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I.M.A.G.S.B. NEWS BULLETIN

GUJARAT MEDICAL JOURNAL
INDIAN MEDICAL ASSOCIATION, GUJARAT STATE BRANCH

Vol-20

APRIL-2025

Issue-04

SAVE *the* DATE



GIMACON & IMA NATCON-2025

26th, 27th, 28th December 2025

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IMA NATCON-2025



Date : 26th, 27th, 28th December 2025

Venue : **CLUB O7**

Off Sardar Patel Ring Road, Shela, Ahmedabad-380058.

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National President
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Reception Committee
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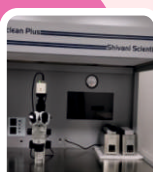
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M.D., D.G.O., Endoscopy Specialist
Specialist in Advanced LAP Gynaec Surgeries &
LAP Onco Gynaec Surgeries

The EVA hospital family is extremely delighted to share that our "Novel Technique of Complete Laparoscopic Approach of Management of Bowel Deep Infiltrating Endometriosis by Colorectal Resection" delivering the enormous benefits of Minimal Invasive Surgery to the patient, has been published in a renowned Pubmed Indexed international journal, the details of which are shared alongwith.

Bowel Endometriosis management by colo-rectal resection: Laparoscopic surgical technique & outcome

Background and Objectives: Bowel Deep Infiltrating Endometriosis (DIE) management by colo-rectal resection is a complex procedure. The purpose of the present study is to delineate a meticulous approach to the assessment of the patient, step-wise surgical technique, pre, and post-operative care, and its short-term and long-term outcomes.

Methods: This is a single centre retrospective study done on patients of bowel DIE managed by colo-rectal resection between January 2019 to June 2021.

Results: There was a significant improvement in the symptomatology of patients post-surgery. Our surgical technique is feasible with acceptable short-term and long-term outcomes.

Conclusion: Bowel DIE management can be proficiently executed with proper diagnostic approach, appropriate surgical expertise with exhaustive pelvic anatomy knowledge especially concerning autonomic nerve plexus.

Eva Endoscopy Training Institute

Block - C, Neelkanth Park-II,
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QR Code for
Entire Article



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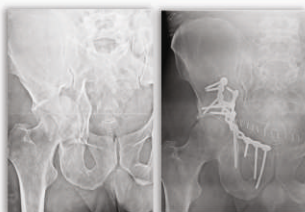
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M.S. (ORTHO), F.A.J.R.I.
Consultant Hip - Pelvic - Acetabulum Surgeon

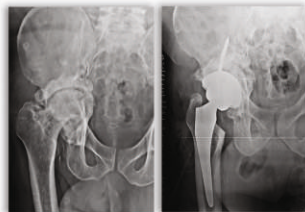


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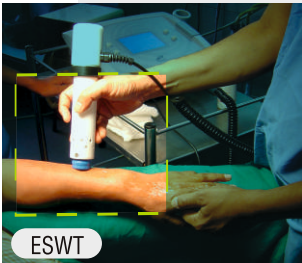
COMPLEX REGIONAL PAIN SYNDROME

COMPLEX REGIONAL PAIN SYNDROME (CRPS)/SUDECK'S ATROPHY/
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Excision | Vitiligo (punch grafting, split grafting, suction blister smash grafting, hair implant, follicular suspension) | Nail (in growing toe nails, biopsy, nail fungal infection) | Ear Repair | Sclerotherapy for Unwanted Leg Vein | Nano Fat Transfer | Cryotherapy | Cryolipolysis | Keloid | Lipoma | Sebaceous Cyst | Mole | Nevus | Biopsy | Acne scar | Ear & Body Piercing

Plasticsurgery

Liposuction (power assisted, usg assisted, vibration, laser assisted, manual) | Tummy Tuck | Rhinoplasty (nose reshaping) | Dimple Creation | Blepharoplasty | Breast Implant | Breast Reduction | Gynecomastia (male breast) | Vaginoplasty | Earlobe Lift | Varicose Veins | Mini Tummy Tuck | Face Lifting

Anti Aging

Anti Wrinkle Injection - Botox | Dermal Fillers | Mesotherapy | Chemical Peeling | Skin Polishing | No Needle Mesotherapy | Derma Roller | PRP for Facial Rejuvenation | Thread Veins over Face and Body | Cellulite Treatment | Fat Reduction Non Surgical (HIFU, radio frequency, led, cryolipolysis) | Thread Lift



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- Delays Progression & Improves Survival
- Can Be Combined with Other Treatments
- Minimal to No Side Effects
- Possible to reduce/delay relapse & recurrence

How Dendritic Cancer Immunotherapy Works: At a Glance

White Blood Cells (from patient's blood)
↓
Immune Cells Extracted & Cultured
↓
Transformed into Dendritic Cells
↓
Dendritic Cells Loaded with Tumor Antigens
↓
Re-infused into Patient's Body
↓
Activation of Immune System to Fight Cancer

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GUJARAT MEDICAL JOURNAL

INDIAN MEDICAL ASSOCIATION, GUJARAT STATE BRANCH

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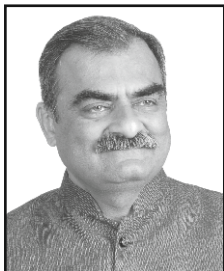
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**STATE PRESIDENT & HON. STATE SECRETARY'S MESSAGE**

It fills our heart with pride and joy to reflect on the vibrant spirit and unity that defines our IMA Gujarat community.

We prepare for something historic. Gujarat has been chosen to host the **100th National Conference of IMA-NATCON 2025**. This is not just an event-it's a celebration of our collective journey, and a chance for us to represent Gujarat on the national stage. With over 5000+ delegates expected, it's a moment of pride and responsibility. We warmly invite each member of our IMA family to connect with our team and be a part of this once-in-a-century occasion.

Adding to this wave of engagement, the **DOC Studio** musical extravaganza was truly unforgettable. Our very own IMA doctors came together to present spellbinding instrumental performances to a packed audience. The atmosphere was electric, and it reminded us all of the beautiful bonds we share beyond our professional lives.



Recently, the IMA Medical Students Network of Gujarat, under the leadership of Dr. Mona Desai Ma'am, hosted a wonderful **Skit Competition**. Students from nearly every medical college in Gujarat came forward, registered their teams, and showcased their creativity with great enthusiasm. Their energy reflects the strong foundation and bright future of our fraternity.

We also saw incredible participation in **Doc Lens**, our photography showcase. Through their lenses, our doctors captured stories, emotions, and moments that resonated deeply with everyone—once again proving that medicine and art can beautifully coexist.

Looking ahead, if you have any ideas or suggestions for events or initiatives that can bring our medical community even closer, do share them with us. Whether it's cultural, academic, medical, professional, or something entirely new—we welcome your thoughts. Let's keep building this journey together, hand in hand.

Let's continue walking together, celebrating together, and growing together—as one IMA Gujarat.

A handwritten signature in black ink, appearing to read 'Mehul J. Shah'.

Dr. Mehul J. Shah
President, G.S.B., I.M.A.

A handwritten signature in blue ink, appearing to read 'Gargi M. Patel'.

Dr. Gargi M. Patel
Hon. State Secy., G.S.B., I.M.A.



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GUJARAT STATE BRANCH



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Date: 3-2-2025

RefNo. A-11/HFC/LM/2025-2026

Dear Branch Secretary

I hope that this circular finds you in the best of health and spirit. In continuation of our circular **A-11/HFC/LM/2025-2026**, further tabulated information is given below for the revision of fees effective from **1/4/2025**. Local branch share to be collected extra as per individual branch decision/resolution.

If the Local Branch does not have GST number, then sent the following amount to IMAGSB.

