THE KSOS connect

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# Dr. Velayudhan Nair the professor with many "AIIMS"



I was entrusted with the pleasant task of interviewing Prof. Velayudhan Nair, former Professor and HOD of Ophthalmology, Calicut Medical College. As it was during the lockdown period with physical distancing, mask, reverse quarantine, I rang upSir and we had a telephonic interview and then I asked Sir to keep ready a short biodata so that I can go over to his house and spend as short a time as possible with Sir.

It was on a rainy evening that I visited Sir. He and his better half Smt. Vatsala V Nair received me and we spent a few minutes discussing about the current Covid situation and how it has affected each and every one. Sir and madam had not ventured out after the lockdown started.

**Early Childhood and Education:** Prof. Velayudhan Nair was born on 23rd September 1944 at Thiruvananthapuram to Late Prof. V.R. Pillai and Smt. Chinmayi Devi-. His Father Prof V R Pillai was an Economist who had graduated from the London School of Economics, and was the Prof and HOD of Economics , Kerala University. Sir has four brothers and a sister. Most of our members would have been students or colleagues of Sir's elder brother, Late Prof. Dr. R Govindan Nair , Professor and HOD , Internal Medicine, Calicut Medical College . Sir did his schooling at Model School, Thiruvananthapuram and Pre University at Intermediate College ( Presently Govt. Arts College ).

**Medical Education:** He had his MBBS training from Trivandrum Medical College between 1963-68 . After MBBS he joined as Casualty Medical Officer at Central Railway Hospital, New Delhi and after serving there for 11 months, he was appointed by Kerala PSC as Tutor in Ophthalmology at Kottayam Medical College, where he worked under Dr.T. Gopinatha Menon. In 1972 , he got selected to join the Post Graduate programme (MD) at AIIMS, New Delhi. So he took study leave from Government service and joined AIIMS. At AIIMS he had the privilege of working under Late Prof. L.P.Agarwal, who was the Chief of RP Centre for Ophthalmology and later became the Director of AIIMS. Sir also had the good fortune of being trained by Luminaries in Ophthalmology like, Prof. Madan Mohan, Prof. Y.Dayal, Prof.P.K.Khosla, Prof. N.N.Sood , who were also the earliest to delve deep into the subspecialities of Ophthalmology. The training and the exposure to the subject that he received at AIIMS, has stood him in good stead throughout his career as a Clinician, Surgeon and Teacher and he remembers his Teachers at AIIMS with a great sense of Gratitude and Humility for guiding him through the intricacies of the subject. He had implemented part of the Post Graduate Teaching Programme of AIIMS in Calicut Medical College later in his career.

During the post graduate course, Sir had the opportunity to attend a one month long Ophthalmology Camp in Jammu & Kashmir at a place called Bhaderwah in Doda District. It is a remote village and the team had to take tents , cooks and all other paraphernalia. Patients were screened every morning and operated upon in the evening. Surgeries were either ICCE or ECCE, with a large section and multiple sutures and the patients had to be admitted for five days. Binocular Bandage was given on the first Post op day and uniocular bandage for rest of the days and discharged on the fifth day.During that time he utilised his spare time to see the beautiful and serene places in Jammu and Kashmir, much of which subsequently has been ravaged by the decades long insurgency.

**Professional Career:** After completing MD ophthalmology Sir joined Medical College Service and was posted at Kottayam Medical College, in 1975, and again under Professor T. Gopinatha Menon. Sir was deputed to Iran in 1977 and was posted in a place called Semnan about 25km East of Tehran. There was no Ophthalmology department in the hospital at that time, even though it was a district hospital. He took the initiative and a new department was started with the help of the district administration with almost all the essential facilities including surgical facilities. After two years in Iran he returned in 1979 rather prematurely due to the change in political climate following the revolution in Iran. On his return,he was posted in Kozhikode Medical College and joined as Tutor

in November. In 1982 Kozhikode Medical College hosted the Southern Regional Ophthalmic Conference ( SROC ) with Prof. T A Joseph, HOD of Ophthalmology as Organising President, Dr. B Sailakumari as the Organising Secretary and Sir was the treasurer. It was a two day affair and was well attended and appreciated. In 1988 he got promoted as Assistant Professor of Ophthalmology and was in-charge of the Mobile Ophthalmic Unit. The Unit was supplied with all the instruments and staff by the National Society of Prevention of Blindness. We oversaw districts of Kozhikode, Malapuram, Palakkad, Kannur and Kasargod. Operation camps were conducted by converting school rooms to operation theatres. Later on new mobile units were started in all districts hospitals.

Later in the 90s, while he was Associate Professor, he introduced a teaching programme in the department in tune with R.P centre Programme with the consent of Prof. M.S Venkitachalam who was the Head of the Department .Sir was happy to note that the teaching programme continues in almost the same format to this day.

In 1996, he became the HOD of ophthalmology and the same year he was appointed as chairman to investigate the incident at government district hospital (Beach Hospital) in Kozhikode, where nearly ten patients had post- operative visual loss. The Committee headed by him found that the establishment, functioning and sterilisation of ophthalmic theatres needed to be revamped to prevent such events. The report detailed the need for establishing exclusive ophthalmic theatres and gave detailed recommendation on the procedure for sterilisation, post-operative care and maintenance of ophthalmic theatres.

As HOD of Ophthalmologyhe was able to expand upon the teaching programme and initiate the process of procuring a state of the art operating microscope through the hospital development committee (HDC) which was installed after his retirement.



In 1999 he was appointed as the member of the Academic Council for Undergraduate and Chairman ofAcademic Council for PG students by the Calicut University.

**Retirement and Post Retirement Activities:** He retired from the medical college service on 30th April 2000 and in that year Calicut University appointed him as the Dean, Faculty of Medicine, a post which he held for two years. After his retirement, Sir worked as Consultant at PVS Hospital,Calicut for a year and later became Professor of Ophthalmology, Kannur Medical College, where he worked for two years. Later on Sir joined as the Professor and HOD of Ophthalmology at KMCT Medical College, Mukkam, Kozhikode, a post he held till the MCI stipulated retirement age. Sir continued as Professor with exclusive undergraduate teaching responsibilities in an Emeritus capacity for further four years.



**Organisational Activity:** The Calicut Ophthalmic Club was formed in 1995. It was an attempt to materialised a concept that had failed to take wings earlier. With the whole hearted support of the Department of Ophthalmology and Ophthalmic fraternity of Calicut, sir took it as a challenge and along with Dr K.V. Raju (later Prof. K.V. Raju) and with the blessings of Prof. K.B Venugopal, the club was formed with Sir as President and Dr. K.V Raju as secretary. The first meeting was held in May 1995. Initially the plan was to meet once every two months, since it was very difficult to get sponsors, it was very difficult to meet regularly. Later,Ophthalmologists from neighbouring districts also cooperated and the club began functioning. For legal solidity the name was changed to Kozhikode Ophthalmic Society later on. In 2000, Kozhikode hosted the annual conference of KSOS, Drishti. During that time, Sir was the president and Dr. O.K Nandagopal was the secretary of KOS. Dr. P.I Mohan was the incoming president of KSOS. The venue of the conference was Taj Gateway Hotel. Until 2000, Drishti was a one and a half day event. It was the pleasure and privilege of KOS to host the first three day conference of KSOS. Sir remained as the President of KOS up to 2003.

**Family:** His wife, Smt. Vatsala V Nair, a postgraduate in English literature and school teacher is the daughter of late Dr. S.K Nair, Professor and HOD of Malayalam, Madras University. They are blessed with two sons, elder son Dr. V Rajmohan is the professor of psychiatry, MES Medical College, Perinthalmana andhis wife Dr.Divya K.S is anAssistant professor in Department of Pedodontics and Preventive Dentistry, Govt. Dental College, Kozhikode. They have two sons, Gautham and Sidharth. Dr. V Arjun, an ophthalmologist working at Aravind eye hospital, Coimbatore, is the younger son , and after his post graduation, he did his fellowship in Cornea. His wife Deepa Menon is doing her DNB in Paediatrics at Kovai Medical Centre. They have a daughter Meenakshi.

