



## News Analysis (07 Dec, 2019)

 [drishtiias.com/current-affairs-news-analysis-editorials/news-analysis/07-12-2019/print](https://drishtiias.com/current-affairs-news-analysis-editorials/news-analysis/07-12-2019/print)

### Taxation Laws (Amendment) Bill, 2019

#### Why in News

The Rajya Sabha approved the **Taxation Laws (Amendment) Bill, 2019**, replacing an ordinance that was promulgated to **cut corporate tax rates** to boost growth rate in a slowing economy. Since it deals with taxes, the bill was introduced as a money bill in the Lok Sabha earlier.

Corporate tax is a tax imposed on the **net income of the company**.

#### Key Points

- The **Taxation Laws (Amendment) Bill, 2019** replaces an ordinance that **reduced the tax rate for domestic companies from 30% and 25%** (for those with an annual turnover of over ₹400 crores) to **22%**.  
These rates are applicable for companies if they don't claim certain exemptions under the Income Tax Act.
- The rate for **new domestic manufacturing companies** set up after October 1 was **lowered to 15%**.
- The new effective tax rate inclusive of surcharge and cess for domestic companies would be 25.17% and for new domestic manufacturing companies would be 17.01%.

#### Money Bill

- A Bill is said to be a **Money Bill** if it only contains provisions related to **taxation**, borrowing of money by the government, expenditure from or receipt to the Consolidated Fund of India. Bills that only contain provisions that are incidental to these matters would also be regarded as Money Bills.

- A Money Bill may **only be introduced in Lok Sabha**, on the recommendation of the President. It must be passed in the Lok Sabha by a simple majority of all members present and voting.
- The **Rajya Sabha cannot amend money bills** but can recommend amendments. A money bill, that solely concerns taxation or government spending, must be returned to the Lok Sabha **within 14 days**, or the bill is deemed to have passed both houses in the form it was originally passed by the Lok Sabha.

Source: TH

---

## Poll Spend Limit

---

### Why in News

---

A **Private Member's bill** was introduced in the Parliament which intends to **do away with the cap on election spending by candidates**.

- The Bill has been introduced on the ground that the **ceiling on election expenses ends up being counterproductive** and encourages candidates to under-report their expenditure.
- Also, the **ceiling currently** prescribed by the **Election Commission of India (ECI)** is meant for **legitimate expenditure**. A lot of money in elections is being spent for illegitimate purposes.

### Current Scenario

---

- At present, under **Rule 90 of the Conduct of Election Rules, 1961**, a candidate contesting **Lok Sabha polls** can spend **up to Rs 70 lakh** and **up to Rs 28 lakh** in an **assembly election** depending on the state in which s/he is contesting polls.
- Under **Section 77 of the Representation of the People Act, 1951**, every candidate shall keep a **separate and correct account of all expenditure** incurred between the date on which he has been nominated and the date of declaration of the result.
- All **candidates** are required to **submit** their **expenditure statement** to the ECI **within 30 days of the completion of the elections**.
- An **incorrect account or expenditure beyond the cap** can lead to **disqualification of the candidate by the ECI for up to three years**, under Section 10A of the Representation of the People Act, 1951.
- It can be noted that **there is no cap on a political party's expenditure**, which is often exploited by candidates of the party. However, all **registered political parties have to submit a statement** of their election expenditure **to the ECI within 90 days** of the completion of the elections.

