

THE CAPTAIN WHO WOULD NOT FALL

On the morning of September 30, flydubai flight FZ1073, a Boeing 737 MAX carrying 174 people from Dubai to Tel Aviv, sent an emergency alert shortly after take-off. By evening, every passenger was safe. That outcome owes much to one Indian: Captain Smit Machchhar.

Here is what has been reported. Machchhar, 39, a Dubai-based pilot with 13 years of flying experience, was stabbed in the cockpit by his co-pilot, who stands accused of trying to seize the aircraft and crash it. The jet pitched into a dive. Bloodied and on the floor, the captain, according to the Israeli Prime Minister's Office, summoned the last of his strength to release the cockpit door. Passengers and crew rushed in, dragged the attacker from the controls and bound him.

One passenger pulled back on the controls to level the aircraft. Pilots travelling aboard then landed it at Tabuk in Saudi Arabia. An Israeli doctor on board stemmed the captain's bleeding. India's embassy in Riyadh says he is in stable condition in hospital and that it is in touch with his family. Pilots train for engine failures and storms; none trains to be hunted inside his own cockpit. Wounded and helpless, Machchhar's last deliberate act was to open a door and let help in. India should honour him formally.

The consequences are already spreading. flydubai has suspended all flights to and from Israel while investigators work. Israel says it will tighten identity and security checks on every pilot flying into the country, foreign carriers included. Its Foreign Ministry has called the episode an attempted terrorist attack on Israelis, the UAE and the Abraham Accords, and the two countries' foreign ministers have pledged to cooperate against extremist elements. The motive is not yet established; Israeli media report no sign so far that the accused acted on anyone's orders. A harder question hangs over aviation itself: how are the people who fly us vetted? The UAE's aviation regulator did not respond to Reuters when asked. India needs no lessons on what a hijacked aircraft means. The seizure of Indian Airlines IC-814 in December 1999, and its flight to Kandahar, remains a national scar. Terror has no flag, faith or cause that can excuse it.

Whether it is the work of an organised network or a lone fanatic, it targets the defenceless; here, that included parents travelling with young children. It must be condemned in every form and against every victim, without selectivity and without the quiet qualifiers that dress murder as grievance. Equally, we must refuse collective blame. The fight is against violence, not against any nation or faith.

Governments must share intelligence, vet crews rigorously and harden cockpits against insider threats. Due process must deliver swift, certain justice to those responsible. And the rest of us should remember a name.

Gajendra Singh Shekhawat

Tourism has never been, and can never be, the enterprise of government alone.

Every journey undertaken by a traveller is sustained by an intricate ecosystem: governments and local authorities, airlines and transport providers, hotels and homestays, tour operators and guides, technology platforms and content creators, artisans and entrepreneurs-and, above all, the communities whose lives, traditions and landscapes give a destination its distinctive character.

The task of government, therefore, is not merely to promote destinations. It is to create the conditions in which this entire ecosystem can flourish.

India stands today at an important juncture in its tourism journey. The traveller of the present is increasingly seeking not merely monuments to be seen, but experiences to be remembered. Local food, living traditions, music, crafts, nature, homestays and encounters with communities are becoming as important as conventional sight-seeing.

This transformation demands a corresponding transformation in the way we conceive tourism.

We must move from destinations to experiences, from isolated attractions to integrated ecosystems, and from government-led promotion to partnerships that bring together the capabilities of the public and private sectors and the energies of our people.

The experience of recent partnerships in Indian tourism illustrates the possibilities before us. The Ministry of Tourism has increasingly engaged with industry and other stakeholders to bring



together capabilities in technology, mobility, hospitality, content and digital outreach. Such partnerships are valuable not merely because they extend the reach of Incredible India, but because they connect inspiration with access, and access with experience.

The example of Varanasi is particularly instructive. A destination can be presented not simply as a collection of monuments, but as a living cultural experience — combining the Ganga, classical music, heritage, Banarasi weaving, local communities and traditional hospitality.

