

Covid 19: A Study of Its Impact on Various Fields of Life Generating New Laws and Rules in India

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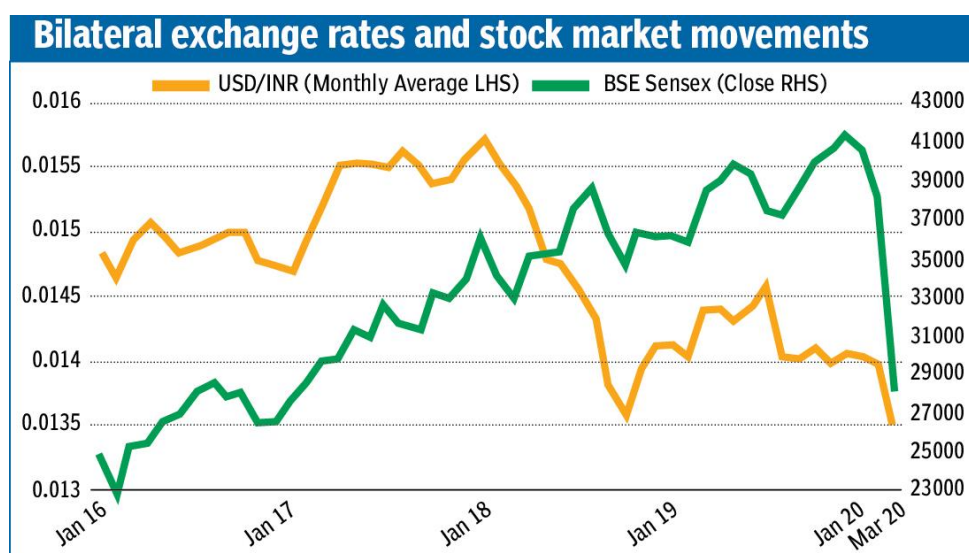
Abstract. The whole planet is facing a pandemic that has never existed or been talked of before. With the outbreak of the pandemic, Corona Virus will experience multiple confusion worldwide. The lethal virus originating in China travelled blinkered through the world and killed the world. Since the death count is rising at an unprecedented pace, fear in the general population is also increasing such that Government around the world will cope quite difficultly. As we have no antidote to treat COVID-19, it is well-known that only steps should be taken, as suggested by the World Health Organisation (WHO) to keep away. When cases began to grow again in India, the Indian Government attempted the first virus card to battle by declaring a one-day, strictly adherent Janta Curfew on 22 March 2020. Following the Janta Curfew, the Central Government declared a 21-day lockdown throughout the country to combat the corona virus. This study is an analytical discussion on the laws imposed or changed due to COVID19.

Keywords. Covid 19, Laws, New Rules.

1. Introduction

The COVID-19 pandemic compelled policymakers across the globe to stop the transmission of the epidemic and enforce harsh controls on everyday life. These regulations almost mean that highways and airports are vacant, stores and restaurants are shut down, and manufacturing operations are mostly halted worldwide. As stringent lockdowns were enforced across India from 25 March 2020 to May 2020, there was a substantial drop in electricity demand, nearly 20 to 40 percent. Conversely, after May 2020, this weakening pattern has begun to change. According to Pillay[1] the energy depreciation demand rate receded from 22% to 17%, and the demand for housing came up from industrial demand in May to April. The electricity usage in India decreased by 9,24% and by 22,75% in March and April, however, this reduction in power consumption decreased to 14,16% in May [2,3]. The Economic Times [4] indicates the Government's turnaround of energy demand continues to relax economic practises and the intensified usage of air conditioners as the temperature climbed above 45 degrees Celsius in May. On 3 April 2020, the country's energy usage dropped by almost 19%, and coal-based power production declined by 26% in two weeks only after the lockdown started[5]. However, the demand for power improved in late May as the lockdown relaxed. The IEA[6] argues that the decline in energy demand during the lock-up arises due to the decreased demand from the utility and

