

## Parliamentary Select Committee presents report on Income Tax Bill, 2025

The Committee was appointed to review the new **Income Tax Bill 2025**, and gave recommendations to **modernise India's tax code** while ensuring fairness, transparency, and fewer disputes.

### Key recommendations

- **Upheld the powers of tax officials under the new IT bill:** The Bill has provisions for access, forcibly if necessary, the social media and private emails in search and seizure operations.
- **Updating definitions:** Aligning definitions of "capital asset", "infrastructure capital company", and "micro and small enterprises" with current laws.
- **Business and startup support:** Clearer R&D deduction rules, tax breaks for biodegradable waste handling businesses, and clarity on "parent company" and "status" definitions in tax appeals.

### About Income-Tax Bill, 2025

It seeks to replace the **Income-Tax Act, 1961**. The bill aims to **simplify the language and remove redundant provisions** of the Act.

### Key provisions include:

- ⊕ **Reduce Volume:** The bill removes 283 sections and 24 chapters from the existing 1961 Act.
- ⊕ **Language Simplification:** Introduction of 'tax year' instead of the existing terminologies like 'financial year' and 'assessment year'.
- ⊕ **Provision for Virtual Digital Assets:** Defines "**virtual digital asset**" and "**electronic mode**" along with provisions on their taxation.
- ⊕ **Other:** No major tax policy changes, no modifications of tax rates, preserving predictability for taxpayers, Consolidation of amendments, etc.

## India has emerged as the global leader in fast payments: International Monetary Fund (IMF)

India's Unified Payments Interface has surpassed Visa and it has become number one real-time payment system in the world.

### About Unified Payments Interface (UPI)

- It is an instant payment system developed by the **National Payments Corporation of India (NPCI)**, an RBI regulated entity.
- It is built over **Immediate Payment Service (IMPS)** infrastructure.
- **Digital Foundation Behind UPI:-**
  - ⊕ **Pradhan Mantri Jan Dhan Yojana** (>55 crore bank accounts opened).
  - ⊕ **Aadhaar and Digital Identity** (secure and **digital authentication**)
  - ⊕ **Connectivity & 5G Revolution** (made digital services accessible)

### How is UPI changing the payment landscape?

- Acts as a **Digital Public Infrastructure (DPI)**: It is based on open-source technology and leads to **lower cost of onboarding and integration** unlike earlier **Closed Loop Systems (CLS)**.
  - ⊕ CLS is a type of payment network in which all participants (e.g. payer, payee, and system facilitating the transaction) operate within a single, unified network.
- **Easy Integration: Existing systems (legacy & new)** can be easily integrated supporting both real time and batch settlement functionality.
- **Interoperability** : It increases users "freedom to choose" and also facilitates easy entry of new providers.
- **Cross border settlement:** Enables cross border transfers for multiple countries on a platform-based approach
- **Global Expansion:** Operational in Singapore, UAE, Bhutan, Nepal, Sri Lanka, Mauritius, France and Namibia.
- **Facilitates payments in Indian regional languages.**

## Vice President Submits Resignation to President of India

He is only the **third Vice President in India's history** to resign before completing the term.

- In case a **vacancy arises by reason** of death, resignation or removal or otherwise, the election to fill that vacancy is held **as soon as possible after the occurrence**.
- The newly elected Vice President holds office for a **full term of five years** from the date of assuming office.

### Important Articles related to the Vice-President of India

Article	Description
<b>Article 63</b>	There shall be a Vice President of India.
<b>Article 64</b>	The Vice President shall be <b>ex officio chairman of the council of States(Rajya Sabha)</b> .
<b>Article 65</b>	Vice President to <b>act as President or to discharge his functions</b> during casual vacancies in the office, or during the absence of President.
<b>Article 66</b>	<b>Election:</b> The Vice President shall be <b>elected by the members of an electoral college:</b> > It consists of the <b>members of both Houses of Parliament</b> in accordance with the system of proportional representation. <b>Qualifications:</b> > He must be a citizen of India; > He has completed the age of 35 years. > He is qualified for election as a member of the Council of States (Rajya Sabha).
<b>Article 67</b>	The Vice President shall hold office for a <b>term of five years</b> . > A Vice-President may, by writing under his hand addressed to the President, <b>resign his office</b> . > A Vice-President <b>may be removed</b> from his office by a resolution of the Council of States passed by a majority of all the then members of the Council and agreed to by the House of the People. > A Vice- President <b>continues in office until a successor assumes charge</b> , even after term expiry.

