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Union Budget to be presented on July 23, session till Aug. 12

The Hindu Bureau

NEW DELHI

The first Union Budget (2024-25) of Prime Minister Narendra Modi's third term will be presented by Finance Minister Nirmala Sitharaman in the Lok Sabha on July 23, with the Parliament session commencing a day earlier. The session will conclude on August 12.

“President of India, on the recommendation of Government of India, has approved the proposal for summoning of both the Houses of Parliament for the Budget Session, 2024, from July 22, 2024, to August 12, 2024, (subject to exigencies of Parliamentary Business). Union Budget 2024-25 will be presented in Lok Sabha on 23 July, 2024,” Parliamentary Affairs Minister Kiren Rijju



The Interim Budget for 2024-25 was presented in February.

posted on X on Saturday.

In her address to a joint sitting of Parliament during the special session, President Droupadi Murmu said that the coming Budget would be an impactful document of the government's far-reaching policies and futuristic vision, and that several historic steps and major economic/social decisions would be taken.

The pace of reforms would be accelerated to fulfil the aspirations of people, she said.

The Interim Budget for 2024-25 was presented in February, ahead of the Lok Sabha election.

Soon after Mr. Rijju's announcement, Trinamool Congress leader Derek O'Brien also took to X to say that it was the “government's duty to run Parliament smoothly in upcoming Budget session”.

He demanded that “they must: offer Deputy Speaker in Lok Sabha to INDIA candidate; allow one notice from Opposition weekly in each House to discuss issues of national importance ; ensure no bulldozing of Bills”.

The special session in June had witnessed vociferous protests by the Opposition in Parliament on a range of issues, from the Agnipath scheme and violence in Manipur to examination paper leaks.

NRC can be implemented in Manipur under the strict supervision of SC: Kuki group

GS Paper II: Polity

The Hindu Bureau
GUWAHATI

An apex body of the Kuki-Zo community on Saturday said it would not oppose the implementation of the National Register of Citizens (NRC) in Manipur if it was carried out under the strict supervision of the Supreme Court.

The condition set by the Kuki Inpi Manipur (KIM) followed demands for an Assam-like NRC by Meitei and Naga organisations to “check infiltration” from across Manipur’s border with civil war-torn Myanmar.

Assam underwent a major exercise to update the NRC of 1951. The exercise has remained in limbo since the complete draft was published in August 2019, leaving out 19.06 lakh of some 3.3 crore applicants from the list of citizens.

The KIM said that its



The India-Myanmar border fence in Manipur’s Moreh.

members would not dispute any genuine effort to identify non-citizens and take necessary action according to the “constitutional rules and principles”, provided the NRC is carried out under the strict supervision of the Supreme Court and in due consultation with tribal organisations.

“Subsequently, any illegal immigrant found, whether a Kuki, Naga or Meitei, may be thoroughly

dealt with as per the established laws of the country,” KIM leader Janghao-lun Haokip said in a statement.

‘Hostilities must end’

“The unwarranted and brutal hostilities against our people by the Meiteis must end, and only then a procedural conduct of NRC in Kuki-Zo inhabited regions can be justifiable and viable,” he said, stressing the need for the constitutional protection of the Kuki-Zo people by creating a Union Territory for them.

“The Meitei State leadership responsible for the oppression and persecution of our people, causing the loss of 186 precious lives, the arson and destruction of more than 7,000 houses, and rendering more than 41,000 Kuki-Zo people homeless, has no legitimate say and authority over the future of our people,” Mr. Haokip said.

NRC can be implemented in Manipur under the strict supervision of SC: Kuki group

- The Kuki Inpi Manipur (KIM), an apex body of the Kuki-Zo community, has stated they will not oppose the implementation of the National Register of Citizens (NRC) in Manipur if it is conducted under strict Supreme Court supervision.
- The KIM's condition followed demands from Meitei and Naga organizations for an Assam-like NRC to check infiltration from Myanmar.
- Assam underwent an NRC update, leaving 19.06 lakh out of 3.3 crore applicants off the list published in August 2019.
- KIM supports efforts to identify non-citizens if the NRC is supervised by the Supreme Court and tribal organizations are consulted.
- Illegal immigrants found, whether Kuki, Naga, or Meitei, should be dealt with according to the country's laws, per KIM leader Janghaolun Haokip.

- The National Register of Citizens (NRC) is meant to be a register of all Indian citizens whose creation was mandated by the 2003 amendment of the Citizenship Act, 1955.
- Its purpose is to document all the legal citizens of India so that the illegal immigrants can be identified and deported.
- It has been implemented for the state of Assam starting in 2013–2014.
- The Government of India announced plans to implement it for the rest of the country in 2021, but it has not yet been implemented.
- In 2019, the Government passed another amendment (referred to as "CAA 2019" or "CAA"), which promised an accelerated naturalisation process for immigrants of persecuted Hindu, Christian, Buddhists, Parsi, Jain religious minority communities of Bangladesh, Pakistan and Afghanistan, which was widely seen as a way to exempt non-Muslims that might fail the criteria for inclusion in NRC, though Jews and Baha'is also fall into this category.

Centre studying if CAA criterion on documentary proof can be tweaked

- The Union Home Ministry is considering measures to simplify a provision of the Citizenship Amendment Act (CAA) which requires applicants to provide proof of citizenship from **Bangladesh, Pakistan, or Afghanistan**.
- The initiative follows several requests and concerns from probable beneficiaries, especially in West Bengal, who arrived from Bangladesh without any documents.
- A senior government official mentioned that discussions are ongoing to amend Schedule 1A. This schedule mandates submission of any of nine specific documents issued by government agencies in the three countries for acquiring citizenship under Section 6B of CAA.
- Another official stated that authorities handling applications have been instructed to view CAA as a facilitative law and process applications in its spirit.

- If the required document is not immediately available, it can be submitted later, and officials may record it as 'pending for processing,' highlighting that CAA is an enabling law.

Centre studying if CAA criterion on documentary proof can be tweaked

Vijaita Singh
Sreeparna Chakrabarty
NEW DELHI

The Union Home Ministry is deliberating measures to simplify one of the provisions of the **Citizenship Amendment Act (CAA) which requires applicants to furnish a document proving he or she is a citizen of Bangladesh, Pakistan, or Afghanistan.**

The move comes amid several requests and concerns raised by probable beneficiaries, particularly in West Bengal, **who had arrived from Bangladesh without any documents.**

A senior government official told *The Hindu* that discussions are under way to **amend Schedule 1A, which mandates that any of the nine requisite documents, issued by any government agency in the three countries, be submitted for acquiring citizenship under Section 6B of CAA.**

Another official said that

'CAA is a facilitative law and its spirit has to be understood while processing the applications'

authorities handling the applications have been told that "CAA is a facilitative law and its spirit has to be understood while processing the applications".

"If the document is not readily available, they can be submitted later or in due course and officials may record it as 'pending for processing'. It is an enabling law," said the second official.

The Hindu has accessed a presentation in Bengali which is in circulation among members of the Matua sect in West Bengal, which states that "documents [under Schedule 1A] can be submitted later" before an empowered committee and not necessarily while applying online.

Jagannath Sarkar, BJP

MP for Ranaghat in West Bengal, told *The Hindu* that the CAA Rules can be simplified and in the absence of Schedule 1A documents, the applicants may submit an eligibility certificate issued by a religious institution certifying their faith.

The CAA Rules, which were notified on March 11, did not give the expected electoral boost to the BJP in West Bengal. Party insiders said the confusion around the Rules and the Trinamool Congress's campaign that applying under the CAA would turn them into refugees proved to be counter-productive.

The Trinamool campaigned that those who came from Bangladesh already had voter ID cards and Aadhaar and need not apply for citizenship all over again.

Countering this, Mr. Sarkar said, "There is a perception that if you have a voter card, you are a citizen, but that is not correct.

Lakhs of people came here from Bangladesh fearing religious persecution during the 1971 Liberation War and also in later years. People gave money to politicians to get these documents but they are facing problems as they do not have citizenship. When they apply for jobs, they are asked for ₹10 lakh to ₹20 lakh as a bribe. In some cases, children are citizens but parents are not, they apply for passports but don't get them."

"The Rules should be simplified but inimical elements from Pakistan, Bangladesh and Afghanistan may try to benefit by changing their names. This condition [Schedule 1A] was brought in to prevent that. There are many options, no document is compulsory. If you do not have the document, then an eligibility certificate will suffice. The enquiry will be done by officials, the persecuted Hindus will get citizenship," Mr. Sarkar said.

Citizenship Amendment Act (CAA):

The Citizenship Amendment Act (CAA), passed in December 11, 2019, is a legislative measure in India that has sparked significant debate.

Purpose:

- The CAA aims to expedite Indian citizenship for persecuted minorities from Afghanistan, Bangladesh, and Pakistan.

- These minorities include **Hindus, Sikhs, Buddhists, Jains, Parsis, and Christians.**
- Muslims from these countries are not eligible for citizenship under this law.

Key Features:

- The CAA provides a pathway to citizenship for these minorities who entered India on or before December 31, 2014, if they can prove they faced religious persecution in their home country.
- Muslims are not included in the list of eligible minorities under the CAA.

Controversies:

- The CAA has been criticized for being discriminatory, as it excludes Muslims and potentially violates India's secular principles.
- Opponents also raise concerns about the potential misuse of the Act and the burden of proof placed on applicants.

Eligibility Criteria under CAA, 2019:

- Persons belonging to Hindu, Sikh, Buddhist, Jain, Parsi, or Christian communities.
- From Afghanistan, Bangladesh, or Pakistan.
- Must have entered India on or before December 31, 2014.
- Should be exempted under section 3(2)(c) of the Passport (Entry into India) Act, 1920 or from the application of provisions of the Foreigners Act, 1946 or any related rule or order.