## White Dwarfs System

---

### Why in News

---

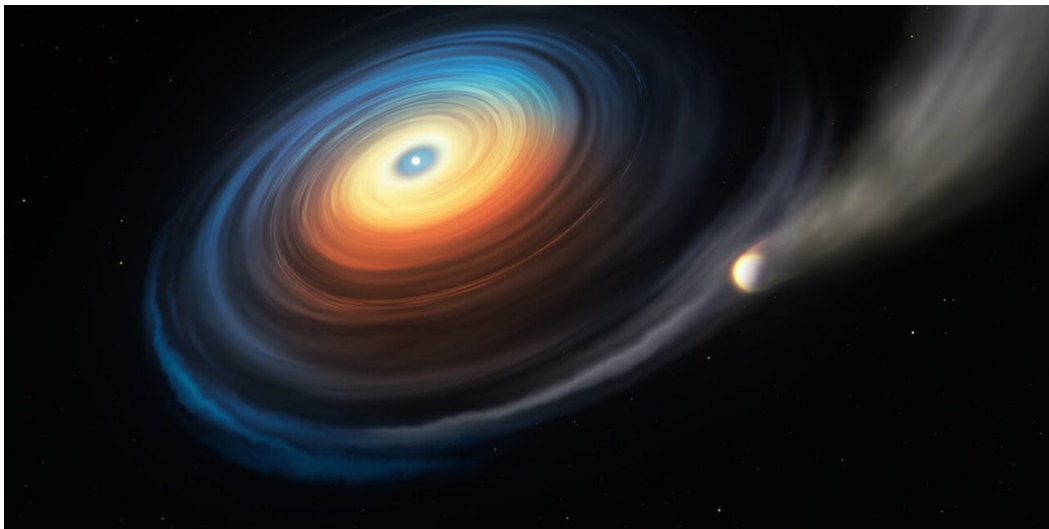
- For the first time ever, astronomers have found an indirect evidence of a giant planet orbiting a **white dwarf star (WDJ0914+1914)**. The system was found in the Cancer constellation.
- The planet was **not seen directly** but evidence of its presence was in the form of a disc of gas (hydrogen, oxygen and sulphur) formed due to its evaporating atmosphere.

Spikes of gas were detected by the Very Large Telescope of the European Southern Observatory in Chile.

### Significance

---

- This is the **first evidence of an actual planet revolving around a white dwarf star**. Prior to this discovery, only smaller objects such as asteroids had been detected.
- WDJ0914+1914 is providing us with a glimpse into the very distant future of our own solar system. In about 4.5 billion years from now, the Sun will become a white dwarf evaporating all the planets.



### White Dwarfs

---

- Stars like our sun **fuse hydrogen in their cores into helium** through nuclear fusion reactions. White dwarfs are stars that have **burned up all of the hydrogen** they once used as nuclear fuel. Such stars have very high density.

- Fusion in a star's core produces **heat and outward pressure** (they bloat up as enormous **red giants**), but this pressure is kept in balance by the inward push of gravity generated by a star's mass.
- When the hydrogen, used as fuel, vanishes and fusion slows, gravity causes the star to **collapse in on itself into white dwarfs**.
- **Black Dwarf:** Eventually—over tens or even hundreds of billions of years—a white dwarf cools until it becomes a **black dwarf, which emits no energy**. Because the universe's oldest stars are only 10 billion to 20 billion years old there are no known black dwarfs
- It must be noted that not all white dwarfs cool and transform into black dwarfs. Those white dwarfs which have enough mass reach a level called the **Chandrasekhar Limit**. At this point the pressure at its center becomes so great that the star will detonate in a **thermonuclear supernova**.

### Chandrasekhar Limit

- **Chandrasekhar Limit** is the maximum mass theoretically possible for a stable white dwarf star. A limit which mandates that no white dwarf (a collapsed, degenerate star) can be more massive than about **1.4 times the mass of the Sun**. Any degenerate object more massive must inevitably collapse into a neutron star or black hole.
- The limit is named after the **Nobel laureate Subrahmanyan Chandrasekhar**, who first proposed the idea in 1931. He was awarded the **Nobel Prize in Physics in 1983 for his work on the physical processes involved in the structure and evolution of stars**.

---

## Remission of Duties or Taxes on Export Product

---

### Why in News

---

There has been rising demand from the Micro, Small, Medium Enterprises (**MSME**) sector seeking clarification on the new export policy viz. **Remission of Duties or Taxes on Export Product (RoDTEP)**.

