. <u>A taxpayer who has a brought forward/carry</u> forward loss from 'Income from house property' cannot use ITR-4 to file his income tax return for FY 2019-20 onwards.
- E) **Deposits in current account** more than Rs.1Crore in aggregate during the previous year, then such amount must be disclosed in ITR-4 form.
- F) (PTS) Presumptive Taxation Scheme
 - Opening and closing balance of cash in hand
 - Opening and closing balance of bank account,
 - Amount of cash received during the previous year.
- G) The 'Nature of Employment' has been moved from Part A- General Information to B1 of Part B- Salary Schedule of ITR-1.
- H) A separate column has been introduced under 'Income from other sources' for deduction u/s 57(iv) - in case of interest received on compensation or enhanced compensation under section 56(2)(viii).
- I) The 'Nature of Employment' has been moved from the Part A- General Information to B1 of Part B- Salary Schedule of ITR-4.
- J) <u>Old ITR-2,2A,3 have been merged</u> into the new form ITR-2. Schedule IF has been inserted to report details of the partnership firm in case the taxpayer is partner in one. Schedule BP has been inserted to report details of income in the nature of salary, bonus, commission or remuneration received from partnership firms. Under the 'Schedule OS', additional information is sought with respect to cash credits, unexplained investment, unexplained money, income from patents, unexplained expenditure etc.

8. Vivad Se Vishwas Scheme

What is vivad se vishwas scheme?

The **vivad se ishwas scheme** offers a **complete waiver on interest and penalty** to the taxpayers who pay their pending taxes by March 31. The scheme aims to benefit those whose tax demands are locked in dispute in multiple forums.

Vivad Se Vishws Scheme: The **Direct Tax Vivad Se Vishwas Bill, 2020** will be tabled in the Lok Sabha on February 5, 2020. The bill aims to resolve disputes related to direct tax payments.

The vivad se vishwas scheme was announced by Union Finance Minister Nirmala Sitharaman during her budget speech on February 1, 2020. The scheme aims to settle the huge number of pending direct tax cases.

Vivad Se Vishwas Scheme: Salient Features

• The Vivad Se Vishwas scheme offers to settle pending direct tax-related disputes.

• The scheme aims to resolve **483,000 direct tax-related disputes** pending in various appellate forums.

• The scheme offers waivers on interest and penalty if the disputed tax amount is paid before March 31, 2020.

• If a taxpayer is not able to pay direct taxes by March 31st then, he will get further time till June 30th. However, in that case, he would have to pay 10 percent more on the tax.

• In case it is just the interest and the penalty which is being disputed, the taxpayer will have to pay **25 percent** of the disputed amount till March 31, after which, it will be **30 per cent**.

Background

The vivad se vishwas scheme is similar to the '**Indirect Tax, Sabka Vishwas**' **scheme**, which was introduced by Finance Minister Nirmala Sitharaman during her maiden budget presentation in July 2019. The **"Sabka Vishwas"** legacy dispute resolution scheme was aimed at reducing disputes related to excise and service tax payments.



Mr. S. Somasundaram Civil Railway Contractor No.21/7, Round Building Anna Nagar West Extn, Chennai – 600 101 Mob: 9791294546

NEW PATRON MEMBERS



Mr. Deepu Divakar M/s. Deepakam Housing Pvt Ltd 136 & 137, Deepakam Apartments 3rd Cross Ambal Nagar Pallikaranai, Chennai – 600 100 Mob: 9790878009



Mr. R. Senthil Kumar M/s. VST Projects Pvt Ltd No.3, 3rd Canal Cross Street Gandhi Nagar Adyar Chennai – 600 020 Mob: 9500037445

BAI seeks to fill planner

vacancy: The southern centre of the Builders Association of India (BAI), an association of engineering construction contractors. has sought the Chennai Metropolitan Development Authority to fill the vacancy of the planner at St Thomas Mount panchayat union in Chitlapakkam. In a letter to CMDA member secretary D Karthikeyan, association chairman S Ramaprabhu said a few members of their association had come up with difficulties in getting planning approval from St Thomas Mount Panchayat Union as the post of the planner had been vacant for the past three months. All plans are pending for approval resulting in many projects of common man and small and medium builders remaining stalled, he added. Against this backdrop, the association sought the CMDA to fill the vacancy.