manufacturing market. However, a study indicates that domestic household usage continues to rise after the lockdown [7]. In the utility and business market, though, the volume of energy used exceeds household usage, and thus locking, in general, has a detrimental effect on energy use. Consequently, energy consumption decreased in many countries as manufacturing output dropped, and only began to increase until business started again after regulations were eased. As mentioned above, the outbreak of COVID-19 potentially has drastic effects on energy use. Although the planet still remains far from containing the pandemic, however, nothing is understood regarding the impact of the elevated amount of COVID-19 cases on energy usage. To shed light on the problem, we looked at how shifts in the overall number of cases of COVID-19 had an effect on India's energy consumption. As of 12 June 2020, in terms of its COVID-19 caseload, India is the fourth largest nation in the world and one of the most populous developing economies. Therefore, recognising the impact of the COVID-19 cases on energy use in India offers useful knowledge for other developed countries struggling to provide energy efficiently during the COVID-19 crisis and later introduce energy policy plans. The current research is groundbreaking, as we explored the way COVID-19 cases affected energy use both domestically and regionally. We contrasted and figured out whether income gaps within Indian regions resulted in differences in how the COVID-19 cases influenced their energy consumption. Lockdown policies have softened in several countries as the rise in new COVID-19 cases decreases. This was also the requirement for lockdown releases in India, but the lockdown mechanism was eventually expanded five times in India[8]. While for each successive lockout cycle the number of cases continued to rise, the growth rate of the cases slowed, and with time from the first lockout law, the rules have been relaxed (Lockdown 1.0). The new Lockout 5.0 was expanded to 1 June 2020 on 25 March 2020 [8,9]. Therefore, we predicted the changes in COVID-19 situations have a favourable effect on and dependent on energy use.



Source: Authors based on Pacific Exchange Rate Database and Bombay Stock Exchange
 Note: A rise (fall) implies an appreciation (depreciation) of USD vis-a-vis INR

2. COVID-19 in India: Lockdown, its Impact and Legal Challenges

A. LOCKDOWN:

The Government of India placed a national lock-up against COVID-19 just four hours in advance, and it started on 24 March 2020 and is expected to conclude on 17 May 2020. The lockout was enforced in executive orders from 24 March 2020 along with the Emergency Management Act guidance (DMA).

Only critical facilities, such as defence, Government, food, medical supplies and municipal cleaning, have been allowed to work in a restricted fashion, albeit occasionally. The boundaries between the state and the district have been sealed. With the exception of those associated with critical care, both citizens were ordered to remain at home and maintain social distance. In order to identify and avoid further spread of the virus, testing, quarantine, and touch tracing is used. Breach of commands was punishable criminally.

In almost every area of existence, this dramatic step has started too many improvements. For almost every industry, new laws have been released. The usual laws were tightened or slacked. It has influenced citizens in general in every way.

B. Legal Challenges:

Invasive technologies were used to build databases of individuals accused of developing COVID-19 infections. Drones are deployed for quarantined persons to track enforcement. Smartphone apps are used to identify and monitor connections. A specific programme, Aarogya Setu, must now be accessed for all workers who are subject to legal challenges.

The 2017 Puttaswamy (Privacy) judgement held that the state had to show that, in order to maintain a privacy-regulation action: (a) the restrictions were enjoined by law; (b) they were imposed in accordance with the valid objective of the state; (c) the intent and the restriction were rationally related, and (d) the state chose the "least restrictive" measure possible to achieve its aim. The 2018 judgement on Puttaswamy (Aadhar) also required a data security rule, which is also lacking in the case of Aarogya Setu.

3. Supreme Court imposed restrictions:

Such judicial issues include a Supreme Court decision on the shortage of personal security devices of the health staff (HCWs) (PPE). The Supreme Court ordered the Government to supply HCWs with PPE without any sort of supervision of the enforcement of its own order.

And the Supreme Court decided that non-COVID-19 patients still had to be admitted to private hospitals. In fact, however, non-COVID-19 emergency patients have not been accepted by private hospitals.

4. Disparate Impacts

The lockdown culminated in the closing of both services and transport in a single stroke. Millions of migrant workers were left without money owing to the lack of their means of subsistence, relying on regular wages. With no rental plans for their make-shift tents, millions had to start marching home on foot, walking hundreds of miles from the big subways to their houses. Any citizens perished in the way. Any government governments forced employees to be charged illegally, returned or placed in provisional prisons.

5. Central govt. Restrictions:

The central Government had to issue a DMA Order dated 29 March 2020 to guide state governments to host and supply migrant employees. The overwhelming number of refugees, though, have been

sheltered and fed by NGOs. The Supreme Court asked the central Government to "take such steps as it considers appropriate to resolve the problems raised in the petition" in a motion to pay minimum wages.

Migrant employees revolted in a variety of towns. These uprisings were undermined by the police. For Indian visitors, business people and students abroad, planes were sent to repatriate them, mainly high-ranking people, at the Government's expense. There was no other consolation for foreign employees. Shortly before the lock-in on 1st May 2020, the Government agreed to organise special trains to send migrant employees to their families. Initially, they had to pay the training fee, but later the Government announced they must pay the ticket. However, several countries have scrapped the trains. These acts breach the human right of migrant workers to freedom and the right to life and free mobility in India. In response to a petition, the Supreme Court ordered the Government to report, if any, the suggested procedure for transferring migrant workers between countries.