Category	Total Fees	Branch Share	GST.Amt. (18%)	To be Sent to GSB IMA including Admission Fee
Single Life	13835-00	850-00	2490-00	15475-00
Couple Life	20432-00	1290-00	3678-00	22820-00

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For Single Life Member	12985-00
For Couple Life Member	19142-00

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Yours Sincerely

Dr. Gargi M. Patel

Hon. State Secy., G.S.B./I.M.A.



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☎ : 98250 82672

IMM. PAST PRESIDENT
DR. BHARAT M. KAKADIA
☎ : 98242 93010

Ref.No. A-14/2025-2026

Date: 14-4-2024

To,

Hon, Secretaries of all Local Branches.

Sub:- Election of President and 7 Vice Presidents of Gujarat State Branch, I.M.A. for the year 2025-2026.

Dear Colleagues,

Nominations are being invited for the post of President for the year **2025-2026** and 7 [seven] **Vice Presidents** (one from each zone) for the year **2025-2026**.

President will be elected from the members of all the Branches of Gujarat State branch I.M.A.

At present, we have seven zones and we will have seven Vice presidents representing respective zones. One **Vice President** will be elected from each zone. Each zone will elect its nominee from the local branches within that zone.

The Nominations must reach by Registered Post with Acknowledgment to the office of the **Honorary State Secretary / Returning Officer**, not later than 20th May. Nominations received after date shall not be considered.

Kindly send Election fee for the Post of President Rs. 21000-00 and for the post of Vice President Rs. 11000-00 in favour of "IMA GSB".

Branches nominating the President, Vice President are requested to give brief account of the services rendered by the candidate to the INDIAN MEDICAL ASSOCIATION.

Yours Sincerely

Dr. Gargi M. Patel

Hon. State Secy., G.S.B., I.M.A.



ATTENTION PLEASE !!!

IMA LOCAL BRANCHES

Election of President (Central Zone) and 7 Vice Presidents of Gujarat State Branch, I.M.A. for the year 2025-2026, has been posted to the Local Branch Secretaries.

RULES AND BYE-LAWS OF THE LOCAL BRANCHES :

- (A) A Local Branch shall make its own Constitution to govern itself taking the Constitution of I.M.A. H.Q. and of the State Branch as the guideline. The Constitution, Rules and Bye-Laws of a Local Branch shall not infringe or contravene the provisions of Memorandum of Association Rules and Bye-Laws of I.M.A. Headquarters and / or of the State Branch.
- (B) The Constitution, Rules and Bye-Laws so framed by a Local Branch and submitted to the State Branch, shall be forwarded to the Headquarters for approval and ratification with the remarks of the State Branch thereon if any, and it should be implemented only when it has been approved and ratified by the Working Committee of the IMA H.Q.
- (C) Till such time as the Constitution of a Local Branch has been approved by the Headquarters, the said Local Branch shall follow Model set of Rules and Bye-Laws and guidelines prescribed by the headquarters and the State Branch for a Local Branch.
- (D) The Rules and Bye-Laws of the Indian Medical Association Headquarters shall apply in any matter not covered by the Rules and Bye-Laws of the State Branch or of a Local Branch already ratified by the Working Committee.

N.B. The Nominations must reach by Registered Post with Acknowledgment to the office of the Honorary State Secretary / Returning Officer, not later than **20th May, 2025**. Nominations received after date shall not be considered.



ATTENTION PLEASE !!!

IMA MEMBERS

Election of President (Central Zone) and 7 Vice Presidents of Gujarat State Branch, I.M.A. for the year 2025-2026, has been posted to the Local Branch Secretaries.

ELIGIBILITY OF OFFICE BEARERS :

- (A) State President shall be a Life Member of Association.
- (B) Vice President shall be from the same zone for which they have been proposed.
- (C) Hon. State Secretary, Hon. Jt. Secretary, Hon. Asst. Secretary and Hon. Treasurer candidates shall be from amongst the State H/Q.
- (D) Candidates for Zonal Posts shall be from amongst the eligible members of Local Branches from the same zone for which they have been proposed.
- (E) Eligibility of local branches for nominating the candidate for election of the State Branch.
 - 1) The local branch shall be an active branch not suspended or defunct.
 - 2) It shall have cleared its S.F.C. for the year by 15th April.
- (F) 1) **He/She must be a life member of I.M.A.**
 - 2) **He/She must have seven years continuous membership of I.M.A.**
 - 3) **He/She should have served I.M.A. G.S.B. as a Working Committee member for at least 3 years.**

In case of non receipt of valid nomination, any other life member can be considered for that particular post.

For further information, please contact your Local Branch Secretary.



IMA Employment and Career Facilitation Bureau



An Indian Medical Association Initiative
Where Talent Meets "OPPORTUNITY"



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for
IMA Members**

National & International
Opportunities



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Rs. 1,000/- + Rs. 180/- (GST) = Rs. 1,180/- (Valid for One Year)

"Register yourself to Find Your Ideal Medical Job!"

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1	2,000/-	360/-	2,360/-	One Year
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10	14,000/-	2,520/-	16,520/-	One Year

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DR. KETAN DESAI

CHIEF PATRON, IMA, PAST PRESIDENT IMA, WMA & MCI

DR. DILIP BHANUSHALI
NATIONAL PRESIDENT

DR. R V ASOAKN
IMM. PAST PRESIDENT

DR. ANILKUMAR J NAYAK
PRESIDENT ELECT (2025-26)

DR. SARBARI DUTTA
HONY. SECRETARY GENERAL

DR. PIYUSH JAIN
HONY. FINANCE SECRETARY

DR. JOSEPH BENAVENT
CHAIRMAN, IMA ECFB
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DR ABUL HASAN
MEMBER, IMA ECFB
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erodecityhospital@gmail.com



For our IMA Doctor Hospitals

Hospital Protection Scheme

Gujarat State Branch, IMA

The Hospital Protection Insurance program, offered through the Indian Medical Association's (IMA GSB), provides a comprehensive safety net against unforeseen financial risks. As a trusted intermediary between hospitals and insurance companies, IMA GSB ensures robust coverage through carefully selected insurance providers.

This insurance program protects healthcare facilities from liabilities arising from medical malpractice claims, legal disputes, patient safety incidents. By mitigating these risks, hospitals can safeguard their financial stability while fostering trust among patients and stakeholders by demonstrating a commitment to risk management and quality care.

IMA member hospitals benefit from:

- Negotiated premiums
- Tailored insurance policies
- Expert guidance on claims processing

By enrolling in this program through IMA, hospitals can enjoy seamless protection and peace of mind, knowing they are well-prepared to manage unforeseen challenges.



HOSPITAL PROTECTION SCHEME Gujarat State Branch, IMA

PROPOSAL FORM

(To be filled in Block Letters)

1. Name of the Hospital : _____
2. Address : _____

3. Type of Hospital / Clinic / Diagnostic Centre
 - Single Speciality
 - Multi-speciality
4. Date of Establishment : _____
5. Clinical Establishment Act (CEA) Registration No. _____
6. Contact details
 STD CODE NO.: _____
 Phone No.: (1) _____ (2) _____
 Mobile No.: (1) _____ (2) _____
 E-mail ID: _____
7. Type of ownership
 - Single owner
 - Multiple owner
8. Owner's name with GSB IMA No.: (Attach separate sheet if necessary)
 - (1) _____
 - (2) _____
9. Name of Local IMA Branch : _____



10. Details of the doctors working. (Attach separate sheet if necessary)

No.	Name	Qualification	Department	IMA-GSB No.

11. Whether Hospital is insured with any other insurance Co. ?

• Yes

• No

If yes, please mention details & attach Policy Copy

(i) Name of Insurance Company: _____

(ii) Policy No.: _____

(iii) Date of Expiry: _____

(iv) Claim history if any : _____

12. Total No. of Beds: as per clinical establishment act (Including ICu, ICCU, Neo-natal units etc...):

13. No. of OPD/year :

14. No. of IPDO/year :

IMA GSB has tied up with **"ICICI Lombard"** through Zenith Insurance and Claim services to provide our members indemnity insurance.

