

### AN ORDINANCE, ITS CONSTITUTIONALITY, AND SCRUTINY

#### Context

- A five-judge bench of the Supreme Court unanimously pronounced a verdict **that brought “services” under the Government of National Capital Territory of Delhi (NCTD).**
- A week later, the central government issued an **ordinance by the President's decree under Article 123 overturning the unanimous SC verdict.**

#### Background of the Conflict Between the Centre and Delhi Government

- **The Central Government** has consistently maintained that because Delhi is the national capital and the face of the country, it **must have control over administrative services, which include appointments and transfers.**
- On the other hand, the Delhi government has argued that **in the interest of federalism, the elected representatives must have power** over transfers and postings.
- The Delhi government had also contended that the **Government of NCTD (Amendment) Act 2021, violate the doctrine of basic structure of the Constitution.**
  - The Amendment (to the Government of NCTD Act, 1991) provides that the term “government” referred to in any law made by the Legislative Assembly will imply Lieutenant Governor.

#### Supreme Court's Verdict and Broad Interpretation of Article 239AA(3)(a)

##### Article 239AA(3)(a)

- Article 239 AA was inserted in the Indian Constitution by the **69<sup>th</sup> Constitutional Amendment Act, 1991**, based on the recommendations of **S Balakrishnan Committee** and gave special status to Delhi.
- It says that the **NCTD will have an Administrator and a Legislative Assembly.**
  - The Legislative Assembly “shall have power to make laws for the whole or any part of the NCT w.r.t. any of the matters in the State List or Concurrent List in so far as any such matter is applicable to Union Territories.”
  - However, **Article 239AA(3)(a)** provides that the legislative assembly of Delhi cannot legislate on the following three subjects – **Police, Public Order, and Land.**

#### Broad Interpretation of Article 239AA(3)(a)

- **The Union of India has executive power only over three entries**[public order (entry 1), police (entry 2) and land (entry 18)]in List II (the State list) over which the NCTD does not have legislative competence.
  - Consequently, executive power over “services” can be exercised **exclusively by the**
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## MUMBAI TRANS HARBOUR LINK (MTHL)

**The Mumbai Trans Harbour Link Road, the longest sea link in India, is nearing completion, and will likely be open to the public by November 2023.**



### Key features MTHL

- **It connects Mumbai to the mainland:**
  - It starts from Sewri in Mumbai to Chirle in Navi The 22-km-long sea link is the **longest in the country and the tenth longest in the world.**
  - The project cost is Rs 17,843 crore.
- **Use of Orthotropic Steel Deck technology for the first time in India:**
  - The sea link **passes through one of the busiest navigational channels** leading to Nhava Sheva Port. Orthotropic Steel Decks are special steel decks that enable a span (distance between two piers) that is up to three times longer than the norm.
- **Reverse Circulation Drilling:**
  - This is the **first time this technology was used in India.** This is used for laying the pile foundation.
  - Usually, a vertical drilling method is used to lay a pile foundation. This creates a lot of noise, disturbing the surroundings. This was one of the major reasons for environmentalists to oppose the project. Instead, Reverse Circulation Technology has made a difference.
- **High Containment Crash Barriers:** MMRDA plans to use these on the MTHL. These are special crash barriers that will push the car back on the road in case of a crash. Normal crash barriers only take the impact of a crash.

### MTHL will achieve:

- Physical and economic development of Navi Mumbai and Raigad district
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- Faster connectivity with the proposed Navi Mumbai International Airport
- Faster connectivity of Mumbai Port and Jawaharlal Nehru Port
- Saving in fuel, saving in travel time by about 1 hour due to reduction of distance of about 15 km between Mumbai and Navi Mumbai, Mumbai-Pune Expressway, Mumbai-Goa highway
- Help decongest traffic in Mumbai city

## 8TH GOVERNING COUNCIL MEETING OF NITI AAYOG

Prime Minister of India will preside over the eighth Governing Council meeting of NITI Aayog on 27 May.



### About Governing council meeting:

- The theme of this meeting will be “**Viksit Bharat @ 2047: Role of Team India**”.
- Discussions will be made on **eight prominent themes** including- Viksit Bharat@2047, MSMEs, infrastructure and investments, minimizing compliances, women empowerment, health and nutrition, skill development, and Gati Shakti for area development and social infrastructure in the meeting.

### The Governing Council of NITI Aayog:

- **Composition:** The Governing Council of NITI Aayog comprises-
  - The Hon’ble Prime Minister of India,
  - Chief Ministers of all the States and Union Territories with legislature,
  - Lt Governors of other UTs,
  - Ex-Officio Members,
  - Vice Chairman,
  - NITI Aayog; Full-Time Members,
  - Special Invitees,
- It was **reconstituted** vide a notification in **February 2021** by the **Cabinet Secretariat**.