**Other Interests:** Sir is an ardent follower of Kathakali and along with his father in law ( who used to perform kathakali ) , they used to follow most of the Kathakali performances . He is also a cricket fan and during pre television days , used to follow all radio commentaries and now loves watching cricket on TV. He has also travelled to US and Europe and visited almost all the tourist places there. The interview ended with a plate of hot, delicious Pazhampori, buiscuits and Tea and I bid goodbye to sir and madam after clicking a few snaps.



Interviewed by Dr. Vinod Kumar N V

## Presidents message



Respected Seniors, Friends, Colleagues

Greetings From KSOS

This is a brief communication to keep you updated on the association activities during the long and still continuing period of stress-..... COVID-19 has hit us hard. But we have all worked through it, kept ourselves abreast with the practice guidelines through CMEs ,webinar etc. The KSOS Zoom platform has been very active with weekly CMEs, which are live on Youtube and can be downloaded and watched at leisure. The big and troubling question of performing RT-PCR on all electives hit us hard. The KSOS representation spent a few days in the Secretariat, putting across our plae... but to no avail. We have by now got accustomed to requesting this test and getting it done. The cost of this procedure has been capped recently.

My sincere request to all members to send across short video clips on any relevant patient education material to be posted on the KSOS FB interface. We have just crossed June the month for creating Cataract Awareness along with leaving our patient education back log on AMD,DR,Substance abuse, sports injury, paediatric refraction..... the list is long and our afforts should be sustained.

On behalf of KSOS I take this opportunity to wish all of you the very best. We definitely need each others support in these difficult times.Wishing all of you a very successful year ahead

Happy Belated Doctors Day

**Meena Chakrabarti**

## Secretarys message



Greetings from KSOS,

All of us are trying to survive through the COVID times. There is no end seen though all are optimistic about the future. It will all end and we will jump into normal life cycle. As an ophthalmologist, each of us are facing tough task for sustaining us and our dependent either family or staff. As Hon, General Secretary I would like to bring to your notice some of the developments

1. Proper Drishti 2020 is next to impossible in the pandemic times. Other options for conduct of meeting in virtual platform is being considered. We have taken zoom pro account and trial meetings are conducted. Program done in June called Ophthalmology Reboot was in this platform and nearly 12000 people watched it across the world. The advantage is the wide reach and anyone can watch it at their leisure times. Probably we are creating new normal and these webinars are likely to stay here. Few techno savvy KSOS members under guidance from our scientific committee chairman has taken the challenge and did the program for 25 hours continuously in two days. Really commendable.
2. Department of health and family welfare was informed about the difficulties faced by our members for pre-operative COVID test. President herself presented in the health ministers office
3. Ways are being thought for conduct of virtual executive meetings and general body.
4. KSOS lockdown lecture series are becoming a hit with doctors. We have finished more than a dozen webinars. Thanks once again to Dr Rajiv Sukumaran.
5. Elections for vice president is due in November during our annual meeting. Method to implement it is being considered.
6. District clubs are encouraged to use KSOS zoom pro account for the conduct of monthly meetings.
7. Steps are taken for renewal of Form 12 A in June.
8. On the other welfare activities, KSOS has provided essential supplies for a group of transgender people struggling for survival in Alappuzha. Methods to rehabilitate them is also considered

All of us are limping forwards battling COVID. KSOS is there to support its members in any difficulty. On a positive note let me finish off. Our academic activities are doing extremely well even in the absence of physical CME. From KSOS office we wish everyone a safe clinical practice.

Jai KSOS

**Dr Mahesh G.**, Hon General Secretary.

## KJO Editor's Report



The first issue of KJO this year , has been published on time and is available online at kjophthal. com, inspite of the unfortunate lockdown situation prevailing. The sincere efforts of the entire editorial team, timely reviews from our able reviewers, quick work of the publishing team and enthusiastic response by means of articles and letters from all over the country is the reason . The print copy however is delayed. Hopefully will soon reach you all.

Please go through the latest issue with five new sections namely History corner, Ophtha insta , Surgical corner, Clinical challenges and Perspectives. The new KJO comes with a new cover design. And the practice of seeking cover photos from our readers, continues. We invite and welcome constructive criticism about these features from all. Updating of addresses is an ongoing and continous process. We have been able to sort out some issues regarding wrong addresses this time. Please notify any change immediately , so that we can update it in time for the next issue. Do also let us know if you want to opt out of the hard copy

**Dr Sudha. V**

## Scientific Committee



Dear colleagues,

It is really unfortunate that Covid-19 has derailed all our daily routines. But it is time to show restraint and act accordingly to deal with the crisis.

All the CMEs and awareness programmes had to be cancelleddue to this crisis. But KSOS continued with the Online CME series uninterrupted ever since the lockdown was implemented. KSOS alone had done 13 of them. 12 of them are available in the YouTube and can be assessed anytime.

Apart from this the district clubs have done online CME programmes which were of high standards. To mention, the 2 days mega programme by Cochin ophthalmic club in association with KSOS and that of TACO. I congratulate them.

The preparation for the scientific programmes for Drishti 2020 has started. The submission of instruction course is completed and we have received 36 submissions. Now the abstract submission is in the process and will close by 30 June 2020. The following is the time line.

| | Scientific committee time line 2020 | |
|---|---|---|
| 1 | Call for submission of Instruction Courses | 01-04-2020 |
| 4 | Last date for submission of Instruction Courses | 15-05-2020 |
| 5 | Call for Free paper / Video | 01-06-2020 |
| 6 | Last date for submission of Abstract for FP / Video | 30-06-2020 |
| 7 | Video/ Poster PDF submission | 31-08-2020 |
| 8 | IC acceptance communication by Email/WA | 30-06-2020 |
| 9 | FP/Video acceptance communication - By email | 31-07-2020 |
| 10 | Last date to submit full text of FP | 31-08-2020 |
| 15 | Souvenir printing matter to be ready latest by | 30-10-2020 |
| 16 | Sc: Programme for canvas printing to be ready by | 15-11-2020 |

This year's Drishti is most likely be a virtual meeting.

Regards,

**Dr Rajiv Sukumaran**

Chairman Scientific committee

## Treasurer's Report



The Accounts for the year ended March 2020 has been completed and the books are in process for making available to the auditors for the Internal audit which was initially scheduled to be conducted in April 2020 stands delayed due to lockdown and the same will be conducted at the earliest. As All the members are aware that our society is registered u/s 12A of income tax act 1961, So we urge that the information about of every payment with proper bills and vouchers in the name of KSOS is to be given utmost importance for smooth functioning of audit by the auditors.

**Dr Bastin V A**

Treasurer KSOS

## Website Report



Our website is seeing heavy traffic now, with more members joining by the online mode, as the last dates for paper submission are fast approaching.

23 members have joined online and their memberships have been processed by the general secretary.

All the CMEs have been cancelled and webinars have taken their place. Our scientific committee chairman has converted the present setback to an opportunity by arranging world-class webinars for our members.

Despite the uncertainties of our state conference, 33 instruction courses have been received and the abstract submission is going on.

We have received 28 abstracts so far.

Thank you

**Dr.Jain chimmen**

# Project of KSOS at Nilambur

**Compiled by Dr. Vinod Kumar N V**

What started of as " Bridge of Life" project of KSOS at Nilambur, finally ended up as "Home of Love " . We had thought of rebuilding a bridge that was washed away in the floods of 2019. But Kerala Government has taken over that project and so we dropped it. Then we found three families who were badly affected by the floods and who had not received any aid from any source. Two of the families had damaged houses and for one family, the whole house and area where they lived had been washed off .So we decided to help them. We got the support of members of a voluntary organisation who agreed to do the labour free of cost. So we got an estimate made by an engineering firm at Nilambur and began in December 2019 just before Christmas. We started first on the two houses to be repaired. The work went very smoothly and was completed in one month. Then the work on the third house was started on a plot of about 2.5 cents donated to that family by few well-wishers in that area. The proposed house was 750Sq. ft . The work was proceeding well and when it reached the stage of concreting of the roof, Corona struck. The work was halted during the lockdown and was restarted after April 20th and is now in the final stage of cementing of the floor and plastering. We are planning to have a small function to symbolically hand over the houses after travel becomes less restricted . The Photographs given depicts the different stages of the construction.