Annual Premium for Medical Establishment (Inc. GST)

Beds	20 Lakhs	40 Lakhs	60 Lakhs	80 Lakhs	1 Crore
1-10 beds	Rs. 3,252	Rs. 5,483	Rs. 7,713	Rs. 10,655	Rs. 12,390
11-15 beds	Rs. 7,310	Rs. 9,045	Rs. 10,799	Rs. 12,514	Rs. 14,249
16-20 beds	Rs. 9,169	Rs. 10,903	Rs. 12,496	Rs. 14,372	Rs. 16,107
21-30 beds	Rs. 11,027	Rs. 12,762	Rs. 14,496	Rs. 16,231	Rs. 17,966
31-40 beds	Rs. 12,886	Rs. 14,620	Rs. 16,355	Rs. 18,089	Rs. 19,824



INDIAN MEDICAL ASSOCIATION (HQs.)

(Registered under the Societies Act XXI of 1860)
Mutually Affiliated with the British & Nepal Medical Associations
IIPA Building, Indraprastha Estate, Ring Road, Mahatma Gandhi Rd, New Delhi - 110002
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Honorary Finance Secretary

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dr.jainpiyush09@yahoo.co.in

IMA/ HSG/258/27

Date: 16.04.2025

To

The President and Hony. Secretaries
All State Branches of IMA

Subject: Important Update: IMA Kerala Wins GST Case in High Court

Dear Doctor,

Greetings from Indian Medical Association (HQs.)!

I am pleased to inform you that the IMA Kerala State Branch has secured a favorable verdict in the GST case from the Division Bench of the Kerala High Court. The judgment clearly states that GST cannot be levied on Associations without an amendment to the Constitution of India.

While the High Court's decision is entirely in favor of IMA, there remains a possibility that the Tax Department may challenge the verdict in the Supreme Court.

In light of this, it is strongly recommended that we continue to levy GST until the matter reaches its final conclusion. This precautionary measure will help and avoid any future risk if the above Order gets overturned at a later stage.

You are requested to disseminate this information to all local branches under your jurisdiction.

We will keep you updated on any further developments as and when they occur.

Thanking you,

Yours sincerely,

Dr. Dilip Bhanushali
National President, IMA

Dr. Sarbari Dutta
Hony. Secretary General, IMA

Copy to: All Office Bearers, IMA HQs



IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR
&
THE HONOURABLE MR. JUSTICE EASWARAN S.
FRIDAY, THE 11TH DAY OF APRIL 2025/21ST CHAITHRA, 1947
W.A.NO.1659 OF 2024
AGAINST THE JUDGMENT DATED 23.07.2024 IN W.P(C).NO.21297
OF 2023
OF HIGH COURT OF KERALA
APPELLANT(S)/PETITIONER IN THE WRIT PETITION:
INDIAN MEDICAL ASSOCIATION, KERALA STATE BRANCH,
REPRESENTED BY ITS SECRETARY DR. JOSEPH BENAVENT,

Discussion and Findings:

(i) On the constitutionality of the impugned amendments.

11. We have considered the rival submissions and have gone through the pleadings as well as the precedents cited across the bar. At the very outset we might observe that considerable time was spent by the learned counsel for the Union and the State to argue that it was well within the powers of the Parliament and the State legislatures to overcome the basis of earlier judgments of the Supreme Court on the aspect of mutuality, by introducing a new definition of supply through a legislative exercise and clarifying that a supply would also include a supply from a club to its members. Under ordinary circumstances, we would have had no reservations to the said settled position in law. Indeed the legislature has the power to enact validating laws that remove the basis of invalidity pointed out by the courts in relation to the earlier unamended law. However, we are in these proceedings concerned with a slightly different issue viz. whether it would be competent for a legislature to levy tax on a transaction when the taxable event in relation to the subject of taxation has not been recognised as such by the Constitution ? In other words, when the Constitution has understood a taxable transaction as necessarily involving two



persons, can a legislature deem a transaction that does not involve two persons as a taxable transaction ? This is the limited point on which we find ourselves at variance with the views of the learned Single Judge in the impugned judgment, who found no merit in the argument of the writ petitioner that the amendments had to be invalidated for the reason that it was ultra vires the Constitutional provisions.

12. The thrust of the arguments of Sri. Datar, the learned senior counsel appearing for the appellant in W.A.No.1659 of 2024 is that notwithstanding the amendments effected to Sections 2(17) and Section 7(1) of the CGST Act, its activities in relation to those Schemes that it runs as a self help group, where the members help each other and their families to tide over difficulties such as disabilities, death, legal action etc, will not be liable to tax under the GST Act. The contention, in other words, is that on account of the principle of mutuality that informs the actions of the Club/Association towards its members, the mere fact that statutory amendments have been made to the concept of “supply” under the GST Acts will not suffice to make their activities liable to the levy of GST; that their activities cannot be treated as ‘service’ since the concept of service under the GST law itself contemplates the existence of two entities viz. a service provider and a service recipient, and excludes the concept of self service for the purposes of the levy.
13. When we analyse the Scheme of levy of GST under the Constitution, we find that GST is envisaged as a levy of tax on the “supply” of “goods or services or both”. The words “goods”, “supply” and “services” are understood in a particular sense under the Constitution. When the words used in the Constitutional text have acquired a meaning through judicial interpretation over the years, one must assume that that is the same sense in which the word is used when inserted into the Constitution through a later amendment. While “goods” is a standalone concept, meaning thereby that it is not something that requires a plurality of persons



to infer its existence, the concepts of “supply” and “service” do require a plurality of persons to infer their existence. This aspect was recognised in ***Ranchi Club v. Chief Commissioner of Central Excise & Service Tax - [2012 SCC Online SC 306]***, where it was laid down that the basic feature common in sale and services was that both required the existence of two parties. The decision in ***Ranchi Club*** [supra] was quoted with approval by the Supreme Court in ***Calcutta Club*** also. Therefore, it can be safely assumed that the Scheme of GST under the Constitution also contemplates the existence of at least two persons - a provider and a recipient before one can infer either a “supply” or a “service” for the purposes of the levy. In other words, the concepts of self-supply or self service are not envisioned under the Constitution for the purposes of the levy.

14. Article 246A of the Constitution, that confers simultaneous legislative powers on the Union and the States to make laws with respect to goods and service tax, uses the word “supply” without giving it an artificial meaning that would take in even a “deemed supply”. In fact, even by the Constitution [46th Amendment] Act, 1982 when a deeming provision was introduced to bring transactions, that did not fit into the traditional concept of sale of goods, to sales tax, the exercise that was done was to amend the Constitution to deem those transactions as “Sales” or “Purchases”. Thus, under Article 366(29A), a tax on the “supply of goods” by an incorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration, was deemed to be a “tax on the sale or purchase of goods”. In contrast to the above, what has been done through the present amendment to the CGST/SGST Act is merely to amend the definition of “supply” to include “activities or transactions, by a person, other than an individual, to its members or constituents or vice versa, for cash, deferred payment or other valuable consideration”. Significantly, such supply has not been deemed to be a “service”, and the concept of “service” itself has not undergone a change, to include within its fold such activities or transactions.