Panel expedites opening of treasury of Shree Jagannath Temple in Puri

GS Paper I: A&C

Satyasundar Barik
BHUBANESWAR

The high-level committee constituted under chairmanship of Orissa High Court judge Justice Biswanath Rath for supervising the inventorisation of jewellery and other valuables stored in Ratna Bhan-

dar of Shree Jagannath Temple, Puri has fast-tracked the process of opening the temple treasury after 46 years.

The committee's first meeting was convened at Puri on Saturday. "Based on the official records available to the committee, it has been confirmed that

a duplicate key exists for the Ratna Bhandar locks. A follow-up meeting has been scheduled for July 9, during which the key will be presented to the committee," said Justice Rath.

"Records indicate that the existing key may not open the inner chamber, which hasn't been ac-

cessed recently. Keeping this issue in mind, we will propose a standard operating procedure for breaking the lock," he said.

Opening of Ratna Bhandar was very controversial issue as the BJP had alleged that then Naveen Patnaik government sat over the matter.

Jagannath Temple:

- The Jagannath Temple in Puri, Odisha is dedicated to Lord Jagannath, a form of Vishnu.

Origins and Construction:

- Historical records suggest the existence of a Jagannath temple in Puri since at least the **12th century**. While the exact origins are not fully documented, there are legends and literary references that point to an even earlier existence.
- The current temple complex is believed to have been constructed in phases, starting from the 10th century onwards.
- **Anantavarman Chodaganga, the first king of the Eastern Ganga dynasty, is credited with initiating the construction of the main temple.**
- Over the centuries, various rulers contributed to the temple's expansion and embellishment. These include the **Gajapati kings of Odisha and Maratha Empire rulers.**

Architectural Marvel:

- The temple is a remarkable example of **Kalinga architecture**, an ancient Indian style known for its **intricate carvings and towering spires**.
- The temple complex is enclosed within a fortified compound with four gateways.
- The intricate carvings on the temple walls depict scenes from Hindu mythology and epics like the Mahabharata and Ramayana.

Cultural Significance:

- The annual Rath Yatra (chariot festival) is a spectacular event that attracts millions of devotees. During this festival, the three deities – Jagannath, Balabhadra, and Subhadra – are taken in procession on three enormous chariots to a nearby temple called the Gundicha Temple.
- The temple rituals and traditions are based on the **Oddyana Shakta tradition, a unique blend of Tantra and Vaishnavism**. This tradition incorporates elements of ritualistic dance and offerings.

Additional Notes:



Jagannath Temple, Rath Yatra (chariot festival)

- The Jagannath Temple is a UNESCO World Heritage Site.

DRDO unveils country's indigenous light tank Zorawar

GS Paper III:
Internal Security

The prototype of the country's indigenous light tank Zorawar is ready and will soon be subjected to extensive trials, Defence officials has said.

The tank, unveiled on Saturday, was jointly developed by the Defence Research and Development Organisation (DRDO) along with Larsen & Toubro as the lead integrator. The tank is currently powered by a Cummins engine, and the DRDO has taken up a project to develop a new engine domestically, officials said.

"It has been developed from the drawing board within the shortest possible time and capable of operation in the most challenging environment on earth: extreme weather and extreme height with minimal logistic support in high-altitude area along the northern border," a Defence official said.

The first prototype is ready after factory acceptance. Shortly, it will be subjected to internal trials in the field area and thereafter handed over to the users for trials, the source stated.

As part of developmental trials, over the next six



On test: The Zorawar light tanks will be inducted into the Army by 2027. SPECIAL ARRANGEMENT

months, the tank will be tested in various conditions including summer, winter and high altitude, another source said. "The tank is planned to be hand-

ed over to the Army for user trials by August 2025."

Initially, a German engine was identified as the best suitable to power the light tank. However, its

procurement got delayed due to export clearances from Germany. While the German government did approve it, officials said it was too late and was delaying the project. So, the tank was developed with an engine powered by Cummins and the company has agreed to assemble it in India, one of the sources cited above said.

The DRDO has taken up a project to develop a power pack for the light tank as a new 1,400-HP engine is also under development for the Arjun Mk1A main battle tank, sources added.

In April 2021, the Army had issued a Request For

Information for the procurement of 350 light tanks weighing less than 25 tonnes in a phased manner, along with performance-based logistics, niche technologies, engineering support package, and other maintenance and training requirements.

Following this, the DRDO and the L&T teamed up to develop a light tank indigenously along with many Micro, Small and Medium Enterprises who have been roped in for various sub-system development to encourage indigenous development of Defence weapon platform through industry.

DRDO unveils country's indigenous light tank Zorawar

- The prototype of India's indigenous light tank, Zorawar, is ready for extensive trials.
- The tank was unveiled on Saturday and developed by DRDO with Larsen & Toubro as the lead integrator.
- Currently, it is powered by a Cummins engine, but DRDO is working on developing a new domestic engine.
- Developed rapidly from scratch, it is designed to operate in extreme weather and high-altitude areas along the northern border with minimal logistical support.
- The first prototype has passed factory acceptance and will undergo internal field trials before being handed over to users for further testing.
- Over the next six months, the tank will be tested in various conditions, including summer, winter, and high altitude.
- It is expected to be handed over to the Army for user trials by August 2025.
- Initially, a German engine was considered best for the tank, but delays in export clearances led to the use of a Cummins engine, which will be assembled in India.
- DRDO is also developing a new 1,400-HP engine for the Arjun Mk1A main battle tank.
- In April 2021, the Army issued a Request For Information for the procurement of 350 light tanks weighing less than 25 tonnes, with additional requirements for logistics, technology, engineering support, maintenance, and training.

Can the uber-rich worldwide be taxed better?

What has French economist Gabriel Zucman suggested in a report? Is imposing an annual 2% tax on ultra-high-net-worth individuals feasible? How much could a minimum tax on dollar billionaires potentially raise? What is the template that may be used for taxing billionaires?

[GS Paper III: Inequality](#)

Suresh Seshadri

The story so far:

French economist Gabriel Zucman has in a recent report commissioned by Brazil's G-20 presidency recommended an annual 2% tax on individuals holding wealth exceeding \$1 billion. Finance Ministers of the G-20 group are set to meet in Rio de Janeiro on July 25-26, and the proposal is expected to be discussed at the meeting.

What exactly is the proposal?

Mr. Zucman, an economist who has extensively researched the accumulation, distribution and taxation of global income and wealth, has proposed the adoption of an internationally coordinated minimum tax standard for ensuring effective taxation of ultra-high-net-worth individuals. This he argues would be the basic requirement to safeguard global tax progressivity. At the minimum, he recommends that individuals possessing more than \$1 billion in total wealth (assets, equity shares in both listed and unlisted companies, other ownership structures that enable participating in companies' ownership, etc.) would be required to pay a minimum amount of tax annually that would be equal to 2% of their wealth.

Such a minimum tax on billionaires could potentially raise \$200-\$250 billion a year globally from about 3,000 individuals, and were it to be extended to cover those with a net worth exceeding \$100 million, would add \$100-\$140 billion annually in global tax revenue.

What is the rationale for such a tax?

As per a key finding of the Global Tax Evasion Report 2024, prepared by researchers at the EU

'In 2024, the top 0.0001% owned more than 13% of world GDP in wealth'

Tax Observatory, global billionaires benefit from very low effective tax rates, which range between 0% and 0.5% of their wealth. "When expressed as a fraction of income and considering all taxes paid at all levels of government (including corporate taxes, consumption taxes, payroll taxes, etc.), the effective tax rates of billionaires appear significantly lower than those of all other groups of the population," the researchers write.

Mr. Zucman in his report to the G-20 presidency posits that the wealth of the top 0.0001% households, expressed as a fraction of world GDP, has surged more than fourfold since the mid-1980s. "In 1987, the top 0.0001% owned the equivalent of 3% of world GDP in wealth. This wealth gradually rose to 8% of world GDP on the eve of the global financial crisis of 2008-2009. It briefly fell during the crisis, and then rose fast to exceed 13% of world GDP in 2024." The average annual growth rate of this population group's wealth is 7.1% net of inflation. In contrast, over the same almost four-decade period, the average income of an adult grew annually by 1.3% net of inflation, and average wealth increased by 3.2% a year.

"As long as ultra-high-net-worth individuals keep having higher net-of-tax returns than the rest of the population, their share of global wealth will keep rising – an unsustainable path," argues Mr. Zucman. Emphasising that "progressive taxation is a key pillar of democratic societies" that helps strengthen social cohesion and trust in governments to work for the common good, the French economist stresses that it is needed to help fund public goods and services. Better tax revenues are also crucial to meet the investments required to address the climate crisis.

Why moot such a tax now?

The French economist cites research that shows contemporary tax systems worldwide are not effectively taxing the wealthiest individuals. As a result ultra-high-net-worth individuals tend to pay less in tax relative to their income than other social groups, regardless of the specific tax design choices and enforcement practices of countries. Income taxes, which in principle constitute the main instrument of progressive taxation, fail to effectively tax ultra-high-net-worth individuals. This in turn deprives governments of substantial tax revenues and contributes to concentrating the gains of globalisation into relatively few hands, undermining the social sustainability of economic globalisation, he argues.

Also, the global social and political environment, and in some ways the regulatory

climate too, are more conducive now to successfully implement such a proposal. He specifically cites the progress made in curtailing bank secrecy over the last 15 years through increased information exchange between countries, which according to the EU Tax Observatory has led to a decline in offshore tax evasion by an estimated factor of about three in less than 10 years.

The other major enabling factor is the 'historic decision' in 2021, when more than 130 countries and territories agreed to a common minimum corporate tax of 15% for large multinational companies (MNCs). The willingness on the part of countries worldwide to tax MNCs in a manner so as to prevent them from seeking to operate out of low or zero tax jurisdictions is, in the French economist's opinion, a template that can be built upon now for taxing billionaires.