# Helping Hands Of KSOS



KSOS was in the forefront when news about a group of Transgenders near Alappuzha were found to be in utter poverty, as they had lost their jobs due to the lockdown and did not have any income to look after themselves and their families. Only one person had some sort of home of his own and all of them did not possess Ration Cards and they were not eligible to receive aid from the government as none of them had house numbers. We informed Dr.Manoj Venugopal, of Alappuzha Medical College to look into the matter and confirm the authenticity. He contacted them and made sure that they needed provisions and that too urgently as they were having proper food once in two days due to their financial situation. There were about 35 of them and on 10th June 2020, Dr Manoj Venugopal, Dr Devadas and Dr Cherian Phillip from Alappuzha Ophthalmic Club ,represented KSOS and went to Muthukulam at 3.45pm. A small function was organised by the Transgenders in front of the only hut which belonged to one among them. The 35 kits packed with one months supply of provisions ( Rice 10kg, Atta 2kg, Rice Powder, Maida, Sugar, Kadala, Thuvara , Sambar/ chilly/mally/manjal powders, Salt, Uluva, Kaduku, Vanpayar, Oil, Onions, Potatoes, Tea, soaps, detergents etc ) had already reached the site from Alappuzha. The Doctors sat with them and heard their grievances in general and which increased once the pandemic began. Then the kits were distributed and they were so happy that they wanted to be photographed with the Doctors , which was a very rare event since they are usually camera shy and had informed us that no photos should be taken. They thanked the KSOS team for the kind gesture and KSOS informed them that our President Dr Meena Chakrabarthy has told that we will look at opportunities to employ them in our member institutions in the coming days.



# WEB CONFERENCING – THE WAY TO GO

Web conferencing allows participants to conduct or attend meetings via the internet. This is also known as online meeting or sometimes simply video conferencing itself. It enables remote meetings based on VoIP, online video, instant messaging, file sharing, and screen sharing.

**Specific uses for web conferencing software include:**

1. Presentations or webinars
2. Conference calls
3. Video meetings with multiple participants
4. Running product demos and training
5. 1-on-1 meetings with remote employees
6. Face-to-face customer support

**The top three benefits of using web and video conferencing software are:**

1. Enhanced communications
2. Reduced travel costs
3. Increased efficiency

The word 'webinar' is a blend of 'web' and 'seminar'. A webinar is an event held on the internet which is attended exclusively by an online audience. This distinguishes it from a webcast, which also includes the presence of a physical audience. Other terms used as alternatives for webinar are web event, online seminar, webcast, web lecture and virtual event.

**Online participation**

Participants follow webinars via a PC, Mac, tablet or smartphone, and can see and hear the speaker(s) through audio and video feeds. In addition to the video images, PowerPoint slides can be broadcast which run in sync with the rest of the presentation. You can also make use of the screen capture functionality which enables you to show your viewers an application or website.

**Interactive**

A webinar is a form of one-to-many communication: a presenter can reach a large and specific group of online viewers from a single location. If it is used effectively, interaction during a webinar can be very powerful. In view of the large number of participants, smart tools are essential to channel the interaction.

**Platforms Available**

There are more than a hundred software available, but the popular ones are:

1. Adobe Connect
2. AT&T Connect
3. AnyMeeting
4. BlueJeans
5. Cisco WebEx
6. GotoMeeting
7. Google Meet
8. HCL Sametime
9. Microsoft Teams
10. Skype
11. TeamViewer
12. Zoom Video Communications

The make in India software"Say Nameste", developed by a Mumbai based developer, is still in its beta stage with a lot of crashes reporting even today. It is yet to become a reliable platform.

I have used 6 out of the above platforms and I feel the best platform is Zoom followed by WebEx.

**Security Issues:**

Every internet program is associated with security issues. HCL Sametime is a higher-end Web Conferencing software with highest security features by IBM and is not available for general public. It has only the paid version for corporates.

Among the freely available, Zoom has the best security feature. It is an American company with Chinese connection. They have servers all over the world including India. We have the choice to select the servers we need for our programs. The paid version has added security features including the host allowing the participants of his choice. By July it will be compulsory for every participants to sign up before joining a meeting. This will make it more secure.

KSOS is now using the Pro-versionof Zoom with 100 participants at a time and unlimited duration. The same can be shared live on YouTube and Facebook with no limit in viewership. This will help in conducting large Webinars. It was proved by Cochin Ophthalmic Club recently. It reached over 18 countries with over 14000 viewers.

**Net connection**

Such online programs can be conducted with household Broadband connection with a minimum of 10 MBS speed. If the connection is faster, the quality of Videos will be better.

**Interface**

Both Zoom and WebEx very good interface with user friendly control. Host can easily guide the presenters in preparing the presentations. Power-pointpresentations, the desktop, browsers and any of the video player apps can be shared. There are white board option wherein one can draw and explaining like a black board in class rooms. The host has the option to control the participant's sharing of screen.

**Live streaming**

The web conferencing can be live streamed to YouTube and Facebook. This option is only availablein the Pro version of the software. This can be done by creating an event in the YouTube Studio and obtaining the necessary Keys and URL for streaming. These are inserted in the Web conferencing software. It is not that difficult.

**District Ophthalmic Club**

The Pro version of Zoom of KSOS is available free of cost to all the district clubs for their monthly meeting and other scientific programs. The technical support will also be extended free of cost from KSOS.This method is the only way for the district clubs during this Covid times. Only COC & TACO have utilized this service so far.

**Dr Rajiv Sukumaran**

# TAXATION OF MEDICAL PRACTITIONERS' INCOME

**A comprehensive study on Charge, Deductions & other Provisions**

The taxation of professionals is a subject matter of wide ambit, clustered with countless provisions, deductions, exemptions etc... This document is an attempt to summarize the whole direct taxation scheme applicable to "Medical Practitioners".

As pointed out by, Benjamin Franklin, "In this world nothing can be said to be certain, except death and taxes". Hence, it is imperative on every individual, as informed citizen to realize and enlighten ourselves on the provisions of taxation.

The profession of "Medical Practitioners" is highly respected and carries great amount of responsibility. And it is the responsibility of such professionals to understand the nuances of taxation which governs their world of income.

Tax Planning is an arrangement of one's financial affairs in such a way that, without landing on any penal repercussions, full advantage is taken of all exemptions, deductions, concessions, rebates, allowances and other reliefs or benefits permitted so that the burden of taxation is reduced to minimum. Proper tax planning besides eliminating litigations may help in reduction of tax payments.

Before embarking on any deal, it is quite significant to thoroughly understand the taxation aspects to avoid any unwelcoming surprises. "Medical Practitioners" may choose either, to be employed in hospitals or selfemployed or work in association with their fellows.

The profession of "Medical Practitioner" falls under the category of "Specified Profession" for the purpose of income tax laws in India. Numerous provisions, ranging from charge to deductions, influence the taxation of professionals like "Medical Practitioners".

**Maintenance of Books of Accounts - Section 44AA read with Rule 6F**

The provisions of this section, mandates medical practitioners to keep and maintain the following books of accounts, in case the total gross receipts from profession exceeds Rs. 1,50,000/-, in any of the three immediately preceding years;

1. Cash Book, detailing receipts and payments
2. Journal (In case of following mercantile system)
3. Ledger
4. Carbon copies of Bills and Receipts
5. Original bills of expenditures
6. Daily Cash Register in Form No. 3C(Format attached)
7. Inventory Register, containing stock of drugs, medicines and other consumables.