Rules led to stalling of several projects in core areas of Chennai

The Tamil Nadu

the development regulations of the entire state under a single

umbrella

ran added

complex.

Combined Development and Building Rules was

launched in 2019 bringing

need not have to reclassify their land. This would re-duce delay in construction

by eight months. At least 40 office projects that could

not take off would benefit

from the change," Sridha-

ment has done away with mandatory two-way dri-

veway for residential projects that are less

than 1,000 square metres in size, and with carpark-

ing slots below 20 in num-bers. Builders Associ-

ation of India's southern centre chairman S Rama-prabhu said this was huge relief since two dri-

veways (entrance and ex-it) has an impact on the design and shrinks the size of the apartment

Similarly, the govern-

▶ From P1

he share of affordable houses is about 30% in the Chennai Metropolitan Area (CMA) comprising the city and sub-urbs of Chengalpet, Kan-cheepuram and Tiruvallur

districts, he added The Tamil Nadu Com-bined Development and Building Rules was Building Rules was launched in 2019 bringing the development regulations of the entire state under a single umbrella. How ever, the rules had several problem areas that led to the stalling of several com-mercial projects in core areas of Chennai.

For instance, the rules had removed mixed residential zone classification in CMA halting commercial developments in such zones. With this amendment, however, the state has permitted commercial Constructions on plots abutting 12m wide roads from the earlier limit of minimum road width of 12m... "These roads will be deemed to be commercial

use zones and developers

Media Focus Govt notifies shelter fund rules for housing to poor

ars after the consti-f shelter fund for ing public bousing ordable housing for and lower inc LIG), the Stat

Tamil Nadu Town and ntry Planning (Levy of Shel-Charges and State Shelter d) Rules, 2020 was published as Tamil Nadu government te Tumil Nadu government tte (Extraordinary) on Jan-91. Through the rules, the erament also has formed the iil Nadu State Shelter Pund. ification to the for collecting the new rules

up area. Planning authoriti had been collecting 75 per cent As per the Town and Cou try Planning Act, builders new constructions, in which th floor space index area excee must pay the shelter desceed

tween of gui cial b For 1 shelte L1 per mide guideline value, you and al buildings, the shelte is fixed between I per cent of the

CHARGES FOR BUILDINGS			2.2	1	, H.
TYPE OF	GUIDELINE VALUE			the unit	11
BUILDING	Minimum rate	Maximum rate	110010		VRG
Commercial and IT	1.2%	3%	-	Vire	
Residential	1.1%	3%		-	
Institutional	1%	3%		4	10 Martin

Generation of the second secon the area to other. Earlier, shelter charge was uniform as the State irrespective of mideline value of the land. arding to the uyers, a ers w expenses from buyers

ihen. ed on ruid also be used to meet the State government's share of the grant component of controlly spon-sored heasing schemes for the urban poor. While welconing the move, S Rama Prabhu, chair-

mar of h

collect

pro tha fee of Rs 5,000, ii

More TN homes 'affordable', size up from 40sqm to 60sqm in city

Yogesh.Kabirdoss @timesgroup.com

Chennai: In a move to bring more homes under affordable housing scheme in the state, the TN government has increased the size of the dwelling units that qualify for the scheme from 40 square metres to 60som within the limits of Greater Chennai Corporation. The GST to be paid on the value of such dwelling units will just be 1%; for other projects it is 5%.

