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News Analysis (22 May, 2019)

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Two-metre Sea Level Rise 'Plausible' by 2100

According to new projections, global sea levels could rise by two metres (6.5 feet) and displace tens of millions of people by the end of the century. It is double than the UN's Intergovernmental Panel on Climate Change (IPCC) benchmark estimates.

- A group of the world's leading ice scientists have released expert judgement on the situation, drawing on their own experience and observations.
 - They found it "plausible" that under the business-as-usual emissions scenario, sea-level rises could exceed two metres by 2100.
- The vast ice sheets of Greenland and Antarctica contain enough frozen water to lift the world's oceans dozens of metres. The expansion of water as oceans warm also contributes to sea level rise.
 - **Thermal expansion:** which is well-quantified, is currently the primary contributor to sea level rise and is expected to be the primary contributor over the course of the next century.
 - **Glacial contributions:** to sea-level rise are not less important rather it is more difficult to predict and quantify. Values for predicted sea level rise over the course of the next century typically range from 90 to 880 mm, with a central value of 480 mm.
- **IPCC in its fifth assessment report:** said that under current emissions trajectories would likely rise by up to one metre by 2100.
 - That prediction has since been viewed as conservative, as the levels of planet-warming greenhouse gas emissions continue to rise year on year, and satellites showing accelerated rates of melt-off from massive ice sheets atop Antarctica and Greenland.
- **Consequences:** of a sea-level rise of this magnitude would clearly have profound consequences for humanity.
 - Around 1.79 million square kilometres of land could be lost and up to 187 million people displaced. Many small island states, particularly those in the Pacific, will

effectively be pretty much inhabitable.

- **Efforts of Governments:**

- The Paris climate deal, struck between nations in 2015, aims to limit global temperature rises to well below two degrees Celsius (3.6 Fahrenheit) and encourages countries to work towards a 1.5 degrees Celsius cap.
- IPCC released a landmark climate report that called for a drastic and immediate drawdown in coal, oil and gas consumption in order to arrest the rapid rise in the levels of greenhouse gases in the atmosphere.

RISAT-2B Satellite

The Indian Space Research Organisation (ISRO) has successfully **launched an earth observation satellite, Radar Imaging Satellite-2B (RISAT-2B)**, which would enhance the country's surveillance capabilities through **Polar satellite Launch Vehicle (PSLV-C46)**.

Background

- The Indian Air Force (IAF) had sent Mirage 2000 fighter jets to strike a terror camp in Balakot, deep inside Pakistan territory, on the morning of 26th February, 2019. Some experts have speculated that **heavy cloud cover at that time could have blinded Indian satellites, resulting in no images or videos of the operation** being released so far. The country has high-resolution optical imaging CartoSAT satellites, but they get blinded by dense cloud cover.
 - **When it is cloudy or dark, 'regular' remote-sensing or optical imaging satellites** – which work like a light-dependent camera – **cannot perceive hidden or surreptitious objects** on the ground. Satellites that are equipped with an active sensor, **the synthetic aperture radar (SAR), can sense or 'observe' Earth** in a special way **from space, day and night, rain or cloud.**
- Two previous radar-enabled satellites launched by India into space were **RISAT-1** and **RISAT-2**, the latter being an acquisition from Israel.
 - These satellites helped security and intelligence agencies to plan surgical strike in 2016 on terror launchpads in Pakistan-Occupied Kashmir and the Balakot aerial strike in February this year.
 - The first satellite in the RISAT series – **RISAT-2** – was **launched in 2009**. The 300 kg satellite used an **X-band synthetic aperture radar sensor made by Israel Aerospace Industries.**
 - **RISAT-1**, an indigenously developed radar imaging satellite, was **launched in 2012**. The launch of RISAT-1 was postponed to prioritise the launch of RISAT-2 after the 2008 Mumbai terror attack.

