

NEWSPAPER HIGHLIGHT

The Bihar and Uttar Pradesh police scored the lowest among the States when it came to the perception of “sensitivity”, according to a survey conducted by the Indian Police Foundation (IPF), a think tank run by retired IPS officers and academics. “Based on the philosophy underlying the Prime Minister’s SMART policing idea, IPF constructed a survey framework to measure citizens’ perceptions from a perspective of public trust in police. Trust was identified as the overarching element of the SMART policing vision,” the survey said. The SMART scores are set on a scale of 1 to 10 and are indicative of the levels of citizen satisfaction, a score of 10 being the highest level of satisfaction. With a perception score of 5.74, Bihar ranked the lowest in ‘sensitivity’, while the score for Uttar Pradesh was 5.81. It was followed by Chhattisgarh at 5.93. With a score of 8.11 and 8.10, Andhra Pradesh and Telangana police topped the ranking.

Nearly two years after its construction, the India funded Jaffna Cultural Centre in Sri Lanka’s Northern Province awaits inauguration, amid persisting uncertainty over who will run the facility. The structure, with 11 floors and facilities, including an auditorium that can seat 600 persons, a conference hall, an amphitheatre and a digital library, was completed in early 2020. Built with an Indian grant of \$11 million, the centre was envisaged as a public space to “promote, preserve and foster the cultural heritage of Jaffna”, and serve as “a hub of cultural activities” in Sri Lanka.

The area deforested in Brazil’s Amazon reached a 15 year high after a 22% jump from the prior year, according to official data published on Thursday. The National Institute for Space Research’s Prodes monitoring system showed the Brazilian Amazon lost 13,235 square kilometres of rainforest in the 12-month reference period from August 2020 to July 2021. That’s the most since 2006. The 15 year high flies in the face of the Bolsonaro Government’s recent attempts to shore up its environmental credibility, having made overtures to the administration of U.S. President Joe Biden and moved forward its commitment to end illegal deforestation at the United Nations climate summit in Glasgow this month.

TIGHT OIL

1.Cairn Oil & Gas has partnered with US-based Halliburton to start shale exploration in the Lower Barmer Hill formation, Western Rajasthan. Tight oil (also known as shale oil, shale-hosted oil or light tight oil) is light-gravity crude oil found in petroleum-bearing shale or tight sandstone formations of low permeability. Tight oil is different from oil shale, which contains kerogen. Tight oil is found in smaller batches, and deeper than conventional crude deposits. Its extraction requires creation of fractures in oil and gas rich shale to release hydrocarbons through a process called hydraulic fracking.

2.Hydraulic fracking requires massive amount of water. As the shale fluid from fracking may penetrate aquifers leading to methane poisoning of groundwater, the groundwater in the areas adjacent to shale production sites would be contaminated. Also, the construction of horizontal wells with multi-fracturing completions is one of the most effective methods for recovering tight oil. Tight oil is processed into gasoline, diesel, and jet fuels.

3.Russia and the US are among the largest shale oil producers of the world, with a surge in shale oil production in the US having turned the country from an importer of crude to a net exporter in 2019. **Prospects of shale oil exploration in India-** Currently, there is no large-scale commercial production of shale oil and gas in India. In 2013, state-owned ONGC had started exploration and, by the end of FY21, ONGC’s assessment found prospects of shale oil at the Cambay basin (Gujarat) and the Krishna Godavari basin (Andhra Pradesh). But, the quantity of oil flow observed in these basins did not indicate ‘commerciality’.

SUPREME COURT ON RERA ACT 2016

1.The Supreme Court (SC) upheld the jurisdiction of the Real Estate (Regulation & Development) Act, 2016, or RERA, in two different matters. Aimed at protecting homebuyers, the court Brings a major relief for the homebuyers, Speeds up the resolution process, and Makes it difficult for state governments to dilute the law’s intent. The Supreme Court affirmed that the RERA Act, 2016 is retroactive in character. It said that RERA Act is applicable to projects that were ongoing and for whom completion certificates weren’t obtained at the time of enactment of law, in effect interpreting that the law.

