

CENTRE NOTIFIES CAA RULES

Why in news?

- The Ministry of Home Affairs (MHA) has notified the Citizenship Amendment Rules, 2024 that would enable the implementation of the Citizenship Amendment Act (CAA).
- The Act was passed on December 11, 2019, receiving assent from the President on December 12 the same year.
- The MHA had earlier notified that the Act will come into force from January 10, 2020. Since the rules were not framed yet, the Act could not be implemented.

The Citizenship (Amendment) Act (CAA) 2019:

- **About:**
 - It seeks to amend the definition of **illegal immigrant** for Hindu, Sikh, Parsi, Buddhist, Jains and Christian (but not Muslim) immigrants from Pakistan, Afghanistan and Bangladesh, who have lived in India without documentation.
 - They will be **granted fast track Indian citizenship in 5 years** (11 years earlier).
 - The Act (which amends the Citizenship Act 1955) also **provides for cancellation of Overseas Citizen of India (OCI) registration** where the OCI card-holder has violated any provision of the Citizenship Act or any other law in force.
- **Who is eligible?**
 - The CAA 2019 applies to those **who were forced or compelled to seek shelter in India** due to **persecution on the ground of religion**. It aims to protect such people from proceedings of illegal migration.
 - The cut-off date for citizenship is **December 31, 2014**, which means the applicant should have entered India on or before that date.
 - The act **will not apply to areas** covered by the Constitution's **sixth schedule**, which deals with autonomous tribal-dominated regions in Assam, Meghalaya, Tripura, and Mizoram.
 - Additionally, the act will not apply to states that have an **inner-line permit regime** (Arunachal Pradesh, Nagaland and Mizoram).

Citizenship Amendment Rules, 2024

- Eligible refugees seeking citizenship through **registration or naturalization** must submit an **application** along with an **affidavit** confirming the accuracy of the statements made in it.
- **E-application to the district-level committee**
 - The rules require the application to be submitted electronically to an empowered committee via the **district-level committee**, as notified by the central government.
 - Once the application is submitted, the district-level committee, headed by a designated officer, will verify the documents.
- **Supporting documents**
 - Applicants must provide supporting documents such as:
 - passport issued by governments of Pakistan, Afghanistan, or Bangladesh,
 - a birth certificate,
 - any form of identity document, land or tenancy records, or
 - **any document** proving that the applicant's parents, grandparents, or great-grandparents were citizens of one of the three countries.
- **Verification of entry date**
 - Applicants also have to provide proof that they entered India before Dec.31, 2014.
 - 20 supporting document for this can be of:
 - either a visa and immigration stamp, registration certificate from the Foreigners Regional Registration Officer (**FRRO**),
 - or slip issued by the Census enumerators in India, government-issued licence or certificate
 - permit in India (including driving license, Aadhaar number, ration card),
 - marriage certificate issued in India **etc.**
- **Digital certificate**
 - Once an application is approved, the applicants will be issued a digital certificate.

WHAT IS BUREAU OF INDIAN STANDARDS (BIS)?

The Government of India recently initiated a scheme through the Bureau of Indian Standards (BIS) for the upgradation and strengthening of the laboratory network in the country.



- BIS is the **National Standard Body of India** established under the **BIS Act 2016** for the harmonious development of the activities of **standardization, marking, and quality certification of goods** and for matters connected therewith or incidental thereto. It is the **successor of the Indian Standards Institution (ISI)**, which was created in 1947.
- BIS is functioning under the administrative control of the **Ministry of Consumer Affairs, Food and Public Distribution**.
- BIS has been providing traceability and tangibility benefits to the national economy in a number of ways: **providing safe, reliable quality goods; minimizing health hazards to consumers; promoting exports and imports substitute; control over proliferation of varieties through standardization, certification, and testing**.
- It **operates product certification schemes** through which it grants licenses to manufacturers covering practically every industrial discipline, from agriculture and textiles to electronics.
- Certification by the BIS is **mandatory for certain classes of products**—such as milk powder, X-ray equipment, and gas cylinders—that **directly affect public health and safety**. In other cases, **voluntary, or optional** certification or self-certification by the manufacturer may be permitted.
- The BIS employs a large staff of engineers, scientists, and statisticians; **testing is carried out in its own laboratories** as well as in independent facilities that demonstrate compliance **with laboratory guidelines established by the International Organization for Standardization (ISO)**.