The books have to be maintained for a period of 6 years from the end of the relevant assessment year.

Assessment year is the year followed by the financial year in which the evaluation of the previous year's income is done.

**Applicability of Audit -Section 44AB**

Every medical Practitioner is required to get his/her accounts audited by Chartered Accountant, if gross receipts from profession exceed Rs. 50 Lakhs.

**Presumptive Taxation - Section 44ADA**

A professional having a gross revenue uptoRs 50 lakhs can opt for the presumptive scheme of tax wherein he can straightaway offer 50% or more* of the gross revenue as his taxable income and pay taxes as per his slab rates on such income. Once he opts for this scheme, he cannot claim any of the profession related expenses as a deduction again. While he is also liable to file his return by 31 July of the assessment year, he must file his return in ITR 4.

**Benefits of Presumptive taxation Scheme;**

1) No Audit Required

2) No need to maintain Books of Accounts

Further, he will be liable for tax audit in a scenario where he offers income lesser than the income arrived at on presumptive basis and also his income exceeds the basic exemption limit, now Rs.2,50,000/-.

Note: *Depending upon the cash flows.

## *Glossary*

*Who is a "Medical Practitioner"..?*

*"Authorized Medical practitioner means any medical practitioner registered with any of the councils of the recognized systems of medicine and includes medical professional having the requisite qualification to practice in any recognized system of medicine as per any law for the time being in force."*

*What is meant by "Gross Receipts"..?*

*"Gross Receipts include all income whether in cash or in kind, earned in the course of rendering professional services including sale of scrap, but excluding income from passive sources like interest, dividend etc.."*

**ITR of Individuals**
(Applicable to salaried professionals & to those engaged in practice)

**Tax Slabs and Rates**
Existing Regime

| TAX SLAB (Income) | TAX RATES |
|---|---|
| 0-2,50,000 | NIL |
| 2,50,000 - 5,00,000 | 5% (Rebate of Rs. 12,500 available, under Section 87A) |
| 5,00,000 - 10,00,000 | 20% |
| 10,00,000 & Above | 30% |

New Regime (FY 2020-21 onwards)

| TAX SLAB (Income) | TAX RATES |
|---|---|
| 0-2,50,000 | NIL |
| 2,50,000 - 5,00,000 | 5% (Rebate of Rs. 12,500 available, under Section 87A) |
| 5,00,000 - 7,50,000 | 10% |
| 7,50,000 - 10,00,000 | 15% |
| 10,00,000 - 12,50,000 | 20% |
| 12,50,000 - 15,00,000 | 25% |
| 15,00,000 & Above | 30% |

However under the new tax regime certain exemptions and deductions have to be forgone by the tax payer, as listed below;

1. Leave Travel Allowance (LTA)
2. House Rent Allowance (HRA)
3. Conveyance
4. Daily expenses in the course of employment
5. Relocation allowance
6. Helper allowance
7. Children education allowance
8. Other special allowances [Section 10(14)]
9. Standard deduction
10. Professional tax
11. Interest on housing loan (Section 24)
12. Chapter VI-A deduction (80C,80D, 80E and so on) (Except Section 80CCD(2) and 80JJA)

Assessee may if they wish, opt for the new tax regime from the A.Y. 2021-22. Once, opted for new tax regime, you can switch back to the existing tax regime in the forthcoming financial years for the incomes other than Income from Profits and Gains of Business of Profession. Hence, the choice is crucial and has to be done by assessments of even future expectations of changes in income. It is advisable to stick with the existing regime in case of you are a rigorous investor and expects to enjoy the benefit of deductions not available in the new regime. It is a go for the new tax scheme, in case you do not enjoy any specified deductions. However, the ultimate choice of which tax scheme to be adopted is a decision involving a meticulous study of your income structure or after proper consultation with your Tax Consultant.

**Deductions**

1) Salaried Medical Practitioners

a. Salary Linked Deductions

- Standard Deduction of Rs. 50,000/-
- HRA
- Children Education Allowance
- Travelling allowances
- Leave Travel Allowance

b. Expense Linked Deductions

- Medical Insurance Premia
- Interest on Loan
  - » Education Loan
  - » Housing Loan
  - » Electric Vehicle Loan
- Donation (to notified funds, for scientific research, for rural development etc...)
- Rent paid (Housing)

c. Investment Linked Deductions

- Housing Loan Repayment
- Investment in Equity
- Life Insurance Premia
- NPS contribution
- PF Contribution
- Post office Time Deposit
- PPF Contribution
- Tuition Fees
- Senior Citizen Savings Scheme

Salaried Professionals cannot opt for Presumptive Taxation.

2) Engaged in Practice

mentioned in Point 1 clause b & c, the following deductions are also available.

- Depreciation on equipments, machinery, movable & immovable assets
- All expenses incurred in the course of rendering professional services, e.g.:, Rent of premises, Insurance, repairs and maintenance, printing & stationery etc… or Presumptive Taxation can be adopted.

**ITR of Firm**

**Tax Rates**

The tax rate for a firm is 30% plus cess @ 4% of its total income.

**Deductions**

- All expenses incurred in the course of rendering professional services subject to certain conditions and restrictions.
- Depreciation
- Investment Linked Deductions including 100% deduction on investment in new equipment and machineries incurred in the course of building and operating a hospital with 100 beds anywhere in India

Income taxed in the hands of the firm shall not be taxed again in the hands of the partners as per section 10(2A).

Hence the profits of the firm appropriated to the individual practitioners are not liable to taxation, if firm has discharged its tax liability.

Note: All deductions are subject to certain restrictions and conditions as mentioned in the Act.

**TDS…**

All receipts of a Medical Practitioner engaged in practice is subject to TDS of 10%, if the aggregate of such receipts from a particular person exceeds Rs. 30,000/- during the year, i.e., in case of any payment to be made to a Medical Practitioner, in excess of Rs. 30,000/- during the year, the payer will deduct TDS of 10% and the balance is remitted to the Medical Practitioner. These provisions are applicable even if service is rendered on contract basis.

In case of Salaried Medical Practitioners, TDS is calculated by applying the normal rates of tax as applicable to an individual and deducting the same proportionately throughout the year

**Advance Tax…**

To avoid the payment of tax in lump sum and to pay tax as you earn the provisions of advance tax has been introduced. It follows from the provision that an obligation to pay advance tax arises in case tax payable after adjusting the tax deductible at source, exceeds Rs. 10,000/-.

The estimated advance tax has to be remitted in four installments ending on 15th June @ 15%, 15th September @45%, 15th December @75% and 31st March @100% of the Financial Year. However in case you have opted for Presumptive Taxation, then instead of remitting the advance in installments it would be sufficient compliance if the entire advance tax liability is discharged by 31st March of the Financial Year.

**General Provisions…**

In order to encourage cashless economy and imbibe transparency in financial transactions certain provisions discouraging cash transactions are inserted in the Act and it is vital to adhere to these norms in order to avoid penal consequences.

The following transactions effected through cash are disallowed;

- Payments in aggregate to any person in a single day exceeding Rs. 10,000/-;
- Receipt in aggregate from a person in day, in respect of a single transaction or in respect of transactions relating to one event or occasion exceeding Rs. 1,99,999/-;
- In case of Loans or Advance or Deposits, any
  - » Acceptance >Rs. 19,999
  - » Repayment (Inclusive of Interest) >Rs. 19,999

The aggregate of such transaction, including the opening balance is considered for determining the total volume of such cash transactions.

