

### WHAT IS ARTICLE 371?

Recently, there was a controversy when a president of one of the India's national party mentioned Article 371 at a public rally in Rajasthan.



#### About Article 371:

- Article 371, under **part XXI** of the Indian Constitution, grants **some** temporary, transitional and special powers for certain States. It has been part of the Constitution **since 26 January, 1950**.
- However, Articles 371(A-J) was brought in via **amendments through Article 368**.
- **Article 371:**
  - It deals with the States of **Maharashtra and Gujarat**. As per the provision, the Governor of Maharashtra has a special responsibility to establish **separate development boards** for **Vidarbha, Marathwada**, and the rest of the State.
  - The Governor of Gujarat has a similar responsibility towards Saurashtra, Kutch and the rest of Gujarat.
- **Article 371A:**
  - Under the provision, **no Act of Parliament** about the religious or social practices of the Nagas, their customary law and procedure, including civil and criminal justice matters, and ownership or transfer of land and resources will apply to **Nagaland**, unless the State's Legislative Assembly passes a resolution to do so.
- **Article 371B:**
  - It deals with **Assam** and was brought in 1969. It allows the President to deal with the Constitution and functioning of a committee of the Legislative Assembly comprising members elected from the tribal.
- **Article 371C:**
  - It applies to **Manipur** and was inserted into the Constitution in 1972. It provides for the constitution of a committee of legislators from the Hill Areas of Manipur.
- **Articles 371D and E:**

- It includes special provisions for **Andhra Pradesh** and **Telangana**.
- The President can pass an order to provide equitable opportunities and facilities to people belonging to different parts of Andhra Pradesh in public employment and education.
- **Article 371F:**
  - It is applicable to **Sikkim** and it states that the State Legislative Assembly shall consist of at least **30 members**.
- **Article 371G:**
  - It applies to **Mizoram**. It includes special provisions to preserve the religious **and social practices, customary law**, and procedure of Mizos in Mizoram, as well as for the administration of criminal and civil justice, besides ownership and transfer of land.
- **Article 371H:**
  - It confers a special responsibility on the Governor of **Arunachal Pradesh** concerning law and order.
- **Article 371I:**
  - It relates to **Goa**. It requires the Legislative Assembly of Goa to consist of not less than **30 members**.
- **Article 371J:**
- It accords special status to the Hyderabad-Karnataka Region (Kalyana Karnataka), and provides for the establishment of a separate development board for the area.

## MEMBERS OF PARLIAMENT LOCAL AREA DEVELOPMENT SCHEME



According to recent data, nearly **75%** of the allocated funds to the **39 Members of Parliament (MPs) in Tamil Nadu** under the MPLADS from **2019 to 2024** have not been utilised so far.

**Members of Parliament Local Area Development Scheme** is an ongoing **Central Sector Scheme** which was launched in 1993-94.

- **Objective:** The scheme enables the Members of Parliament to recommend works for creation of durable community assets based on locally felt needs to be taken up in their constituencies in the area of national priorities namely drinking water, education, public health, sanitation, roads etc.
- Annual MPLADS fund entitlement per MP constituency is **5 crore**.
  - Lok Sabha Members can recommend works within their Constituencies.
  - The **Rajya Sabha Members** of Parliament can recommend works in one or more districts in the State from **where he/she has been elected**.
  - The **Nominated Members** of the Lok Sabha and Rajya Sabha may select any one or more Districts from **any one State in the Country** for implementation of their choice of work under the scheme.
  - MPs are to recommend every year, works costing at **least 15 percent** of the MPLADS entitlement for the year for areas inhabited by **Scheduled Caste population** and **5 per cent** for areas inhabited by **Scheduled Tribe population**.
  - In case an elected MP wishes to contribute MPLADS funds outside the constituency or the State/UT, they can recommend work up to Rs 25 lakh in a financial year.
  - MPs do **not directly receive funds** under MPLADS. The Centre directly transfers the sanctioned amount in two installments of Rs. 2.5 crore to the district authorities of the concerned MP's nodal district after a recommended project gets approval.

#### **Implementation:**

- The role of an MP is, however, **limited to the recommendation** of a project.
- The onus is on the **district authority** to sanction, execute and complete the recommended project within a particular timeframe.
- **Nodal Ministry:** The Ministry of Statistics and Programme Implementation has been responsible for the **policy formulation, release of funds** and prescribing monitoring mechanism for implementation of the Scheme.

