

### CENTRAL BOARD OF DIRECT TAXES (CBDT)

The Central Board of Direct Taxes (CBDT) has notified a reduction in the valuation of rent-free accommodation to staff provided by employers.



#### About Central Board of Direct Taxes (CBDT):

- It is a statutory authority functioning under the Central Board of Revenue Act, 1963.
- The CBDT 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:

- The Central Board of Revenue, as the Department's apex body charged with the administration of taxes, came into existence as a result of the Central Board of Revenue Act, 1924.
- 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 bifurcation was **brought about by the constitution of the two Boards u/s 3 of the Central Boards of Revenue Act, 1963**.
- **Structure:**
  - The CBDT is headed by Chairman and also comprises of 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).
- 

## WHAT IS ARTEMIS 2 MISSION?

The National Aeronautics and Space Administration (NASA) recently said that it moved the mobile launch tower for the crewed Artemis 2 mission to Launchpad 39B of the Kennedy Space Centre in Florida.



### About Artemis 2 Mission:

- It will be the **first mission to carry humans to the moon's vicinity since 1972**.
- It is the **second scheduled flight of the Artemis program and the first crewed Artemis mission**.
- It will use the **huge Space Launch System (SLS) mega-rocket and Orion spacecraft to launch the crew on the lunar flyby mission**.
- It will include **three astronauts from NASA and one from the Canadian Space Agency**.
- The astronauts and mission controllers will **collect data on Orion and the crew's performance to assess how ready the Artemis program is to send people to the moon's surface**.

### Key Facts of Artemis Program:

- It is NASA's **program to return astronauts to the Moon**, preparing the way for human missions to Mars.

- It aims to "land the first woman and first person of colour on the Moon", explore the lunar surface.
- The Artemis program includes the construction of the Lunar Gateway space station in orbit around the Moon.
- Artemis I: An uncrewed test flight of the Orion spacecraft, launched on the Space Launch System (SLS) rocket on November 16, 2022.

## WORLD METEOROLOGICAL ORGANIZATION

The World Meteorological Organization (WMO) has issued a stark warning, stating that sea levels around Pacific Islands are rising at a rate of about 4 mm per year, slightly above the global average.



WORLD  
METEOROLOGICAL  
ORGANIZATION

### Key points of State of the Climate in the South-West Pacific 2022 report:

- The sea level rise threatens low-lying islands such as Tuvalu and the Solomon Islands, which could face devastating floods over time, leading to the destruction of agricultural lands and habitable areas.
- The report also highlighted the occurrence of marine heat waves in a large area northeast of Australia and south of Papua New Guinea over a period of more than six months.
- These heat waves have had a significant impact on marine life and the livelihoods of local communities.
- Despite a decrease in the number of reported disaster weather events compared to 2021, the economic losses due to flooding and weather events have increased.

### About World Meteorological Organization

- It is a specialized agency of the United Nations (UN).
- It is the UN system's authoritative voice on the state and behaviour of the Earth's atmosphere, its interaction with the oceans, the climate it produces, and the resulting distribution of water resources.

- It originated from the **International Meteorological Organization (IMO)**, which was founded in 1873.
- Established in 1950, WMO became the specialized agency of the UN for meteorology (weather and climate), operational hydrology and related geophysical sciences.
- **Headquarters:** Geneva, Switzerland.
- Currently it has a **membership of 191 countries**.
- **Governance Structure:**
  - Its **supreme body is the World Meteorological Congress**, which consists of representatives of all members. It meets at least every four years to set general policy and adopt regulations.
  - A 36-member Executive Council meets annually and implements policy.
  - **The Secretariat**, headed by a secretary-general appointed by the congress for a four-year term, serves as the administrative centre of the organization.