**Accepted medium of receipts and payments**

In order to avoid such disallowances, the aforementioned transactions have to be effected through;

- Account payee cheque; or
- Account payee bank draft; or
- Use of electronic clearing system through a bank account; or
- Such other electronic mode

**Exclusions**

However in order to avoid the inconvenience faced by the taxpayers, the transactions via cash with the following persons has been

excluded from penal liabilities;

- Government or Government company;
- Banking company, post office savings bank or co-operative bank;
- Corporation established by a Central, State or Provincial Act;

**Due dates…**

The income of the current year is taxed in the following year, i.e., the Assessment Year. The assessment year of Medical Practitioners differs according to the level of income, applicability of audit and availing of Presumptive Option. The due dates in the Assessment Year by which return has to be furnished are as follows;

| Due Dates | Salaried Individuals | Engaged in Practice | Firm |
|---|---|---|---|
| Normal Returns | 31st July | 31st July | 31st July |
| Presumptive Taxation | N.A. | 31st July | 31st July |
| If Audit Applicable | N.A. | 30th September* | 30th September* |

*Even though all the audit procedures and audit reports have to completed by 30th September Return of Income in the respective forms can be uploaded by 31st October.

In case of Medical Practitioners occupied as partners of a firm engaged in the practice of medicine, and the firm is liable for audit (the due date for filing return of income for such firm would be 30th September), then Medical Practitioners can file their individual returns by 30th September instead of 31st July.

However, due to the unprecedented pandemic COVID-19 and subsequent lockdowns, in order to reduce the compliance burden on tax payers, the due dates for filing income tax returns for the F.Y. 2019-20 (A.Y. 2020- 21) stands extended. The due date for filing Income Tax Returns has been extended to 30th November instead of 31st July (31st October in audit cases) and the due date for filing Tax Audit Report has been extended to 31st October instead of 30th September.

## TAX IMPACTS…. (A.Y. 2021-22)

| PARTICULARS | EMPLOYMENT | PRACTICE | FIRM |
|---|---|---|---|
| Gross Total Income | 15,00,000 | 23,00,000 | 23,00,000 |
| Expense Incurred | N.A. | 8,00,000 | 8,00,000 |
| Net Income | 15,00,000 | 15,00,000 | 15,00,000 |
| ***Deductions under Chapter VIA*** | | | |
| (i) Housing Loan Repayments | 1,00,000 | 1,00,000 | N.A. |
| (ii) Investments u/s 80 C | 50,000 | 50,000 | N.A. |
| Tax Head | Income from Salary | Profits & gains of Business & Profession | Profits & Gains of Business & Profession |
| ***Existing Regime*** | | | |
| Total Taxable Income | 13,00,000* | 13,50,000 | 15,00,000 |
| Tax as per Normal Provisions | 2,10,600 | 2,26,200 | 4,68,000 |
| If Presumptive Scheme opted, Total Taxable Income | N.A. | 11,50,000 | 11,50,000 |
| Tax as per Presumptive Scheme | N.A. | 1,57,500 | 3,58,800 |
| ***New Regime (If opted)*** | | | |
| Total Taxable Income | 15,00,000 | 15,00,000 | 15,00,000 |
| Tax as per Normal Provisions | 1,95,000 | 1,95,000 | 4,68,000 |
| If Presumptive Scheme opted Total Taxable Income | N.A. | 11,50,000 | 11,50,000 |
| Tax as per Presumptive Scheme | N.A. | 1,09,200 | 3,58,800 |

**FORM NO. 3C**

[See rule 6F(3)]

**Form of daily case register**

[TO BE MAINTAINED BY PRACTITIONERS OF ANY SYSTEM OF MEDICINE, I.E., PHYSICIANS, SURGEONS, DENTISTS, PATHOLOGISTS, RADIOLOGISTS, VAIDS, HAKIMS, ETC.]

| Date | Sl. No. | Patient's name | Nature of professional services rendered, i.e., general consultation, surgery, injection, visit, etc. | Fees received | Date of receipt |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

## Closure Remarks

Based on the nature of income and the mix of deductions available will determine the incomme tax coomputation structure that is best suited to each professsional and the tax thereon. There is no one single option that can be applied commonly to all, instead it dependss on case on case.

In addition to the entities discussed above, formats llike Company and LLP is not considered, since these formats are not comonly adopted amongst medical professionals.

[The contents of the article stands good as on 15th June, 2020.]

The author CA Arun A, BSc, FCA, DISA (IICAI), can be reached at ca.arun@ameya.pro, he is the founder Director of Ameya Professionals P Ltd a multi-disciplinary Management Consultancy Company and is also the partner of M/s Arun & Rajalakshmy, Chartered Accountants.



# COC PROGRAMS AT A GLANCE MARCH- JUNE 2020

**Academic programs for postgraduates**

- Super Sunday March on Pediatric Ophthalmology on 1st March 2020
- Super Sunday June on Cornea on June 7th 2020

**Quiz for PGs**

- Super Sunday Quiz on Pediatric Ophthalmology 1st march 2020
- Super Sunday Quiz on cornea June 7th 2020

**Academic programs for Ophthalmologists**

- Chaithanya CME on glaucoma 8th March
- COC Retina interest group on Treat and extend protocol in AMD
- COC retina interest group on 21st April Beyond BCVA in AMD workshop
- Optimising use of OCT and OCTA in Medical retina 23rd may 2020
- Glaucoma symposium and panel discussion 29th May
- Ophthalmology reboot 2020- Mother of all webinars- 20, 21st June
- Helen Keller symposium- Iatrogenica- learn from mistakes and complications 27th June

**Monthly meetings of COC**

- March 30th - Epidemiology of COVID in the world- Where does India Stand? Dr Manuraj
- April 20th - Diabetic Retinopathy. Dr. Praveen Murali delivered the talk on 'Management
- paradigms in Diabetic Macular Edema.
- May 29 CME on glaucoma – Dr Sathyan P and Dr Ronnie George
- June 27 Helen Keller symposium- Iatrogenica- Learn from mistakes and complications

**COVID and its impact on Ophthalmology**

- COVID Symposium I Dr Manu Raj on World epidemiology and where India stands
- COVID symposium II Dr Dinesh Nair on economics of small, midsize and large hospitals during covid 2nd May 2020
- COVID symposium III OPD and OT strategy during COVID times- A panel discussion on
- 15th May 2020
- COC Youtube channel inauguration by a video for public – Covidu nadu vaneedum kalam

**Public awareness programs**

- Glaucoma posters Glaucoma week
- Helen Keller symposium- Iatrogenica- Learn from mistakes and complications -June 27th
- Youtube channel inauguration by a video for public – Covidu nadu vaneedum kalam

**Competitions for Ophthalmologists**

- Theme Glaucoma photo award competition

**Programs under the aegis of KSOS**

- COVID symposium II Dr Dinesh Nair on economics of small, midsize and large hospitals during covid 2nd May 2020
- COVID symposium III OPD and OT strategy during COVID times- A panel discussion on
- 15th May 2020
- Ophthalmology reboot 2020- Mother of all webinars- June 20, 21st

# COCHIN OPHTHALMIC CLUB REPORT, MARCH, 2020

1. The third edition of Super Sunday was conducted at Little Flower Hospital, Angamaly on 1.3.2020. The topic was Pediatric Ophthalmology and Strabismus and the sessions demonstrated practical approach to the subject and included case discussions. It was attended by 35 post graduates.





2. Chaithanya Eye Institue organised the CME, 'Glaucoma 360' on the 8.3.2020, in relation to the World Glaucoma week. Dr.Saikumar S.J, President COC, introduced the COC poster format to be displayed by the hospitals on the Glaucoma week. Dr. Ronnie George and Dr.MuarliAriga were the keynote speakers in the CME, which was attended by 120 delegates. '











2. Glaucoma posters designed and distributed by the COC were displayed in the hospitals and clinics in relation to the world glaucoma week. The posters were designed in such a manner that the relevant glaucoma related messages could be inscribed by the individual doctors, in the general layout provided. This was an enthusiastic campaign carried forward by all the members.