The amended rules of The Tamil Nadu Combined Devel-

coment and Building Rules,

2019, notified by the municipal administration and water supplies department also extend ed the relief to units that did not exceed 90sqm in carpet ar-ea in rest of Tamil Nadu. Hith-

NEW DEVPT RULES

erto, the limit was 60sqm. The notification was issued last week. This is in line with Centre's definition of the size of affordable housing units with a cap on registration value of ₹45 lakh. Confederation of Real Estate Developers' Associ-ation of India Tamil Nadu chapter chairman S Sridha ran said the development would benefit large sections of homebuyers as they will be come eligible for the Credit Linked Subsidy Scheme (CLSS) under the PMAY scheme.

"Housing projects on the outskirts of Chennai stand to gain as those buying houses not exceeding 968sqft in size at a maximum price of ₹45 lakh would be eligible for a subsidy of ₹2.67 lakh through the CLSS," he said.

▶ Projects stalled. P 12

பொது கட்டட விதிகளில் மீண்டும் வருது திருத்தம்

- **நமது நிருபர் -**பொது கட்டட விதி ளில், மீண்டும் திருத்தம் களில், மண்டும தருத்து செய்வதற்கான நடவடிக் கைகளை, வீட்டுவசதி

கைகளை, வீட்டுவசதி மற்றும் நகர்ப்புற வளர்ச்சி துவத்தி உள்ளது. தமிழகத்தில் பொது கட் டட விதிகள், 2019 பிப வரி, 460 அறிவிக்கப்பட் டன. கட்டுமானத்துறை சார்ந்த அமைப்புகளின் கோரிக்கைகள் அடிப் கோரிக்கைகள் அடிப் படையில், பொது கட்டட

கட்டடங்களில் மின்சார அறை, தளபரப்பு குறியீ டான, எப்.எஸ்.ஐ..க்கு அப்பாற்பட்டதாக இருந் தது. ஆனால், பொது கட் டட விதிகளில், மின்சார அமை, எப்.எஸ்.ஐ..க்க

தது. ஆனால், பொது கட் டட விடுகளில், மின்சார அறை, எப்.எஸ்.ஐ.,க்கு உட்பட்டதாக குறிப்பிடப் பட்டுள்ளது. கட்டடங்களுக்கான, வர்.எஸ்.ஐ., விடிதங்கள் வார்பேற முடியாத நிலை ஏற்பட்டுள்ளது. வேன்பெற முடியாத நிலை ஏற்பட்டுள்ளது. இதபோல, பண்டும் தொடர தடவடிக்கை எடுக்க வேன்டும். இவ்வாறு, மனுவில் கூறப்பட்டுள்ளது. இதபோல, பண்டோன கைக்ன் வந்துள்ளதான பெறுக்கான பட்டுள்ளனர்.

Sketch it, sell it: No hassles anymore

CONTINUED FROM PAGE 1

FOR rural areas, the fee is ₹1,000 per sub-division up to two acres of continuous land, and ₹500 for every additional acre.

For urban areas, it is ₹1,000 for one ground and multiples thereof. The applications will be processed and pre-mutation sketch delivered or rejected within 30 days through

e-service. The government will engage licensed surveyors for the purpose and the applications filed online by land-owners will directly reach the 'dashboard of the surveyors.

They will, in turn, conduct a field inspection, verify the records and prepare a sketch of the land.

Documents, including sub-division records, will be forwarded to the land records draftsman,



uments will be forward-ed to tahsildar who will approve the pre-mutation sketch.

The approved sketch will be made available to the applicants and sub-registrar office through e-service. After getting a pre-mutation sketch, the applicant can reg-ister the sale of land based on the particulars of land re-corded in the pre-mutation records.

It is also made mandatory that the licensed surveyor has to process at least 50 applications per month and get them approved.

A payment of ₹20,000 per month as service charge has been fixed for the surveyors. Builders Association of India Chairman, Southern Centre, S Rama Prabhu, has welcomed the move saying it will reduce land fraud and creation of bogus records.