This is the direction in which tourism must now evolve.

But partnerships alone cannot create a successful tourism economy. They must be underpinned by three essential foundations: political will, public investment and people's participation.

The first is political will.

Tourism touches almost every dimension of public policy. A visitor's experience of a destination is determined not merely by what he or she has come to see, but by the quality of roads, airports, railways, public transport, sanitation, safety, digital connectivity, urban planning, heritage conservation and local services.

Tourism, therefore, cannot remain confined within the administrative boundaries of a tourism department.

It requires a whole-of-government approach.

Transport, civil aviation, railways, culture, urban development, environment, skill development, commerce and digital technology must converge around a common understanding of what makes a destination successful.

Political will, in this context, means recognising tourism not as an ancillary economic activity, but as an instrument of employment, enterprise, cultural preservation, regional development and international engagement.

It also means having the courage to look beyond the most celebrated destinations and invest in those lesser-known places whose potential remains largely untapped.

The second indispensable element is public investment.

Tourism infrastructure is no longer confined to airports, highways and hotels. These remain essential, but the modern traveller also needs clean public spaces, well-maintained heritage precincts, interpretation centres, signage, pedestrian infrastruc-

ture, last-mile connectivity, digital information and trained personnel.

The quality of the experience begins long before a visitor enters a monument and continues long after he leaves it.

Public investment has another important function: it creates the conditions in which private investment becomes viable.

The question, therefore, should not be whether the government or the private sector ought to invest in tourism. The more meaningful question is how public investment can create the foundations upon which private capital, enterprise and innovation can build.

A well-connected destination attracts hotels.

A well-preserved heritage precinct attracts experiences.

A vibrant local economy attracts entrepreneurs.

And an ecosystem in which these elements reinforce one another creates sustainable tourism.

Yet there is a third element without which neither political will nor public investment can fulfil its promise: people's participation.

The true custodians of a destination are its people.

A village does not become attractive merely because it possesses a beautiful landscape. Its identity resides in its traditions, its cuisine, its crafts, its stories, its music and the manner in which its people welcome a visitor.

If tourism is to be genuinely inclusive, the local community must not merely be an object of tourism; it must become its principal participant and beneficiary.

Homestays, local cuisine, handicrafts, folk performances, community guides and locally managed experiences can transform tourism from an external

economic activity into a source of local prosperity.

Recent initiatives to strengthen the digital capabilities of homestay hosts, give greater visibility to lesser-known destinations and connect unexplored villages with bookable homestays demonstrate the possibilities of this approach.

The objective must be to ensure that when a destination enters the imagination of the traveller, the economic opportunity created by that attention reaches the people who give the destination its identity. A young person in a village should be able to become a guide, entrepreneur, photographer or hospitality professional. A woman-led enterprise should be able to take local food or handicrafts to a national and international market.

An artisan should be able to derive a dignified livelihood from the knowledge inherited from generations before him.

That is when tourism becomes an instrument of inclusive development.

There is, however, an important distinction between partnerships and partnership outcomes.

The signing of an agreement is only the beginning.

The real measure of success must be visible on the ground: Have destinations become more accessible? Have visitor experiences improved? Have local enterprises grown? Has employment increased? Have artisans and communities gained new markets? Has cultural heritage been preserved rather than merely consumed?

Partnerships must therefore be judged by the value they create, not merely by the number of agreements signed.

The writer is Union Minister for Culture & Tourism, Government of India; Views presented are personal.