COVID-19 was also used for municipal panic whipping. The press represented a Muslim sect, Tablighi Jamaat, which was blamed for the dissemination of the virus. Fuel was introduced to the fire by the Government. In the era COVID-19 domestic violence and child sexual exploitation have grown without realistic remedies for survivors.

6. Corona Virus (COVID-19) and its Impact on Health Care Workers:

There are still numerous life-threatening complications of pandemics. The incidence of COVID-19 and a variety of other issues affecting public, institutional and healthcare problems were the same. It looked like the SARS epidemic, however, presented such uncomfortable global problems. The disease that began in Wuhan, China, has now ruthlessly affected almost every region. Health staff work day and night solely

to defend residents while being at high risk of infection, and because of a scarcity of personal protective equipment kits, they are targeted with the virus. Not just that, but the patients themselves are brutally harassed. Racial, technological, psychological, and several other aspects lead to the disruption to the wellbeing of these healthcare staff that are today supposed to be "healthcare warriors."

Defined as a Black Swan event and equivalent to the World War II economic scene, the epidemic of COVID-19 (Serious Acute Respiratory Syndrome Coronavirus 2) is disruptive to global health services, which has an impact on every part of human life as we know it. The outbreak of COVID-19 is a black swan event. SARS-CoV-2 has had a long-term effect on everyone around the world and especially on the medical brotherhood.

Provided the unrestricted dissemination of SARS-CoV-2 and reporting of its delivery to health service providers, professionals in health care are at high risk and may be highly contagious. These threats include medical evaluation, surgery and the location of the patient's health care provider. Thus, OPD (outpatient department) and OR (operating room) will expose patients and health care personnel to cross-contamination if appropriate measures are not taken. The Covid-19 has had a serious effect on healthcare staff worldwide. Frontline healthcare services have a 1.4% mortality rate, but in countries such as Italy, the mortality rate has increased to 9%⁸⁸. Despite enforcement with both CDC and WHO standards for treating this crisis also impacts patients, health care professionals. Health professionals experience diverse threats, such as vulnerability to illness, long hours, personal trauma, exhaustion,

workplace burnout, isolation, and physical and psychological abuse. This overview report highlights the numerous risks and challenges affecting health care employees in particular.

6.1. Psychological Impact on Healthcare Professionals:

The social strain and elevated rates of mental morbidity among health workers treated COVID-19 mimic the SARS and H1N1 epidemics condition. Our frontline physicians, nurses and healthcare staff dread COVID-19 themselves because of the heightened chance of exposure to the infection. They are worried that the infection is taken home and passes on to family ones and family - aged people, infant and immune relatives. Chronic awakesness may contribute to focus disorder, poor alertness, short-term memory, diminished retention, damaged motor skills and clinical assessment. Chronic tension contributes to health problems such as backaches, nausea, headache, anxiety, etc. Corona-related risks are more susceptible to co-morbidity, including asthma, hypertension and chronic respiratory disorders. So the Government has frequently held tension control seminars and therapy in the health field.

6.2 Social and Economic Impact on Healthcare Workers:

The projected economic impact of COVID-19 on productivity rates has been thoroughly explored. Yet the social and economic effects on health staff has been drastically ignored.

When individuals are forced to isolate themselves physically and avoid social events and existing lockdowns, more people who may typically access health insurance now opt to remain home. The aim was also to hold medical departments clear to reduce the chance of epidemic transmission. People defer treatment that is not desperately required. This covers imaging treatments, surgery, drug visits, etc.

Although health care staff struggle with COVID-19 patients, the drop of other patients continued in the hospitals. Any primary care practises have recorded declines of up to 70% by utilising other health facilities. Due to the ongoing lockdown and research volume and sales decline of 50 to 70% in the COVID Pandemic, the private healthcare industry has suffered an 80 per cent decrease inpatient visits. Since their cash flows have dried up, many small hospitals and nursing homes, especially in the Tier II and III towns, have been forced to stop operations. Hospital workers wages are cut or frozen, and some staff were flooded. According to the WHO, for the following purposes, the health staff are at risk. Exposure to vast quantities of patients with limited recovery breaks during lengthy hours.

6.3 Wearing personal protective equipment:

Lack of steps to discourage hospital distribution. More burden on health care staff, job speed, and lack of rest implicitly raised infection risk. Recognition of delayed COVID-19 signs and lack of expertise with respiratory pathogens WHO authorities recommended the following to better combat these problems.

6.4 Impact on Female Staff:

The pandemic causes a double workload for female health workers: extended job hours and extra home care work. Overall, women are a significant number of health workers and are more likely to be health

workers on the front lines, especially nurses, sister-females and community health workers. More than ten million people were screened at home by ASHA staff.