## Member of Parliaments across party lines submit motion in Parliament to remove Justice Yashwant Varma

A total of 145 Lok Sabha members have signed a motion against Justice Verma under **Articles 124, 217, and 218 of the Constitution**.

- Also, the Rajya Sabha Chairman received a motion for the removal signed by **more than 50 members of Rajya Sabha**.

### Constitutional provisions regarding removal of judges

- **Article 124(4):** It deals with **removal of judges of the Supreme Court**.  
 ☉ **Grounds for Removal** : Proven misbehavior and incapacity.
- **Article 124(5):** It deals with the power of parliament to regulate the procedure for the presentation of an address and for the investigation and proof of the misbehavior or incapacity of a Judge under clause (4).  
 ♦ Procedure is regulated by **Judges Enquiry Act (1968)**. (enacted under article 124(5)).

- **Article 217(1)(b):** It deals with removal of a **Judge of a High Court**.

- ☉ It states that a High Court Judge may be removed from his office by the President in the manner provided in **clause (4) of article 124 for the removal of a Judge of the Supreme Court**.

- **Article 218:** It extends the Applicability of **clause (4) and clause (5) of article 124 to High courts**.

### Steps in removal process

Initiation	> A removal motion signed by <b>100 members (Lok Sabha) or 50 members (Rajya Sabha)</b> is given to the <b>Speaker/Chairman</b> .
Committee formation and Investigation	> If admitted, a <b>three-member committee</b> constituted to investigate the charges. The three member committee comprises a <b>Supreme Court judge, chief justice of a high court and a distinguished jurist</b> . > If the committee finds the judge <b>guilty of misbehaviour or incapacity</b> , the House considers the motion.
Parliamentary Approval	> The originating House passes the motion with <b>special majority</b> , then sends it to the second House, which must also pass it with special majority. ( <b>Majority of the total membership of that House and by a majority of not less than two-third of the members of the House present and voting</b> ).
Presidential order	> After passage, an address is presented to the President for removal. ( <b>It has to be presented to the President in the same session.</b> ) > The President then issues the removal order.

**Note:** There is **no mention of word impeachment for removal of judges in the constitution**.

## Government outlined key strategies to ensure Sustainability, Competitiveness of Coal Sector

India has the **world's 5th largest coal reserves** and coal accounts for **55% of the country's energy needs**.

- India is **adopting a multi-pronged strategy** to modernise the sector, enhance environmental compliance, and reduce dependence on imports.

### Sustainability Initiatives in the Coal Sector

- **Greening and Bio-Reclamation: Afforestation** of mined-out areas. Coal and Lignite PSU's participation in **MoEF&CC's Green Credit Programme**.
- **Treated Mine Water Utilization:** For **community supply** like irrigation, **industrial uses** (dust suppression, firefighting) and **environmental services** (recharge, fish farming).
- **Extracting sand from Over Burden:** For construction and stowing material supports sustainable development and **riverine ecosystem revival**.
- **Blast-Free Mining Technology:** Use of **Surface Miners, Continuous Miners, Rippers** to avoid drilling/blasting.
- **Clean Coal & Renewable Energy Initiatives:** Focus on **Coal Gasification, Coal Bed Methane (CBM)**, etc.

### Import Reduction Measures

- **Enhancing Domestic Production & consumption:** Coal blocks allocation, private sector participation and faster clearance. The Inter-Ministerial Committee (IMC) was constituted for coal import substitution.
- **Evacuation & Supply Chain Improvement:** New **railway lines**, upgraded **coal transportation systems**, and **First Mile Connectivity** projects.
- **Fiscal Support under SHAKTI Policy :** Imported Coal-Based plants can now procure **domestic coal** more easily.
- **Coking Coal Mission:** Launched to boost domestic coking coal supply for the steel sector.