## VOLCANIC VORTEX RINGS

Mount Etna volcano has been sending up almost perfect rings of smoke into the air which are a rare phenomenon that scientists refer to as volcanic vortex rings.



**Volcanic Vortex Rings** are generated when gas, predominantly **water vapour**, is released rapidly through a **vent in the crater**. The rings can remain in the air for up to 10 minutes, but tend to disintegrate quickly if conditions are windy and turbulent.

- It was first observed at **Etna and Vesuvius** in Italy in 1724.
- In more recent times, volcanic vortex rings have been observed at volcanoes such as
  - Redoubt in Alaska, Tungurahua in Ecuador, Pacaya in Guatemala, Eyjafjallajökull and Hekla in Iceland, Stromboli in Italy, Aso and Sakurajima in Japan, Yasur in Vanuatu, Whakaari in New Zealand, and Momotombo in Nicaragua.

### **Key facts about Mount Etna:**

- It is sometimes referred to simply as Etna, is an **active volcano** on the **east coast of Sicily**, the largest island in the **Mediterranean Sea**.
  - Etna's peak is the highest in Italy **south of the Alps**, and it is Europe's largest and one of the most active volcanoes.
- Etna's summit has five craters, which are responsible for most of the volcano's eruptions; there are also "flank" eruptions that occur out of 300-odd vents of varying sizes along the slopes of the mountain.
- It has been a **UNESCO World Heritage Site** since 2013.

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## WHAT IS VAKALATNAMA?

Two advocates recently moved the Supreme Court challenging a Gujarat High Court order to initiate a probe against them on suspicion that a vakalatnama was forged by them.



**Vakalatnama** is a legal document in India that **authorizes an advocate to represent a party** in court proceedings.

○ The term "Vakalatnama" is derived from two words: "Vakalat," which means authority or power of attorney and "Nama," which means a document.

- When a person engages the services of a lawyer to represent them in a legal matter, they sign a Vakalatnama, which **formally appoints the lawyer to act on their behalf**.
- It **outlines the scope of the lawyer's authority**, the specific case or matter for which representation is sought and other relevant details. It is also known as a memo of appearance, Vakilat Patra, VP.
- There is **no mention** of any particular definition of Vakalatnama in the Civil Procedure Code, 1908, or the Power of Attorney Act, 1882.
- The meaning of Vakalatnama is **defined in the Advocates Welfare Fund Act, 2001**, under which "Vakalatnama" includes a memorandum of appearance or any other document by which an advocate is empowered to appear or plead before any court, tribunal or other authority.
- The holder of the vakalatnama is called a **pleader, an advocate, counsel, vakil**, or an **attorney** who is authorized to accept the vakalatnama on behalf of his client or party of the litigation.

### Who can authorize a Vakalatnama?

- An **aggrieved person** can authorize a Vakalatnama.
- **Anybody holding the Power of Attorney** for the aggrieved person.
- **Anybody representing the aggrieved person** in business or trade in that jurisdiction.
- A Vakalatnama can also be authorized by a **joint party in a case** in order to appoint either a set of advocates or the same advocate.
- **A good Vakalatnama should contain the following:**

- The date the Vakalatnama would be executed
  - The **name of the case/cases** in which the advocate is being appointed
  - The **name of the court/courts** in which the advocate is being appointed
  - The **name of the person authorizing** the Advocate/advocates
  - A vakalatnama **can be revoked** or withdrawn by **the client at any time**. However, it's important to follow the proper legal procedures for revocation, which may vary depending on the jurisdiction.
  - **No Vakalatnama is needed for performing other legal work** such as giving opinions, sending notices, drafting petitions, or other documents.
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## KEY FACTS ABOUT GREAT BARRIER REEF

New evidence revealed that the coral bleaching observed earlier this year in the southern part of the Great Barrier Reef is far worse than expected.



**Great Barrier Reef** is a complex of coral reefs, shoals and islets in the **Pacific Ocean**. It is located off the **northeastern coast of Australia** in the Coral Sea. It is the longest and largest reef complex in the world. It is the largest living structure on Earth.

- The reef, which is large enough to be **visible from space**, is made up of nearly 3,000 individual reefs and over 900 islands. UNESCO has declared the Great Barrier Reef a **World Heritage Site**.
- Much of the Great Barrier Reef is a **marine protected area**, managed by the Great Barrier Reef Marine Park Authority of Australia.