15. We cannot therefore find it in ourselves to accept the contention of the learned Additional Solicitor General Sri. AR. L. Sundaresan, appearing on behalf of the Union of India, and relying on the decisions in ***Karnataka Bank v. State of Andhra Pradesh [(2008) 2 SCC 254]*** and ***Ramanlal Bhailal Patel v. State of Gujarat [(2008) 5 SCC 449]*** that it is always open to the legislature to provide an artificial meaning to a word for the purposes of the Statute, and that the mere fact that the said meaning of the word in the Statute differs from its popular meaning can be of no avail. While we do not doubt the correctness of the proposition laid down in the aforecited precedents, the factual situation that obtains in the instant case, as already noticed, is slightly different. We are not presently considering the legality of a legislative exercise that gives an artificial definition to a word/concept that differs from its accepted or popular meaning. What we are confronted with in these proceedings is a situation where the statutory exercise undertaken by the legislative body has given a meaning to a word/concept therein that differs from the accepted meaning of the same word/concept under the Constitution. We are of the view that when a word/concept in the Constitution has been interpreted by the Supreme Court in a particular manner, a legislative body, that derives its legislative competence to enact a Statute from the Constitution, cannot give to the word/concept a meaning that goes against the meaning assigned to the same word/concept by the Supreme Court in the context of its setting under the Constitution. This is especially so because, when used in the Constitution in a particular sense, it is that sense of the word/concept that determines the very competence of the legislature to enact a law in relation to the subject represented by that word/concept.
16. The levy of GST is on the “supply” of taxable “goods” or “services” or both for a consideration. The concept of “supply” and “service” as understood under the Constitution and the CGST/SGST Acts (before their amendment) both excluded transactions informed by the principle of mutuality i.e. a supply/service from one entity to



itself (self supply/self service). Thus, even if there is now a deemed “supply”, based on the amendments effected to the CGST/SGST Acts, there is no deemed “service” in circumstances where the service is rendered by a club or association to its members, since the definition of service has not been amended.

17. It is also significant, as pointed out by the learned senior counsel Sri. Datar, that the Constitution has not been amended to deem a supply of service by a club or association to its members as a taxable service for the purposes of GST. The decision of the Supreme Court in ***State of West Bengal and Others v. Calcutta Club Ltd. – [(2019) 19 SCC 107]*** is authority for the proposition that the principle of mutuality has survived under the Constitution even after the 46th Amendment. If that be so, then the amendment exercise carried out by the Parliament would itself have to be seen as unconstitutional since it incorporates a definition of supply that militates against the constitutional understanding of the term. For reasons that we have already stated while considering the arguments of Sri. Sundaresan on behalf of the Union of India, we find ourselves in agreement with the argument of Sri. Datar that a phrase as understood under the Constitution cannot be statutorily expanded by any legislature since the power to legislate is itself one that is conferred by the Constitution.
18. It is worth recalling that when similar situations arose in the past where various State legislatures attempted to broaden the tax net by statutorily expanding the definition of “sale”, the Supreme Court struck down such amendments as being beyond the meaning of the word ‘sale’ in Entry 54 of List II of the Seventh Schedule to the Constitution. To get over the said decisions of the Supreme Court, the Constitution had to be amended to add six sub-clauses [(a) to (f)] to the newly inserted Article 366 (29A) of the Constitution. Accordingly:
- i. Article 366(29A)(a) was inserted to get over the decision in ***New India Sugar Mills Ltd v. CST - [1963 (14) STC 316]*** that held that a compulsory sale through Control Orders was not a sale;



- ii. Article 366(29A)(b) was inserted to get over the decision in **State of Madras v. Gannon Dunkerley & Co. - [AIR 1958 SC 560]** that held that a works contract is not a sale;
 - iii. Article 366(29A)(c) was inserted to get over the decision in **K.L.Johar and Co. v. CTO - [AIR 1965 SC 1082]** that held that a hire-purchase was not a sale;
 - iv. Article 366(29A)(d) was inserted to get over the decision in **A.V.Meiyappan v. CCT - [1967 (20) STC 115 (Mad)]** that held that a transfer of the right to use goods was not a sale;
 - v. Article 366(29A)(e) was inserted to get over the decision in **CTO v. Young Men's India Association (Regd) - [(1970) 1 SCC 462]** that held that there could be no sale between a club/association and its members; and
 - vi. Article 366(29A)(f) was inserted to get over the decision in **Northern India Caterers (I) Ltd v. Lt. Governor of Delhi [(1980) 2 SCC 167]** that held that supply of food and beverages in restaurants was not a sale.
19. We might also refer to the decisions in **[(1965) 56 ITR 198 (SC)] - Navnit Lal C. Javeri v. K.K. Sen, Appellate Assistant Commissioner of Income-Tax, Bombay and [(2021) 15 SCC 667] Skill Lotto Solutions Pvt. Ltd. v. Union of India and Others** – relied upon by Sri.Mohammed Rafiq, the learned Special Government Pleader for the State, to contend that it is open to a legislature to define a word in a taxing Statute in a sense different from its popular meaning or a meaning that is given to it through judicial interpretation of the same word as used in the constitutional text. In **Navnit Lal C. Javeri** [supra], a Constitution Bench of the Supreme Court considered a challenge to the validity of Section 12(1B) read with Section 2(6A)(e) of the Indian Income-Tax Act, 1922. The appellant before the Court was a shareholder in a Private Limited Company and he impugned the statutory provisions that treated a loan advanced to him by the Company as a dividend for the purposes of taxation. His contention that Entry 82 in List I of the



VIIth Schedule to the Constitution that dealt with “taxes on income other than agricultural income” did not justify the impugned provision because a loan advanced to a shareholder by a company cannot be treated as an ‘income’ in any legitimate sense, was rejected by the Supreme Court. The Court held that entries in the List had to be construed widely and when so construed the word ‘income’ could be interpreted to include within its ambit even a loan advanced to a shareholder. The Court went on to find as follows @ p.208 as follows:

“The question which now arises is, if the impugned section treats the loan received by a shareholder as a dividend paid to him by the company, has the legislature in enacting the section exceeded the limits of the legislative field prescribed by the present entry 82 in List I ? As we have already noticed, the word “income” in the context must receive a wide interpretation; how wide it should be it is unnecessary to consider, because such an enquiry would be hypothetical. The question must be decided on the facts of each case. There must no doubt be some rational connection between the item taxed and the concept of income liberally construed. If the legislature realises that the private controlled companies generally adopt the device of making advances or giving loans to their shareholders with the object of evading the payment of tax, it can step in to meet this mischief, and in that connection, it has created a fiction by which the amount ostensibly and nominally advanced to a shareholder as a loan is treated in reality for tax purposes as the payment of dividend to him. We have already explained how a small number of shareholders controlling a private



company adopt this device. Having regard to the fact that the legislature was aware of such devices, would it not be competent to the legislature to device a fiction for treating the ostensible loan as the receipt of dividend ? In our opinion, it would be difficult to hold that in making the fiction, the legislature has travelled beyond the legislative field assigned to it by entry 82 in List I."

20. What is significant is that the interpretation of the word 'income' as contained in earlier precedents was in the context of the Income Tax Act and not in the context of the Constitution itself. The Court held that the use of the word 'income' in the Entry in List I was sufficiently wide to take in loans advanced to a shareholder by a Company. The Court did not have to deal with a situation where the words in the Entry itself had acquired a definite meaning through judicial interpretation. Interestingly, the Court did observe that there had to be some rational connection between the items taxed and the concept liberally construed.
21. Similarly in ***Skill Lotto Solutions Private Limited*** [supra], the Court considered the validity of Section 2(52) of the CGST Act that defined "goods" to include actionable claims. The contention that an artificial definition of goods to include actionable claims could not withstand the test of constitutionality when the word "goods" was defined differently under the Constitution, was rejected by holding that "The Constitution-framers were well aware of the definition of goods as occurring in the Sale of Goods Act, 1930 when the Constitution was enforced. By providing an inclusive definition of goods in Article 366(12), the Constitution-framers never intended to give any restrictive meaning of goods." Thus, the Court did not find any contradiction between the meaning of the word as used in the Constitution and the meaning given to it under the Statute concerned.