6.5 Issues with Personal Protective Equipment's supply and usage

Healthcare staff use personal security devices to defend themselves and their patients against injury and infection. Yet physicians, nurses and other frontline staff are not trained to handle patients with COVID-19. Owing to restricted access to materials like pads, N-95 health care providers have been made more vulnerable to contamination with caps, respirators, goggles, facial covers, towels, and aprons. Despite these challenges, they are required to do their work.

6.6 Difficult Decisions on the part of health care Workers

Our Government has introduced regulations to compel health professionals to take tough actions on a regular basis. It begins with initial examinations in OPD and includes severe ill patients who require ICU treatment. Patients of such disorders should not get sufficient treatment owing to COVID-19.

7. COVID-19-Induced Policy Reforms in India:

Covid-19's massive epidemic has devastated the food chain worldwide. From the national governments' initial shutdown to slowing down the spread of Covid-19 to the now opening of economies, all actors in the food chain, from producers to customers and the rest in-between, have had food security repercussions. The pandemic affected the most vulnerable communities in the Indian context, especially in the informal sector who could not function and had little or no savings. Furthermore, technology and transport issues have disturbed food production. On the demand side, lack of jobs, closure of food transfer systems such as school feeding services and increasing food prices rendered it impossible for most households to afford food, which led nutritional efficiency to decrease. Food and agricultural revenues have stagnated. The supply of labour for output decreased as migration workers returned to their hometowns. The sum, the food system is in a muddle. Indian political leaders are pursuing big economic changes and breaking down regulatory challenges on food and agriculture industries so that for the past 70 years no one thought feasible. Law reforms on agriculture:: In this context, the main political issue was how farmers' markets can be resurrected, allowing farmers and consumers to turn COVID-19 challenges into opportunities? In order to address this issue, Indian policymakers have embarked on significant political changes and have violated regulatory challenges in food and agricultural sectors in ways that for seventy years nobody thought were feasible. The Indian Government has implemented a series of policy initiatives that eliminate technical hurdles in agricultural supply chains and encourage the creation of 'one national free market' in the private sector. While these changes would take time to hit the ground due to the difficulties ahead of their introduction, it represents a long-term step forward for producers, marketers and customers.

First, the Government amended an ordered route to enable farmers to improve market realisation in the Critical Commodities Act (ECA), contributing to deregulation of food prices, including wheat, edible oils, oleaginous grains, peas, onions and potatoes.

The law guarantees that restrictions on the private sector's storage are not enforced, even under extraordinary situations, such as natural calamities and conflict. The ECA reforms would now

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encourage investments in the private sector and render agriculture competitive. It would further improve cold storage investment and modernise the food supply chain.

Second, the Government would provide farmers with sufficient options to sell their goods at an attractive price through barrier-free agriculture trade. It also lets farmers in surplus regions get better prices and, at the same time, customers in scarcity regions will profit from lower prices.

Furthermore, a platform would be developed for the e-trading of agricultural products. The step aims to end market fragmentation by pushing farmers to offer their goods to the APMC only in their localities.

Thirdly, in India, agriculture is fractured due to limited holding sizes and highly reliant on the weather, making it risky to control input and production inefficiently. The Market Assurance and Farming Services Agreement for Farmers (Empowerment and Protection), 2020 would allow farmers to collaborate with direct producers, wholesalers, aggregators, wholesalers, major retailers, and exporters in order to identify contract terms to eliminate intermediaries properly.

Fourth, an Rs 1 trillion Agri-Infrastructure Fund would be generated for small and medium-size growers, including key farming cooperative societies and farmers' organisations. This will address the existing supply chain deficit owing to inadequate connections to the cold chain and post-harvest management close farms.

Finally, over 95.4 million farmers families (as at first July 2020) were compensated in Rs. 195.15 billion by Prime Minister Samman Nidhi (PM-KISAN) and supplied Rs. 30 000 crores of additional refinancing facility by the National Bank of Agriculture and Rural Development during the lock-in era. These policies are positive moves for the long-term development of the agricultural sector of high value.

8. Rules and reforms induced by COVID19:

This year can be summed up as unparalleled as not only COVID-19 has taken the world economy to its knees and the GDP dropped the lowest in the first quarter of 2020-21 because of lockdowns. It has brought about significant shifts in people's life, forcing them to jobs, schooling or entertainment in online fashion. Apart from COVID-19, numerous governmental changes pursued in the sense of Aatmanirbhar Bharat Abhiyaan, the stand-off with China, new education initiatives, elections in Delhi and Bihar, the agitation against citizenship amendment and agricultural legislation made headlines in 2020. We are looking back at these activities that made 2020 one of the most exciting years.

