

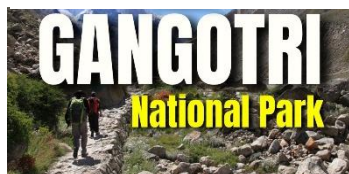
### GENERAL ANTI AVOIDANCE RULES



- It is an **anti-tax avoidance law** in India to **curb tax evasion and avoid tax leaks.**

- It came **into effect in 2017**. The GAAR provisions come **under the Income Tax Act, 1961**.
- It was recommended by the **Parthasarathi Shome Committee**.
- **Aim:** It is specifically aimed at **cutting revenue losses that happen to the government** due to aggressive tax avoidance measures practiced by companies.
- GAAR is a tool for **checking aggressive tax planning**, especially those transactions or business arrangements that are entered into with the objective of avoiding tax.
- It is meant to apply to **transactions that are prima facie legal**, but result in tax reduction.
- GAAR applies only if the **tax benefit exceeds ₹3 crore in a financial year**.
- GAAR provisions give wide powers to tax authorities to treat any arrangement or a transaction as an **'impermissible avoidance arrangement'** (IAA) and re-compute income and consequent tax implications.

### GANGOTRI NATIONAL PARK



- **Location:** It is located in **Uttarakhand**.
- It sits along the **upper catchment of the Bhagirathi River**.
- **International boundary:** The northeastern section of the park forms the international boundary of **India and Tibet (China)**.
- The area enclosed by the park also borders **Kedarnath Wildlife Sanctuary and Govind National Park**.
- The mountains in the park are part of the Gangotri Group of the Garhwal Himalayas, which are a subrange of the eastern Himalayas.

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- **Important Peaks:** Major peaks within the park include **Chaukhamba I, Satopanth, Chaukhamba II, Chaukhamba III,** and Kedarnath Main.
- **Glacier:** The famous **Gangotri Glacier** is located in the park boundaries and is known for being one of the primary sources of the Ganges.
- **Flora:** Western Himalayan subalpine conifer forests dominate the lower elevation landscapes. These forests are filled with fir trees intermixed with **deodar, oak, spruce, and rhododendrons trees.**
  - **Higher elevations** in the park are home to **Western Himalayan alpine shrubs.**
- **Fauna:** It mainly home to Snow leopard, brown bear, blue sheep, musk deer, Asian black bear, and the Himalayan tahr etc.

#### MULTI-HAZARD EARLY WARNING DECISION SUPPORT SYSTEM



- It is an **advanced digital forecasting platform** developed by the **Indian Meteorological Department (IMD)** using open-source technology and in-house expertise.
- It is digital transformation **initiative under Mission Mausam.**
- It was officially **launched in 2024.**
- It operates in **real time using tools such as Geographic Information System (GIS)** maps, enabling forecasters to quickly collect, analyse, and disseminate weather information in a clear and user-friendly manner.
- **Features of Multi-Hazard Early Warning Decision Support System**
  - **Automated Weather Data Processing:** Over 90% of weather data collection, quality checks, and integration are automated, enabling faster detection of weather systems and their possible impacts.
  - **Better Use of Forecast Models:** More than 95% of numerical weather prediction model inputs are used in forecasting, improving risk assessment for different weather hazards.

- **Re-engineered Forecasting System:** The entire forecasting and warning generation process has been re-engineered, enabling real-time alerts and faster decision-making.
- **Longer Forecast Lead Time:** Forecast lead time has increased, allowing authorities and communities to prepare in advance.
- **Faster Forecast Preparation:** The time required to prepare forecasts has reduced, enabling quicker dissemination of warnings.
- **Nodal Ministry:** Ministry of Earth Sciences (MoES)

### EARTHQUAKE LIGHTS



- Earthquake lights are **flashes, streaks, balls, or tall pillars** of light that sometimes appear in the sky right before, during, or just after an earthquake.

#### **Formation:**

- Earthquakes happen when huge **tectonic plates push and grind** against each other.
- This stress **squeezes rocks in the crust**, especially those containing **quartz or certain minerals**.
- The pressure creates **electric charges inside the rocks**.
- These **charges then flow upward through cracks** and faults until they reach the surface. Once there, they **bump into air molecules and ionise them**, stripping electrons and creating glowing plasma.
- The result is visible flashes or steady beams with no heat or fire.
- Scientists have noted that lights appear more often in places with **straight, vertical faults, like rift zones, which act like easy pathways for electricity**.