How much support does the proposal have? Brazil, Latin America's largest economy, is the main backer. France, Spain, Colombia, Belgium, the African Union and South Africa, which will assume the G-20 presidency next year, have also backed the idea.

Also, while U.S. Treasury Secretary Janet Yellen is reported to have said the U.S. could not support a global wealth levy, Mr. Zucman has cited President Joe Biden's proposed minimum income tax targeting individuals with more than \$100 million in wealth as yet another approach to tax the uber-rich.

What is its relevance to India?

India has seen a disproportionately sharper increase in wealth at the top of the pyramid over the nine-year period to 2023, according to a study titled 'Income and Wealth Inequality in India, 1922-2023: The Rise of the Billionaire Raj' by Nitin Kumar Bharti, Lucas Chancel, Thomas Piketty and Anmol Somanchi. The authors of this working paper posit that "by 2022-23, top 1% income and wealth shares (22.6% and 40.1%) are at their highest historical levels and India's top 1% income share is among the very highest in the world". The authors of this study on inequality go on to suggest: "a 'super tax' on the very wealthy might be a good place to start. Not only would it serve as a tool for fighting the growing inequalities we are observing today, but it would also provide additional fiscal space for the Indian government to enhance spending on essential social expenditures (health, education, nutrition) which have historically been low compared to global standards, including other countries at similar income levels".

"A tax of just 2% on the total net wealth of the 162 wealthiest Indian families in 2022 would yield revenue to the tune of 0.5% of national income (more than twice the central government's budget expenditures on the National Rural Employment Guarantee Act in recent years)," they add.



GETTY IMAGES

Can the uber-rich worldwide be taxed better? (07 July)

What has French economist Gabriel Zucman suggested in a report? Is imposing an annual 2% tax on ultra-high-net-worth individuals feasible? How much could a minimum tax on dollar billionaires potentially raise? What is the template that may be used for taxing billionaires?

- Gabriel Zucman, a French economist, has recommended a 2% annual tax on individuals holding wealth exceeding \$1 billion.
- The proposal was commissioned by Brazil's G-20 presidency.
- Finance Ministers of the G-20 group are set to discuss this proposal at a meeting in Rio de Janeiro on July 25-26.
- The proposal advocates for an internationally coordinated minimum tax standard to ensure effective taxation of ultra-high-net-worth individuals.
- Zucman argues that this is necessary to maintain global tax progressivity.
- The proposed tax would apply to individuals with more than \$1 billion in total wealth, including assets, equity shares in both listed and unlisted companies, and other ownership structures.
- This minimum tax could potentially raise \$200-\$250 billion annually from about 3,000 individuals.
- Extending the tax to those with a net worth exceeding \$100 million could add \$100-\$140 billion annually in global tax revenue.

What is the rationale for such a tax?

- The Global Tax Evasion Report 2024 by EU Tax Observatory researchers finds that global billionaires have very low effective tax rates, ranging from 0% to 0.5% of their wealth.
- When considering all taxes (corporate, consumption, payroll, etc.), billionaires' effective tax rates are significantly lower than those of other population groups.
- Gabriel Zucman, in his report to the G-20 presidency, states that the wealth of the top 0.0001% households has surged more than fourfold since the mid-1980s.
- In 1987, the top 0.0001% owned 3% of world GDP in wealth, which rose to 8% before the 2008-2009 financial crisis, briefly fell during the crisis, and then rose to over 13% of world GDP in 2024.
- The average annual growth rate of this group's wealth is 7.1% net of inflation.
- In contrast, the average income of an adult grew annually by 1.3% net of inflation, and average wealth increased by 3.2% a year over the same period.
- Zucman argues that as long as ultra-high-net-worth individuals have higher net-of-tax returns than the rest of the population, their share of global wealth will keep rising, which is unsustainable.
- He emphasizes that progressive taxation is essential for democratic societies to strengthen social cohesion and trust in governments.
- Progressive taxation helps fund public goods and services and is crucial to meet investments required to address the climate crisis.

Why moot such a tax now?

- Contemporary tax systems worldwide are ineffective in taxing the wealthiest individuals.
- Ultra-high-net-worth individuals pay less tax relative to their income than other social groups, regardless of tax design and enforcement practices.
- Income taxes fail to effectively tax ultra-high-net-worth individuals, depriving governments of substantial tax revenues and concentrating the gains of globalization.
- This concentration undermines the social sustainability of economic globalization.
- The global social and political environment, along with the regulatory climate, are now more conducive to implementing a wealth tax.
- Progress in curtailing bank secrecy through increased information exchange between countries has led to a decline in offshore tax evasion by an estimated factor of about three in less than 10 years.
- The 2021 agreement by over 130 countries and territories on a common minimum corporate tax of 15% for large multinational companies (MNCs) is a template for taxing billionaires.
- Brazil is the main backer of the proposal, supported by France, Spain, Colombia, Belgium, the African Union, and South Africa.
- U.S. Treasury Secretary Janet Yellen stated the U.S. could not support a global wealth levy.
- President Joe Biden's proposed minimum income tax targeting individuals with more than \$100 million in wealth is another approach to tax the ultra-rich.

What is its relevance to India?

- India has seen a disproportionately sharper increase in wealth at the top over the nine-year period to 2023.
- Study titled "Income and Wealth Inequality in India, 1922-2023: The Rise of the Billionaire Raj" by Nitin Kumar Bharti, Lucas Chancel, Thomas Piketty, and Anmol Somanchi.
- By 2022-23, top 1% income and wealth shares (22.6% and 40.1%) are at their highest historical levels.
- India's top 1% income share is among the highest in the world.
- Authors suggest a 'super tax' on the very wealthy to fight growing inequalities.
- Such a tax would provide additional fiscal space for the Indian government to enhance spending on essential social expenditures (health, education, nutrition).
- A tax of 2% on the total net wealth of the 162 wealthiest Indian families in 2022 would yield revenue equal to 0.5% of national income.
- This revenue would be more than twice the central government's budget expenditures on the National Rural Employment Guarantee Act in recent years.

What does Karnataka Bill promise gig workers?

GS Paper III: Employment

What are some of the key measures proposed for the welfare of gig workers in the State? With the rise of several platforms like Swiggy, Zomato, Uber, Ola and others shaping the gig economy in India and impacting the labour market in a big way, why are safeguards necessary?

Shilpa Elizabeth

The story so far:

On June 29, the Karnataka government published the draft of the Karnataka Platform-based Gig Workers (Social Security and Welfare) Bill, making it the second Indian State to initiate such a move, the first being Rajasthan.

What does the Bill seek to do?

The Bill seeks to regulate the social security and welfare of platform-based gig workers in the State and is expected to be placed in the monsoon session of the Assembly.

The draft defines a gig worker as “a person who performs a work or participates in a work arrangement that results in a given rate of payment, based on terms and conditions laid down in such a contract and includes all piece-rate work, and whose work is sourced through a platform, in the services specified in Schedule-1.” A 2022 NITI Aayog report estimates that India will have 23.5 million gig workers by 2029-30. Around two lakh gig workers work with platforms such as Swiggy, Zomato, Uber, Ola, Urban Company, Porter, Dunzo, Amazon, Flipkart and so on in Bengaluru alone reportedly. The last two decades have seen the rise of several such platforms shaping the gig

Several other States are also contemplating measures to protect gig workers

economy in India and impacting the labour market in a big way.

Veering away from traditional employer-employee relationships, the aggregators do not onboard gig workers as their employees, but as ‘partners’ (or other similar terminologies). This essentially makes the workers independent contractors and leaves them outside the security net of labour protection laws. Although initially thought of as a great opportunity to make money while enjoying autonomy and flexibility, over the years workers started seeing reduced payments, arbitrary dismissals and other instances of exploitation in the absence of regulatory laws.

What are some of the highlights of the Bill?

Introduced as a ‘rights-based bill’, the Karnataka draft Bill seeks to protect the rights of platform-based gig workers and places obligations on aggregators in relation to social security, occupational health and safety of workers. The new draft aims to introduce safeguards against unfair dismissals, bring in a two-level grievance redressal mechanism for workers, and more transparency with regards to the automated monitoring and decision-making systems deployed by platforms.

According to the draft Bill, the contract between the aggregator and the worker should contain an exhaustive list of grounds on which the contract would be terminated by the aggregator. It also stipulates that the aggregator shall not terminate a worker without giving valid reasons in writing and prior notice of 14 days.

Why is this important?

Arbitrary terminations have been a major complaint raised by gig workers for many years now. Instances of blacklisting workers or terminating them from work without hearing out their side have been aplenty. Often, platforms enact these through automated monitoring and decision-making systems which track the work and earnings of the gig worker, record customer feedback, and make decisions accordingly. Workers point out that this system is heavily skewed in favour of the customer and makes it a game of chasing ratings and pleasing

the customer at any cost. The absence of human intervention leaves no room for grievance redressal for the latter.

What are the other features of the draft?

Given that arbitrary deductions from payments have been another point raised by workers, the draft mandates aggregators to make payments at least every week and to inform the worker about the reasons for payment deductions if any. As per the new draft, a worker will have the right to refuse a specified number of gigs per week with ‘reasonable cause’ without any adverse consequences.

Taking a leaf out of the Rajasthan Bill, the new draft also seeks to establish a welfare board and a social security and welfare fund for gig workers. A welfare fee would be levied either on every transaction between the worker and the aggregator or on the overall turnover of the company. The welfare fee as well as contributions from Union and State governments would go to the fund. All gig workers must be registered and the aggregators should furnish to the government the database of gig workers. Contracts must be written in a simple language and any change should be notified to the worker at least 14 days before the proposed change. The gig worker will have the option to terminate the contract accordingly without any adverse consequences for their existing entitlements. The aggregator must also provide reasonable and safe working conditions for workers, although the draft does not delve into what constitutes as ‘reasonable.’

Have there been initiatives in other States?