9. Nationwide lockdown:

Prime Minister Narendra Modi declared a 21-day national lockdown on March 24 to deter more coronavirus transmission, which was extended three times until May 31. He advised the person to strictly observe the lockdown in a TV address because any negligence will lead the country to pay a heavy price and reverses the country by 21 years. During the lockout, on the basis of COVID-19 events, the nation was demarcated in three areas - red, orange and green. From June on, lockdown controls were simplified and the unlocking mechanism began.

10. GDP tanked by 23.9% in Q1 of 2020-21:

In April-June of 2020-21, the Government had to return to lockdown to deter coronavirus outbreaks, which triggered the biggest GDP contraction of 23.9 percent. However, the quarter between July and September contracted 7.5% relative to 5.2% in the same quarter of 2019-20. The transportation, travel and hospitality industries have ground to a stop and are now trying to deal with the pandemic. The Center and Reserve Bank of India has declared three Rs 29,87 lakh crore relief packages, 15% of the Indian GDP, after the COVID-19 pandemic was beginning to revive their economy.

11. Digital transformation

Services like finance, education and medical consultation moved online after the lockout was declared early this year. COVID-19 accelerated the transition to digital media and worked from home became a modern standard in some sense. Not only has the way businesses perform their meetings shifted at sea, but even customers have dramatically embraced online networks. PM Modi unveiled Digital India on 1 July 2015, "Transforming India into a digitally enhanced society and a knowledge economy." The Government has also launched an application to monitor COVID-19 infection and an online coronavirus consultation portal for doctors.

12. Reforms under Aatma Nirbhar Bharat Abhiyaan

Under its Aatma Nirbhar Bharat policy, the Government announced various audacious changes. Changing MSME concepts, improving foreign direct investment in the defence industry, corporate strategy for the private sector, agri-marketing reforms, land reforms, quickly monitoring clearing of investment via a motivated secretariat community, and upgrading industrial infrastructures, are the main reforms. All these changes would allow India to become a centre of development.

13. New Education Policy

After being updated in 1992, the cabinet adopted a new education strategy in July 2020 that would bring about significant improvements to schooling and higher education. It emphasises on holistic learning focused on 'experimental learning and logical thought.' It allows students the right to learn in their mother tongue or their regional language before class 5. Universities from the top 100 worldwide will set up campuses in India where the HRD Ministry will enact new regulations about how these universities can work in India.

14. India's labour law reforms without social dialogue:

In May 2020, 10 central trade unions wrote to Guy Ryder, Director-General of the International Labour Organization twice, calling attention to migrant workers' suffering during the COVID-19 crisis as well as to the dilution and suspension of labour regulations by the Government. In May, many countries – including Uttar Pradesh, Madhya Pradesh and Gujarat – made significant adjustments to labour regulations such as an improvement from eight to 12 working hours. The labour unions claimed the amendments restricted the right of employees to freedom of expression and collective bargaining. Certain reforms, including an expansion in working hours, were eventually reversed by several states after union demonstrations.

Four separate labour codes updating 44 present labour laws were also put into force by the Federal Government—the Pay Code, the Code on Workplace Relations, the Social Security Code and the code on workplace protection, health and working standards. These codes have diluted and abolished a

variety of long-standing regulatory protections that guarantee workers' rights and protection. Together, they exempt from the application of current regulations and guarantees set down in the codes a large section of informal workers, mostly women. A significant number of entities are often exempt from regulatory and implementation processes. According to ILO figures, the lack of income of those working in the informal sector, including domestic migrant employees, contributed to around 60 percent without public funding.

15. RBI calls for wide-ranging reforms to regain Covid-19-induced losses.

The Reserve Bank of India (RBI) reported on Tuesday that slowing capacity usage, lower consumer demand and overloading under strained balance sheets are limiting new investment, calling for broad reforms to recover losses due to COVID-19 crisis and return on the path to sustainable economic growth.

The Indian economy is projected to decline this fiscal year by over 5 percent and in the June quarter by 25 percent. The fiscal deficit is forecast to grow to almost 7.5% of GDP from 3%. The Government would then raise its finances. After a rollback of several stimulus steps taken to combat lockdown-induced economic disruption, the RBI has prescribed several reforms to bring the economy back on track. They require a realistic strategy to eliminate budget deficits rather than kick-start revenues, selective taxation to build jobs, and sell liquidity properties. Behavioural adjustments will bump the recovery and the texture of the recovery from the 2008 global financial crisis, the RBI said in its annual FY20 survey.

