

### CENTRAL BOARD OF DIRECT TAXES (CBDT)



- It is a **statutory authority** constituted under the **Central Board of Revenue Act, 1963**.
- It is a **part of the Department of Revenue in the Ministry of Finance**.
- **Functions:**
  - Its functions include **formulation of policies**, dealing with matters **relating to levy and collection of direct taxes**, and **supervision of the functioning** of the entire **Income Tax Department**.
  - CBDT also **proposes legislative changes in direct tax enactments** and changes in rates and structure of taxation in tune with the policies of the Government.
- **Historical Background:**
  - In **1924**, a **Board of Revenue** was set up to make tax collection more efficient in British India.
  - Initially, the Board was in **charge of both direct and indirect taxes**.
  - However, when the administration of taxes became too unwieldy for one Board to handle, the Board was **split up into two**, namely the **Central Board of Direct Taxes and Central Board of Excise and Customs**, with effect from **1.1.1964**
  - This division was formalized through the constitution of the two Boards **under Section 3 of the Central Board of Revenue Act, 1963**.
- **Structure:**
  - The CBDT is headed by a **Chairman** and also comprises **six members**, all of whom are ex-officio Special Secretary to the Government of India.
    - Member (Income Tax)
    - Member (Legislation and Computerization)
    - Member (Revenue)
    - Member (Personnel & Vigilance)

- Member (Investigation)
- Member (Audit & Judicial)
- The Chairman is the co-ordinating head, and **each of the members** has been assigned a **specialized function**.
- The **Chairman and Members** of CBDT are selected from **Indian Revenue Service (IRS)**.

### UK-INDIA YOUNG PROFESSIONALS SCHEME



- It was conceived as part of an **India-U.K. Migration and Mobility MoU** signed in May 2021 and was announced in November at the G20 summit in Bali.
- It was formally **launched in February 2023**.
- **Features:**
  - It **allows Indian citizens between 18 and 30 years old to live and work in the UK for up to 2 years**.
  - It will enable candidates to **enter the UK at any time while their visa is valid and leave and return anytime** during their stay.
- **Eligibility to get Visa:**
  - You have to be an **Indian national** aged between **18 and 30 years**.
  - You must **have a bachelor's degree or above**.
  - You must have **2,530 pounds in savings**.
  - You must **not have any children under the age of 18 who live with you or whom you are financially supporting**.
  - A person must be **selected in the India Young Professionals Scheme ballot** before they can apply for a Young Professionals Scheme visa.
  - You cannot apply if you've already been in the UK under this scheme or the Youth Mobility Scheme visa.

- In case the applicant is issued a visa, they must enter the UK within six months of the date on which the visa was issued.
- Once in the UK, the applicant can
  - Study -for certain degree programs, such as post-graduation or research in sensitive subjects in the UK, an additional certificate under the **Academic Technology Approval Scheme (ATAS) needs to be applied** before starting the course or research.
  - **Work in most jobs.**
  - **Be self-employed and set up a company** – as long as your premises are rented, your equipment is not worth more than £5,000, and you do not have any employees.
- **Visa Limitations:**
  - The visa cannot be extended, and applicants are **not eligible for most public benefits.**
  - **Family members cannot be included in the application** and must apply separately if they wish to come.
  - **Working in the sports category, including coaching, is not permitted.**

### KEY FACTS ABOUT MIG-21



- It is a **supersonic jet fighter aircraft.**
- It was designed by the Mikoyan-Gurevich Design Bureau (OKB) of the erstwhile **Soviet Union.**
- First **inducted into the Indian Air Force (IAF) in 1963**, the MiG-21 is **India's first-ever supersonic jet.**
- India's **Hindustan Aeronautics Limited (HAL) built 657 MiG-21s** under a **license** that was granted by Russia.
- It is the **second most produced jet aircraft in the world.**



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- Its NATO reporting name is 'Fishbed'. Other nicknames include 'Balalaika' because its planform resembles the stringed musical instrument of the same name; 'Olówek' (Polish for 'pencil'), due to the shape of its fuselage; and 'Én Bạc', meaning 'silver swallow' in Vietnamese.
- The MiG-21 has seen more conflicts than any other fighter in history.
- The MiG-21 participated in nearly every war or conflict India has faced since 1963, the 1965 and 1971 India-Pakistan wars, the 1999 Kargil War, the Balakot airstrikes in 2019, and most recently, Operation Sindoor.