Around a year back, Rajasthan introduced the Rajasthan Platform Based Gig Workers (Registration and Welfare) Bill, making it the first-ever State to do so. The Bill that was introduced by the Congress government became an Act in September. In November, the BJP came to power in the State and the Act has gone into cold storage. The Haryana government is set to establish a State-level board dedicated to the social and economic security of gig workers. The Telangana government is also currently in the process of drafting a similar bill as per sources.

As far as Union government initiatives are concerned, in 2020, the Code on Social Security was introduced. It recognised those who freelance or work under short terms, and mandated employers to provide them benefits similar to those of regular employees.



On the go: Delivery men ride towards their destinations in New Delhi. PTI

The draft defines a gig worker as someone who does a job or takes part in a work arrangement where they get paid based on the terms of a contract. This includes all kinds of jobs where people are paid per task or piece of work, and their work is found through an online platform.

What does Karnataka Bill promise gig workers? (07 July)

What are some of the key measures proposed for the welfare of gig workers in the State? With the rise of several platforms like Swiggy, Zomato, Uber, Ola and others shaping the gig economy in India and impacting the labour market in a big way, why are safeguards necessary?

- On June 29, Karnataka published the draft of the Karnataka Platform-based Gig Workers (Social Security and Welfare) Bill.
- Karnataka is the second Indian state to initiate such a move, the first being Rajasthan.
- The Bill aims to regulate the social security and welfare of platform-based gig workers in the state.
- It is expected to be placed in the monsoon session of the Assembly.
- The draft defines a gig worker as someone who performs work for a given rate of payment based on contract terms and is sourced through a platform for specified services.
- A 2022 NITI Aayog report estimates that India will have 23.5 million gig workers by 2029-30.
- Approximately two lakh gig workers work with platforms like Swiggy, Zomato, Uber, Ola, Urban Company, Porter, Dunzo, Amazon, and Flipkart in Bengaluru alone.
- Over the past two decades, many platforms have shaped the gig economy in India, impacting the labor market significantly.
- Aggregators do not onboard gig workers as employees but as 'partners,' making them independent contractors.
- This status leaves gig workers outside the security net of labor protection laws.
- Initially seen as an opportunity for autonomy and flexibility, gig workers have faced reduced payments, arbitrary dismissals, and other exploitative practices over the years in the absence of regulatory laws.

What are some of the highlights of the Bill?

- The Karnataka draft Bill is introduced as a 'rights-based bill' to protect platform-based gig workers.
- It places obligations on aggregators regarding social security, occupational health, and safety of workers.
- The draft aims to introduce safeguards against unfair dismissals.
- It proposes a two-level grievance redressal mechanism for workers.
- The Bill seeks more transparency in automated monitoring and decision-making systems used by platforms.
- The contract between the aggregator and the worker should list exhaustive grounds for contract termination.
- Aggregators must provide valid reasons in writing and give 14 days' prior notice before terminating a worker.
- Arbitrary terminations have been a major complaint by gig workers.
- Platforms often blacklist or terminate workers without hearing their side, using automated systems.
- These systems track work, earnings, and customer feedback, often favoring the customer.

- This system leaves no room for grievance redressal due to the absence of human intervention.

What are the other features of the draft?

The draft mandates aggregators to:

- Make payments at least weekly.
- Inform workers about reasons for payment deductions.
- Allow workers to refuse a specified number of gigs per week with 'reasonable cause' without adverse consequences.

The draft proposes:

- Establishing a welfare board and a social security and welfare fund for gig workers.
- Levies a welfare fee on transactions between workers and aggregators or on the company's overall turnover.
- Contributions from Union and State governments will also fund the welfare board.
- All gig workers must be registered, and aggregators should provide their database to the government.
- Contracts must be written in simple language and changes notified to the worker 14 days prior.
- Workers can terminate the contract without adverse consequences for existing entitlements.
- Aggregators must provide reasonable and safe working conditions, though 'reasonable' is not defined.

Other State initiatives:

- Rajasthan introduced the Rajasthan Platform-Based Gig Workers (Registration and Welfare) Bill, becoming an Act in September.
- Haryana is set to establish a State-level board for gig workers' social and economic security.
- Telangana is drafting a similar bill.

Union government initiatives:

- The 2020 Code on Social Security recognized freelancers and short-term workers, mandating employers to provide benefits similar to regular employees.

1. **Code on Wages, 2019:** The Code on Wages subsumes and rationalizes four labor laws related to wages and payment of wages. It standardizes definitions, wage calculation methods, and wage payment regulations across sectors, ensuring a universal wage framework for workers.
2. **Industrial Relations Code, 2020:** The Industrial Relations Code consolidates and amends three laws related to industrial disputes, trade unions, and conditions of employment. It aims to streamline labor relations, simplify dispute resolution mechanisms, and promote a conducive environment for industrial growth.
3. **Occupational Safety, Health and Working Conditions Code, 2020:** This Code amalgamates and rationalizes 13 labor laws related to occupational safety, health, working conditions, and welfare of workers. It establishes standards for workplace safety, health, welfare facilities, and conditions of service for workers.
4. **Code on Social Security, 2020:** The Code on Social Security merges and simplifies nine central labor laws pertaining to social security benefits for workers. It expands the scope of social security coverage, including provisions for gratuity, insurance, pension, maternity benefits, and other welfare measures for workers.

Code on Wages, 2019:

- Objective: To regulate wage and bonus payments in all employment sectors.

Key Features:

- Sets a minimum wage across all sectors.
- Ensures timely payment of wages.
- Prohibits gender discrimination in wages.

Industrial Relations Code, 2020:

- Objective: To consolidate and simplify laws relating to trade unions, conditions of employment, and industrial disputes.

Key Features:

- Provides a framework for resolving industrial disputes.
- Simplifies procedures for registering trade unions.
- Introduces a fixed-term employment framework.

Code on Social Security, 2020:

- Objective: To extend social security benefits to all workers, including gig and platform workers.

Key Features:

- Consolidates laws related to social security, retirement, and insurance benefits.
- Includes provisions for gig workers and unorganized sector workers.

- Establishes a social security fund for unorganized workers.

Occupational Safety, Health and Working Conditions Code, 2020:

- Objective: To ensure safer working conditions and regulate employment terms in various sectors.

Key Features:

- Prescribes standards for health, safety, and working conditions.
- Mandates regular health check-ups and risk assessments.
- Covers inter-state migrant workers and provides provisions for their welfare.

07th June 2024

MAINS PRACTICE QUESTION

GS Paper III: Employment

Question: Analyze the significance of legislative initiatives aimed at regulating the gig economy in India. (150 Words/10 Marks)

Question: Question: Analyze the significance of legislative initiatives aimed at regulating the gig economy in India. What are the key provisions typically included in such legislation, and how do they address the challenges faced by gig workers? (250 Words/15 Marks)

ANSWER APPROACH

- Introduce with a brief definition of the gig economy and its growth in India.
- Then bring how these initiatives can ensure minimum wages, fair treatment, and social security benefits (health insurance, pensions).
- Further discuss how this can improve working conditions and prevent exploitation.
- Conclude by stating the significance of legislative initiatives for a thriving and well-protected gig economy in India.

ANSWER

The gig economy is a labor market characterized by short-term, temporary, or freelance jobs, in which individuals work on a project-by-project basis or perform tasks on a part-time or flexible schedule. Workers in the gig economy are often independent contractors, freelancers, or part-time workers who are hired for specific gigs, tasks, or projects, typically through online platforms or apps. This flexible model of work allows individuals to take on multiple gigs from different employers, offering autonomy and flexibility in their work arrangements.

The gig economy in India has rapidly expanded, fueled by the rise of platforms like Swiggy, Zomato, Uber, and Ola. This sector has provided employment opportunities to millions but has also raised significant concerns regarding the rights and welfare of gig workers.

Protection of Rights and Social Security:

- One of the primary significances of these legislative initiatives is the protection of gig workers' rights.
- Unlike traditional employees, gig workers are often classified as independent contractors, which excludes them from benefits such as health insurance, retirement savings, and job security.
- Legislative measures seek to bridge this gap by ensuring social security benefits, including health and accident insurance, retirement benefits, and other welfare measures.

Addressing Exploitation:

- Legislative frameworks aim to mitigate the exploitation prevalent in the gig economy.
- Issues such as arbitrary terminations, unfair payment deductions, and lack of grievance redressal mechanisms are rampant.
- By establishing clear contracts, mandating notice periods for termination, and setting up two-level grievance redressal mechanisms, these laws aim to protect gig workers from unfair practices.

Economic Stability:

- Providing social security and fair working conditions to gig workers can contribute to economic stability.
- When workers are assured of their rights and welfare, it can lead to increased productivity and job satisfaction.
- Moreover, regulated working conditions can attract more people to the gig economy, thereby addressing unemployment issues.

Balancing Flexibility and Security:

- The gig economy is valued for the flexibility it offers workers.
- Legislative initiatives are significant as they strive to balance this flexibility with necessary security measures.
- For instance, allowing workers the right to refuse a certain number of gigs without facing adverse consequences ensures that workers are not overburdened and can maintain work-life balance.

Transparency and Accountability:

- Legislative measures promote transparency and accountability in the gig economy.
- By requiring aggregators to provide clear and simple contracts, regular payment schedules, and reasons for payment deductions, these laws ensure that workers are well-informed about their rights and obligations.

Uniformity Across States:

- While states like Karnataka and Rajasthan have taken steps to regulate the gig economy, there is a need for uniform legislation across the country to ensure that all gig workers enjoy similar protections and benefits.
- This uniformity can prevent discrepancies and ensure a level playing field for gig workers and aggregators.

Thus, legislative initiatives aimed at regulating the gig economy in India are significant as they address critical issues of workers' rights, social security, and fair treatment. These measures not only protect gig workers but also contribute to the overall stability and growth of the economy.