A few of such posters displayed at member hospitals/ clinics are given below:




3. Photography competition with glaucoma as the theme was conducted by the COC in relation to the world glaucoma week. Dr. John Davis Akkara won the first prize and Dr.Shaji A won the second prize. Some of the entries in the contest are given below:



*Winner of the photography competeition: "From the shadows, the rivers of blood flow into the waterfall of blindness" - Dr. John Davis Akkara*



*Runner up of the photography competeition, "Self sealed corneal injury, traumatic uveitic glaucoma, accidental migration of lashes and entrapment in the anterior chamber" - Dr.Shaji A*



4. Due to the COVID 19 related lockdown, the monthly meeting of the COC was conducted as an online zoom meeting on 30.3.2020. Dr.Manuraj, Asst. Professor in Clinical Epidemiology and Healthcare Methodology from Amrita Institute of Medical Sciences, delivered his talk on COVID 19 scenario worldwide and nationally. Dr. Anil Radhakrishnan from Amrita Institute of Medical Sciences spoke on COVID infection from an Ophthalmology perspective. The meeting was attended by 73 participants.



*Due to the COVID 19 lockdown, almost all the hospitals were shut down or attending emergencies only. This had affected our outreach services in addition to the regular clinical activities.*

# COCHIN OPHTHALMIC CLUB REPORT, APRIL 2020

Due to the COVID related lockdown, many of the regular activities and community camps of the COC had to be postponed. However, COC remained vibrant and active through on the online platform through interesting discussions, practice management tips and webinar.

1. Monthly meeting of the COC was conducted on 20th of April, 2020 as an online meeting on Diabetic Retinopathy. Dr. Praveen Murali delivered the talk on 'Management paradigms in Diabetic Macular Edema.'

The panel discussion on management of Diabetic Macular Edema was led by Dr. A Giridhar

Dr.Gopal S Pillai, Dr. Mahesh G, Dr. Thomas Cherian, Dr. Ashok Nataraj, Dr. Natasha Radhakrishnan, Dr. Divya Balakrishnan, Dr. Remya Mareen Paulose etc. The meeting was attended by 80 delegates.

2. Kochi Retina Group conducted a Virtual Round Table Meet on Proactive Regimen (Treat and Extend) on 21st of April, 2020.



3. Kochi Retina Group organised an online event 'Beyond BCVA workshop' on 25th April 2020.Dr. George Manayath spoke on Treatment Decisions in neovasularAMD based on OCT and OCTA. Dr.Gopal S Pillai spoke on 'Why fluid matters?'

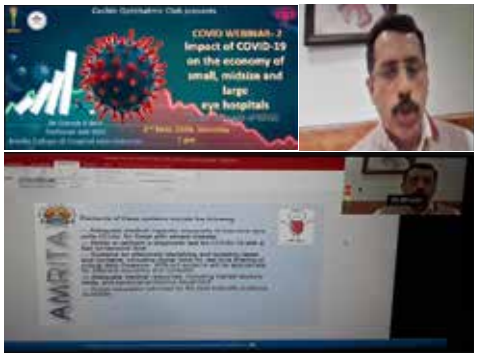


*Although in the background of COVID pandemic, Cochin Ophthalmic Club had a busy month, with online academic programs and other novel initiatives.*

# COCHIN OPHTHALMIC CLUB REPORT, MAY,2020

• COC COVID Symposium 2 webinar was organized on 02.5.2020, under the aegis of KSOS.

Dr.DineshA Nair, Professor and HOD, Amrita College of Hospital Administration, presented the topic "Impact of COVID -19 on the economy of small, midsize and large eye hospitals and it was followed by panel discussion. The program was attended by more than 80 participants.




• COC COVID Symposium 3 webinar: OPD and OT strategies during the time of COVID took place on 15.5.2020, under the aegis of AIOS, Drs. Mahipal Sachdev, Namratha Sharma, R D Raveendran, Lalit Verma, Kaushik Murali, Mohan Ipe were the speakers and Drs. Saikumar SJ, Sasikumar S, Gopal S Pillai were the moderators. The program was a runaway success and was attended by 1983 ophthalmologists from across India.

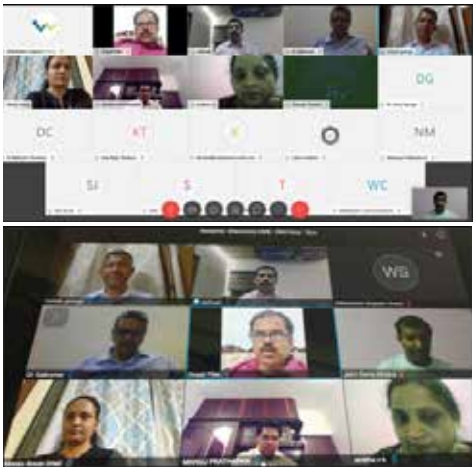



• COC Youtube channel was launched and COC again created history by being the premier District Ophthalmology Society in Kerala to launch its own Youtube channel. As of now, the channel has all the recent updates about COC activities and near 400 subscribers.



• A webinar titled "Optimizing the use of OCT and OCTA in nAMD and why anatomical outcomes are matters in nAMD: case based discussions" was conducted on 23.5.2020. Drs. Gopal S Pillai, and Srinivas Joshi were the speakers.

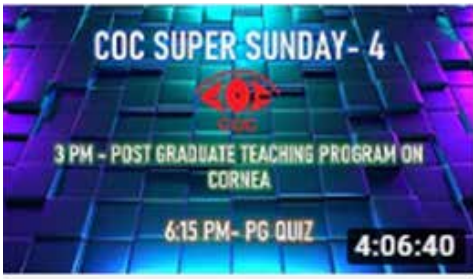
• COC Monthly meeting of May was a Virtual CME on Glaucoma on 29.5.2020, and was attended by 457 delegates. This national webinar saw Dr. Ronnie George speak on the topic "Confirmation of Glaucoma suspect" and Dr. Sathyan P speak on "Investigations in the diagnosis of Glaucoma: role of OCT and ERG. "This was followed by a panel discussion led by Drs. Manoj Pratapan, Manju Anoop, Smitha VK and John Akkara.



# COCHIN OPHTHALMIC CLUB REPORT, JUNE, 2020

Cochin Ophthalmic Club had a great month with a number of webinars with international and national faculty, attended by a record number of participants.

**CORNEA SUPERSUNDAY 4**




The theme of the fourth Super Sunday organized on 7-6-2020 was Cornea. I was attended by 500 participants including postgraduates and practicing ophthalmologists.

Cornea quiz was conducted by Dr. Prashob Mohan and was attended by post graduates all over the country. Dr. S Chandra Devi of RP centre, AIMS, won the first prize in quiz. Second prize was won by Dr. Mariya Doctor, LVPEI, Hyderabad. There were 1200 viewers for this program.





• **OPHTHALMOLOGY REBOOT** was a signature program by the COC, conducted on 20th and 21st of June 2020 under the aegis of KSOS and AIOS. There were 6 modules of 3 hours, which covered the whole of Ophthalmology subspecialities. It was a grand success and was attended by 12500 live viewers over 25 hours of live streaming. There were 80 delegates from 18 countries with a rich scientific spread. The program was conducted under the aegis of KSOS.



• **GLAUCOMA REBOOT:** (attended by 3100 viewers)






- Dr. Andrew Braganza, Dr. Sathyan P, Dr. Krishna Prasad R, Dr. Aby Jacob, Dr.Ronnie George, Dr. SR Krishnadas, Dr. Kirti Singh, Dr. George Puthooran, Dr. Thomas George, Dr. Kiran Gopalakrishnan
- Course directors: Dr. Andrew Braganza, Dr. Kirti Singh
- Moderators: Dr. Krishnaprasad R, Dr. Manoj Prathapan, Dr. John Davis Akkara




Faculty: Dr.Sudarshan Khokhar, Dr. Elizabeth Joseph, Dr.Laila Mohan, Dr. Niranjan Pehere, Dr.Muralidhar Rajamani,, Dr.Pradeep Sharma, Dr.Rohit Saxena, Dr.Mallika OU, Dr. Thomas George, Dr. Sanitha Sathyan.