### Remission of Duties or Taxes on Export Product

---

- The new scheme will be implemented from 1<sup>st</sup> January 2020 and will replace the existing **Merchandise Exports from India Scheme (MEIS)** and create a fully automated route for **Input Tax Credit (ITC)** in the GST to help increase exports in India.
  - It is expected to adequately incentivize exporters by **reducing duties paid on exports** and will initiate the refund of various taxes to exporters.
  - **ITC** is provided to set off tax paid on the purchase of raw materials, consumables, goods or services that were used in the manufacturing of goods or services. This helps in **avoiding double taxation and the cascading effect of taxes**.
- By adopting to RoDTEP scheme, Indian exporters will be able to **meet the international standards** for exports as affordable testing and certification will be made available to exporters within the country instead of relying on international organizations.
  - Also under it, tax assessment is set to become fully automatic for exporters. Businesses will get access to their refunds for GST via an **automatic refund-route**.
  - This would **increase the economy** for the country and **working capital** for the enterprise.
- **WTO Compliant:** Apart from boosting the export sector of our country, RoDTEP will coordinate with the **World Trade Organization (WTO)** to reduce the post-production transaction costs for exporters. The implementation of the scheme thereby must provide a **production-oriented process along with WTO**, which in turn can boost the production of SMEs, **MSMEs**.
 

RoDTEP is a **WTO-consistent scheme** under which indirect taxes on inputs are consumed in the production process.

  - In general, according to principle recognised in WTO, indirect taxes on exports are reimbursed.
  - A number of indirect taxes, such as import tariffs and goods and services tax (GST), are already reimbursed for exports in India and most other countries. RoDTEP would cover central and state indirect taxes, which are not currently reimbursed thereby complying with WTO rules.
- **Merchandise Export from India Scheme (MEIS)** was not WTO rules compliant. It was introduced in the **Foreign Trade Policy (FTP) 2015-20** w.e.f. 1<sup>st</sup> April 2015 with the objective to offset infrastructural inefficiencies and associated costs involved in exporting goods/products which are produced /manufactured in India including products produced/manufactured by MSME Sector.

**Source: TH**

---

## Why in News

---

'Carbon Markets' has become a contentious issue at the **Conference of Parties 25 (CoP 25)**, being held in Madrid (Spain) from 2<sup>nd</sup>-13<sup>th</sup> December, 2019.

- Carbon markets allow for buying and selling of carbon emissions with the objective of reducing global emissions.
- Carbon markets **existed under the Kyoto Protocol**, which is being **replaced by the Paris Agreement in 2020**.

---

## Carbon Markets

---

- Carbon Markets can potentially deliver emissions reductions over and above what countries are doing on their own.
- For example, technology upgradation and emission reduction of a brick kiln in India can be achieved in two ways:
  - A developed country which is unable to meet its reduction target can **provide money or technology** to the brick kiln in India, and thus **claim the reduction** of emission as its own.
  - Alternatively, the kiln can make the investment, and then offer on sale the emission reduction, **called carbon credits**. Another party, struggling to meet its own targets, can buy these credits and show these as their own.

---

## Carbon Markets under the Paris Agreement

---

- The provisions relating to setting up a new carbon market are described in Article 6 of the Paris Agreement.
- Article 6.2 enables bilateral arrangements for transfer of emissions reductions.
- Article 6.4 talks about a wider carbon market in which reductions can be bought and sold by anyone.
- Article 6.8 provides for making 'non-market approaches' available to countries to achieve targets.

**Source: IE**

---

---

## Sattriya Dance

---

---

## Why in News

---

Dance historian Dr. Sunil Kothari has recently been bestowed with the Madhabdev Award by the Government of Assam for popularising Sattriya dance.

Sattriya



- **Origin**

Sattriya originated in **Sattra, monastery**, as a part of **neo-Vaishnavite movement** started by **Srimanta Sankardev in Assam**, in the **15<sup>th</sup> Century**. He propagated the “ek sharan naama dharma” (chanting the name of one God devotedly).

- **Classical Dance:** Sattriya was given the status of a classical dance in the year **2000 by the Sangeet Natak Akademi**. Other classical dances of India are : Bharatnatyam (Tamil Nadu), Kathakali (Kerala), Kuchipudi (Andhra Pradesh), Kathak (North India), Mohiniyattam (Kerala), Manipuri (Manipur) and Odissi (Odisha).