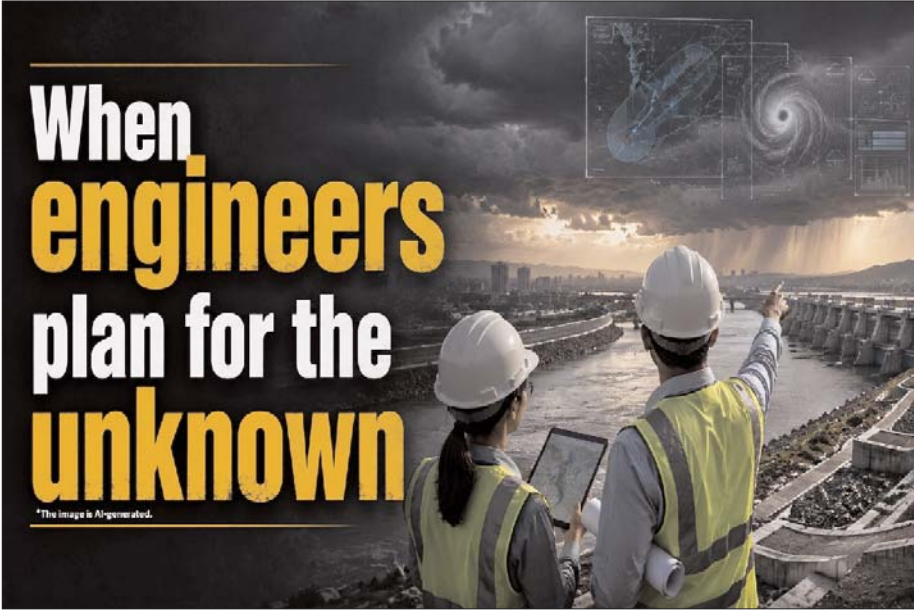
WHEN ENGINEERS PLAN FOR THE UNKNOWN

Siddharth Roy

A safety factor is a numerical expression of humility. A bridge may be designed to carry a certain load, but the engineer does not assume that every calculation, material property, construction detail or future circumstance will behave exactly as predicted. Instead, the structure is given additional capacity. If a column is expected to carry a particular load, it is designed to withstand more. The excess is not waste. It is an acknowledgement of uncertainty.

This principle is misunderstood in an age confident in models, sensors and artificial intelligence. Better data can reduce uncertainty, but it cannot abolish it. A structural engineer can calculate the effects of wind, earthquakes and traffic with precision, yet cannot know every gust, vibration, material defect or alteration a building may experience. Nature does not sign the assumptions written in a design report.

The safety factor represents more than a technical prescription. It embodies a philosophy of decision-making. When knowledge is incomplete, wisdom does not demand absolute certainty before action. Nor does it encourage reckless optimism. It creates a margin between what we expect and what might happen.



This idea extends far beyond engineering. Public policy, economics, medicine and personal decisions confront the same problem. Forecasts can be sophisticated and still be wrong. Economic growth can disappoint, rainfall can exceed historical records, and technologies can behave in ways their creators did not anticipate. The sensible response is not paralysis. It is to build resilience into systems before un-

certainty becomes failure.

Yet safety margins can also become distorted. Excessive conservatism can make infrastructure unnecessarily expensive and inaccessible, just as inadequate margins can make it dangerously fragile. The challenge is to choose a margin that reflects both the consequences of failure and the limits of available knowledge. Safety is therefore not simply about

adding more. It is about understanding what we cannot confidently predict.

There is a lesson here for an age fascinated by optimisation. We increasingly design systems to operate at efficiency: fuller roads, leaner inventories, tighter budgets and faster construction schedules.

But efficiency without slack can turn small disruptions into systemic crises. A little unused capacity can appear inefficient on paper while proving invaluable when reality refuses to follow the plan.

Perhaps this is why the engineer's idea of safety has philosophical significance. It asks us to distinguish confidence from certainty. Confidence says that our knowledge is sufficient to act; certainty assumes that nothing unexpected will occur.

The strongest structures are not those designed by people who believe they can predict everything. They are designed by people who know that they cannot.

In engineering, the safety factor protects a structure from uncertainty. In life, intellectual humility can protect us from the same illusion: that because we have calculated the future, we have conquered it.