---

## WHAT IS SAPPHIRE?

**In Jammu and Kashmir, Lieutenant Governor said that within the next year, the Sapphire mines will be auctioned in a scientific way to give a boost to the local economy.**



### **About Sapphire:**

- The name SAPPHIRE is derived from the Latin word ‘**Saphirus**’ and the Greek word ‘Sapherios’ both the words mean blue.
- The scientific name of sapphire is **called corundum**. It is made up of aluminium oxide ( $Al_2O_3$ ) mineral.
- Corundum comes in all types of colours like red, pink, yellow, orange and violet.
- **Distribution:**
  - Sapphire is found **all over the world**. Sri Lanka is still a top source for natural sapphire.
  - In India the reserves/resources of corundum are found in association with kyanite and sillimanite in **Assam, Meghalaya and Maharashtra**.
  - It occurs in syenites and ultrabasic rocks in **Telangana**.

- The total reserves/resources of sapphire was estimated at 450 kg, all of which is placed under 'Remaining Resources' category and is located in **Jammu & Kashmir**.
- **Uses:**
- Sapphire has emerged as a versatile material useful to a range of industries in many varied applications **including LEDs, optical and Radio Frequency Integrated Circuits (RFICS)**.

### Why is Kashmir sapphire famous?

- Kashmir sapphires are valued as significantly as they are because they contain only the best specimens.
- These specimens are **noted to have a superior cornflower blue tint** with a sleepy quality to them.

---

### YELLOW-LEGGED HORNET

The first live specimen of a yellow-legged hornet, which “poses a threat to honeybees and other pollinators,” was recently detected in the wild in the United States.



#### About Yellow-Legged Hornet:

- The **Asian hornet**, also known as the **yellow-legged hornet** or **Asian predatory wasp**, is a species of hornet indigenous to Southeast Asia.
- **Scientific Name: Vespa velutina**
- It is a **predatory insect** that commonly **feeds on other social bees and wasps**, including honey bees.
- This species has **become invasive in several parts of the world**, where it poses a threat to local ecosystems and bee populations.
- It is **distinct from the infamous Asian Giant Hornet (Vespa mandarinia)**, often referred to as the "**murder hornet**," which is a different and larger species found in parts of Asia, including Japan. While both species are predators of bees, the **Yellow-Legged Hornet has become a particular concern in parts of Europe due to its invasive nature and impact on local ecosystems**.

- **Features:**
    - It is **relatively large**, with adults typically measuring between **2 to 3 centimetres (0.8 to 1.2 inches) in length**.
    - It has a **dark brown or black body** with a distinctive **bright yellow or orange band on its fourth abdominal segment**.
    - **As its name suggests, it has yellow legs**, which is a key identifying feature.
    - It is a **very aggressive species** and its **sting is very painful**.
    - They are **carnivorous and primarily feed on other insects**, especially bees and wasps. They are known to be skilled hunters of honeybees.
- 

## WHAT IS PSORIASIS?

Every year, **August is marked as Psoriasis Awareness Month.**



### About Psoriasis:

- It is a **chronic autoimmune condition** that causes the **rapid buildup of skin cells**. This buildup of cells **causes scaling on your skin's surface**.
- It causes a **rash with itchy, scaly patches**, most commonly on the knees, elbows, trunk and scalp.
- It is a **common, long-term (chronic) disease with no cure**.
- It can be **painful, interfere with sleep and make it hard to concentrate**.
- The condition **tends to go through cycles**, flaring for a few weeks or months, then subsiding for a while.
- It is **not contagious**.

### Causes:

- An **over-reactive immune system that creates inflammation** in your skin causes psoriasis.
- If you have psoriasis, your immune system is supposed to destroy foreign invaders, like bacteria, to keep you healthy and prevent you from getting sick. Instead, **your immune system can mistake healthy cells for foreign invaders**.