- **Features**

- Sattriya dances differ from other dance forms in its basic stance. For male it is known as **Purush Pak** while for female, **Prakriti Pak**. The dance is based on **mythological themes**.
- They have special mnemonic bols, typical **Assamese music known as Borgeet**, musical instruments like large cymbals, drums, colourful costumes, besides complicated choreographic patterns using various talas for each stanza sung by the vocalist.
- Corpus of Sattriya dances consists of ankiya **bhaona** and also Ojapali dances in which the main singer sings and enacts abhinaya, telling stories and a group of dancers dance as back up dancers playing small cymbals.

- **Two Separate Streams**

- One, the **Bhaona-related repertoire** starting from the Gayan-Bhayanar Nach to the Kharmanar Nach.
- Second, the dance numbers which are independent, such as Chali, Rajagharia Chali, Jhumura, Nadu Bhangi etc..

- **Popular Artists**

Guru Jatin Goswami and Sharodi Saikia among others.

**Source: TH**

# Ekal School Abhiyan

---

## Why in News

---

Recently, the Prime Minister admired the role of **Ekal Vidyalaya Sangathan** for leading the **'Ekal School Abhiyan'** and in **nation-building by imparting education and awareness** to more than 2.8 million rural and tribal children who reside in the remotest locations across **India and Nepal**.

## Key Points

---

- **'Ekal School Abhiyan'** aims **to promote education among rural and tribal children**.
- The Sangathan has remarkably promoted the education amongst rural and tribals through the **'Panchatantra Model of Education'** that include:
  - Promotion of nutrition through **Poshan Vatikas**,
  - Training for **bio-fertilizers** use in farming,
  - Imparting **skills** for using medicinal qualities of herbs,
  - Training for employment, and
  - Generation of Social Awareness.
  - This helps in realizing **Gandhi's ideals** of 'Gram Swaraj', 'Social Justice' of **Baba Saheb**, 'Antyodaya' of **Deen Dayal Upadhyay**, and **Swami Vivekanand's** 'dream of a Glorious India'.
- Ekal Sangathan makes the use of **e-education and digitization** to achieve the desired objective and aims to launch a **single real-time dashboard** for monitoring the progress of all the Ekal Vidyalayas in a comprehensive way.
- Ekal Vidyalaya is a **movement** involving **integrated and holistic development** of rural & tribal people of India and Nepal. The main activity undertaken in this movement is to **run one-teacher schools (known as Ekal Vidyalayas)** all over India, in the remotest villages so as to educate every child.

The Ekal movement aims to help **eradicate illiteracy** following the **philosophy of rural development** based on the criteria of **equality and inclusiveness** across all the sections of the society.
- **Recognition:** The Ekal Vidyalaya Sangathan has been awarded the **Gandhi Peace Prize in 2017** for its contribution in providing education for rural and tribal children in remote areas, rural empowerment, gender, and social equality.
- Other schemes of government like scholarship for scheduled tribe's children, **Eklavya model residential school**, **Poshan Abhiyan**, **Mission Indradhanush**, and school holidays on the occasion of tribal festivals, etc. have helped not only in checking the school dropout rates but also promoted the holistic development of children.

**Source: PIB**



---

## Red Tourism

---

- China has stepped up efforts to promote "**red tourism**" which features visits to sites with significance of **revolutionary history of China**.
- The 'Red tourism' focuses on **the historical heritage** of the Chinese Communist Party for tourism development.
- Significance of the glorification of the Chinese revolution are:
  - It aims to improve the education of the party's revolutionary traditions, promote patriotism especially among youth, and stimulate economic development in revolutionary areas.
  - The elimination of rural poverty, along with promoting the legitimacy of the **Communist Party of China (CPC)**.
- At the heart of China's flourishing red tourism is the **Long March**. It includes locations and the choreographed stories of how the founding father of Red China, Mao Zedong, and his comrades battled for the **communist revolution in 1949**.

## Long March

---

- The Long March was a military retreat undertaken by the **Red Army** of the **Communist Party of China** to evade the pursuit of the **Kuomintang** (KMT or Chinese Nationalist Party) army during the Chinese Civil War (1934-35).
- There was not one Long March, but a series of marches, as various Communist armies in the south escaped to the north and west.
- It was a key moment in the civil war, and also in the development of communism in China. **Mao Zedong** emerged as the leader of communist forces from the long march. He led the communist to victory over the nationalists.

**Source: TH**

---