About RISAT-2B Satellite

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- It is built to work for at least **five years** and would **replace the RISAT-2** that has been in use for monitoring activities in camps in Pakistan and thwarting infiltration bids by terrorists from across the border.
 - This is the **third Indian RISAT in ten years** and has been **placed at a low earth 557-kilometre orbit**.
 - RISAT-2B's **X-band synthetic aperture radar can give details such as size of objects on Earth, structures, movement and change**.
 - The information will complement data from the normal optical remote sensing satellites.
 - The data from this satellite are **vital for the Armed Forces as well as agriculture forecasters and disaster relief agencies**.
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Draft Notification to Amend Audit Rules for Trusts

The Central Board of Direct Taxes (CBDT) issued a **draft notification for amendment of Rule 17B of the Income-tax Rules, 1962** related to **audit rules for trusts or institutions**.

NOTE:

- Rule 17B and Form 10B were inserted in the **Income-tax Rules, 1962** (related to **Income-tax Act, 1961**) vide Income-tax (2nd Amendment) Rules, 1973.
- **Rule 17B** of the Rules provides that said Report of Audit of the accounts of a trust or institution shall be in **Form No. 10B**.
- The **Form No 10B** besides providing the Audit Report, also provides for filing of "Statement of particulars" as Annexure.

Key Points

- As the Rule and Form were notified long ago, there is a need to rationalize them to align with the requirements of the present times.
- The draft notification includes a **new eight-page Form 10B** as against existing three-page form.
- The new Form 10B seeks details like
 - foreign donation received and details of donors to whom certificates are issued for claiming deduction under the I-T Act,
 - the statute under which trust/institution is constituted, registration under Income-tax Act;
 - object of trust institution;
 - details of income and application of income;
 - registration status under Foreign Contribution (Regulation) Act, (FCRA), 2010; and
 - method of accounting policy along with various other details.

- In case of trust/institution with object classified as 'advancement of any other object of general public utility', the draft notification seeks details as to whether such activity is in the nature of trade, commerce, business or services in relation thereto for cess, fees etc., details of receipt from such activity.
 - The **revised 'Statement of particulars'** seeks extensive details of the operations of the Trusts, which will ensure that the trust is fully compliant with the applicable processes and procedures.
 - Where a **business undertaking is held as 'property held under trust'**, the proposed form requires extensive details and also filing of the audit report.
 - According to Tax experts, the various additional disclosure requirements will increase the responsibility of auditors as they would now be required to certify that the particulars given in the annexure are true and correct.
 - Thus, the responsibility of the Assessee, as well as the auditor, will increase significantly post implementation of these changes.
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Heat Wave Warning

- Odisha State Disaster Management Authority (OSDMA) has issued a heat wave warning to most of the districts in the Odisha state.
- Temperature rises above 45°C-45°C in some isolated pockets of **Vidarbha in eastern Maharashtra, Telangana, Andhra Pradesh and Odisha** during this week.
- The **deficit in monsoon and post-monsoon rainfalls** and the intense summer heat have resulted in an **acute water shortage** in both Vidarbha and the neighbouring Marathwada region.

Heat Wave

- A Heat Wave is a period of **abnormally high temperatures**, more than the normal maximum temperature that occurs during the summer season in the **North-Western and South Central parts of India**.
- Heat Waves typically occur between **March and June**, and in some rare cases even extend till July. The extreme temperatures and resultant atmospheric conditions adversely affect people living in these regions as they cause physiological stress, sometimes resulting in death.
- Higher daily peak temperatures and longer, more intense heat waves are becoming increasingly frequent globally due to climate change.

Criteria for Heat Waves

The **Indian Meteorological Department (IMD)** has given the following criteria for Heat Waves:

- Heat Wave need not be considered till the maximum temperature of a station reaches at least 40°C for Plains and at least 30°C for Hilly regions.
- When the normal maximum temperature of a station is less than or equal to 40°C, Heat Wave Departure from normal is 5°C to 6°C and Severe Heat Wave Departure from normal is 7°C or more.
- When the normal maximum temperature of a station is more than 40°C, Heat Wave Departure from normal is 4°C to 5°C and Severe Heat Wave Departure from normal is 6°C or more.
- When the actual maximum temperature remains 45°C or more irrespective of normal maximum temperature, heat waves should be declared.