22. The issues considered in the aforesaid judgments are clearly distinguishable from the issue that confronts us in these proceedings. The concepts of “supply” and “service” having been judicially interpreted as requiring at least two persons – a provider and a recipient, for inferring their existence, and the Supreme Court having held in *Calcutta Club* [supra] that the principle of mutuality has survived the 46th amendment to the Constitution, so long as the said judgment holds sway as a binding precedent and/or the Constitution is not amended suitably to remove the concept of mutuality from the concepts of supply and service thereunder, the impugned amendment to the CGST/SGST Acts must necessarily fail the test of constitutionality.
23. We are also conscious of the decisions in *State of Madhya Pradesh v. Rakesh Kohli – [(2012) 6 SCC 312]* and *Parmar Samanthsingh Umedsingh v. State of Gujarat & Others [(2022) 15 SCC 364]* that postulate that a legislature has to be accorded a greater degree of latitude in laws relating to economic activities, and that no statute should be struck down unless it is vitiated by a constitutional infirmity. We do however find that the statutory provisions impugned in these proceedings suffer from a definitive lack of legislative competence. Accordingly the provisions of Section 2(17)(e) and Section 7(1)(aa) and the Explanation thereto of the CGST Act, 2017 and the provisions of Section 2(17)(e) and Section 7(1)(aa) and the Explanation thereto of the KGST Act are declared as unconstitutional and void being ultra vires the provisions of Article 246A read with Article 366 (12A) and Article 265 of the Constitution of India.

(ii) On the validity of retrospective/retroactive operation of the impugned amendments:

24. In the light of our above finding with regard to the unconstitutionality of the impugned statutory provisions, it is unnecessary for us to go into the validity of the retrospective/



retroactive operation given to the said provisions. However, we might record our agreement with the findings of the learned Single Judge that held the said retrospective operation to be illegal. The principle of fairness is one that must inform all actions of a State, including legislation, since it is an essential aspect of the Rule of Law that is recognised as a basic feature of the Constitution. The insertion of a statutory provision that alters the basis of indirect taxation with retrospective effect, so as to tax persons for a prior period when they had not anticipated such a levy and, consequently, had not obtained an opportunity to collect the tax from the recipient of their services, militates against the concept of Rule of Law. On its part, the State too would be found wanting in offering a valid justification for its legislative action. Over the last seven decades since the adoption of our Constitution the guarantees therein have been ensured to our citizenry through progression from a culture of authority to a culture of justification. Accordingly, in modern times the State is obliged to offer justification for all its actions that touch upon the constitutional rights, fundamental and otherwise, of its citizens. We do not find any such justification for the retrospective operation of the impugned statutory provisions.

The upshot of the above discussion is that W.A.No.1659 of 2024 is allowed with consequential reliefs to the appellant therein, and W.A.No.1487 of 2024 and W.A.No.468 of 2025 are dismissed. No Costs.

Sd/-

DR. A.K. JAYASANKARAN NAMBIAR
JUDGE

Sd/-

EASWARAN S.
JUDGE

**COLLEGE OF GENERAL PRACTITIONER IMA-GSB****MEDI QUIZ - COMPETITION****QUIZE -3**

A 50-year-old male, weighing 58 kg was admitted to the hospital with complaints of fever for 4 days, severe pain in right upper part of abdomen, loss of appetite, vomiting and marked weakness. He was not well for the past 2–3 weeks and had lost weight.

On Examination:

Pulse: 104 per minute, BP: 134/86 mm of Hg, Temperature 100.6-degree F Mild icterus present

P/A Examination: Tenderness present in the lower right intercostal region, soft tender enlargement of liver 2 cm below costal margin

Investigations:

CBC: Hb 10gm%, TC 14000/cmm; DC: 78/18/2/2/0; PC: 230000/cmm; CRP: 100

Liver function tests: SGPT 150; SGOT; 100; Billirubin : 3.2/2.2/1; SAP: 112

Abdominal USG: showed a solitary 7.58 cm diameter abscess with sharp margins in the right lobe of liver.

Questions

1. What is the most likely causative organism for this liver abscess?
 - a. Staphylococcus
 - b. Streptococcus
 - c. Entamoeba histolytica
 - d. E-coli
2. What is the choice of medication and duration of treatment in this patient?
 - a. Amoxicillin plus clavulanic acid
 - b. Linezolid
 - c. Amikacin
 - d. Metronidazole
3. How we monitor the response to the treatment?
 - a. Clinical
 - b. Laboratory investigation
 - c. Radiological
 - d. All of the above

- Send your answers to whatsapp No +91 76985 54566
- Every month quiz will be published in GSB bulletin
- First three winners will be published in next bulletin
- Maximum correct answers during whole year will be felicitated

QUIZ MASTERS :

Dr. Urman Dhruv
Senior consultant physician

Dr. Mahadev Desai
Senior consultant physician

Dr. Vipul Shah
Infectious disease specialists

COORDINATOR :

Dr. Kalpita Dave
Ahmedabad

Dr. Dhananjaysinh Gohil
Ahmedabad



COLLEGE OF GENERAL PRACTITIONER IMA-GSB

MEDI QUIZ - COMPETITION QUIZE -2

List of participants with correct answers

No.	Name	City
1.	Dr. Divyang S. Chaudhari	AHWA-Dang
2.	Dr. Govindbhai P. Mori	Kodinar
3.	Dr. Jilubhai R. Dahiya	Rajkot
4.	Dr. Lataben M. Parmar	Bharuch
5.	Dr. Dhiren R. Mehta	Ahmedabad
6.	Dr. Mehul N. Shelat	Ahmedabad
7.	Dr. Rajesh D. Rajpal	Ahmedabad

* * * * *

OBITUARY

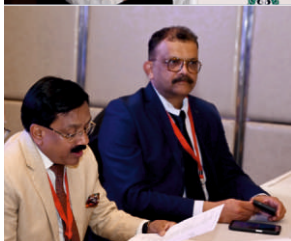
We send our sympathy & condolence to the bereaved family

Dr. Gunvantrai N. Dave	29-11-2024	Una(S)
Dr. Jagdish V. Shah	18-01-2025	Surat
Dr. Harikrishna J. Pandya	19-01-2025	Ahmedabad
Dr. Rajesh B. Dobarra	19-01-2025	Rajkot
Dr. Laxman M. Dave	25-01-2025	Ahmedabad
Dr. Ajay P. Munshi	28-01-2025	Ahmedabad
Dr. Shantilal M. Patel	03-02-2025	Vadodara
Dr. Ashokkumar B. Solanki	08-02-2025	Gandhinagar
Dr. Ramkishan H. Mirani	08-02-2025	Anand
Dr. Madan C. Doctor	09-02-2025	Surat
Dr. Manoj J. Shah	19-02-2025	Ahmedabad

We pray almighty God that their souls rest in eternal peace.



CWC Meeting, Dehradun





State President & Secretary Meet, Mumbai



* * * * *

State President & Secretary Visited PPS Hosue



* * * * *

Membership Drive GMERS Medical College, Himatnagar





State President & Secretary Meeting, Ahmedabad





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MEMORY



Dr. Krunal Soni

M.Ch Orthopedics (U.K.),
M.S. Orthopedics (Gold Medal),
Fellow Arthroscopy & Sports Surgery (FASM),
Fellow Shoulder Surgery (USA, Germany),
FACS (USA), D. SICOT (Canada),
Fellow in Arthroscopy (IOA, IAS)

Consultant Orthopedic Surgeon,
Arthroscopy & Shoulder Specialist

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Monday to Saturday
Timing:
9:00 am to 5:30 pm

Welcomes

Dr. Krunal Soni, M.Ch Orthopedics(U.K), M.S Orthopedics (Gold Medalist), is an esteemed Consultant Orthopedic Surgeon and Specialist in Arthroscopy and Sports Surgery. Dr. Soni's impressive credentials include M.Ch Orthopedics from the UK, MS Orthopedics (Gold Medalist), and several prestigious fellowships from Germany, the USA and India. His extensive experience spans roles at leading hospitals in Ahmedabad and Bengaluru, and he has garnered numerous awards for excellence in orthopedics. Dr. Soni is a dynamic surgeon with expertise in Orthopedic Trauma, Fractures, Arthroscopy & Sports Surgery.