### **Biodiversity:**

- It is estimated that the reef is home to around **2000 species of fish** and around **600 different coral species**.
  - It is also home to **six of the seven known species of sea turtles**.
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## WHAT IS BEPICOLOMBO?

A fleeting visit by the BepiColombo mission to Venus has revealed surprising insights into how gases are stripped away from the upper layers of the planet's atmosphere.



**BepiColombo** is an international mission consisting of two spacecraft riding together to **Mercury** to orbit and study the planet from unique vantage points.

- It aims to study Mercury's **magnetic field**, its **composition**, the **geology** of its surface and its interaction with the solar wind. It will also investigate the **planet's exosphere** and study its geological history.
  - It was launched in 2018, aboard an Ariane 5 rocket from French Guiana. It is scheduled to begin orbiting Mercury in 2025.
- It is a joint project between the **European Space Agency (ESA)** and the Japanese counterpart **JAXA**.
  - **ESA's Mercury Planetary Orbiter (MPO)** will study the planet's surface and interior.
  - **JAXA's Mercury Magnetospheric Orbiter (MIO)** will study the planet's magnetic field.
- The mission was named after Giuseppe "Bepi" Colombo, an Italian mathematician and engineer who made significant contributions to the understanding of Mercury's orbit. It will be the second mission ever to orbit Mercury.

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## INDIA-MAURITIUS PROTOCOL ON THE DOUBLE TAXATION AVOIDANCE AGREEMENT (DTAA)

### Why in News?

The Income Tax Department said that the amended India-Mauritius protocol on the double taxation avoidance agreement (DTAA) is awaiting ratification and notification by the department.

## What is DTAA Between India and Mauritius?

- In 1983, the Government of India and the Government of Mauritius came to a unanimous decision regarding the avoidance of double taxation called the DTAA.
- Following is a list of benefits that residents of both the contracting states will get:
  - **It offers relief by exempting tax** on income in the resident country that residents earn in another nation.
  - **Lower withholding tax rates for taxpayers**, so they have to pay lower TDS on incomes like interest, dividends, and royalties in India.
  - This agreement **ensures that contracting states follow specific rules** to apply taxes on the international income of residents of contracting states.
  - This agreement **offers an anti-abuse provision** that ensures that the benefits of this convention are only applicable to genuine residents of both countries.
  - In some cases, residents of contracting nations get tax at concessions rates.
  - This agreement ultimately **makes both countries attractive for investment** by offering a chance **to avoid double taxation along with other tax benefits**.
- In short, taxpayers can get multiple benefits under the DTAA, and the agreement will help **prevent financial evasion in regard to income earned and capital gains**.

## Significance of the DTAA Between India and Mauritius:

- The DTAA was a major reason for a large number of foreign portfolio investors (FPI) and foreign entities to route their investments in India through Mauritius.
- **Mauritius remains India's 4th largest source of Foreign Portfolio Investments (FPI)**, after the US, Singapore and Luxembourg.
- FPI investment from Mauritius stood at **Rs 4.19 lakh crore** at the end of March 2024, which is **6% of the total FPI investment of Rs 69.54 lakh crore in India**.

## What is the Amendment to the DTAA Between India and Mauritius?

- Recently, in March 2024, India and Mauritius signed an amendment to the DTAA (at Port Louis), introducing a **principal purpose test (PPT)** aimed at curtailing tax avoidance.



- **The PPT will deny treaty benefits**, such as the reduction of withholding tax on interest royalties and dividends, where it is established that obtaining that treaty benefit is one of the principal purposes for the party engaged in the transaction.
  - **It ensures that treaty benefits are granted** only for transactions with a genuine purpose.
- After the amendment, any Indian inbound or outbound cross-border structuring of investment routed through Mauritius should factor in the **BEPS MLI**.
  - **BEPS MLI** stands for Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting.
- This amendment **applies to all incomes** such as capital gains, dividends, fee for technical services, etc.

#### **Need to Amend the India-Mauritius DTAA:**

- Mauritius has been a preferred jurisdiction for investments in India due to the non-taxability of capital gains from the sale of shares in Indian companies until 2016.
- **The treaty was last amended in 2016 allowing the right to tax capital gains** arising from sale or transfer of shares of an Indian company acquired by a Mauritian tax resident.
- The earlier objective of ‘mutual trade and investment’ has now been replaced with an intent to “eliminate double taxation”.
  - **This will be done without creating opportunities for non-taxation or reduced taxation** through tax evasion or avoidance including through “treaty shopping arrangements”.