The writer, a civil engineer, is a consultant at Rashtriya Raksha University under the Ministry of Home Affairs; Views presented are personal.

Tax certainty is India's next corporate advantage

Sandeip S Nagar

India's economic transformation is creating businesses of unprecedented scale, ambition and complexity. Companies are expanding across jurisdictions, undertaking acquisitions, restructuring operations, and attracting institutional capital. In this environment, taxation can no longer remain confined to the accounts department. It is increasingly becoming a boardroom issue.

The real competitive advantage for Indian businesses in the coming years may not simply be access to capital or technology. It could be tax certainty, which means the ability to structure businesses and transactions with greater predictability about their legal and fiscal consequences.

The Indian tax environment has undergone significant transformation. Digitisation, data integration, and increasingly sophisticated scrutiny have made transactions far more visible to the authorities. For businesses, this has created both an opportunity and a responsibility. The opportunity lies in greater transparency and a more for-

malised economy; the responsibility is to ensure that business practices, financial statements, tax filings, and documentation tell the same story.

This is where tax advisory needs to evolve. The traditional model treated taxation largely as a compliance exercise: calculate the liability, file the return, and respond if a notice arrives. That model is increasingly inadequate. Tax implications need to be considered when a business is being structured, when an acquisition is being evaluated, when assets are transferred, when a company is reorganised, and even when promoters are planning succession.

In other words, tax strategy needs to move upstream into business strategy. For companies undertaking mergers and acquisitions, tax due diligence is particularly critical. An acquisition does not necessarily end with the transfer of ownership. Historical tax exposures, pending litigation, assessment risks and compliance gaps can travel with the transaction, depending on its structure. These risks can affect valuation, warranties, indemnities and the ultimate economics of the deal.



Corporate restructuring presents a similar challenge. A restructuring may have a compelling commercial rationale, but its legal and tax consequences cannot be considered separately. The question is not merely whether a restructuring can be implemented, but whether the resulting structure is commercially efficient, legally defensible and sustainable.

This is also why India's growing tax-

litigation ecosystem requires a more integrated approach. A tax dispute is rarely only about interpreting a provision. It is ultimately about facts, documentation, accounting treatment, business purpose and legal interpretation. A company that waits until a dispute reaches the appellate stage to examine its position has already lost valuable ground.

Prevention, therefore, is becoming

as important as representation. There is another dimension that deserves attention: the MSME sector. India's formalisation drive has brought millions of smaller businesses into the digital and tax ecosystem. GST registrations, income-tax filings, digital payments, and banking trails have increased transparency. But formalisation should not stop at registration.

MSMEs need greater access to professional financial and tax guidance. Basic financial hygiene, proper documentation, timely filings, and a clear understanding of tax obligations can prevent disputes that become disproportionately expensive later.

The answer is not necessarily more compliance for its own sake. It is smarter compliance. India's aspiration to become a globally competitive manufacturing, services, and investment destination also makes tax predictability important for international investors. Global capital evaluates not merely the size of an opportunity but the predictability of its operating environment. Clear rules, consistent interpretation, efficient dispute resolution and professional advisory support

can substantially strengthen India's investment proposition.

The country's tax architecture has come a long way, but the next stage must focus on certainty, simplicity and trust. Professionals who combine financial understanding with legal expertise have an increasingly important role to play in this transition. The emergence of dual-qualified practitioners reflects the changing requirements of modern business, where legal, financial and regulatory questions increasingly overlap.

The larger lesson for corporate India is simple: tax should not be viewed as the cost of doing business. Companies that build this architecture early will be better positioned to manage disputes, execute transactions, attract capital and sustain growth. India is moving towards a more formal, transparent, and globally integrated economy.

Its businesses must evolve accordingly. The next generation of corporate success will belong not merely to those who grow fastest, but to those who build the strongest foundations for that growth.