### FINANCIAL INCLUSION INDEX



- The FI-Index has been conceptualised as a **comprehensive index** incorporating details of **banking, investments, insurance, postal** as well as the pension sector in consultation with Government and respective sectoral regulators.
- The index captures information on various aspects of financial inclusion in a single value **ranging between 0 and 100**, where 0 represents complete financial exclusion and 100 indicates full financial inclusion.
- **Parameters:** The FI-Index comprises **three broad parameters**, **Access** (35%), **Usage** (45%), and **Quality** (20%) with each of these consisting of various dimensions, which are computed based on a number of indicators.
- The Index is responsive to ease of access, availability and usage of services, and quality of services, **comprising all 97 indicators**.
- A unique feature of the Index is the **Quality parameter which captures the quality** aspect of financial inclusion as reflected by financial literacy, consumer protection, and inequalities and deficiencies in services.
- The FI-Index has been constructed **without any 'base year'** and as such it reflects cumulative efforts of all stakeholders over the years towards financial inclusion.

- The FI-Index will be published **annually in July** every year.
- The index also includes data from various sectors such as banking, investments, insurance, postal services, and pensions, making it a comprehensive measure of financial inclusion in the country.

### TAKEAWAYS FROM THE SWACHH SURVEKSHAN

- The survey serves as a **crucial reality check for city managers and policymakers**, offering an evidence-based assessment on ten comprehensive parameters, **ranging from waste segregation, collection, and disposal to sanitation worker welfare and grievance redressal**.
- Its robust methodology, incorporating third-party verification and feedback from 140 million residents, **lends credibility to its findings and amplifies its utility** as a planning and monitoring tool.
- In essence, **Swachh Survekshan has transformed into a powerful lever for competition and performance enhancement**, nudging cities across India toward cleaner futures.

### Significance and Key Features of the Survey

- **Encouraging Equitable Participation: Population Categories and the Super Swachh League**
  - A **significant reform in this edition was the creation of the Super Swachh League**, designed to break the monotony of a few cities repeatedly dominating the top ranks.
  - **Indore, Surat, and Navi Mumbai, historically top performers, were placed in a new league**, opening the door for cities like Ahmedabad, Bhopal, and Lucknow to rise in the rankings within their population categories.
  - The **segmentation of cities into five population brackets**, from those with fewer than 20,000 people to over one million, helped **level the playing field and encouraged more diverse participation**.

- **Cleanliness as an Economic and Cultural Imperative**
  - Tourist hubs and high-footfall areas received special attention in the latest survey, with Prayagraj being recognised for sanitation management during the Maha Kumbh.
  - As India accounts for a meagre 1.5% of global tourist arrivals, **sustained cleanliness is essential not only for public health and aesthetics but also for enhancing the tourist experience** and economic growth.
  - The **thematic focus of Swachh Survekshan 2025, Reduce, Reuse, Recycle (RRR)**, underscores this broader ambition.
  - While the previous year's theme, waste to wealth, signalled an economic opportunity, **India has yet to fully capitalise on the value embedded in its waste streams.**

### Challenges Ahead and The Way Forward

- Despite visible progress, **the survey reveals persistent challenges in developing behavioural change.**
- While SBM has successfully instilled societal rejection of open defecation, **nurturing a similar mindset around waste minimisation, consumerism, and recycling has been elusive.**
- This **behavioural inertia remains one of the most significant roadblocks** to lasting impact.
- Moreover, **the daily generation of 1.5 lakh tonnes of solid waste poses a formidable challenge.** Effective management will depend largely on the capacity and performance of ULBs.
- **Their ability to enforce waste segregation, ensure efficient collection, and handle plastic and e-waste will shape the next chapter** in India's urban cleanliness story.
- Going forward, **the focus must shift from celebrating momentary rankings to institutionalising cleanliness as a civic virtue** and economic opportunity.