• Course directors: Dr. Pradeep Sharma

Moderators: Dr.Rajiv Sukumaran, Dr.Neena R, Dr. M.V Francis, Dr. Meena C.K, Dr. Thomas



• **RETINA REBOOT**(attended by 1700 viewers)

Course directors: Dr. Lalit Verma, Dr.Giridhar A, Dr.Meena Chakrabarthi

Faculty: Dr.Mahesh G, Dr.Srinivas Joshi, Dr.Neha Goel, Dr.Anand Rajendran, Dr. Raja Narayan,, Dr.Giridhar A, Dr.Mangat Dogra, Dr.Dinesh Talwar, Dr.Meena Chakrabarthy, Dr. Prashant Bavankule, Dr. Rajesh R

**Moderators: Dr.Manoj S, Dr. Gopal S Pillai**






**CORNEA REBOOT:** (attended by 1900 viewers)




• **OCULOPLASTY, TUMOURS AND INFLAMMATION** (attended by 955 viewers)




• **CATARACT REBOOT:** (attended by 1200 viewers)

Faculty included George H H Baiko, (University of Toronto, Canada), Steve A Arshinoff, (Toronto), Milind Pande, Stefen G Safran, (New Jersy), Sumit Garg, (University of California), Chitra Ramamurthy, Partha Biswas




**'IATROGENICA':Learning from mistakes and complications in Ophthalmology** was organized on 27.6.2020, in commemoration with the Helen Keller Day. It was watched by 4500 viewers online.




• Cochin Ophthalmology club started Youtube Educational portal and achieved a reach of 1000 subscribers in the month of June.



# REPORT OF TACO IN MARCH-MAY 2020

**Dr Lathika.V.K**, secretary,TACO

**Monthly academic meet**

March was tthe monnth when Covid marched through the heart of our lives .Still TACO managed to meet up despite the odds.Our first ever virtual meet was held on 31.03.2020 at 6.00pm .The agenda was 'shaking hands with zoom '..A very interactive enjoyable and informative session was hosted by Dr Merine Paul and Dr Lathika. The session was to sensitise and familiarise our members to the possibilities of a virtual platform..This would facilitate maximum participation across age groups in future zoom meetings.

**Community activities**

**Synopsis of camps**

***Cataract screening camps***

Camps were there only in early March before Covid set in in right earnest.

Total number of camps conducted - 8

Total number of people screened - 1305

Total number of cataract surgeries advised - 204

Total number of glass prescriptions given - 90.

**Glaucoma week (8-13th March)**

TACO celebrated glaucoma week in a meaningful yet low key style .We had no contact techniques or crowd pulller camps .Instead TACO glauco kits containing malayalam posters pamphlets and hand downs were given to all hospitals .They were utilised to the maximum in the most careful manner in keeping with covid etiquette .Our members used mass media to maximum with radio broadcasts and social media talks as part of the activities to beat invisible glaucoma.(broadcast -Dr Lavanya ,talk by Dr Radharamanan on speak health online platform)

***TACO glaucoma week calender***

1. 8.03.2020'-Velicham' by Dr Rani Menon's eye clinic and TACO at Ottupara
2. 9.03.2020-Glaucoma day at Jubilee mission medical college
3. 10.03.2020-Ivision koorkenchery and Paravattani - free HFA awareness class by Dr Miriam Joseph
4. 10.03.2020-Talk to kudumbasree workers by Dr Feriya(executve committe member TACO) at her clinic
5. 5.11.03.2020-Low key glaucoma programme at Vijayasree eye hospital .
6. 6.12.03.2020-at Manavaseva hospital



TACO office beararers (Dr Merine /Dr Lathika /Dr Sudha ) and many executive members took part in all these programmes which were all supported fully by TACO glauco kits.









# KERALA SOCIETY OF OPHTHALMIC SURGEONS

## ELECTION 2020

Notice is hereby given for election to all the Office Bearers of Kerala Society of Ophthalmic Surgeons (KSOS) to be held in November 2020 in Kochi. The criteria for the posts are mentioned below

**CONSTITUTION AND BY LAWS of KSOS**
**ARTICLE X**
**Elections**

1. One vice-president shall be elected by the General Body every year at the annual conference. He/she will hold office till the next General Body, then becoming the President Elect for the next one year, taking over as the President the third year. The vice-president shall become the President, if by any reason the President Elect is unable to take over as President.

2. The other office-bearers mentioned in Article IX shall be elected at the General body meeting of every alternative annual conference and shall hold office for two years.

**3. Credit point system Attending**

| | |
|---|---|
| AIOS Annual Conference | 25 points |
| KSOS Annual Conference | 25 points |
| AIOS/KSOS CME/workshop | 15 points |
| Publishing articles in | |
| I J O or any other indexed journal | 15 points |
| K J O | 15 points |

The aim of credit point system is to encourage members to attend conferences/ CMEs/ workshops and publish articles.

**4. Posts of KSOS for 2020**
**Vice-President**

Any member of ten years standing in the Society, residing and practicing in Kerala, with 100 credit points, who has been a member of the Executive Committee for at least one term, and held one of the senior offices (Hon. Secretary, Treasurer, Scientific Committee chairman or Editor KJO, with effect from 2009) for at least one term, is eligible for the post of the vice-president.

**5. Election Procedure**

The Hon. Gen. Secretary shall have the nomination form published in the second issue of the K J O/ newsletter, and make it available one the website.

The nomination has to be submitted by the candidate in the prescribed form. Each candidate has to be proposed by a life member and second by two others.
One person can contest for one post only.

The AIOS Managing Committee member is nominated by the KSOS Executive, as and when the AIOS Managing Committee is reconstituted.

Completed nomination has to reach the Hon. Gen. Secretary by 30th of September.

The Hon. Gen. Secretary shall scrutinize the nominations and handover the valid nominations to the Returning Officer, who shall be a senior member the executive committee or a past president, appointed by the President in the consultation with the Executive Committee.

The Returning Officer shall announce the candidate for the various posts 30 days before the date of election, and this information shall reach the members along with the notice for the General Body Meeting.

Polling, when necessary shall be conducted on the second day of the Annual Conference from 9 AM to 2 PM. Only life members with their KSOS ID cards or any other (decided on by the Returning Officer) will be allowed to vote. Voting by proxy is not allowed.

If no nominations are received by post, fresh ones can be called for from the floor of the General Body Meeting. In case of the contest, election by secret ballot shall be conducted at the venue of the conference at the date and time specified. Only life members who are present with their ID cards, or any other as decided by the Returning Officer, and who have signed the register shall be allowed to vote.

6. The President Elect of the previous year will become the President from the commencement of the current year. If the President Elect is unable to take over as president, the vice president shall do so.

7. In the event of vacancy occurring amongst the office bearers, other than the Executive Committee Members during the course of any year, the existing members shall elect the office bearer/s from amongst themselves. The persons so elected shall hold office for the period for which his/her predecessor would have functioned. (Vacancies so filled not exceed three during the year).

8. Office bearers shall cease to hold office

a) When their term is over

b) If by resolution, the General Body decides, (by two-thirds majority), that the office bearers be removed from office.

c) Article X. 8.c, Secretary and Treasurer shall cease to hold office when their term is over.

9. Any Office-Bearer/Executive Committee Member, who fails to attend 50% of executive committee meetings in a term, without valid reason shall be disqualified from contesting for any post of KSOS for a period of six years.

Kindly send the duly filled application form with added documents in the following address.

**DR. Mahesh G**
Hon Gen Sec, KSOS
Giridhar Eye Institute.Ponneth Temple Road. Kadavanthra. Cochin 682020

# KERALA SOCIETY OF OPHTHALMIC SURGEONS

## Nomination Form for Elections 2019

Photo of candidate

Name of Post : .....
Candidate Name : .....
.....
KSOS Membership No : .....
No; of years of membership : .....
Date of Birth :.....Gender: ☐M ☐F.....
Educational Qualifications : .....

Address : .....
City : .....
Pin: .....
Email : .....
Phone : .....
Landline : .....
Mobile : .....
Fax : .....

Present Designation : .....
Office Addresses : .....