- It is the **premier body** tasked with **evolving a shared vision of national priorities and strategies**, with the **active involvement of States**, in shaping the development narrative.
  - **Objectives:**
    - **Cooperative federalism.**
    - Presents a platform to **discuss inter-Sectoral.**
    - **Inter-departmental** and federal issues to accelerate the **implementation of the national development agenda.**
  - So far, seven meetings of the Governing Council have been held. The **first meeting of the council** took place in **2015.**
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## PRADHAN MANTRI RASHTRIYA BAL PURASKAR

Recently, the Women and Child Development Ministry has invited nominations for Pradhan Mantri Rashtriya Bal Puraskar.



### About Pradhan Mantri Rashtriya Bal Puraskar:

- The Government conducts the prestigious Pradhan Mantri Rashtriya Bal Puraskar every year to give due **recognition to children with exceptional abilities**, who have achieved extraordinary recognition in the fields of **Bravery, Sports, Social Service, Science & Technology, Environment** and others.
  - **Age Limit:** From **5 years to 18 years** (as on 31st August of respective year).
  - It is given under **two categories-**
    - **Bal Shakti Puraskar** To be given as recognition to children with exceptional abilities and outstanding achievement in the fields of **innovation, scholastic, sports, arts & culture, social service and bravery.**
    - **Bal Kalyan Puraskar**
      - **Individual:** To individuals who have made an outstanding contribution towards service for children **in the field of Child Development, Child Protection and Child Welfare** for not less than 7 years.
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- **Institutions:** To institutions who have done exceptional work for the **cause of children in any field of child welfare.**
  - **Selection:** A National Selection Committee, **headed by Minister or Minister of state**, Women and Child Development Ministry will finalize the names of the awardees.
  - These Awards are **given by the President** in a special ceremony held in **January every year.**
  - The awards carry a **Cash prize of one lakh rupees, a medal and a certificate.**
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## KEY FEATURES OF INDIA'S NEW PARLIAMENT BUILDING

**Twenty opposition parties recently issued a joint statement announcing a boycott of the inauguration of India's new Parliament building.**



### **Key Facts about India's New Parliament Building:**

- The new Parliament, constructed on the lines of the Central Vista buildings, **is a triangular structure.**
  - It is built over an area of **64,500 square metres.**
  - It houses the **Lok Sabha, the Rajya Sabha, the Central Lounge and offices of constitutional authorities.**
  - The Lok Sabha, based on the theme of the national bird 'peacock', will have a **capacity of 888 seats.**
  - The revamped **Rajya Sabha hall**, based on the **theme of our national flower 'lotus'**, will have a **capacity to seat 384 people.**
  - In the new building, **two members will be able to sit side by side on each bench** in the Lok Sabha and the Rajya Sabha Chambers. Each seat will be **equipped with digital systems and touch screens.**
  - The new **building will have a Constitution Hall** for the purpose of showcasing India's democratic heritage.
  - It will have **large committee rooms, with the latest audio-visual systems.**
  - There will be **92 rooms for the use of the Council of Ministers.**
  - The new Parliament complex is also **'divyang-friendly'.**
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- With a focus on **energy efficiency**, the new complex is a “**platinum-rated green building**” and showcases India’s “**commitment towards sustainable development**. It will **feature rainwater harvesting and water recycling systems**.”
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## WHAT IS ANGEL TAX?

The Finance Ministry recently exempted investors from 21 countries from the levy of angel tax for non-resident investment in unlisted Indian startups.



### About Angel Tax:

- It is a tax levied on the capital raised via the issue of shares by unlisted companies if the share price of issued shares is seen in excess of the fair market value of the company.
  - The excess funds raised at prices above fair value is treated as income, on which tax is levied.
  - Angel tax essentially derives its genesis from section 56(2)(viib) of the Income Tax Act, 1961.
  - The finance act, 2012 introduced section 56(2)(viib) in the IT act which taxes any investment, received by any unlisted Indian company, valued above the fair market value by treating it as income.
  - **Rate:** It is levied at a rate of **30.9% on net investments in excess of the fair market value**.
  - **Objective:** To deter the generation and use of unaccounted money through subscription of shares of a closely held company, at a value which is higher than fair market value.
  - **In 2019, the Government announced an exemption from the Angel Tax for startups** on fulfillment of **certain conditions**. These are,
    - The startup **should be recognized by the Department for Promotion of Industry and Internal Trade (DPIIT) as an eligible startup**.
    - The **aggregate amount of paid-up share capital and share premium** of the Startup **cannot be more than ₹25 crores**. This amount does not include the money raised from Non-Resident Indians (NRIs), Venture Capital Firms, and specified companies.
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- For angel investors, the **amount of investment that exceeds the fair market value can be claimed for a 100% tax exemption**. However, the investor must have a net worth of ₹2 crores or an income of more than ₹25 Lakh in the past 3 fiscal years.
  - **Previously, angel tax provisions were applicable only for investments received from resident investors.**
  - **However, Finance Bill 2023 has extended its applicability to non-resident investors as well.**
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## TAX RULES FOR ONLINE GAMING

### Why in News?

- The Central Board of Direct Taxes (CBDT) has come out with guidelines for Tax Deducted at Source (TDS) for online gaming platforms.