PatrioticIAS

How to manage 'brain-eating amoeba' cases

What are the symptoms of the rare and fatal disease of primary amoebic meningoencephalitis?

GS Paper III: Science and Technology

A.S. Javanth

The story so far:

There have been four cases, including three deaths, of the rare, but fatal primary amoebic meningoencephalitis (PAM) in Kerala in the last two months. A 14-year-old boy from Thikkodi in Kozhikode district tested positive for the infection on July 5. He is undergoing medical treatment now and his condition is reported to be stable.

Where have the fatalities occurred?

There have been three deaths so far – E.P. Mridul, 12, from Feroke in Kozhikode district, died at a private hospital in Kozhikode city on July 3. V. Dakshina, 13, of Kannur, succumbed to it at a private hospital in the city on June 12. Fadva, 5, of Munniyur in Malappuram, died at the Government Medical College Hospital, Kozhikode, on May 20.

What is PAM?

Primary amoebic meningoencephalitis or PAM is caused by *Naegleria fowleri*, an amoeba that thrives in warm freshwater lakes, ponds and

Primary amoebic meningoencephalitis is caused by *Naegleria fowleri*, an amoeba that thrives in freshwater lakes, ponds and rivers

rivers. It can also survive in poorly maintained swimming pools in rare cases. As it can infect the brain and destroy the tissues there, this one-celled organism is also called 'brain-eating amoeba'.

These infections, though rare, are fatal and 97% of the patients don't survive. The infection happens when people go for a swim in lakes, ponds or rivers, during the summer. Experts say that it could occur if the atmospheric temperature is high and water levels are low. The amoeba enters the body through the nose and reaches the brain. It destroys brain tissues and causes their swelling. In recent cases, children have been found to be more vulnerable to it. The infection does not spread from people to people. Swallowing water containing the amoeba does not lead to it either.

What are the symptoms of PAM?

According to the Centers for Disease Control and Prevention (CDC) in the U.S., headache, fever, nausea, and vomiting are its early symptoms. The disease, however, can progress rapidly. Stiff neck, confusion, lack of attention to people and surroundings, loss of balance, and hallucinations are the later symptoms. It usually leads to coma and death after five days, says the CDC. Most people die within one to 18 days.

Experts point out that warming of the atmosphere and stagnant and unhygienic water resources could be some of the conditions leading to the infection. This type of amoeba is found to be more active in warm water.

How is it diagnosed and treated?

The infection can be diagnosed through PCR tests of the cerebrospinal fluid. However, as PAM is a rare condition, detection can sometimes be hard. In Kozhikode, doctors at the Government Medical College Hospital suspected its possibility in the five-year-old girl from Malappuram after she exhibited symptoms similar to that of bacterial meningitis, whose instances have come down in recent times, mainly due to vaccination.

There are no standard treatment methods available and the doctors are following the guidelines of the CDC for now. According to sources, the State Health department has procured miltefosine, a broad-spectrum anti-microbial drug, from Germany for the treatment of infected persons. Paediatricians say that Azithromycin and Amphotericin B, some of the other medicines suggested, are available.

Has it been reported in Kerala before?

First detected in the Alappuzha municipality in 2016, it was reported in Malappuram in 2019 and 2020, Kozhikode in 2020, Thrissur in 2022, and again in Alappuzha in 2023. Health Minister Veena George convened a meeting on July 1 to take stock of the situation and it was decided to formulate special guidelines for the treatment.

Health officials have said that there is a chance of the amoeba entering the brain through the holes in a layer that separates the nose and the brain or through possible holes in the ear drum. So, children having infections in their ear have been advised against taking baths in ponds or in stagnated water resources. Diving too should be avoided. Those running water theme parks and swimming pools have been asked to chlorinate the water there at regular intervals. Kerala Chief Minister Pinarayi Vijayan convened another meeting on July 5 and issued directions to keep water resources clean. Children have been asked to use swimming nose clips to prevent the infection.

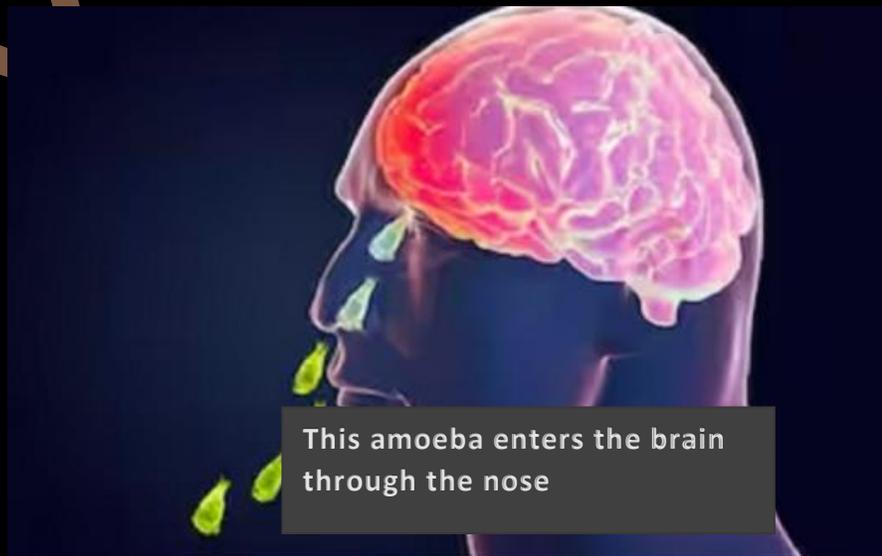
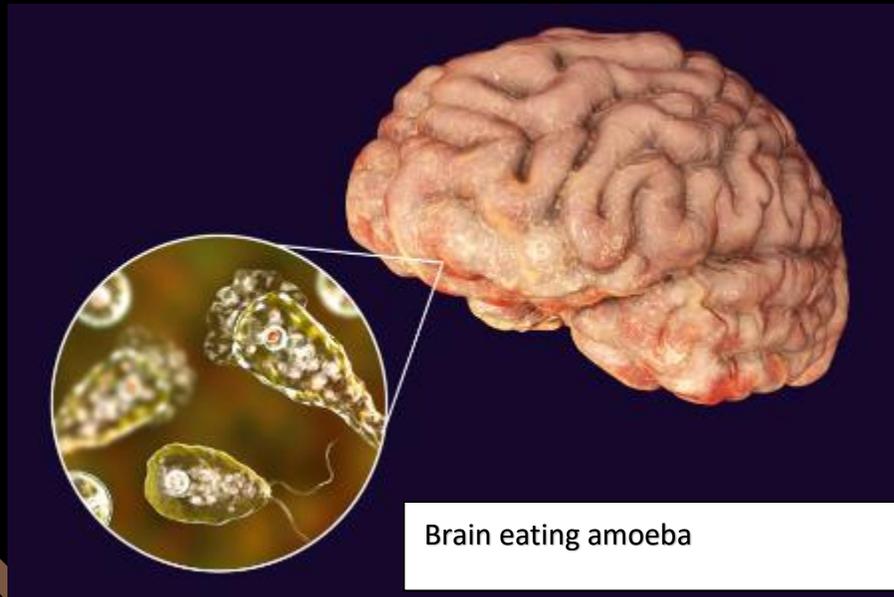
What can be done to reduce the risk?

Holding the nose or wearing a nose clip while jumping or diving into fresh water are some of the steps suggested to avoid the infection. The head should be kept high while entering warm water. Steer clear from digging in shallow waters, say experts. Distilled or boiled water should be used for clearing nasal passages.

How to manage 'brain-eating amoeba' cases (07 July)

What are the symptoms of the rare and fatal disease of primary amoebic meningoencephalitis?

- Four cases of primary amoebic meningoencephalitis (PAM) in Kerala in the last two months.
- Three deaths from PAM (primary amoebic meningoencephalitis):
 - E.P. Mridul, 12, from Feroke, Kozhikode, died on July 3.
 - V. Dakshina, 13, from Kannur, died on June 12.
 - Fadva, 5, from Munniyur, Malappuram, died on May 20.
- PAM is caused by *Naegleria fowleri*, also known as 'brain-eating amoeba.'
- The amoeba thrives in warm freshwater lakes, ponds, rivers, and poorly maintained swimming pools.
- It infects the brain through the nose, destroying brain tissues and causing swelling.
- Infection is rare but fatal, with a 97% mortality rate.



- Symptoms include headache, fever, nausea, vomiting, stiff neck, confusion, loss of balance, hallucinations, coma, and death within 1-18 days.
- PAM does not spread from person to person or through swallowing water containing the amoeba.
- Warmer temperatures and stagnant, unhygienic water contribute to the infection.

How is it diagnosed and treated?

- PAM can be diagnosed through PCR tests of cerebrospinal fluid.
- Detection is challenging due to its rarity.
- Kozhikode doctors suspected PAM in a five-year-old girl from Malappuram, noting symptoms similar to bacterial meningitis.
- No standard treatment exists; CDC guidelines are followed.
- State Health department procured miltefosine from Germany; Azithromycin and Amphotericin B are also available.
- Past PAM cases in Kerala: Alappuzha (2016, 2023), Malappuram (2019, 2020), Kozhikode (2020), Thrissur (2022).
- Health Minister Veena George and Chief Minister Pinarayi Vijayan held meetings to address the situation.
- Children with ear infections advised against bathing in ponds or stagnant water, and avoiding diving.
- Water theme parks and swimming pools instructed to chlorinate water regularly.
- Suggested precautions: use swimming nose clips, hold nose while jumping or diving, keep head high in warm water, avoid digging in shallow waters, use distilled or boiled water for nasal passages.

AI comes to the rescue of elephants



SPEAKING OF SCIENCE
D. Balasubramanian

The elephant population in India stands at 25,000 to 30,000, earning the species an "endangered" status. Their range today is estimated to be only 3.5% of what it was earlier, being restricted to the Himalayan foothills, the northeast, some forests of central India, and hilly forests of Western and Eastern Ghats.