Health Impacts of Heat Waves

The health impacts of Heat Waves typically involve dehydration, heat cramps, heat exhaustion and/or heat stroke. The signs and symptoms are as follows:

- Heat Cramps: Edema (swelling) and Syncope (fainting) generally accompanied by fever below 39°C i.e. 102°F.
- Heat Exhaustion: fatigue, weakness, dizziness, headache, nausea, vomiting, muscle cramps and sweating.
- Heat Stroke: body temperatures of 40°C i.e. 104°F or more along with delirium, seizures or coma. This is a potentially fatal condition.

India Meteorological Department (IMD)

- IMD was established in **1875**.
- It is an agency of the **Ministry of Earth Sciences of the Government of India**.
- It is the principal agency responsible for **meteorological observations, weather forecasting and seismology**.

Important Facts For Prelims (22nd May 2019)

SC Vacates Stay on Retrospective Applicability of Black Money Law

The Supreme Court (SC) recently vacated a stay, put by the Delhi High Court, on the retrospective applicability of **Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015**.

Key Points

- The Delhi High Court order had held that the 2016 black money law cannot be allowed to operate with retrospective effect from July 2015 to book and probe offenders.

- The Act was enacted in 2015. It was mentioned in the Act that it will come into effect from April 1, 2016.
- However, on July 1, 2015, the government issued a notification in exercise of its powers under Section 86 (Power to remove difficulties) of the Act, changing the date of commencement of the Act to July 1 2015.
- The Act gave a one-time opportunity to Indian residents to declare undisclosed foreign income and assets.

Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

- It **penalises the concealment of foreign income** and provides for criminal liability for attempting to evade tax in relation to foreign income.
- The Act **gave a one-time opportunity to Indian residents to declare undisclosed foreign income** and assets.
- The concerned person had to pay **tax at the rate of 30% and an equal amount by way of penalty** if found having undisclosed overseas wealth.
- However, in case of non-declaration, the provisions included slapping of **tax at the rate of 30% along with a penalty equal to three times the amount of tax evaded or 90% of the undisclosed income** or the value of the asset.
- The Act provides for punishment of **jail for 3-10 years for the willful evasion.**

West Nile Fever

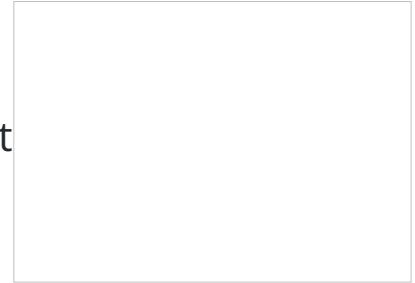
Recently, cases of infection due to West Nile Virus have been reported in Malappuram and Kozhikode districts of Kerala which left the State Health Department with the **twin problems of underreporting and identification of the source of West nile fever in the region.**

About West Nile Virus

- Commonly found in Africa, Europe, the Middle East, North America and West Asia, the West Nile Virus (WNV) causes viral infection which is typically spread by mosquitoes and can cause neurological disease as well as death.
- It was first identified in a woman in the West Nile district of Uganda in 1937, and then was identified in birds in the Nile delta region.
- Virus can be injected into humans and animals and can also be **transmitted through contact with other infected animals, their blood or tissues.**
- Rare cases of infection have occurred through organ transplant ,blood transfusion and breastfeeding.
- Till date **no human to human transmission is reported.**
- According to the WHO, its symptoms either remain asymptomatic or cause severe west nile fever disease in 80% of infected people.
- 20% of people who develop symptoms report fever headache, nausea occasionally

with a skin rash and swollen lymph gland.

Joko Widodo re-elected as Indonesian President



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- Joko Widodo has been re-elected as the President of Indonesia after defeating former General Prabowo Subianto.
 - Joko Widodo has been President since 2014 and has focused his campaigns around his image as the “Man of the people”.

Indonesia

- It is an archipelago that lies across the Equator and spans a distance equivalent to one-eighth of Earth’s circumference.
 - Indonesia is the largest country in Southeast Asia. It shares a border with Malaysia in the northern part of Borneo and Papua New Guinea in the centre of New Guinea (part of Indonesia).
 - The capital, Jakarta, is located near the northwestern coast of Java.
 - It is a muslim dominated country with 80% muslim population.
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