Although the pandemic's detrimental impacts have now been felt worldwide, there are differing views about how COVID-19 has impacted the immobilisation market, a health epidemic that has initiated the world's largest home-working trial, debating the value of workplaces in a post-coronavirus world.

In India, where the economic downturn reveals a delayed beginning of the long-delayed path to recovery, Asia's third-largest economy was compounded by the long-delayed lockout 25 March 2020 and finally lasting until 7 June 2020, as the amount of infections increased drastically.

16. COVID-19 impact on the Indian housing market

The outbreak of coronavirus has further postponed a rebound that may have appeared feasible owing to different government initiatives to rekindle demand, considering the fact that prices may not seem to drop instantly.

16.1 COVID-19 impact on homebuyers in India

If low interest rates (the interest rates of the home loan are now below 7 percent) and large tax deductions (the interest payments on home loans are as high as Rs 3.50 lakhs per annum) are going to shift customer behaviour, the outbreak of coronavirus would possibly stop this pattern, at least in the close to medium term. With property seekers unable or unable to carry out site visits, buying judgments may be adjourned.

16.2 COVID-19 impact on builders in India

Slump-hit constructors have expressed their hopes of government support in pulling out increasing inventories, even as a permanent crisis in the country's non-banking financial sector has made borrowing extremely difficult, jeopardising their plans to deliver projects within the promised time frame.

16.3 COVID-19 impact on office space in India

While people increasingly return to work in industries where working from home isn't the choice, remote work remains the primary way for businesses to run.

16.4 COVID-19 impact on warehousing in India

Assuming that e-commerce in the post-COVID-19 world can expand substantially, India's warehousing industry can benefit huge volumes. What is more, this development would not only be confined to the main cities but will also extend through smaller towns.

16.5 Impact of coronavirus threat and restrictions on Indian companies: legal and regulatory changes

India has stringent limits on the battle against coronavirus. The Government of India introduced extraordinary steps on 24 March 2020 to further contain the spread of Covid-19 and to ensure a total lockdown throughout the region. For several, the lockdown is "Once In a Lifetime Event" which has a serious effect on business practises, SMEs, supply chains, etc. The central and state governments also adopted new adherences to and legislative reforms in order to minimise some of the advertisement impact of lockdown and other restriction steps to allow businesses to withstand this economic shock. Below is a review of the current tax, regulatory and enforcement updates.

16.6 Announcement on regulatory relaxations during the lockdown

As of March 24, 2020, Ms Nirmala Sitharaman, the Indian Minister of Finance, issued a media note with numerous relief attempts to ease the strain of missing deadlines under various regulatory requirements and schemes. To execute Indian Finance Ministers' decisions, the Government has passed an Ordinance on 31 March 2020 to expand separate time limits pursuant to taxes and Benami Property Acts. It further stipulates that the time limitations found in the Laws or notes prescribed/issued by these Acts shall be expanded. Some of the essential characteristics and time limitations extended by this rule are as short as practicable.

17. Law in Income Tax in India

The last reporting deadline for both initial and amended financial-year tax returns was expanded from 31 March 2020 to 30 June 2020. Similarly, until 30 June 2020, the compulsory duty to connect Aadhaar number with the PAN (Permanent Account Number) was expanded. Due dates for the issuing of notes, notifications, approval instructions, penalties order, submission of petitions, declarations, demands, reports and all other documentation and time limits for resolution of the proceedings by the authority and any taxpayer's enforcement, including investments in saving instruments or expenditure for the profit in whole of the capital gains of the Income Tax Act. Due charges for advance tax, self-assessment commissions, daily taxation, TDS, TCS, equalisation levy, STT, CTT may be paid at an average rate of 9% rather than 12% or 18% (ie. 0.75% a month rather than 1% or 1.5% a month). No

late fee shall be paid during the time frame for which no punishment/trial shall be commenced. This offers the requisite respite for businesses who experience challenges with homework in order to reach the mandatory tax deadlines. The start of service date for SEZ units for requesting deductions in compliance with Section 10AA of the ITA was also expanded.