Of particular concern is the fragmentation of their habitat: small, forested areas providing sustenance for elephants, interspersed with human-developed landscapes. Fragmentation can also lead to restricted breeding choices. This creates genetic bottlenecks and, in the long

term, a reduction in the fitness of the herds.

Frequent movement of elephants between their habitable zones brings them into contact with roads and railway lines. The range of a female elephant covers about 500 sq. km, and traveling over so much distance in the age of fragmented habitats makes a road or railway crossing very likely.

Fortunately, not all elephant tracks pose these hazards. The elephants of Bandipur, Mudumalai and Wayanad go on a seasonal summer migration. They head for the Kabini Dam backwaters for both water and green grass. Studies have identified that 18 elephant routes exist between Tamil Nadu and Kerala.

Wildlife corridors are a solution – these managed lands allow for migration with minimal human contact. One good example is the Motichur-Chilla corri-



Elephant corridors: Studies have identified that 18 elephant routes exist between Tamil Nadu and Kerala. ANI

dor in Uttarakhand, which allows the flow of elephant genes between the Corbett and the Rajaji National Parks. However, there is always the risk of conflict with humans, with elephants occasionally feasting on crops, or crossing roads and railway tracks.

Train speed

In a Canadian study attempting to mitigate animal-train collisions, train-

triggered warning systems comprising flashing lights and bell sounds were installed at various locations along the tracks. These signals, activated 30 seconds before train arrival, were aimed at conditioning animals to associate the warnings with approaching trains.

Cameras recorded animal responses to trains with and without warning signals, on both straight

and curved tracks. Large animals, such as elk (from the deer family) and grizzly bears left the tracks about 10 seconds before the train arrived when there was no warning system, and about 17 seconds before the train arrived when warning bells and lights were deployed (*Transportation Research*, vol 87, 2020).

The response to an approaching train is less in curved sections of the track, probably due to reduced visibility. In such places, sound is used by animals. However, the ability to hear an approaching train is significantly influenced by factors such as high train speed.

AI methods

When should an engine driver reduce speed when passing through forests that are elephant habitats? The Indian Railways has a vast network of optical fiber cables. These sup-

port telecommunications and carry data, and importantly transmit signals for train control. In a recently introduced system called Gajraj, geophonic sensors on these OFC lines are tuned to pick up the vibrations of the deep and resonant footsteps of passing elephants.

This AI-based intrusion detection system analyses data from the sensors, extracting relevant features such as frequency components and duration of vibration. If elephant-specific vibrations are detected, an alert is promptly sent to locomotive drivers in the area, and train speeds are reduced. The system is now operational in the Alipurduar area of north West Bengal, which has been the site of several tragic accidents in the past.

(The article was written in collaboration with Sushil Chandani, who works in molecular modelling)

PRELIMS PRACTICE QUESTION

Question 1: Consider the following statements about the Citizenship Amendment Act (CAA), 2019:

1. The CAA provides a path to citizenship for all illegal immigrants in India.
2. The Act grants citizenship to persecuted minorities from Afghanistan, Pakistan, and Bangladesh.
3. The CAA is based solely on religion for granting citizenship.

Which of the statements given above is/are correct?

- (a) 1 only
- (b) 2 only
- (c) 1 and 3 only
- (d) 2 and 3 only

Answer: (b) 2 only

Explanation:

Statement 1 is incorrect. The CAA applies only to specific minority communities facing religious persecution in the mentioned countries.

Statement 2 is correct. The Act offers a path to citizenship for Hindus, Sikhs, Buddhists, Jains, Parsis, and Christians who entered India before December 31, 2014, under specific conditions.

Statement 3 is incorrect. While religion is a factor, the CAA considers religious persecution as the reason for seeking refuge.

Incorrect Options:

(a), (c), & (d) - Include incorrect statements about the scope and criteria of the CAA.

Question 2: The main criticism of the Citizenship Amendment Act (CAA) focuses on:

Answer: (d) Excluding Muslims from the eligibility criteria.

Explanation:

<p>(a) Simplifying the citizenship application process for all.</p> <p>(b) Violating the principle of equality enshrined in the Indian Constitution.</p> <p>(c) Providing undue benefits to persecuted minorities.</p> <p>(d) Excluding Muslims from the eligibility criteria.</p>	<p>Critics argue that the CAA discriminates based on religion by excluding Muslims from the list of eligible persecuted minorities.</p> <p>Incorrect Options:</p> <p>(a) The CAA applies to a specific group, not simplifying the process for all.</p> <p>(b) This is the core criticism related to the alleged violation of Article 14 (Equality before Law).</p> <p>(c) The Act focuses on those facing persecution, not providing general benefits.</p>
<p>Question 3: Consider the following statements about the Jagannath Temple in Puri, Odisha:</p> <ol style="list-style-type: none"> The temple is believed to have been built by King Ashoka in the 3rd century BCE. Non-Hindus are strictly prohibited from entering the temple. The annual Rath Yatra festival involves the ceremonial chariot procession of three deities: Jagannath, Balabhadra, and Subhadra. <p>Which of the statements given above is/are correct?</p> <p>(a) 1 and 2 only</p> <p>(b) 2 and 3 only</p> <p>(c) 2 and 3 only</p> <p>(d) 3 only</p>	<p>Answer: (c) 2 and 3 only</p> <p>Explanation:</p> <p>Statement 1 is incorrect. The construction date is disputed, but most historians believe it was built much later, possibly in the 12th century.</p> <p>Statement 2 is incorrect. The exact reason is unclear, but the practice of restricting non-Hindu entry has been in place for centuries. There are ongoing discussions and legal challenges regarding this practice.</p> <p>Statement 3 is correct. The Rath Yatra is a major Hindu festival where the deities' chariots are pulled by devotees in a grand procession.</p>
<p>Question 4: The Jagannath Temple is associated with which of the following?</p> <p>(a) Char Dham pilgrimage circuit</p> <p>(b) Shakti Peethas</p> <p>(c) Jyotirlinga shrines</p> <p>(d) Paramhans Mandali</p>	<p>Answer: (a) Char Dham pilgrimage circuit</p> <p>Explanation:</p> <p>The Jagannath Temple in Puri is one of the four Dhams (abodes) considered sacred destinations in Hinduism, along with Badrinath, Dwarka, and Rameswaram.</p> <p>Incorrect Options:</p> <p>(b) Shakti Peethas are shrines associated with the Goddess Parvati.</p> <p>(c) Jyotirlingas are Shiva temples representing his light.</p> <p>(d) Paramhans Mandali is not associated with Jagannath Temple.</p>
<p>Question 5: The unique feature of the deities worshipped in the Jagannath Temple is:</p> <p>(a) They are represented by anthropomorphic idols.</p>	<p>Answer: (c) The idols are replaced with new ones periodically through a specific ritual called 'Navakalevara'.</p> <p>Explanation:</p>

<p>(b) They are worshipped in the form of formless stones (Nirguna Brahman).</p> <p>(c) The idols are replaced with new ones periodically through a specific ritual called 'Navakalevara'.</p> <p>(d) All of the above</p>	<p>The Jagannath Temple is known for the Navakalevara ritual, where the wooden idols of the deities are replaced with new ones, believed to be imbued with divine life force. This is a rare and elaborate ceremony that happens periodically.</p> <p>Incorrect Options:</p> <p>(a) While anthropomorphic idols exist, the Navakalevara ritual is a specific feature.</p> <p>(b) Not formless stones.</p> <p>(d) Option (c) is the most accurate description.</p>
<p>Question 6: The National Register of Citizens (NRC) exercise was associated with:</p> <p>(a) Updating electoral rolls across India</p> <p>(b) Deporting all undocumented immigrants</p> <p>(c) Creating a nationwide database of citizens</p> <p>(d) Identifying legal Indian citizens residing in Assam</p>	<p>Answer: (d) Identifying legal Indian citizens residing in Assam</p> <p>Explanation:</p> <p>The NRC was a unique exercise specifically conducted in Assam to identify legal Indian citizens residing there. It was not implemented nationwide.</p> <p>Incorrect Options:</p> <p>(a) The NRC focused on identifying citizens, not updating electoral rolls.</p> <p>(b) Deportation is a separate process based on the Foreigners Act, not the NRC.</p> <p>(c) The NRC was limited to Assam, not a nationwide database.</p>
<p>Question 7: The inclusion of a name in the NRC was based on documentation proving:</p> <p>(a) Birth in India only</p> <p>(b) Ancestry in India before a specific date</p> <p>(c) Continuous residence in Assam for a certain period</p> <p>(d) All of the above</p>	<p>Answer: (d) All of the above</p> <p>Explanation:</p> <p>The NRC process considered various documents like birth certificates, land records, voter lists, school certificates, etc., to establish lineage, residence history, and citizenship claims.</p> <p>Incorrect Options:</p> <p>(a), (b), & (c) - The NRC process relied on a combination of evidence, not just one type.</p>
<p>Question 8: The challenges associated with the NRC in Assam included concerns about:</p> <p>(a) The fairness and transparency of the process for all communities</p> <p>(b) The potential exclusion of genuine Indian citizens, particularly those from marginalized groups</p> <p>(c) The high financial cost of conducting the exercise</p>	<p>Answer: (d) Both (a) and (b)</p> <p>Explanation:</p> <p>Critics raised concerns about the fairness of the process, the possibility of excluding legitimate Indian citizens, particularly those without proper documentation or belonging to marginalized communities.</p> <p>Incorrect Options:</p>