### The Online Gaming Market in India:

- **Types of online gaming:**
  - **e-Sports:** These are played online in a structured manner between professional players, either individually or in teams.
  - **Fantasy sports:** These are games in which the player selects a team of real sports players from several teams and earns points based on how well the players perform in real life. **For example,**
  - **Online casual games:**
    - These could be skill-based, where the outcome is heavily impacted by mental or physical skill or chance-based, where the outcome is heavily influenced by some randomised activity, such as rolling a die.
    - **A game of chance** may be considered as gambling if players bet money or anything of monetary value.
- **How big is the online gaming market in India?**
  - Between 2017 and 2020, the industry in India increased at a compound annual growth rate (CAGR) of **38%**, compared to 8% in China and 10% in the US.
  - **The Indian mobile gaming industry's revenue** is predicted to exceed \$1.5 billion in 2022 and reach \$5 billion by 2025.

- According to a FICCI report, **transaction-based games revenue increased by 26% in India**, while the number of paying players increased from 80 million in 2020 to 95 million in 2021 (by 17%).
- **Issues:** Lack of regulatory oversight, Online gaming - a state subject - resulting in inconsistencies in regulation, Societal concerns - suicides among persons losing big amount of money.

### What is the TDS Provision for Online Gaming?

- With an aim to track the online gaming industry, the government inserted a new section (194BA) in the **Income-tax Act, 1961 through Finance Act 2023**.
- It mandates online gaming platforms **to deduct income-tax on the net winnings** in the person's user account.
- TDS will be applicable at the rate of **30%** on the net winnings from any online gaming.
- Tax is required to be deducted at the time of **withdrawal** as well as at the **end of the financial year**.

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## SPECIAL PROTECTION GROUP (SPG): GOVT ISSUES FRESH RULES FOR SPG

### Why in News?

- A new set of rules has been issued for the Special Protection Group (SPG) by the Ministry of Home Affairs under the Special Protection Group Act, 1988.

### About:

- It is an **elite force, specifically raised** for the protection of the country's Prime Minister, former PMs and their immediate family.
- The force is currently 3,000 strong (from CRPF, BSF and other Central and State forces) and it was started in **1985** in the wake of the killing of PM Indira Gandhi in 1984.
- **What is unique about the SPG?**
- The SPG is **highly trained** in physical efficiency, marksmanship, combat and proximate protection tactics and is **assisted by all central and state agencies to ensure fool proof security**.



- SPG Special Agents assigned to the PM security wear black, Western-style formal business suits (safari suits on occasions), with sunglasses, and **carry a two-way encrypted communication earpiece, and concealed handguns.**
- The SPG also has **special operations commandos** who carry ultra-modern assault rifles and wear dark-visor sunglasses with inbuilt communication earpieces, bulletproof vests, gloves and elbow/knee pads.

### The SPG Act 1988:

- The Act provides for the **constitution and regulation** of the SPG to provide security to -
  - **The PM** (both in India and abroad), as well as the PM's immediate family members.
  - **Former PMs**, and their immediate family members residing with them at their official residence.
- It provides security to former PMs and their immediate family members **for a period of 1 year from the date on which they cease to hold the office.**
- **Beyond this period**, the SPG security is provided based on the level of threat (must emanate from a military or terrorist organisation and be of a grave and continuing nature) as decided by the central government.

### The SPG (Amendment) Act 2019:

- The protection will be offered **only to the PM**, former PMs and their immediate family members residing with them at their official residence.
- The security to former PMs, and their immediate family members residing with them at their official residence **will be provided for a period of 5 years.**
- When the security is withdrawn from a former PM such security will also stand withdrawn from members of his immediate family.

### New Rules for the SPG:

- **The officers of All India Services** will be appointed to the SPG on **deputation** by the central government on the same terms and conditions as applicable to the officers of the corresponding ranks in the central government.
- **Other members** of the SPG (except All India Services) will be appointed on deputation for an initial period of **6 years.**



# CROSS & CLIMB ROHTAK



- **The appointment for the 2nd tenure** may be done with the prior approval of the central government for reasons to be recorded.
  - The SPG, will have its headquarters in **New Delhi** and **now be handled** by an officer not less than the rank of an **Additional Director-General** belonging to the Indian Police Service.
  - **The general superintendence**, direction, command and control, supervision, training, discipline, and administration of the SPG will be vested in the director.
  - The director of the SPG shall be the **functional head and responsible for the implementation of the duties assigned in the Act.**
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