- As a result, **your immune system creates inflammation or swelling**, which you see on the surface of your skin as skin plaques.
- **Common signs and symptoms of psoriasis include:**
  - **raised, inflamed patches of skin** that appear red on light skin and brown or purple on dark skin;
  - **whitish-silver scales or plaques on the red patches** or grey scales on purple and brown patches;
  - **dry skin that may crack** and bleed;
  - **soreness around patches**;
  - **itching and burning sensations** around patches;
  - **thick, pitted nails**;
  - painful, swollen joints;
- **Treatment: It has no cure. Treatments aim to**
  - **reduce inflammation** and scales;
  - **slow the growth of skin cells**;
  - **remove plaques**;
- **Common psoriasis treatments include:**
  - **Steroid creams.**
  - **Moisturizers** for dry skin.
  - Medication to slow skin cell production (anthralin).
  - **Medicated lotions** or shampoos.
  - **Vitamin D3 ointment.**
  - Vitamin A or retinoid creams.

---

## G20 HEALTH MINISTERS' MEETING

### Why in news?

- The health ministers' meeting under G20 ended in Gandhinagar with the adoption of the Indian Health Ministry spear-headed outcome document.
- The outcome document was agreed upon by all G20 delegations, except for a contentious paragraph on the ongoing war in Ukraine in the 25-point document.

## News Summary: Outcome of the G20 Health Ministers' Meeting

- **Consensus around many areas**
  - India's G20 presidency has managed to build consensus on:
    - setting up R&D and manufacturing network for vaccines, therapeutics, and diagnostics, and
    - setting up a platform for making open-source, inter-operable digital solutions readily available.
- **Global Initiative Digital Health launched**
  - Global Initiative Digital Health — a platform for sharing digital goods and knowledge — was also launched at the meeting.
  - It will have four pillars
    - investment tracker,
    - ask tracker to track technologies the countries need,
    - a library of available digital tools, and
    - a platform for knowledge-sharing to implement these technologies at scale.
- **On health emergency prevention preparedness and response**
  - The priority on health emergency prevention preparedness and response ended with a commitment to negotiate a legally binding WHO convention, agreement, or other international instrument by May 2024.
- **Proposals of the Pandemic Fund**
  - G20 countries noted that they continued to be committed to strengthening dialogue through the G20 Joint Finance-Health Task Force.
  - They welcomed the conclusion of the **First Call for Proposals of the Pandemic Fund**.
    - The proposals focus on the **three priorities of the first Call**, namely, strengthening disease surveillance, lab capacity, and the public health work force.
    - The Pandemic Fund will provide a dedicated stream of additional, long-term financing to strengthen critical HEPR capabilities in low-income and middle-income countries.
    - **HEPR** - health emergency preparedness, response and resilience.
    - The pandemic fund established during the previous G20 presidency has **\$2 billion** now and proposals for funding have already been initiated.



- **Emphasis on One Health Approach**

- Expressing concern over rising cases of zoonotic diseases, the G20 member nations focused on integrating a collaborative and inclusive ‘One Health Approach’.

- **Highlighted the potential role of evidence-based traditional and complementary medicine in health**

- They took note of the WHO’s efforts in this direction, including global and collaborating centres, and clinical trial registries.

- **On Russia-Ukraine War**

- Agreement was not reached only on one paragraph of the documents on the Russia-Ukraine war.
  - Russia rejected its inclusion, contending that it does not conform to the G20 mandate.
  - China also stated that G20 is not the right platform to address security issues and opposed inclusion of the geopolitical-related content.

### **India’s approach during the meeting**

- India successfully managed to bring consensus around the outcome document of G20 health ministers’ meeting.
  - There was specific consensus based on what India has brought on agenda.
- India’s G20 presidency has leveraged its experience on developing a national digital health architecture through the convergence of digital health interventions aimed at health systems strengthening through interoperability by design.
- There are four very clearly defined principles promoted by India during the meeting:
  - An interim platform on medical counter-measures should be based on an inclusive, consultative process — everyone should be consulted.
  - There should be an inclusive decision-making process to develop such countermeasures.
  - These measures should have effective representation of low- and middle-income countries in decision-making.
  - It should be convened by the WHO.