<p>(d) Both (a) and (b)</p>	<p>(c) While the cost was a factor, it wasn't the primary concern</p>
<p>Question 9: Consider the following statements about gig workers in India: 1. Gig workers are typically employed full-time with benefits like health insurance. 2. The rise of the gig economy is primarily driven by the growth of technology platforms. 3. Gig workers have the same job security and social security protections as traditional employees. Which of the statements given above is/are correct? (a) 1 only (b) 2 only (c) 1 and 3 only (d) 2 and 3 only</p>	<p>Answer: (b) 2 only Explanation: Statement 1 is incorrect. Gig workers are typically independent contractors or freelancers, not full-time employees with benefits. Statement 2 is correct. Online platforms like Uber, Ola, Swiggy, etc., have significantly contributed to the growth of the gig economy. Statement 3 is incorrect. Gig workers generally lack the job security and social security benefits offered to traditional employees. Incorrect Options: (a), (c), & (d) - Include incorrect statements about the nature of gig work and its benefits.</p>
<p>Question 10: The gig economy offers some potential benefits for both workers and businesses. Which of the following is NOT a potential benefit for workers? (a) Flexible work schedule and location independence (b) Opportunity to be your own boss and choose projects (c) Increased earning potential through higher hourly rates (d) Guaranteed income and paid time off</p>	<p>Answer: (d) Guaranteed income and paid time off Explanation: Guaranteed income and paid time off are not typical features of gig work. Workers have to manage their income and may not receive benefits like paid leave. Incorrect Options: (a), (b), & (c) - These are potential benefits of the gig economy for workers.</p>
<p>Question 11: The government can play a role in addressing challenges faced by gig workers. What could be a potential government initiative in this regard? (a) Banning all forms of gig work to protect traditional jobs (b) Encouraging the development of social security schemes for gig workers (c) Imposing strict regulations on online platforms that connect with gig workers (d) Making it mandatory for all gig workers to become full-time employees</p>	<p>Answer: (b) Encouraging the development of social security schemes for gig workers Explanation: Option (b) focuses on providing some social security benefits to gig workers, addressing a key challenge they face. Incorrect Options: (a) This is an extreme measure and unlikely to be a solution. (c) While regulations may be necessary, the primary focus should be on worker welfare. (d) This would eliminate the core flexibility of the gig economy.</p>
<p>Question 14: The government can address the regressiveness of consumption taxes through: (a) Implementing a progressive income tax system</p>	<p>Answer: (c) Both (a) and (b) Explanation:</p>

<p>(b) Providing targeted subsidies for essential goods and services (c) Both (a) and (b) (d) Abolishing all consumption taxes</p>	<p>A progressive income tax system ensures higher earners pay a larger share of their income in taxes, while targeted subsidies for essentials can help offset the consumption tax burden for low-income groups. Incorrect Options: (d) Abolishing all consumption taxes would significantly reduce government revenue.</p>
<p>Question 15: Consider the following statements about payroll taxes in India: 1. Payroll taxes are levied directly on the salaries of employees. 2. Employers are solely responsible for paying payroll taxes. 3. Payroll taxes contribute to funding social security schemes in India. Which of the statements given above is/are correct? (a) 1 and 2 only (b) 1 and 3 only (c) 2 and 3 only (d) 1, 2, and 3</p>	<p>Answer: (d) 1, 2, and 3 Explanation: Statement 1 is correct. Payroll taxes are deducted from an employee's salary at source. Statement 2 is correct. While the tax is deducted from the employee's salary, the employer is responsible for depositing the collected amount to the government. Statement 3 is correct. Payroll taxes like Employees' Provident Fund (EPF) and Employees' State Insurance (ESI) contribute to social security schemes providing benefits like retirement pensions and health insurance. Incorrect Options: None of the statements are individually incorrect. All three contribute to defining payroll taxes in India.</p>
<p>Question 16: The primary purpose of payroll taxes is to: (a) Increase government revenue for general expenditure (b) Generate funds for specific social security benefits (c) Discourage employment by increasing labor costs (d) Encourage higher salaries for employees</p>	<p>Answer: (b) Generate funds for specific social security benefits Explanation: Payroll taxes are primarily used to create a pool of funds for social security schemes like pensions, healthcare, and unemployment benefits. Incorrect Options: (a) While they contribute to revenue, it's not the primary purpose. (c) Payroll taxes are meant to support social security, not discourage employment. (d) They don't directly influence salaries.</p>
<p>Question 17: Critics argue that high payroll taxes can: (a) Encourage greater investment in employee training and development</p>	<p>Answer: (d) Both (b) and (c) Explanation: High payroll taxes can increase the financial burden on employers, potentially impacting hiring and business operations.</p>

<p>(b) Increase the overall cost of doing business for employers (c) Lead to a decrease in take-home pay for employees (d) Both (b) and (c)</p>	<p>They also directly reduce the net amount employees receive after tax deductions. Incorrect Options: (a) High taxes are unlikely to directly encourage training. (b) & (c) are the most relevant concerns regarding high payroll taxes.</p>
<p>Question 18: Consider the following statements about corporate taxes in India: 1. Corporate tax is levied on the gross revenue of a company. 2. The government offers tax breaks and incentives to attract foreign investment. Which of the statements given above is/are correct? (a) 1 only (b) 2 only (c) Both 1 and 2 (d) Neither 1 nor 2</p>	<p>Answer: (b) 2 only Explanation: Statement 1 is incorrect. Corporate tax is levied on the net profit (profit after expenses) of a company. Statement 2 is correct. The government offers various tax breaks and incentives, like Special Economic Zones (SEZs), to attract foreign investment. Incorrect Options: (a), (b), & (d) - Include incorrect statements about the tax base and government incentives.</p>
<p>Question 19: The primary objective of corporate tax is to: (a) Regulate the activities of companies (b) Generate revenue for the government (c) Encourage social responsibility initiatives by companies (d) Promote competition among businesses</p>	<p>Answer: (b) Generate revenue for the government Explanation: Corporate tax is a major source of income for the government, used to fund various public services and infrastructure development. Incorrect Options: (a) While regulations exist, corporate tax is not the primary tool for this. (c) While some tax benefits may be linked to CSR, it's not the main purpose. (d) While tax structures can influence competition, it's not the primary objective.</p>
<p>Question 20: Critics argue that a high corporate tax rate can: (a) Encourage companies to invest more in research and development. (b) Discourage companies from setting up businesses in India. (c) Lead to an increase in the prices of goods and services. (d) Improve the quality of corporate governance.</p>	<p>Answer: (b) Discourage companies from setting up businesses in India. Explanation: A high corporate tax rate can make India a less attractive destination for foreign and domestic companies to invest, potentially hindering economic growth. Incorrect Options: (a) High tax rates may discourage R&D investment. (c) Companies may pass on some tax burden to consumers through higher prices.</p>

	(d) Corporate tax structure doesn't directly impact governance
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ANSWERS AND EXPLANATION

<p>Question 1: Consider the following statements about the Citizenship Amendment Act (CAA), 2019:</p> <ol style="list-style-type: none"> 1. The CAA provides a path to citizenship for all illegal immigrants in India. 2. The Act grants citizenship to persecuted minorities from Afghanistan, Pakistan, and Bangladesh. 3. The CAA is based solely on religion for granting citizenship. <p>Which of the statements given above is/are correct?</p> <p>(a) 1 only (b) 2 only (c) 1 and 3 only (d) 2 and 3 only</p>	<p>Answer: (b) 2 only</p> <p>Explanation: Statement 1 is incorrect. The CAA applies only to specific minority communities facing religious persecution in the mentioned countries. Statement 2 is correct. The Act offers a path to citizenship for Hindus, Sikhs, Buddhists, Jains, Parsis, and Christians who entered India before December 31, 2014, under specific conditions. Statement 3 is incorrect. While religion is a factor, the CAA considers religious persecution as the reason for seeking refuge.</p> <p>Incorrect Options: (a), (c), & (d) - Include incorrect statements about the scope and criteria of the CAA.</p>
<p>Question 2: The main criticism of the Citizenship Amendment Act (CAA) focuses on:</p> <p>(a) Simplifying the citizenship application process for all. (b) Violating the principle of equality enshrined in the Indian Constitution. (c) Providing undue benefits to persecuted minorities. (d) Excluding Muslims from the eligibility criteria.</p>	<p>Answer: (d) Excluding Muslims from the eligibility criteria.</p> <p>Explanation: Critics argue that the CAA discriminates based on religion by excluding Muslims from the list of eligible persecuted minorities.</p> <p>Incorrect Options: (a) The CAA applies to a specific group, not simplifying the process for all. (b) This is the core criticism related to the alleged violation of Article 14 (Equality before Law). (c) The Act focuses on those facing persecution, not providing general benefits.</p>
<p>Question 3: Consider the following statements about the Jagannath Temple in Puri, Odisha:</p> <ol style="list-style-type: none"> 1. The temple is believed to have been built by King Ashoka in the 3rd century BCE. 2. Non-Hindus are strictly prohibited from entering the temple. 	<p>Answer: (c) 2 and 3 only</p> <p>Explanation: Statement 1 is incorrect. The construction date is disputed, but most historians believe it was built much later, possibly in the 12th century. Statement 2 is incorrect. The exact reason is unclear, but the practice of restricting non-Hindu entry has been in place for centuries.</p>