An extended deadline for payments (without additional charge up to 10%), which would otherwise have to be made by March 31, 2020, was offered to the Vivad se Vishwas system as a settlement scheme for tax disputes among individuals and the tax department, providing waiver of interest and penalty to taxpayers with a complete and final resolution. Furthermore, a decree under section 119 of the ITA concerning certificates for a lower rate/no deduction and tax collection at source (TDS/TCS) has also been released by the Central Board of Direct Taxes (CBDT). The main characteristics were described below: Both taxpayers who lodged an application for lower or non-receipt of a deduction of withholding tax (TDS/TCS) for the TRACES portal for FY 2020-21 and whose application is pending for disposal as of the date and such certificates for 2019-20 have been released are entitled to those certificates for the FY 2019-20 before 30 June 2020 of FY 2020-21 and are subject to the application by Association. The taxpayer cannot register on the TRACES platform for the YF 2020-21 for the question of lower-rate or zero deduction certificates TDS/TCS but has certificates for the FY 2019-20, such a certificate can apply to the FY 2020-21 by 30 June 2020. However, they shall report information of the transactions and the deductor to the TDS/TCS evaluation officer as soon as normalcy or June 30, 2020 is restored at the earliest point, as stated.

With respect to payments to non-residents (including international corporations) with a permanent establishment in India and not protected above, tax payments rendered would be deductible at the rate of 10% (including surpluses and cessations) on such payments or on the disposal of their applications, as of 30 June 2020 of FY 2020-21.

If the taxpayer does not request the issuance of a lower or zero deduction certificate from TDS/TCS on the TRACES site, and the taxpayer does not possess such a certificate for FY 2019-20, a changed application process and consequent handling by the TDS/TCS Assessing Officer shall be created.

17.1 GST/ INDIRECT TAX

A new section is passed under CGST Act, which, on a GST Council's suggestion, grants central government powers to issue notices that cannot be completed because of circumstances such as conflict, disease, flood, drought, etc. The due dates to be expanded to 30 June 2020 for filing GSTR-3B returns in the months of March, April and May 2020. The due date for the application of the GSTR-3B Return for May 2020 will be extended to 27 June 2020 for taxpayers with a gross income over INR 50 million and until 12 July 2020 for taxpayers with a turnover of below INR 50 million. The due date for the application of the GSTR-9/9C annual return is extended until 30 September 2020. Interest, late charge and penalty were entirely waived for taxpayers with a gross annual turnover of less than INR 50 million.

For donors that have an average gross turnover in excess of INR 50 million, payments postponed up to 15 days will waive interest when a discounted interest rate of 9 percent annually will be paid beyond that time (current interest rate is 18 percent per annum). If enforcement is carried out until the last week of June 2020, no late fee and liability would be paid. The deadline for selecting a composition

scheme shall be postponed until 30 June 2020. Furthermore, the last date to allow payments by the composition dealers for the quarter ending 31 March 2020 and for sending returns for 2019-20 will be extended until 30 June 2020. The date of issuance of the notice, of the warning, of the acceptance order, of the sanctions, of filing of an appeal, of return, of declarations, of applications and of the records, or other papers, shall be extended to 30 June 2020 for any conformity to GST laws which expire between 20 March 2020 and 29 June 2020. Payment date under Sabka Vishwas (Legacy Dispute Resolution System) 2019 is expected to be extended to June 30, 2020, as the scheme developed for the resolution of Service Tax and Central Excise disputes. No debt shall be compensated during this time until tax duties are paid by 30 June 2020.

18. LAW IN CORPORATE AFFAIRS

Any text, return, declaration etc. that is needed to be submitted in the MCA-21 Registry irrespective of due dates, which not only decreases the enforcement burden, including the financial burden for companies/LLS in general, but also permits the long-term non-compliant relationship, is not subject to an additional charge during the moratorium from 1 April 2020 to 30 September 2020. The responsibility for the keeping during the prescribed span of meetings of the board of the firms given for in the Companies Act (120 days), 2013 shall be expanded by a duration of 60 days to the next two quarters, i.e. to 30 September 2020; The Applicability of the Companies Order 2020 (Auditor's Report) shall extend from the 2020-2021 fiscal year rather than 2019-2020 as previously stated. For 2019-20, it would significantly reduce the pressure on corporations and their auditors.

According to Schedule 4 of the Business Act 2013, autonomous administrators shall conduct at least one conference without non-independent directors and board representatives. For 2019-20, if the Independent Directors of a corporation may not conduct a single meeting, the same cannot be considered as an infringement. The 20% deposit reserve provision for deposits which will mature in the 2020-21 financial year before April 30, 2020 is subject to compliance until June 30, 2020.

The obligation to invest 15% of debentures in defined instruments before April 30 2020 that mature in a given year can be rendered before June 30, 2020. Newly established corporations shall present a Company Starting Statement within 6 months of incorporation. An additional duration of six months is approved. The non-compliance by at least one director of each corporation, under Section 149 of the Companies Act for a period of at least 182 days, of a minimum residency in India shall not be dealt with as a breach.