### TRADE ENABLEMENT AND MARKETING INITIATIVE



- It is a Central Sector Scheme under the Raising and Accelerating MSME Performance (RAMP) Programme.
- The initiative will empower MSMEs with digital tools and guidance to effectively utilize the e-commerce marketplace.

#### The key objectives of the TEAM Initiative:

- Facilitating onboarding of MSMEs onto the ONDC network to enable digital commerce participation.
- Supporting MSMEs in creation of digital product catalogues, branding and packaging improvements.
- Providing training and capacity building on e-commerce operations, digital marketing, logistics and online payments.
- Strengthening market linkages and increasing online sales opportunities for participating enterprises.

**Duration:** 3 years from 2024 to 2027.

**Eligibility Criteria:** All the Udyam registered Micro and Small Enterprises (MSEs) under manufacturing and services sectors will be eligible for benefits under the Initiative.

**Targeted beneficiaries:** It envisages benefiting 5 lakh Micro and Small Enterprises (MSEs) of which 50% are to be women owned MSEs.

**Implementing Agency:** National Small Industries Corporation (NSIC)

**Nodal Ministry:** It has been launched by the Ministry of Micro, Small and Medium Enterprises (MoMSME).

### CUSTOMS DUTY EXEMPTION ON PETROCHEMICALS

- Petrochemicals are chemical products derived primarily from crude oil and natural gas.
- They form the backbone of modern manufacturing and are used as key inputs across multiple industries.
- Major petrochemical products include polymers such as polyethene and polypropylene, synthetic fibres, chemicals like methanol and ammonia, and intermediates such as styrene and toluene.
- In India, petrochemicals are crucial for sectors such as plastics, textiles, pharmaceuticals, fertilisers, and automobiles. The industry is closely linked with refining and natural gas processing.
- India is both a producer and importer of petrochemicals. However, domestic production is often insufficient to meet rising industrial demand, making imports essential.

### **Importance of Petrochemicals in the Economy**

- Petrochemicals play a strategic role in industrial development and economic growth.
- They serve as feedstock for manufacturing value-added products.
- They support employment generation across downstream industries.
- They are critical for sectors such as packaging, infrastructure, healthcare, and consumer goods.
- Any disruption in petrochemical supply chains can have cascading effects on industrial output and inflation.

### **India's Dependence on Imports**

- India relies significantly on imports for certain petrochemical products and feedstock.
- A large portion of imports originates from West Asia, due to proximity and established trade routes. However, geopolitical tensions in the region can disrupt supply chains and increase prices.
- Additionally, domestic petrochemical production has been affected due to the diversion of feedstock such as propane and butane for LPG production.

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The Union government has announced a full customs duty exemption on around 40 critical petrochemical products until June 30, 2026.

- The exemption is designed as a temporary and targeted relief measure. It aims to ensure the availability of key petrochemical inputs, reduce cost pressures on industries, and stabilise supply chains.

#### Impact on Industries

- The exemption is expected to provide immediate relief to several sectors.
  - **Textiles:** Reduction in input costs for synthetic fibre production.
  - **Automobiles:** Improved availability of inputs such as paints and chemicals.
  - **Pharmaceuticals:** Stabilisation of supply chains for chemical intermediates.
  - **Packaging and Plastics:** Lower raw material costs, benefiting consumer goods.
- Overall, the measure is aimed at maintaining industrial production and preventing supply shocks.

#### Challenges and Concerns

- Despite its benefits, the policy raises certain concerns.
  - The revenue loss of Rs. 1,800 crore may impact fiscal balances.
  - The exemption is temporary, and long-term supply vulnerabilities remain.
  - Continued dependence on imports exposes India to geopolitical risks.
- Additionally, domestic production constraints need to be addressed to reduce reliance on imports.