<p>3. The annual Rath Yatra festival involves the ceremonial chariot procession of three deities: Jagannath, Balabhadra, and Subhadra. Which of the statements given above is/are correct?</p> <p>(a) 1 and 2 only (b) 2 and 3 only (c) 2 and 3 only (d) 3 only</p>	<p>There are ongoing discussions and legal challenges regarding this practice. Statement 3 is correct. The Rath Yatra is a major Hindu festival where the deities' chariots are pulled by devotees in a grand procession.</p>
<p>Question 4: The Jagannath Temple is associated with which of the following?</p> <p>(a) Char Dham pilgrimage circuit (b) Shakti Peethas (c) Jyotirlinga shrines (d) Paramhans Mandali</p>	<p>Answer: (a) Char Dham pilgrimage circuit</p> <p>Explanation: The Jagannath Temple in Puri is one of the four Dhams (abodes) considered sacred destinations in Hinduism, along with Badrinath, Dwarka, and Rameswaram. Incorrect Options: (b) Shakti Peethas are shrines associated with the Goddess Parvati. (c) Jyotirlingas are Shiva temples representing his light. (d) Paramhans Mandali is not associated with Jagannath Temple.</p>
<p>Question 5: The unique feature of the deities worshipped in the Jagannath Temple is:</p> <p>(a) They are represented by anthropomorphic idols. (b) They are worshipped in the form of formless stones (Nirguna Brahman). (c) The idols are replaced with new ones periodically through a specific ritual called 'Navakalevara'. (d) All of the above</p>	<p>Answer: (c) The idols are replaced with new ones periodically through a specific ritual called 'Navakalevara'. Explanation: The Jagannath Temple is known for the Navakalevara ritual, where the wooden idols of the deities are replaced with new ones, believed to be imbued with divine life force. This is a rare and elaborate ceremony that happens periodically. Incorrect Options: (a) While anthropomorphic idols exist, the Navakalevara ritual is a specific feature. (b) Not formless stones. (d) Option (c) is the most accurate description.</p>
<p>Question 6: The National Register of Citizens (NRC) exercise was associated with:</p> <p>(a) Updating electoral rolls across India (b) Deporting all undocumented immigrants (c) Creating a nationwide database of citizens</p>	<p>Answer: (d) Identifying legal Indian citizens residing in Assam Explanation: The NRC was a unique exercise specifically conducted in Assam to identify legal Indian</p>

<p>(d) Identifying legal Indian citizens residing in Assam</p>	<p>citizens residing there. It was not implemented nationwide. Incorrect Options: (a) The NRC focused on identifying citizens, not updating electoral rolls. (b) Deportation is a separate process based on the Foreigners Act, not the NRC. (c) The NRC was limited to Assam, not a nationwide database.</p>
<p>Question 7: The inclusion of a name in the NRC was based on documentation proving: (a) Birth in India only (b) Ancestry in India before a specific date (c) Continuous residence in Assam for a certain period (d) All of the above</p>	<p>Answer: (d) All of the above Explanation: The NRC process considered various documents like birth certificates, land records, voter lists, school certificates, etc., to establish lineage, residence history, and citizenship claims. Incorrect Options: (a), (b), & (c) - The NRC process relied on a combination of evidence, not just one type.</p>
<p>Question 8: The challenges associated with the NRC in Assam included concerns about: (a) The fairness and transparency of the process for all communities (b) The potential exclusion of genuine Indian citizens, particularly those from marginalized groups (c) The high financial cost of conducting the exercise (d) Both (a) and (b)</p>	<p>Answer: (d) Both (a) and (b) Explanation: Critics raised concerns about the fairness of the process, the possibility of excluding legitimate Indian citizens, particularly those without proper documentation or belonging to marginalized communities. Incorrect Options: (c) While the cost was a factor, it wasn't the primary concern</p>
<p>Question 9: Consider the following statements about gig workers in India: 1. Gig workers are typically employed full-time with benefits like health insurance. 2. The rise of the gig economy is primarily driven by the growth of technology platforms. 3. Gig workers have the same job security and social security protections as traditional employees. Which of the statements given above is/are correct? (a) 1 only (b) 2 only (c) 1 and 3 only (d) 2 and 3 only</p>	<p>Answer: (b) 2 only Explanation: Statement 1 is incorrect. Gig workers are typically independent contractors or freelancers, not full-time employees with benefits. Statement 2 is correct. Online platforms like Uber, Ola, Swiggy, etc., have significantly contributed to the growth of the gig economy. Statement 3 is incorrect. Gig workers generally lack the job security and social security benefits offered to traditional employees. Incorrect Options: (a), (c), & (d) - Include incorrect statements about the nature of gig work and its benefits.</p>

<p>Question 10: The gig economy offers some potential benefits for both workers and businesses. Which of the following is NOT a potential benefit for workers?</p> <p>(a) Flexible work schedule and location independence (b) Opportunity to be your own boss and choose projects (c) Increased earning potential through higher hourly rates (d) Guaranteed income and paid time off</p>	<p>Answer: (d) Guaranteed income and paid time off</p> <p>Explanation: Guaranteed income and paid time off are not typical features of gig work. Workers have to manage their income and may not receive benefits like paid leave.</p> <p>Incorrect Options: (a), (b), & (c) - These are potential benefits of the gig economy for workers.</p>
<p>Question 11: The government can play a role in addressing challenges faced by gig workers. What could be a potential government initiative in this regard?</p> <p>(a) Banning all forms of gig work to protect traditional jobs (b) Encouraging the development of social security schemes for gig workers (c) Imposing strict regulations on online platforms that connect with gig workers (d) Making it mandatory for all gig workers to become full-time employees</p>	<p>Answer: (b) Encouraging the development of social security schemes for gig workers</p> <p>Explanation: Option (b) focuses on providing some social security benefits to gig workers, addressing a key challenge they face.</p> <p>Incorrect Options: (a) This is an extreme measure and unlikely to be a solution. (c) While regulations may be necessary, the primary focus should be on worker welfare. (d) This would eliminate the core flexibility of the gig economy.</p>
<p>Question 14: The government can address the regressiveness of consumption taxes through:</p> <p>(a) Implementing a progressive income tax system (b) Providing targeted subsidies for essential goods and services (c) Both (a) and (b) (d) Abolishing all consumption taxes</p>	<p>Answer: (c) Both (a) and (b)</p> <p>Explanation: A progressive income tax system ensures higher earners pay a larger share of their income in taxes, while targeted subsidies for essentials can help offset the consumption tax burden for low-income groups.</p> <p>Incorrect Options: (d) Abolishing all consumption taxes would significantly reduce government revenue.</p>
<p>Question 15: Consider the following statements about payroll taxes in India:</p> <ol style="list-style-type: none"> Payroll taxes are levied directly on the salaries of employees. Employers are solely responsible for paying payroll taxes. Payroll taxes contribute to funding social security schemes in India. <p>Which of the statements given above is/are correct?</p>	<p>Answer: (d) 1, 2, and 3</p> <p>Explanation: Statement 1 is correct. Payroll taxes are deducted from an employee's salary at source. Statement 2 is correct. While the tax is deducted from the employee's salary, the employer is responsible for depositing the collected amount to the government. Statement 3 is correct. Payroll taxes like Employees' Provident Fund (EPF) and</p>

<p>(a) 1 and 2 only (b) 1 and 3 only (c) 2 and 3 only (d) 1, 2, and 3</p>	<p>Employees' State Insurance (ESI) contribute to social security schemes providing benefits like retirement pensions and health insurance. Incorrect Options: None of the statements are individually incorrect. All three contribute to defining payroll taxes in India.</p>
<p>Question 16: The primary purpose of payroll taxes is to: (a) Increase government revenue for general expenditure (b) Generate funds for specific social security benefits (c) Discourage employment by increasing labor costs (d) Encourage higher salaries for employees</p>	<p>Answer: (b) Generate funds for specific social security benefits Explanation: Payroll taxes are primarily used to create a pool of funds for social security schemes like pensions, healthcare, and unemployment benefits. Incorrect Options: (a) While they contribute to revenue, it's not the primary purpose. (c) Payroll taxes are meant to support social security, not discourage employment. (d) They don't directly influence salaries.</p>
<p>Question 17: Critics argue that high payroll taxes can: (a) Encourage greater investment in employee training and development (b) Increase the overall cost of doing business for employers (c) Lead to a decrease in take-home pay for employees (d) Both (b) and (c)</p>	<p>Answer: (d) Both (b) and (c) Explanation: High payroll taxes can increase the financial burden on employers, potentially impacting hiring and business operations. They also directly reduce the net amount employees receive after tax deductions. Incorrect Options: (a) High taxes are unlikely to directly encourage training. (b) & (c) are the most relevant concerns regarding high payroll taxes.</p>
<p>Question 18: Consider the following statements about corporate taxes in India: 1. Corporate tax is levied on the gross revenue of a company. 2. The government offers tax breaks and incentives to attract foreign investment. Which of the statements given above is/are correct? (a) 1 only (b) 2 only (c) Both 1 and 2</p>	<p>Answer: (b) 2 only Explanation: Statement 1 is incorrect. Corporate tax is levied on the net profit (profit after expenses) of a company. Statement 2 is correct. The government offers various tax breaks and incentives, like Special Economic Zones (SEZs), to attract foreign investment. Incorrect Options:</p>

<p>(d) Neither 1 nor 2</p>	<p>(a), (b), & (d) - Include incorrect statements about the tax base and government incentives.</p>
<p>Question 19: The primary objective of corporate tax is to:</p> <p>(a) Regulate the activities of companies (b) Generate revenue for the government (c) Encourage social responsibility initiatives by companies (d) Promote competition among businesses</p>	<p>Answer: (b) Generate revenue for the government Explanation: Corporate tax is a major source of income for the government, used to fund various public services and infrastructure development. Incorrect Options: (a) While regulations exist, corporate tax is not the primary tool for this. (c) While some tax benefits may be linked to CSR, it's not the main purpose. (d) While tax structures can influence competition, it's not the primary objective.</p>
<p>Question 20: Critics argue that a high corporate tax rate can:</p> <p>(a) Encourage companies to invest more in research and development. (b) Discourage companies from setting up businesses in India. (c) Lead to an increase in the prices of goods and services. (d) Improve the quality of corporate governance.</p>	<p>Answer: (b) Discourage companies from setting up businesses in India. Explanation: A high corporate tax rate can make India a less attractive destination for foreign and domestic companies to invest, potentially hindering economic growth. Incorrect Options: (a) High tax rates may discourage R&D investment. (c) Companies may pass on some tax burden to consumers through higher prices. (d) Corporate tax structure doesn't directly impact governance</p>