Positions Held in KSOS :.....Year From.....To.....
Credit Points in the last 2 years (attach proof):
I Dr_____hereby certify that all information given in this form is true to the best of my knowledge and belief.

Date :
Place :

Signature with Name.

---

Name of Proposer :.....Name of Seconder : .....
KSOS Membership No :.....KSOS Membership No : .....
Address :.....Address : .....

Signature Signature

Name of Seconder : .....
KSOS Membership No : .....
Addresses : .....

*Kindly attach your brief CV for communicating to members* Signature

---

**OFFICE USE ONLY**

Nomination form received on : .....

Verified and found valid :YES/NO..... If no cause for rejection
.....

Status on Election Day. Withdrawn / Elected without contest / Contesting the election

Result of election : .....

Name and Signature of Election Officers: .....

# കോവിഡ് പകർച്ചവ്യാധി: അത്യാവശ്യ ചികിത്സക്കുള്ള സമ്മത പത്രം

**രോഗിയുടെ പേര്** _____

**വയസ്സ്** _____

കൊറോണ വൈറസ് കോവിഡ് 19 രോഗത്തിന് കാരണമാകുമെന്നും, വൈറസ് ബാധിതനായ വ്യക്തി രോഗ ലക്ഷണങ്ങൾ കാണിക്കുന്നതിന് മുൻപ് തന്നെ രോഗം പരത്തുന്നു എന്നും ഞാൻ മനസ്സിലാക്കുന്നു.

കൊറോണ രോഗം തടയുന്നതിന്റെ ഭാഗമായുള്ള ലോക്ക് ഡൗൺ കാലയളവിൽ ഞാൻ ആശുപത്രിയിൽ വന്നത് എന്റെ സ്വന്തം തീരുമാനത്തിലും അത്യാവശ്യ ചികിത്സക്കും വേണ്ടിയാണ്.

ഈ പകർച്ചവ്യാധി കാലയളവിൽ അത്യാവശ്യം ഇല്ലാത്ത ചികിത്സകൾ നൽകാവുന്നതല്ല എന്നും എന്നെ ബോധ്യപ്പെടുത്തിയിട്ടുണ്ട്.

രോഗ ലക്ഷണങ്ങൾ പ്രകടമാകാത്ത കൊറോണ വൈറസ് ബാധിതനാണ് ഞാൻ എങ്കിൽ അത് ഡോക്ടർമാരേയും ആശുപത്രി ജീവനക്കാരെയും ബാധിക്കും എന്നും ഞാൻ മനസ്സിലാക്കുന്നു. ആശുപത്രിയിൽ നിന്നുള്ള നിർദ്ദേശങ്ങൾ അനുസരിക്കുക എന്നതും രോഗം പകരാതിരിക്കാൻ മുൻകരുതലുകൾ എടുക്കുക എന്നതും എന്റെ ഉത്തരവാദിത്വമാണ്.

ആശുപത്രിയിൽ നിന്ന് രോഗാണുബാധ ഉണ്ടാകാൻ സാധ്യത ഉണ്ട്, അതിനാൽ ഞാൻ മുൻകരുതലുകൾ എടുക്കുന്നതാണ്. എന്തെങ്കിലും കാരണവശാൽ എനിക്കോ കൂടെയുള്ള വ്യക്തിക്കോ (കൂട്ടിരുപ്പുകാരൻ) രോഗാണുബാധയുണ്ടായാൽ ആശുപത്രിയോ ആശുപത്രി ജീവനക്കാരോ ഉത്തരവാദികൾ ആയിരിക്കില്ല.

ആശുപത്രി സന്ദർശന ശേഷം എനിക്കോ എന്റെ കൂട്ടിരിപ്പുകാരനോ കോവിഡ് അണുബാധ ഉണ്ടായാൽ, ഉടനടി ആ വിവരം ആശുപത്രിയിൽ അറിയിക്കും, അതിനാൽ ഞാൻ സന്ദർശിച്ച ദിവസം ആശുപത്രിയിൽ ഉണ്ടായിരുന്ന രോഗികളെയും, രോഗീപരിചാരകരെയും, മറ്റു ജീവനക്കാരെയും ട്രാക്ക് ചെയ്യുവാൻ സാധിക്കും.

ഈ രേഖയിൽ തന്നിരിക്കുന്ന വിവരങ്ങൾ ഞാൻ പരിശോധിച്ചു, അവ ശരിയാണെന്നും കൃത്യമാണെന്നും ഉറപ്പുനൽകുന്നു. കോവിഡ് പകർച്ചവ്യാധി സമയത്ത് എന്റെ പൂർണ സമ്മതത്തോടും അറിവോടും കൂടെ ഈ അത്യാവശ്യ ചികിത്സ സ്വീകരിക്കുന്നതിനുള്ള സമ്മതം ഞാൻ തരുന്നു. മനഃപൂർവ്വമായി എന്റെ ഏതെങ്കിലും വിവരങ്ങൾ മറച്ചു വയ്ക്കുകയോ, അറിഞ്ഞോ അറിയാതെയോ ഉള്ള എന്റെ പ്രവർത്തി നിമിത്തം ആശുപത്രി ജീവനക്കാർക്ക് കൊറോണ അണുബാധ ഉണ്ടായാൽ നിയമപരമായ നഷ്ടപരിഹാരത്തിനുള്ള ഉത്തരവാദിത്വം എനിക്കായിരിക്കും എന്നും ഞാൻ ഉറപ്പു തരുന്നു.

**ഒപ്പ് / വിരലടയാളം**: _____

പേര്: _____ തീയതി: _____

മൊബൈൽ നമ്പർ: _____

വിലാസം: _____

കൂട്ടിരുപ്പുകാരന്റെ പേര്: _____ തീയതി: _____

മൊബൈൽ നമ്പർ: _____ കൂട്ടിരുപ്പുകാരന്റെ ഒപ്പ്: _____

ഡോക്ടറുടെ/ ആശുപത്രി ഉദ്യോഗസ്ഥന്റെ പേര്: _____തീയതി: _____

ഡോക്ടറുടെ/ ആശുപത്രി ഉദ്യോഗസ്ഥന്റെ ഒപ്പ്: _____

## COVID-19 Pandemic Emergency Treatment Consent Form

**Patient name: _____**

**Age : _____**

I understand the novel coronavirus causes the disease known as COVID-19. I understand the novel coronavirus virus has a long incubation period during which carriers of the virus may not show symptoms and still be contagious.

During the lockdown in the wake of the current Corona companion, I have come to the hospital by myself for Emergency Treatment.

I have been made aware of the fact that under the current pandemic all non-urgent care is not allowed.

If I am an asymptomatic carrier or an undiagnosed patient with COVID 19, I suspect it may endanger doctors and hospital staff. It is my responsibility to take appropriate precautions and to follow the protocols prescribed by them.

I am aware that I may get an infection from the hospital or from a doctor, and I will take every precaution to prevent this from happening, but I will not at all hold doctors and hospital staff accountable if such infection occurs to me or my accompanying persons.

In case I or my attendant get the COVID 19 infection after the visit to the hospital, I will inform the hospital authorities at the earliest, so that appropriate tracking of the patients/attendants and hospital staff present on the day of my visit can be done.

I verify the information I have provided on this form is truthful and accurate. I knowingly and willingly consent to emergency treatment completed during the COVID-19 pandemic. If I hide my facts and relevant details and because of my knowing or unknowing behavior or action the hospital staff gets infected, I may be held responsible for appropriate compensation in the court of law.

_____
SIGNATURE/THUMB IMPRESSION OF PATIENT

Name_____ Date_____

Mobile No.: _____

Address: _____

Name of the Attendant: _____ Date: _____ Mobile No._____

Signature of the Attendant: _____

Name of the Doctor/Hospital Personnel _____ Date: _____

Signature of the Doctor/ Hospital Personnel: _____

# Lubrex

(Sodium Carboxymethylcellulose 0.5%) Eye Drops

**Trusted ocular lubricant...**
**...for today's over stressed eyes**




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