படையில், பொது கட்டட விதிகளில், சில நிருத்தல் கல் செய்து, ஜனவரி, தால் அரசாணை பிறப்பிக்கப்பட் டது. இருப்பிலும், சில குறிப்பிட்ட பிரிவுகளில், போதிய மாற்றங்கள் செய் யப்படாதது தெரிய வந்தது. இதுகுறிக்து. இந்திய கட்டுளா வல்லுளா சங்கத் தின், தென்னக மைய தலை வர் எஸ்.ராமபிரபு, தமிழக வீட்டுவதி அறைக்கு அனுப்பியுள்ள மனு: பழைய வளர்ச்சி விதி னே அடிப்படையில்,

வள்ளலார் கூறிய அற்புதமான வாழ்கதை போதனை

- 🛫 வாழ்வென்பது உயிா உள்ள வரை மட்டுமே
- 🕶 தேவைக்கு செலவிடு
- 🗲 அனுபவிக்க தகுந்ததை அனுபவி
- < இயன்ற வரை பிறருக்கு பொருளுதவி செய்
- 🗲 மற்றும் ஜீவகாருண்யத்தை கடைபிடி
- 🕿 இனி அநேக ஆண்டுகள் வாழப்போவதில்லை
- உயிர் போகும்போது எதுவும் கொண்டு செல்ல போவதுமில்லை எனவே அதிகமான சிக்கனம் அவசியமில்லை.
- 🕶 மடிந்த பின் என்ன நடக்கும் என்று குழம்பாதே
- உயிா பிரிய தான் வாழ்வு. ஒரு நாள் பிரியும், சுற்றம், நட்பு, செல்வம் எல்லாமே பிரிந்து விடும்.
- 🖝 உயிா உள்ளவரை ஆரோக்கியமாக இரு.
- 🕶 உடல் நலம் இழந்து பணம் சோ்க்காதே
- உன் குழந்தைகளை பேணு. அவர்களிடம் அன்பாய் இரு அவ்வப்போது பரிசுகள் அளி.
- 🛫 அவா்களிடம் அதிகம் எதிாபாா்க்காதே. அடிமையாகவும் ஆகாதே
- < அவரவா் வாழ்வு அவரவா் விதிப்படி என அறிந்து கொள்.
- < இருக்கும்போதே குழந்தைகளுக்கு கொடு.
- 🛫 ஆனால் நிலைமையை அறிந்து அளவோடு கொடு
- 🛫 எல்லாவற்றையும் தந்து விட்டு பின் கை ஏந்தாதே
- < மாற்ற முடியாததை மாற்ற முனையாதே
- 🖝 மற்றவர் குடும்ப நிலை கண்டு, பொறாமையால் வதங்காதே !
- 🗲 அமைதியாக மகிழ்ச்சியோடு இரு.
- 🛫 பிறரிடம் உள்ள நற்குணங்களைக் கண்டு பாராட்டு.
- 🖝 நண்பாகளிடம் அளவளாவு
- நல்ல உணவு உண்டு, நடை பயிற்சி செய்து, உடல் நலம் பேணி இறை பக்தி கொண்டு குடும்பத்தினா, நண்பாகளோடு கலந்து உறவாடி மன நிறைவோடு வாழ்.
- 🛫 வாழ்வை கண்டு களி
- 🖝 ரசனையோடு வாழ்
- 🖝 வாழ்க்கை வாழ்வதற்கே

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SOUTHERN CENTRE ACTIVITIES

06.02.2020 சிறப்புக் கூட்டம்

தென்னக மய்ய அலுவலகத்தில் புதிய அலுவலக பராமரிப்பு மற்றும் பல கோரிக்கைகள் விவாதிப்பதற்காக மூத்த உறுப்பினா்களுடன் கூட்டம் நடைபெற்றது. இதில் அகில இந்திய முன்னாள் தலைவா் திரு. R. இராதாகிருட்டிணன், காப்பாளா்கள். திரு. K. இராமானுஜம், திரு. J.R. சேதுராமலிங்கம், முன்னாள் அகில இந்திய துணைத்தலைவா் திரு. Mu. மோகன், மாநிலப் பொருளாளா் திரு. K. வெங்கடேசன், உடனடி முன்னாள் மய்யத்தலைவா் திரு. L. வெங்கடேசன், மற்றும் மய்ய நிாவாகிகள் கலந்து கொண்டனா்.