During 2016, a decision was taken to increase the default threshold according to section 4 of the Insolvency and Banking Code (IBC) to INR 10 million, owing to the increasing financial hardship faced by most firms due to the large financial distress triggered by COVID 19 (from the existing threshold of INR 100 thousand). This will prohibit insolvency cases against medium and small companies from being launched (MSMEs). Board meetings permitted for three months via video conference. On 18 March 2020, the Minister of Corporate Affairs released a Notice enabling businesses to conduct board meetings on subjects such as the approval of financial accounts, account books, the approval of board reports, acquisition decisions, combining and takeover decisions by video conferencing for a span of three months. Earlier, discussions concerned with these issues used to take place with the physical attendance of the executives. It is difficult for businesses to remain compliant due to travel constraints. MCA's move would definitely allow companies to take crucial decisions

through video conferences and remain compliant during these tough times. Extraordinary General Meetings to be held by video or other audiovisual media.

Viding its circular dated April 8,2020 by the Ministry of Corporate Affairs ("MCA"), corporations have been authorised to conduct extraordinary general meetings ("EGM") by video conferencing, or other audiovisual media. In order to ensure that Video Conference may conduct the Board of Directors' meetings, MCA has now authorised businesses to conduct EGM via Video Conference or other audiovisual means. However, this EGM can only be sought for immediate market concerns which cannot be postponed and are approved until 30 June 2020 only. The transcripts of such a meeting should be held appropriately in the circular as needed. The decisions approved at this meeting must be sent to the Companies Registrar within 60 days of the meeting.

General annual meeting (AGM) for companies:

The Ministry of Corporate Affairs (MCA) is releasing its Circular of 21 April 2020, which required companies whose financial year ended on 31 December 2019 to hold their AGM by 30 September 2020 and not by 30 June 2020. Litigation tactics are revisited due to the limited functioning of courts in India. The Supreme Court and high courts of many states like Bombay High Court told them around the third week of March 2020 that they will take matters only as a matter of urgency. The litigants must clarify and explain the urgency, or the Court can punish the group (Bombay High Court imposed penalty of INR 15,000 on litigant for insisting on listing of non-urgent matter). The updates have no finish date. However, on 23 March 2020, the Supreme Court of India released an order stating that the restriction term shall be expanded by a further order by the Court for all court proceedings from 15 March 2020. Thereby, the pendency of litigation in India is projected to rise more in the coming months. It is also prudent for businesses to examine their legal strategies and evaluate the conflict settlement delay's effect.

19. Review of Insurance Cover

Companies should examine the particular insurance cover and determine how the insurance scheme includes company catastrophe prevention related to this pandemic. In this respect, like details to the insurance provider, necessary actions can be taken if yes. The following operations, regardless of the region, will continue to be prohibited throughout the country for two (2) weeks (unless otherwise allowed by the Minister of Home Affairs): Both national and international passenger air services; all freight trains; Inter-State buses for public transport; Metro rail; Inter-State passenger travel; Unless done online, both colleges, friends, training/coaching institutes; Other than those used for housing health/police/government Health officers/structured individuals hospitality facilities

Both movie houses, entertainment centres, gyms, sports centres, swimming pools, theme parks, theatres, bars, auditoriums, assembly halls, and the like. Both social/political/sport/entertainment/cultural/religious academic/other sessions. Both religious houses of worship shall be officially locked. Religious groups are specifically forbidden. Strict perimeter and specific escape and entry points and other protective measures shall be applied for containment areas.

20. Conclusion:

The COVID-19 pandemic has in several respects, changed the world. Poverty, insecurity and poverty, and the different consequences of the human race, the rapid deterioration of the economy, the scarcity

of drugs, sanitary goods, masks and other essential items, have undeniably been fundamental and have made a mark on the lives of citizens.

If the requisite steps are not taken in due course, the bigotry virus would inherently linger inside citizens' mindsets, with a challenge to society's peace and security. Long-term strategies and concerted initiatives to tackle this intangible lethal virus are required for people, societies, states, national and international organisations. The hour is needed to respond to the pandemic, health and contract economy. Health initiatives for those in distress and the emphasis on social reversal in the nation are of paramount significance for a stable beginning. It is important to minimise people's psychological and social suffering and to encourage solutions to resolve this situation. Therefore, it is highly necessary to take note of other politicians' health concerns and improve public healthcare through massive expenditures in comprehensive facilities and appropriate services of people suffering from other diseases.

This unforeseen condition has been solved by numerous new legislation in India as well as around the world. They significantly impact typical life types. Often demonstrations occur from frustrated citizens, but this is only out of an innate urge to return to their normal existence. However, with the prevalent difficulty of seeking a permanent solution for this illness prematurely, citizens must be willing to embrace the shift of living styles. The latest styles should consider the new normal.

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