Fellowship :

- Fellow in Arthroscopy & Sports Medicine (FIASM)
- Fellow American College of Surgeons (FACS, USA)
- Fellow Shoulder Surgery (USA)
- Fellow Arthroscopy Surgery (Germany)
- Fellow - Indian Orthopedic Association (FIOA)
- Fellow - Indian Arthroscopy Society (FIAS)

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AN UNINTENTIONAL POISONING WITH ALUMINIUM PHOSPHIDE IN ONE YEAR OLD CHILD

Sona PM, Heenaba Jadeja, Neelkant Verma, Bhoomika Patel*

School of Medico Legal Studies, National Forensic Science University

The Centre for Emergency Toxicology, established at the National Forensic Sciences University (NFSU) is committed to ensure health and safety by providing timely and accurate diagnoses. In cases of poisoning, CET offers expert support to hospitals. Our facility is equipped with state-of-the-art technology to detect a wide range of toxins in blood and gastric lavage samples. Below are the details of one such case received at the centre:

CASE PRESENTATION

No. of samples : 01

Sample type : Grey colored powder

Quantity received :
01 gm

Test performed : Qualitative and Quantitative analysis

Clinical history : Vomiting, drowsiness and pleural effusion

Key toxidromes : Abdominal diffuse tenderness, continuous vomiting,
severe abdominal pain

A 1-year-old girl was hospitalized due to the accidental ingestion of suspected aluminium phosphide with the history of vomiting, drowsiness and pleural effusion. Pleural effusion is the most concerning symptom, as it leads to fluid accumulation in the lungs, which can impair breathing and oxygen exchange, leading to respiratory distress or failure. This is a case of unintentional aluminium phosphide poisoning, due to the accidental ingestion of Salphos, a fumigant contains aluminum phosphide as the active ingredient. It is a highly toxic agent, since on exposure to moisture it liberates phosphine gas. Phosphine gas is rapidly absorbed by the lungs, which causes systemic toxic effects such as, cardiac arrhythmias, shock, metabolic acidosis, and pulmonary oedema by free-radical injury and inhibition of cytochrome C oxidase



activity. Liver function tests indicated severe hepatic damage, while other parameters such as ECG, blood pressure and SpO₂ were within the range. Figure 1 shows the sample received by our centre.



Figure 1: Sample received for analysis.

TOXICOLOGICAL ASSESSMENT

For the diagnosis of phosphide poisoning, the powder sample of the consumed substance was collected and received by our centre for analysis. We performed the qualitative as well as quantitative test for the identification of the toxic substance. For the qualitative analysis, silver nitrate impregnated paper method was performed as the preliminary test. Formation of black color on the paper indicates presence of phosphide or phosphorous. Another confirmatory test performed was ammonium molybdate that gave light yellow color formation stating the presence of phosphide in the sample. Quantitative test was conducted by analyzing the sample using Energy Dispersive X-ray Fluorescence (ED-XRF) and gave results of high concentration of aluminum content of more than 50%. These results confirm that the submitted sample contains high amount of aluminium phosphide.

INFERENCE AND WAY FORWARD

It is reported that the analyzed sample contains aluminium phosphide as the main content. This substance is of particular concern because when it reacts with moisture, it produces phosphine gas (PH₃), which is highly toxic and poses significant health risks. The report highlights a significant challenge



in detecting and confirming the presence of aluminum phosphide. Detection of phosphine gas in blood is not feasible, because it is gaseous component and if we are taking the blood sample it is difficult to detect phosphine gas since absorbed phosphine is rapidly oxidized in the blood. So in case of suspected poisoning of aluminium phosphide, a novel diagnostic approach can be proceeded if the evidence of ingested sample is available. In our case we performed both preliminary and confirmatory tests for the suspected material to support the diagnosis. In this kind of poisoning scenarios, the definitive identification is paramount because one of the poisonings have distinctive treatment strategies. In this case study, we identified that the sample was of aluminium phosphide. This approach gave the confirmatory results, which helped the medical doctors to have the relevant treatment. Unfortunately, pathology laboratories do not have the facilities required to detect or perform the confirmatory test for aluminium phosphide in the powder or any other form. We conducted analysis and gave results stating the presence of aluminium and phosphide content.

In children with altered and hepatic toxicity they recover faster with the supportive treatment, because children's liver often have a greater capacity for regeneration and they recover fastly from the damage compared to adults. In this case, the girl was one year old and cured from severe hepatic damage. Treatment were primarily focused on magnesium sulphate and N-acetyl cysteine to liver function. With the confirmation of our report the treatment line went in the direction accordingly. After 5 days of treatment, there was improvement in the patient and was discharged without any complications. It is noted in this case that quantity ingested were supposedly very low and not in fatal concentration. In the context of the report, the presence of aluminium phosphide suggests a potential hazard that requires immediate attention and proper handling to mitigate risks to human health and environment.

***Correspondence**

Dr. Bhoomika Patel, School of Medico Legal Studies, National Forensic Science University, Sector 9, Gandhinagar, 382007, Gujarat, India.



NEWS CLIP

એકિઝક્યુટિવ ઓર્ડર કે કેન્દ્રીય કાયદો ઘડવા માટેની માગણી
ડૉક્ટરો સામે થતી હિંસા સામે રક્ષણ
માટે IMAની અમિત શાહને રજૂઆત
કેન્દ્રીય ગૃહમંત્રીએ સહાનુભૂતિથી વિચારવાની ખાતરી આપી

हेल्थ रिपोर्टर | २५ नवम्बर २०१६

ઈન્ડિયન મીડિકલ એસોસિયેશનના પ્રતિનિધિ મંડળે કેન્ડ્રિય ગૃહમંત્રી અમિત શાહની મુલાકાત લીધી હતી. આઈએએના પ્રતિનિધિ મંડળે ડોક્ટરો પર કોજદારી કાર્યવાહી અને ડોક્ટરો પર થતી હિંસા સામે સ્પષ્ટ માટે એક્ટિવિટિવ ઓર્ડર અને આ સંદર્ભમાં ક્રિંદ્રિય કાર્યો ધડવાના રજૂઆત કરતા અમિત શાહને એ રજૂઆત વિચારણા કરવા જણાવ્યું હતું.

ઈન્ડિયન મીડિકલ એસોસિયેશન અખબારી યાદીમાં જણાવ્યું કે, ઈન્ડિયન મીડિકલ એસોસિયેશનના રાષ્ટ્રીય પ્રમુખ પ્રેક્ટિસીંગ બાનશાની

આઈએમએના રાષ્ટ્રીય પ્રમુખ ડૉ.અનિલ નાયક તથાજ રાષ્ટ્રીય પ્રેમચંદ્ર સોષિક એવરેડ જી.સતેશ્વરી દત્તાના નેતૃત્વ હેઠળ આઈએમએનો પ્રતિનિધિ મંડળે 20 માર્ચ ગુસ્ મેરી અમિત શાહને મળી કેટરોરે પર કોન્ફિડન્સી કરવાબદી અને કેટરોરે પર થતી ફિક્સ સામે રક્ષણ માટે એક્ઝિક્યુટિવ બોર્ડેર અને કંદિય કાયદાકીય સૂચનાત કરે છે.