10.02.2020

கவுரவ செயலாளா் திரு. R.R. ஸ்ரீதா் மற்றும் Affiliated Association உறுப்பினா்களுடன் Town & Country Planning தலைமைப் பொறியாளா் அவா்களை சந்தித்து கட்டிட அனுமதிக்கான கோரிக்கை மனுவினை அளித்தனா்.

24.02.2020

மாநில அளவிலான மய்யத்தலைவாகள் மற்றும் துணைக்குழுத்தலைவாகள் கூட்டம் புதுச்சேரியில் நடைபெற்றது. இதில் தென்னக மய்யத்திலிருந்து மய்யத்தலைவா திரு. S. இராமப்பிரபு, துணைத்தலைவா திரு. L. சாந்தகுமாா், முன்னாள் அகில இந்திய துணைத்தலைவா் திரு. MU. மோகன் மற்றும் தென்னக மய்ய துணைக்குழுத்தலைவாகள் கலந்து கொண்டு சிறப்பித்தனா்.

25.02.2020

தென்னக மய்யத்தின் அலுவலகத்தில் அமைந்துள்ள Dr. A. ராமகிருஷ்ணா அரங்கத்தில் Structural Awareness மற்றும் Safety & Disaster Management பற்றிய விழிப்புணாவு கூட்டம் 25.02.2020 மாலை 3.00 மணியிலிருந்து 6.00 மணி வரை நடைபெற்றது. இதில் Structural Awareness பற்றிய தலைப்பில் Prof. Dr. L. Ramajeyam, Dean, Civil Engineering, அவா்களும், Safety & disaster Manager என்கின்ற தலைப்பில் திரு.M. Prabhugandhi. Head, Safety Engineer அவா்களும் விளக்கமளித்தனா். இக்கருத்தரங்கில் தென்னக மய்ய உறுப்பினா்கள் 85க்கும் மேற்பட்டடோா் கலந்து கொண்டு பயனடைந்தனா். அனைவருக்கும் மாலை சிற்றுண்டி வழங்கப்பட்டது.

27.02.2020

தென்னக மய்யத்தின் அலுவலகத்தில் அமைந்துள்ள Dr. A. ராமகிருஷ்ணா அரங்கத்தில் 27.02.2020 அன்று மாலை 3 மணி முதல் 5.30 வரை Union Budget 2020-21 மற்றும் Direct &Indirect taxes பற்றிய கலந்தாய்வுக்கூட்டம் நடைபெற்றது. இதில் Dr. CA கோபால் கிருஷ்ண ராஜூ மற்றும் திரு. CA R. சுப்பிரமணியன் கலந்து கொண்டு விளக்கமளித்தனா். இக்கூட்டத்தில் 80க்கும் மேற்பட்டோா் கலந்து கொண்டு தங்கள் சந்தேகங்களுக்கு விளக்கம் பெற்றனா். மாலை சிற்றுண்டியுடன் கூட்டம் இனிதே முடிவடைந்தது.



14.02.2020 அன்று Hotel The Crown Plaza ல் பதினொன்றாவது செயற்குழு/பொதுக்குழு கூட்டம் திரு. R. சிவக்குமார், திரு. L.வெங்கடேசன், திரு. R. பாலசுப்பிரமணியன், திரு. R. நிம்ரோட், திரு. G. திவாகா ஆகியோரின் உபசரிப்பில் நடைபெற்றது.







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