2.The Act will also apply after getting the ongoing projects and future projects registered under Section 3 to prospectively follow the mandate of the Act. However, the projects already completed or to which the completion certificate has been granted prior to enactment of RERA aren’t affected in any manner covered by the law. Genuine Appeals - The real estate developers must deposit at least 30% or the full amount of the penalty (as the case may be) ordered by the regulator, before they challenge any RERA order under Section 43(5).

3.This is expected to ensure that only genuine appeals are filed and homebuyers’ interests are protected. **Recovering the homebuyers’ investment - This comes under Section 40(1) of the Act. The court has ruled against the contention of the builders that under Section 40(1), homebuyers are only entitled to recover interest or penalty as arrears of land.** It said that the amount invested by the allottees, with interest as quantified by the regulatory authority or adjudicating officer becomes recoverable (by law) as arrears of land revenue from the builders.

BRICS INNOVATION ACTION 2021-24

1.The BRICS Innovation Action 2021-24, which has been prepared in India’s leadership, was agreed by all BRICS countries at the 13th BRICS S&T Committee Meeting hosted by India.

2.The Innovation Action plan would be one key deliverable of the upcoming BRICS S&T and Innovation Ministerial, which is to be hosted by Department of Science and Technology (DST), India.

3.**The Ministerial comprises of Ministers for Science, Technology, And Innovation in Brazil, Russia, India, China, and South Africa.**

Prime Minister Narendra Modi announced the repeal of the three contentious farm laws, assuring farmer groups protesting against them for the past year that the legislative process for the withdrawal would be completed in the winter session of Parliament. In a television broadcast to the nation, Mr. Modi also announced the formation of a committee with representatives from the Central and State Governments to look into issues related to agriculture, such as zerobudget farming, fertilizers, change in crop patterns, transparency in establishing minimum support prices and so on. The Government's intentions in bringing in these laws was to provide alternatives to small farmers, who constituted 80% of farmers in the country, for access to markets and good prices for their crops, he stated. "I apologise to you, my countrymen, that despite my Government's good intentions, there may have been something lacking in our tapasya [penance] that we could not convince some of our farmer brothers of the intentions of these laws which were as pure as the light from a lamp," he said.

The new National Education Policy lays emphasis on imparting teaching in mother tongue in primary classes. But when the language base of Odisha's adivasi communities is as diverse as 21 spoken languages further divided into 74 dialects, the task appears to be quite onerous. However, Odisha's decade-long experience in multilingual education may come in handy to take up the challenge. The ST and SC Development Department of the State Government has already started working on project called 'Samhati' to address the language issues faced by tribal students in early grades or elementary classes.

Stating that the Uniform Civil Code "is a necessity and mandatorily required today," the Allahabad High Court has called upon the Central Government to forthwith initiate the process for its implementation. The UCC "cannot be made 'purely voluntary' as was observed by Dr. B.R Ambedkar 75 years back, in view of the apprehension and fear expressed by the members of the minority community," Justice Suneet Kumar said on November 18. The Court directed the Centre to consider the constitution of a committee or commission for implementing the mandate of Article 44, as directed by the Supreme Court. Unity through code "A common civil code will help the cause of national integration by removing disparate loyalties to laws which have conflicting ideologies. No community is likely to bell the cat by making gratuitous concessions on

4.The Action plan will provide an overarching vision and advice on institutional and financial frameworks for major BRICS S&T and innovation programmes and initiatives.

OPERATION SANKALP

1.As part of Operation Sankalp, INS Trikand is currently deployed by the Indian Navy in the Persian Gulf and Gulf of Oman. INS Trikand is a state-of-the-art guided missile stealth frigate. It is part of the Western Fleet that operates under the Flag Officer Commanding-in-Chief, Western Naval Command (Mumbai.) Indian Navy's effort to maintain a frontline ship in the region to ensure safe and secure movement of trade instill confidence in the maritime community and contribute to regional maritime security.

2.Operation Sankalp was started in 2019 after there were explosions in oil tanker ships in the Gulf of Oman amid tensions between Iran and the US Since then, an Indian Navy ship with an integral helicopter embarked has been continuously deployed in the north-west Arabian Sea, Gulf of Oman and Persian Gulf.