આ ચર્ચા દરમિયાન આઈએમએએ જ્યારે તપાસ અધિકારી દ્વારા કોણસી બેન્કકારની કીયાદ લેવાય છે, તેવારે બીએએએસની કલમ-26ની જોગવાઈને પ્રાધ્યાન અપાશે. કલમ 106ની જોગવાઈ ત્યારે જ થ્યાને

लेवी, ज्याचे अधिकाऱेनी ओडरेरनी बंदखोऱी तपासप त्याचे अधिकाऱेनी, ज्याचे तपासप अधिकाऱेनी पातरी थाये के कवम 106ने जागत रमाती नथी. त्याचे नोने सुमुरीम कोर्ट ओड ओडिया जेकड मध्यास मने पंजलाना कुदराथी येथुं प्रक्रियानु पावले इरी शके ले.

ओडरेर पोर जेकडरी कार्यवाह्य अंगेना ओडिप्रक्रियेव ओडरेर पर बर्या दरमियान अमित शाहो पातरी आपी के, तेनो मोगलाना पर विचार करुन, ओडरेर पोर थली हिसा साणे कायदे पुरवानी विनती करताना अमित शाहो कुरुं के, सरडर आ बाबत पर सडानुबुति अने समजुत साधे विचार करुन.

‘વર્લ્ડ હેલ્થ ડે’ નિમિત્તે મહેસાણામાં મેડિકલના
સ્ટુડન્ટને સીપીઆર તાલીમ આપવામાં આવી



મહેસાણા । મહેસાણા શહેર સહિત જિલ્લામાં વર્લ્ડ હેલ્થ દિનનો ઉપવાર્ણી કરવામાં આવી હતી. મહેસાણા ખાતે ઉપનિવન મેડિકલ એસોસીએશન અને મહેસાણા ગેવેટી હાર્ટ હોસ્પિટલ દ્વારા વર્લ્ડ હેલ્થ દિનના ઉપવાર્ણી કરાઈ હતી જેમાં ઉપનિવન સ્ટુડન્ટ્સ અને સેમિનાર તેમજ સીપીઆર તાલીમનું આયોજન કરવામાં આવ્યું હતું. મહેસાણા સ્થિત ગેવેટી હાર્ટ હોસ્પિટલ ઉપમંત્રે જિલ્લા મેડિકલ એસોસીએશન દ્વારા સાતમી એપ્રિલ વર્લ્ડ હેલ્થ દિનને ગેવેટી હાર્ટ હોસ્પિટલના મેડિકલના વિદ્યાર્થીઓ અને સેમિનાર યોજાયેલી હતી. આ સેમિનારમાં ઉપનિવન મેડિકલ એસોસીએશન તેમજ ગેવેટી હાર્ટ હોસ્પિટલના તબીબ તળીઓ દ્વારા મેડિકલ સ્ટુડન્ટ્સને આરોગ્ય વધી માર્ગદર્શન આપવામાં આવ્યું હતું. તો વિદ્યાર્થીઓને સીપીઆર તાલીમ આપવામાં આવી હતી.

સવારે ચા, સાંજે...અકિલા

सोमवार ११, ०९-०४-२०२५

વડિલોને તંદુરસ્ત જીવન જીવવા માર્ગદર્શક બનવા ઈન્ડિયન મેડિકલ એસોસિએશન સબજ

IMA રાજકોટના પ્રમુખપદે ડૉ. જયેશ ડોબરિયા - સેક્રેટરીપદે કૃપાલ પુજરાની વરણી

સેક્રેટરી ડો. કૃપાલ પુજારા સહિત ઈન્ડિયન



સેક્રેટરી ડો. કુપાલ પુર્ણા સાહેબ ઇન્ડિયન મેડિકલ એસોસિએશન-રાજકોટની ટીમ વડિલોન સ્વાસ્થ્ય અને તંદુરસ્તી માટે સતત કાર્યરત રહેશે. ગત વર્ષે તમામ તબીબોનો સહકાર બદલ ડો.કાંત બોગાણી અને ડો.અમીષ મહેતા દ્વારા આભાર દર્શાવ્યો.

[illegible][illegible][illegible][illegible]

**BRANCH ACTIVITY****GANDHINAGAR**

- 30-01-2025 “Infectious Disease Understanding, Prevention & Cure and Breast Cancer: Current Trends & Tradition” by Dr. Shivang Sharma and Dr. Priyanka Chiripal.
- 27-02-2025 “Management of Strokes and S in Neurology & Treatment of Refractory Movement Disorders” by Dr. Sagar Betai, Dr. Chintan Prajapati
- 20-03-2025 CME on “Advance in common problems of ENT” by Dr. Neeraj Suri.
- 10-04-2025 CME on “Full Endoscopic Spine Surgery – It is a beginning of New Era??” by Dr. Bhupesh Patel.
“Safe Spine Surgery” by Dr. Rohit Thakkar.

KALOL

- 18-03-2025 CME on “An overview of Interventional Radiology: The Future of healthcare” by Dr. Akaash Patel.
“Management of ARDS” by Dr. Tejas Parikh.

MEHSANA

- 12-03-2025 CME on “Know Your Blood Bank” by Dr. Muni Brahmbhatt, Dr. Rabinarayan Das and Dr. Megha Devang Modi.
- 19-03-2025 CME on “Newer Advance in Urology” by Dr. Kunal Aterkar.
“Recent Update in Gastroenterology and Hepatology” by Dr. Apurva Shah.
- 30-03-2025 Gynac OPD Camp under the project of “Aao Gaon Chalen” at Nugar Village.
- 05-04-2025 CME on “Krushni: Ann, AhharPasandgi, Poshan and Tandurasti as part of World Health Day.
- 07-04-2025 World Health Day regarding COLS training program. Total 30 Medical Students have been trained for “COLS – Compression Only Life Support” by Dr. Nikul Prajapati, Dr. Vikram Patel, Dr. Mahesh Kandoi, Dr. Nirbhay Desai, Dr. Kaushal Medi and Dr. Neel Patel.

**MORBI**

- 02-03-2025 Blood Donation Camp. Total 40 bags were collected.
- 04-03-2025 World Obesity Day.
- 06-03-2025 CME on “Recent Advance in Gynec Malignancy” by Dr. Mona Shah. Approximately 25 doctors were present.
- 07-03-2025 “TKR Current Trends” by Dr. Mittal Dave. Approximately 45 doctors were present.
- 08-03-2025
- 18-03-2025 “Obesity in Childhood and Its Management” by Dr. Zalak Shah. Approximately 30 doctors were present.
- 21-03-2025 “Involvement of difference Systems in Allergy, case based discussion” by Dr.Parin Parmar.
“Role of Prebiotics and Probiotics in Infancy” by Dr. Chirag Jetpariya. Approximately 30 doctors were present.
“DOWN Syndrome Day” by Dr. Sudhir Amrutiya, Dr. Hiren Karoloia and Dr. Chirag Jetpariya.
- 23-03-2025 Blood Donation camp. Total 25 bags were collected.
- 27-03-2025 “Plastic Surgery – Problem Solving Specialty” by Dr. Vatsal Kothari.
“Pathological Fracture is not an Emergency and Simple is better” by Dr. Ashvin Prajapati. Approximately 40 doctors were present.
- 29-03-2025 Skin Checkup camp. Total 40 students were examined and given medicine.

NAVSARI

- 22-03-2025 CME on Interventional Radiology: Pinhole surgeries for life threatening disease” by Dr. Shailesh Rohit.
Dr. Ajay Modi tips on “Health Awareness”
- 12-04-2025 CME on “Critical Care: Improving Outcomes” by Dr. Ritesh Gajjar.
Basics of Nephrology” Case Based Discussion” by Dr. Aakash Upadhyay.

**RAJKOT**

23-02-2025 CME on Oncology Updates.

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04-03-2025 International Women Day Celebration.

16-03-2025 Cycle Daily, Stay Fit, Stay Happy and keep the Environment Clean with benefit of Cycling.

28-03-2025 Update on Oncology. Around 150 members were present.