LACHIT BORPHUKAN

Recently, the Prime Minister of India unveiled a 125-foot bronze statue of Ahom general Lachit Borphukan at his burial site in eastern Assam's Jorhat district.



Lachit Borphukan was a legendary army commander of the Ahom kingdom (1228-1826). He was known for his leadership in the 1671 'Battle of Saraighat'.

- He defeated the Mughal forces, led by **Raja Ramsingh-I**, in this battle, and thwarted a drawn-out attempt by them to take back Assam.
- He was chosen as one of the five Borphukans of the Ahom kingdom by king Charadhwaj Singha and given administrative, judicial, and military responsibilities.
- Borphukan **preferred guerrilla tactics** which provided an edge to his smaller, but fast moving and capable forces.
- He was **buried at the 'maidam'** — burial grounds for Ahom royals and nobles — at Hollongapar, after passing away a year after the battle at the age of 49 due to illness.

Key points about the AHOM Kingdom

- The Ahom kings ruled large parts of what is now known as Assam for nearly 600 years, from the **early 13th century to the early 19th century**.
- This was a prosperous, **multi-ethnic kingdom** which spread across the upper and lower reaches of the **Brahmaputra valley**, surviving on rice cultivation in its fertile lands.
- The Ahoms engaged in a series of conflicts with the **Mughals from 1615-1682**, starting from the reign of Jahangir till **the reign of Aurangzeb**.

MISSION DIVYA STRA



Recently, the Prime Minister of India announced successful maiden flight test of Agni-5 missile with MIRV technology, code-named Mission Divyastra, boosting India's defence capability.

- The maiden flight test of the locally developed Agni-5 missile with **multiple independently targetable re-entry vehicle (MIRV) technology** and code named as Mission Divyastra.
- **Key features of Agni-5 missile**
 - It uses a **three-stage solid fuelled engine** and has a range of more than 5,000km.
 - Agni series has medium to Intercontinental versions of Agni missile systems 1 to 5 with a varying ranges — starting from **700 km for Agni-1 to 5000 km and above for Agni-5.**
 - In June 2021, DRDO successfully tested Agni P, a canisterised missile with a range capability between 1,000 and 2,000 km.
 - This means that the missile can be launched from road and rail platforms, making it easier for it to be deployed and launched at a quicker pace.

What is MIRV technology?

- It can **target multiple targets** that can be hundreds of kilometers apart with a single missile.
- This Agni, capable of carrying nuclear warheads, has a range of more than 5,000 km, making it a long-range missile. These missiles can be launched from land or from sea from a submarine.
- In contrast to a traditional missile, which carries one warhead, MIRVs can carry multiple warheads. Warheads on MIRVed missiles can be released from the missile at different speeds and in different directions.”
- This has propelled India into an exclusive league of countries that have the **capability to deploy MIRV missile systems**, including the US, the UK, France, Russia and China.
- **What makes MIRV technology especially lethal?**
 - In contrast to a traditional missile, which carries one warhead, MIRVed missiles warheads can be released from the missile at different speeds and in different directions.

AGNI MISSILES

- **About**
 - Over the years, India has been able to acquire a credible minimum nuclear deterrence. In this, the Agni missile system is integral to India's counter second-strike capability especially against China.
 - The Agni category missiles are solid propelled ballistic missiles, ranging from short range missiles to intermediate range missiles (700-5000kms).
 - The road and rail mobility of this series provides greater chances of survivability.
- **History of Agni Missiles**
 - The Agni missile is a component of the Integrated Guided Missile Development Program (IGMDP) that was launched by India in 1983.
 - In 1989, India test fired Agni 1 category missile

Missiles in Agni Family



The family consists of short to long range surface to surface ballistic missiles. These are

- Agni I Short-range ballistic missile
(Range – 700 to 1200 km)
- Agni II Medium-range ballistic missile
(Range – 2000 to 3500 Km)
- Agni III Intermediate-range ballistic missile
(Range – 3000 to 5000 Km)
- Agni IV Intermediate-range ballistic missile
(Range – 3500 to 4000 Km)
- Agni V Inter-continental ballistic missile
(Range -5500 to 8000 Km)

Agni-5 missiles

- Agni is a long-range missile developed indigenously by DRDO.