## India's Student Suicide crisis draws Supreme Court's Attention

Following tragic incidents in top institutions, the apex court has stepped in suo motu, highlighting the urgent need for systemic reforms.

### India's Statistics

- **7.6% of the total suicides in India** were by students. (NCRB,2022)
- **Gender-wise:** Male student suicides are higher than female student suicides.
- **Most affected 3 States:** Maharashtra, Tamil Nadu, and Madhya Pradesh.

### Reasons for rising student Suicides

- **Academic reasons:** Academic dissatisfaction, stress & failure, Negative school environment (e.g. lack of positive relationships with peers/teachers, harassment, humiliation, isolation)
- **Institutional reasons:** Bullying, caste discrimination, ragging, and toxic institutional culture, peer pressure.
- **Family Issues:** E.g. Family conflict and instability (divorce, separation, financial hardships, etc.), parental neglect, loss of a loved ones, history of depression or other mental illnesses, adverse childhood experiences, addiction to social media
- **Social:** Stigma associated with helpseeking and mental illness,

### Initiatives taken to avoid student Suicides

- **MANODARPAN: Ministry of education's** programme has reached lakhs of students through counselling helplines and live interactive sessions.
- **National Tele Mental Health Programme:** It aims to improve access to quality mental health counselling and care services in the country
- **National Task Force constituted by Supreme Court:** It aims to discuss and deliberate on issues related to mental health concerns among students, prevention of suicides in educational institutions, and to recommend preventive measures.
- **District Mental Health Programme: By Ministry of health and family welfare.** It covers 767 districts with suicide prevention services and life skills training in schools and colleges.
- **Malaviya Mission Teacher Training Programme:** IITs conducting workshops on stress management and resilience.
- **UGC Advisory:** To higher education institutions to prioritise physical fitness, sports, student welfare, and emotional well-being.

## Also In News



### Article 324

**Election commission of India** stated that its powers under Article 324 provide it with plenary authority to supervise and direct **all aspects of elections, including the preparation of electoral rolls**.

- **Article 324(1):** The superintendence, direction and control of the preparation of the electoral rolls for all elections to Parliament and to the Legislature of every State, President and Vice-President.
  - ⊕ To be registered as a voter at any such election, the requirement of Indian citizenship is prescribed under Article 326.
- **Article 326:** Any Indian citizen aged 18 or above (adult franchise), can vote, unless disqualified under the Constitution or any law.



### Mission Organic Value Chain Development for North Eastern Region (MOVCDNER)

The Union Minister announced the extension of MOVCDNER by one year for Assam.

### About MOVCDNER

- It was launched during **2015-16**.
- **Aim:** to harness the immense potential of organic farming in the North Eastern states of India.
- **Implementation:** across **Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, and Tripura**,
- **Objective:** develop certified organic production in a value chain mode, ensuring a seamless connection between organic growers and consumers.
- **Coverage:** This program **covers everything from providing organic seeds and certification** to setting up facilities for collecting, processing, and marketing organic products.



## Bills of Lading Bill 2025

Parliament has **passed the Bills of Lading Bill 2025.**

### About Bills of Lading Bill 2025

- It aims to **update and simplify the legal framework** for shipping documents.
- It will **replace the Indian Bills of Lading Act, 1856.**
- A **bill of lading refers to a document issued by a freight carrier to a shipper.**
  - It contains details including the type, quantity, condition, and destination of goods being carried.



## International Seabed Authority (ISA)

The New deep sea mining rules lack consensus despite meetings of ISA.