#### Way Forward

- India needs a multi-pronged strategy to strengthen its petrochemical sector.
  - Expand domestic petrochemical production capacity.
  - Diversify import sources beyond West Asia.
  - Develop strategic reserves of critical inputs.
  - Promote research and innovation in alternative materials.
- Such measures will enhance resilience against global supply disruptions.

### ECI TRANSFER CONTROVERSY, TOP COURT'S CLARIFICATIONS

- The conduct of **free and fair elections** is a cornerstone of any democratic system, and in India, this responsibility is entrusted to the Election Commission of India.
- However, recent actions by the ECI, specifically the **transfer of senior officials** in election-bound States such as West Bengal, Assam, Kerala, Tamil Nadu, and the Union Territory of Puducherry, have sparked a serious **constitutional debate**.
- The abrupt removal of top bureaucrats, including the Chief Secretary and Director General of Police in West Bengal, raises critical questions about the scope, legality, and **limits** of the ECI's powers under the Constitution.

#### **Constitutional Basis and Scope of ECI's Powers**

- The ECI derives its authority primarily from **Article 324** of the Constitution of India, which vests in it the superintendence, direction and control of elections.
- This provision has been interpreted by the Supreme Court of India as conferring broad, plenary powers upon the Commission to ensure the integrity of elections.
- In the landmark case *Mohinder Singh Gill vs Chief Election Commissioner*, the Court described Article 324 as a reservoir of powers, enabling the ECI to act decisively in situations where existing laws are silent.
- However, this interpretation is not without limits. The Court clearly emphasised that such plenary powers can only be exercised in areas where no statutory provisions exist.
- Where laws enacted by Parliament or State legislatures govern a particular field, the ECI is bound to act in conformity with those laws.

#### **Conflict with Statutory Framework**

- The ECI's authority to requisition staff for election purposes is explicitly provided under **Article 324(6)**, but this does not extend to unilateral transfers of top administrative or police officials without the knowledge or consent of the State government.
- Importantly, neither the Representation of the People Act, 1950 nor the Representation of the People Act, 1951 grants the ECI the power to transfer senior officers.

- This absence of statutory backing raises serious concerns about the legality of such actions.
- While it may be argued that these laws do not directly deal with administrative transfers, bypassing them altogether risks undermining the constitutional **balance of power**.

### Implications for Federalism and Governance

- The sudden transfer of top officials, particularly without prior consultation, **disrupts** administrative continuity and may even paralyse governance in States.
- This raises a fundamental question: can the objective of ensuring free and fair elections justify such sweeping interventions in State administration?
- Furthermore, the underlying assumption behind these transfers, that certain officials may compromise electoral integrity, remains **largely unexplained**.
- The absence of a transparent procedure to determine bias or misconduct **weakens the legitimacy** of these decisions and risks creating a perception of arbitrariness.

### The Problem of Unchecked Power

- A deeper concern emerging from this issue is the **potential normalisation** of unchecked institutional power.
- The ECI has historically relied on the cooperation of State officials to conduct elections, given that it lacks its own administrative machinery.
- Casting doubt on the integrity of these officials and removing them abruptly may demoralise the civil services and erode trust between institutions.
- The Supreme Court, even while affirming the breadth of Article 324, has cautioned against such overreach.
- In the same judgment, it asserted that no authority in India operates above the law and that all actions must conform to principles of fairness and accountability.
- The idea that unchecked power is **alien to our system** serves as a vital reminder that constitutional bodies, however important, are not beyond scrutiny.

### SAMPANN PLATFORM



#### **SAMPANN Platform**

- SAMPANN (System for Accounting and Management of Pension) is the flagship digital pension and financial management platform of the Department of Telecommunications.
- It is managed by the Office of the Controller General of Communication Accounts (CGCA).
- It was designed to streamline pension sanction, authorisation, accounting and payment through a single digital platform.
- It was launched in 2018.
- It provides direct credit of pension into the bank accounts of pensioners.

#### Features of SAMPANN Platform:

- It is a cloud-based, end-to-end pension management system of the Department of Telecommunications.
- Direct disbursement of pension on a timely basis without intermediaries
- Single window system for complete pension process
- Online grievance management for the pensioners, reducing paperwork
- Tracking of pension status from home encourages transparency and accountability
- Faster processing of arrears and revision of pension.