- This latest variant of the missile is equipped with what is known as MIRV (Multiple Independently Targetable Re-entry Vehicle) technology.
- This Agni, capable of carrying nuclear warheads, has a range of more than 5,000 km, making it a long-range missile.
 - India announced the development of Agni V in 2007.
 - The maiden flight test of Agni-V was conducted in April 2012.
- Agni-V uses a three-stage solid fuelled engine and can reach most parts of China. It is aimed mainly at thwarting the challenge from China.

SOFTWARE TECHNOLOGY PARKS OF INDIA

Recently, the Software Technology Parks of India (STPI) launched its Center of Entrepreneurship (CoE) - FinGlobe.



Software Technology Parks of India:

- It is a premier autonomous **Science and Technology organization** under Ministry of Electronics and Information Technology (MeitY).
- It is engaged in promoting IT/ITES Industry, innovation, R&D, start-ups, product/IP creation in the field of emerging technologies like IoT, Blockchain, Artificial Intelligence (AI), Machine Learning (ML), Computer Vision, Robotics and Robotics Process Automation (RPA) etc.

Objectives

- To promote the **development and export of software** and software services including Information Technology (I.T.) Enabled Services / Bio-IT.
- To provide **statutory and other promotional services to the exporters** by implementing Software Technology Park/ Electronics and Hardware Technology Park Schemes and other such schemes this may be formulated and entrusted by the Government from time to time.

- To provide **data communication services** including value added services to IT / IT Enabled Services related industries.
 - To promote **micro, small and medium entrepreneurs** by creating conducive environment for entrepreneurship in the field of IT / IT Enabled Services.
 - **Significance:** These centres have been playing a pivotal role in boosting IT/ITeS/ESDM exports from the respective region, generating employment, and fostering startups to develop software products.
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WHAT IS MINIMUM ALTERNATE TAX (MAT)?

The **Income Tax Appellate Tribunal (ITAT)** recently observed that the assessee was entitled to claim credit for **Minimum Alternate Tax (MAT)** under the **Vivad se Vishwas (VSV) Scheme**.



Minimum Alternate Tax (MAT) is a provision in the **Income Tax Act of India**. It primarily applies to companies and is designed to **ensure that companies** that report substantial book profits but pay little to no income tax due to various exemptions and deductions **are subject to a minimum level of taxation**.

- The primary objective behind the MAT tax in India is to **curb tax avoidance by companies that manipulate their financial statements** to reduce their taxable income artificially. With the introduction of MAT, companies have to **pay a fixed percentage of their profits as MAT**.
- T is **applicable to all companies, including foreign companies**.
 - However, it **does not apply to companies that have been granted exemption under Section 10AA of the Income Tax Act**, which pertains to **Special Economic Zones (SEZs)**.
- **All companies are required to pay corporate tax** based on which is higher of the following:

- **Normal Tax Liability:** Tax computed as per the normal provisions of the Income-tax Law, i.e., by applying the relevant tax rate to the taxable income of the company.
- **Minimum Alternate Tax (MAT):** Tax computed at 15% (previously 18.5%) on book profit plus cess and surcharge.
- **MAT is calculated on the "book profits"** of a company, which is different from the taxable profits computed under the regular provisions of the Income Tax Act.
- **What is MAT credit?** When the amount of MAT for a company is greater than its normal tax liability, the difference between MAT and normal tax liability is called MAT Credit.

Key Facts about Vivad se Vishwas (VSV) Scheme:

- “Vivad se Vishwas Scheme” or “No Dispute but Trust Scheme” is a **direct tax scheme** introduced by the Government of India in 2020 for **settling disputes between taxpayers and the income tax department**. It aims to minimize tax-related litigation.
 - Under this scheme, the **interest and penalty** associated with the disputed tax amount is **completely waived off on the final settlement of the disputed tax amount**.
 - There was a time **limit set for the payment of taxes** under the scheme.
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