## Dear Sir,

While there may be other reasons to move towards digitization in any field or organization, it should not be linked to felling of trees and environment protection. Approximately 75% of the paper produced in India is from waste / recycled paper or agricultural residue as the primary raw material which contributes towards protecting the environment. Often, a tree is not cut down for making paper, but instead cut down for making boards and planks (Dimensional timber) used for building. Paper is then made from the leftover scraps from those sawmill operations. Almost none of the tree is wasted after it is harvested. Paper is one of the few consumer products that is fairly easy and inexpensive to recycle. The argument put forth regarding environmental concerns relating to cutting of trees for paper used in printing of bills is completely fallacious. The other reasons are non availability of means to access digital bills in all areas and illiteracy which will force us to continue with default option of continue with hard copy of printed bill. Thanks in advance.