### THE REALITY OF THE CHANGING DIMENSIONS OF WARFARE

#### Context

- Niccolò Machiavelli's view that **politics is governed by power struggles and survival remains relevant today.**
- The **traditional international order**, shaped by events like the Peace of Westphalia and the Congress of Vienna, **is crumbling.**
- As older norms fade, **new tools of dominance, rooted in technological innovation, are rising.**
- The **focus has shifted from diplomacy to digital warfare**, reshaping both global politics and military strategy.

#### India's Strategic Imperative

- **India must reassess its defence posture** in this changing landscape.
- Despite investments in platforms like the BrahMos and Rafale jets, **the pace of indigenous technological development lags behind.**
- **China, by contrast, has developed fifth-generation and is preparing sixth-generation fighter aircraft.** It also leads in drone warfare and cyber capabilities.
- **India's continued reliance on legacy systems and external procurements may limit its agility.**
- The **May 2025 conflict underscores the need for rapid modernisation**, particularly in autonomous systems, drones, AI, and cyber defence.
- The **advent of high-altitude, long-endurance UAVs has redefined surveillance and targeting, making them essential assets** in any modern military engagement.
- Furthermore, **India must diversify its military hardware to be better prepared for a two-front conflict with Pakistan and China.**

#### Conclusion

- The evolution of conflict from conventional warfare to technologically driven, digital battlespaces signals the return of Machiavellian realism in new form, where power is defined not by land or numbers, but by information and innovation.
- The post-WWII illusion of peace has been shattered, and the nature of war has fundamentally changed.
- The future of warfare will be determined by those who master digital ecosystems, AI, and autonomous combat capabilities.

### INFLUENCE OF PLASTIC INDUSTRY ON ENVIRONMENTAL POLICIES - A GROWING GLOBAL CONCERN

- In recent years, environmental experts have grown increasingly concerned over the plastic industry's influence on green policy-making.
- Reports and investigations indicate that the industry, backed by powerful fossil fuel interests, has employed tactics strikingly similar to those once used by the tobacco industry:
  - sowing public doubt,
  - delaying regulation, and
  - manipulating narratives to shift responsibility from corporations to consumers.

#### **Echoes of the Tobacco Industry Playbook**

- The plastic industry's approach to avoiding regulatory pressure mirrors several historical tactics of the tobacco industry:
- **Shifting Responsibility to Consumers**
  - While tobacco ads famously carried disclaimers like "Smoking is injurious to health", even as they promoted smoking, the plastic industry blames consumers for not recycling effectively, thereby sidestepping the industry's responsibility in creating unsustainable plastic systems.
- **Funding Misleading Science and PR**

- Just as tobacco companies funded studies to deny smoking-related health risks, internal records from major plastic producers show they promoted plastic recycling from the 1980s onward despite privately acknowledging its technical and economic limitations.
- Public campaigns highlighting recyclability served to stall bans and stricter regulations.
- **Greenwashing and Mislabelling**
  - Much like “light” cigarettes falsely marketed as healthier, today’s biodegradable and compostable plastics often fail to break down as claimed, especially in India’s underdeveloped waste management systems.
  - Corporate greenwashing further distorts consumer understanding and weakens public demand for accountability.
  - One prominent example was Coca-Cola, which, despite promoting its sustainability image, quietly dropped its target of 25% reusable packaging by 2030 and backtracked on key recycling goals.

### Industry Lobbying in Global Negotiations

- Recent rounds of the **UN Intergovernmental Negotiating Committee (INC)** for a global plastics treaty have been notably influenced by industry lobbying.
- At INC-3, fossil fuel and chemical industry lobbyists outnumbered their previous participation by 36%
- Civil society groups raised concerns about industry-backed delegates slowing down progress on binding commitments
- Internal documents and reports from the **Centre for Climate Integrity** and **Centre for International Environmental Law (CIEL)** have exposed how the plastic industry has long known the inadequacy of recycling as a solution but continued to promote it to avoid scrutiny.