### About ISA

- Headquarters:** Kingston, Jamaica.
- About:** It is an autonomous international organization established under the **1982 United Nations Convention on the Law of the Sea (UNCLOS)** and the **1994 Agreement relating to the Implementation of Part XI of the United Nations Convention on the Law of the Sea (1994 Agreement).**
  - Through ISA States, Parties to UNCLOS **organize and control all mineral-resources-related activities** in the Area for the benefit of humankind as a whole.
- Mandate:** To ensure the **effective protection of the marine environment** from harmful effects that may arise from deep-seabed-related activities.
- Members:** 170 (Including India)



## National List of Essential Diagnostics

Indian Council of Medical Research (ICMR) has updated the National List of Essential Diagnostics (NLED)

### About National Essential Diagnostics List (NEDL)

- The **first NEDL** was released by the **Indian Council of Medical Research (ICMR)** in 2019.
- Purpose:** It enumerates **minimum essential diagnostic tests** that should be available at various levels of health facilities such as **Village level, Sub-Health Centres / Ayushman Arogya Mandirs, Primary Health Centres (PHCs), etc.**
- Revised NEDL list includes rapid diagnostic tests for sickle cell anaemia, thalassaemia, Hepatitis B and syphilis at the sub-centre level.**
  - It also recommends collecting samples for dengue testing at the sub-centre level.



## Dark patterns

Dark patterns tricks are trapping users on OTT platforms in unwanted subscriptions, hidden charges, despite government guidelines.

### About Dark patterns

- Dark patterns involve **using design and choice architecture** to deceive, coerce, or influence consumers into making choices that are not in their best interest.
  - Dark patterns encompass a wide range of manipulative practices such as **drip pricing, disguised advertisement, bait and switch, false urgency etc.**
- In 2023, the **Central Consumer Protection Authority (CCPA)** issued **notification:** Guidelines for Prevention and Regulation of Dark Patterns, 2023, identifying 13 specific manipulative design tactics as unfair trade practices under the **Consumer Protection Act, 2019.**



## Meri Panchayat Application

The mobile application "Meri Panchayat" has been awarded with the prestigious **World Summit on the Information Society (WSIS) Prizes 2025 Champion Award.**

### Meri Panchayat App

- Aim:** The **m-Governance Platform** for Panchayats of India" to empower over 25 lakh elected representatives across 2.65 lakh Gram Panchayats, transforming rural governance through digital inclusion and transparency.
- Ministry:** Initiative of **Ministry of Panchayati Raj** and **National Informatics Centre (NIC)** under **Ministry of Electronics and Information Technology.**
- Benefits:**
  - Access of Real-time Panchayat budgets,**
  - Gram Panchayat Development Plans (GPDs)**
  - Weather forecasting at Gram Panchayat level**
  - Social audit tools, fund utilization data, and**
  - Grievance redressal with geo-tagged and geo-fenced features**



## Bharat NCX

Bharat NCX 2025 had been officially inaugurated

### About National Cybersecurity Exercise (Bharat NCX 2025)

- Conducted by **National Security Council Secretariat (NSCS)** in collaboration with **Rashtriya Raksha University (RRU).**
- Objectives:** Strengthen national cyber resilience and readiness. Simulate real-world cyberattacks.
- Key Features:** Live-Fire Cyber Simulations, AI-Integrated Cyber Defence Training

## Place in News



## Lesotho (Capital : Maseru)

India and Lesotho Set to Deepen Bilateral Cooperation During Indian Minister of State for External Affairs Visit.

### Lesotho (Maseru)

**Political features:** **Landlocked country** completely encircled by South Africa.

### Geographical features

- Known as the **"Kingdom in the Sky"** due to high elevation, as the only country in the world entirely above 1,000 m elevation.
- Mountains:** Cover **two-thirds** of the territory.
- Highest Peak:** Thabana Ntlenyana (3,482 m)
- Important Ranges:**
  - Drakensberg Mountains** (eastern boundary)
  - Maloti Mountains** (north-south spurs)
- White Gold:** Lesotho's major natural resource is water, often referred to as 'white gold'.



AHMEDABAD



BENGALURU



BHOPAL



CHANDIGARH



DELHI



GUWAHATI



HYDERABAD



JAIPUR



JODHPUR



LUCKNOW



PRAYAGRAJ



PUNE



RANCHI