3.Need - Operation Sankalp ensure safety of India's Mercantile Marine in the Persian Gulf and the Gulf of Oman. India is dependent for about 85% of its demand for oil on imports. So, this operation will help India in building a strategic bilateral relationship and enhancing maritime security in the region.

EW SUITE SHAKTI

1.The 1st Shakti Advanced Electronic Warfare system Shakti has been installed on-board INS Visakhapatnam and is being installed in INS Vikrant. Advanced Electronic Warfare (EW) System 'Shakti' has been designed and developed by the Defence Electronics Research Laboratory (DLRL) of Defence Research and Development Organisation (DRDO).

2.They are under production at Bharat Electronics Ltd (BEL). Shakti is an Integrated Radar EW System for Capital Warships of the Indian Navy Shakti will intercept, detect, classify, identify and jam conventional & modern Radars with Electronic Support Measure (ESM) System and integrated Radar Finger Printing System (RFPS) covering B to K frequency band and Electronic Counter Measure (ECM) System covering H to K frequency band.

3.It will provide an electronic layer of defence against modern radars and anti-ship missiles to ensure electronic dominance and survivability in the maritime battlefield.

EQUALISATION LEVY-PREVAILING ISSUES

1.Due to the amendments made in the Finance Act 2021 to widen the equalisation levy provisions, various interpretational issues have arisen. **What is Equalisation Levy? Equalization Levy 1.0 -Commonly known as Google Tax, EL 1.0 was introduced in 2016 as a withholding tax. It covered only services and is introduced via part of Finance Act and not by way of amendment to the Income Tax Act 1961.** It charged an equalisation levy at the rate of 6% of the amount of consideration for any specified service received or receivable by a -resident from a person resident in India or a non-resident having a permanent establishment in India. Equalization Levy 2.0 - Commonly known as the Amazon Tax, EL 2.0 was introduced in 2020 which is directly levied on the Non-resident.

2.EL 2.0 covered e-commerce supply or services and was made by way of amendment to Finance Act 2016. It charged an equalisation levy at the rate of 2% of the amount of consideration received or receivable by an e-commerce operator (non-resident) from e-commerce services to a person resident in India or a non-resident or a person who buys goods and services using internet protocol address located in India. EL 2.0 is applicable to e-commerce operators (ECO) having sales, turnover, or gross receipts of Rs20 million in a financial year.

3.What issues need to be addressed under EL 2.0? Interplay between EL and Royalty/Fees for Technical Services (FTS) - The classification of income as royalty/FTS/business income has been a subject matter of prolonged litigation. Royalty and FTS are subject to withholding tax on gross basis but if an enterprise has a Permanent Establishment in other country then such income is taxable as business profits on net basis.

4.Non-availability of foreign tax credit (FTC) - The question whether the ECO will be eligible to claim the FTC of EL paid will depend on the local tax laws in home jurisdiction. The taxes covered under the respective Double Taxation Avoidance Agreements (DTAA) between India and foreign countries generally

this issue. It is the State which is charged with the duty of securing a uniform civil code for the citizens of the country and, unquestionably, it has the legislative competence to do so,” the court observed.

The Centre’s notification on higher GST rates for several textile and apparel items from January next has come as a blow to micro, small and medium scale textile and clothing units with industry groups asserting the move will push up prices for consumers and spur inflation. In an industry where almost 80% of the units are in the MSME segment, fixing 12% for fabrics and garments will only lead to higher prices for the common man, said Sanjay K. Jain, chairman of the Committee on Textiles, Indian Chamber of Commerce.

do not cover the EL and it is likely that the tax credit may not be available for the EL paid in India.

5.How does the future of EL 2.0 look? The future of EL 2.0 depends on the adoption of OECD Pillar 1 and 2 amendments by India. Foreign companies need to factor in these levies as part of their global tax planning as it is likely to increase the cost of doing business in India without the ability to claim the tax credit in the home country. It is now necessary to assess the implications of EL 2.0 and currently it requires clarity.