06-04-2025 “Thyroid Nodule” by Dr. Siddharth Shah.
“Robotic Surgery” by Dr. Mahesh Patel. Around 30 delegates were present.

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25-03-2025 CME on “Interpretation of Liver Function Tests” by Dr. A.K. Gajjar

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- Every live and retired Members of this scheme shall have to pay Rs. 1500/- (Rupees : One Thousand Five Hundred Only) as Brotherhood Fraternity Contribution (BFC) yearly .
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- Benefit of Fraternity Contribution of the scheme for **Members aged between 50 to 60 years**, is eligible only after Completion of **three year of membership of FWS GSB IMA.**
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HOW I DO – Deep Vein Thrombosis - PART – 10

Question: In last part, we covered some important points related to surgical clearance for patients with high aPTT. 1. Most patients with high aPTT, with normal PT, have a congenital bleeding disorder. Most common being Hemophilia. Don't forget the APLA syndrome where aPTT is high, but patient actually has a thrombotic tendency rather than bleeding. 2. Degree of aPTT does not always correlate well with bleeding risk. 3. All high aPTT related bleeding can not be managed with FFP. Hence it is must to have a diagnosis and plan prepared before any elective procedure or surgery. 4. First evaluation is to repeat aPTT. As these tests are very sensitive, and hence errors at several levels. Fresh sample is preferred, directly collected at the laboratory. Preferably expert team regularly working on these issues i.e. specialty hematology laboratory. 5. Second test is a mixing study, to see if we are dealing with a factor deficiency or an inhibitor. 6. In general, repeat testing is recommended before labeling anyone with a specific factor deficiency. Using a freshly collected sample again. 7. Choose your lab carefully. Many subspecialties in pathology too!!

We have discussed at length related to bleeding. But we have more people dying from thrombosis now than from bleeding. In fact, deep vein thrombosis and pulmonary embolism, commonly referred to as **VTE (venous thromboembolism)**, is the **Number 1 Preventable cause of Death in** hospitalized patients. Modern lifestyle, obesity, age, cancer etc are significant risk factors for development of deep vein thrombosis. Can we talk about this issue?

Answer: Certainly. This is a huge area of concern, and hence a lot of research too. So many new medicines have been developed in last 2 decades that we use regularly for VTE.

Let us start with when to suspect VTE. And how to make a diagnosis.

Many patients with VTE do not have classical signs and symptoms. Hence it is important to know high risk subsets. e.g. recent Knee or Hip replacement surgery, immobile for a long duration due to any reason, obesity, cancer, major surgery especially involving pelvis, older age, pregnancy, history of VTE in past. If there is unexplained leg edema, pain, redness (either distal leg or thigh); shortness of breath, chest pain, drop in oxygen saturation. Any of these should lead to a suspicion for deep vein thrombosis with or without pulmonary embolism. Every patient will not have dramatic symptoms, but DVT is a potential emergency, as it can lead to pulmonary embolism. And as you rightly pointed out earlier, pulmonary embolism is the number 1 cause of preventable death in hospitalized patients. Hence if you suspect DVT, a venous doppler must be obtained same day. Occasionally, DVT can happen in veins of arm, abdomen, chest also. But most common is lower extremity. If you have symptoms suggestive of pulmonary embolism, then contrast CT scan of chest is to be obtained urgently. ECHO has additional value. And if CT is not feasible right away, ECHO can add to the suspicion. Allowing you to start empiric anticoagulation quickly. D dimer is not diagnostic, but if negative, in a case with low suspicion, it helps to rule out pulmonary embolism. It has no other value, including no value for follow up.

We were taught about Homan's sign for diagnosis of DVT during medical school days. It is proven beyond doubt now that this is very unreliable. And one must not exclude DVT based on absence of this sign. It involves dorsiflexing foot by doctor to see if it elicits pain in calf.

Above discussion applies to both inpatients and outpatients. But if you suspect DVT, or PE, urgent action and almost always hospitalization is required. At least initially.

Que: What precautions do I need before starting anticoagulation?

Ans: History – ensure patient does not have an absolute contraindication for anticoagulation e.g. recent intracranial bleeding, GI bleeding, ongoing bleeding, major trauma. Must check minimum CBC, PT, aPTT, Creatinine, SGPT. To ensure no severe thrombocytopenia, baseline coagulation abnormalities, major organ dysfunction. We see a fair number of patients where anticoagulation is started before obtaining these basic tests. At least a blood sample should be collected, before any anticoagulation. Even if all tests are not available, one must know platelet count before starting. This is only in a case of major emergency. Otherwise wait for all the tests mentioned above. Most patients will be low risk for bleeding. And anticoagulation should be started.

Some will have absolute contraindication as above, where you have to plan for IVC filter or other measures depending on site of thrombosis etc. Some patients will have risk factors for bleeding, but not absolute contraindications. In such patients, it is an individualized decision making. And it is better to discuss the risks and benefits with patient or immediate relatives. Since there is no right answer is here. And either decision can have severe consequences. For example, no anticoagulation can lead to death from pulmonary embolism. Frequently without major warning signs, a massive pulmonary embolism can be fatal. Whereas bleeding is frequently more disturbing, and may require a lot of interventions and cost, but in a monitored setting, it is rare to have a fatal sudden bleed. Except intracranial bleed, which does not happen without specific risk factors.

April 12th 2025 **Dr Chirag A. Shah**; M.D. Oncology/Hematology (USA), 9998084001. Diplomate American Board of Oncology and Hematology, Ahmedabad. drchiragashah@gmail.com www.shyamhemonclinic.com



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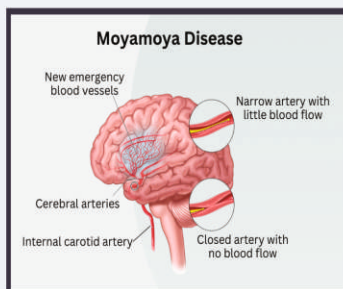
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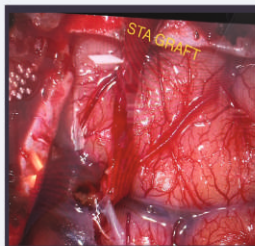
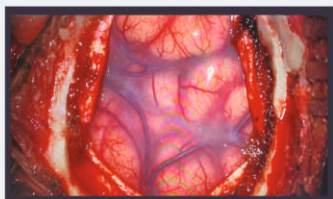


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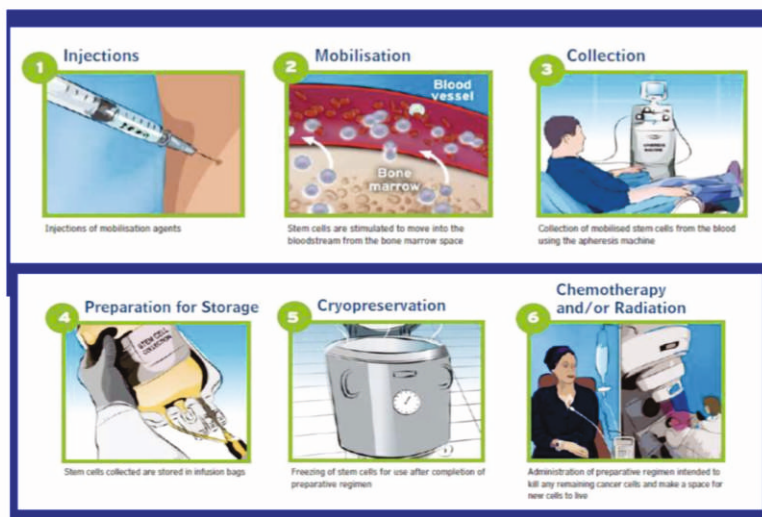
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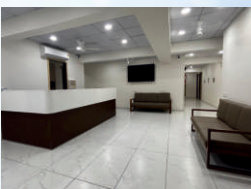
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