Prelim Bits 23-11-2021 | UPSC Daily Current Affairs

Kaiser-i-Hind Butterfly

The Arunachal Pradesh's State Cabinet approved the large, brightly coloured Kaiser-i-Hind as the State butterfly.

> *The State Cabinet also adopted the 'Pakke Tiger Reserve 2047 declaration' on climate change-resilient and responsive Arunachal Pradesh, aimed at lowering emissions and sustainable development.*

- Kaiser-i-Hind (Teinopalpus imperialis) literally means Emperor of India.
- Kaiser-i-Hind Butterfly is an elusive swallowtail butterfly that usually flies at tree-top level and descends to sit on low vegetation when there is strong morning sunlight.
- It is in flight during April-July and lays eggs on the underside of leaves.
- It is found in 6 States along the Eastern Himalayas at elevations from 6,000-10,000 feet in well-wooded terrain. It also flutters in Nepal, Bhutan, Myanmar, Laos, Vietnam and southern China.
- **Threat** - Hunted for supply to butterfly collectors.

Protection Status	
Wildlife (Protection) Act, 1972	Schedule II
IUCN Red-list	Near Threatened
CITES	Appendix II

Reference

1. https://www.thehindu.com/news/national/other-states/kaiser-i-hind-carrying-india-in-its-name-is-arunachals-state-butterfly/article37484986.ece
2. https://www.wwfindia.org/about_wwf/priority_species/lesser_known_species/kaiser_i_hind/

Matosinhos Manifesto

European Space Agency (ESA) Council approved the Matosinhos Manifesto to accelerate the use of space in Europe.

- By accelerating the use of space in Europe, Matosinhos Manifesto aims to tackle the unprecedented societal, economic and security challenges faced by Europe and its citizens.
- This resolution defines three "accelerators" to further advance Europe's space ambitions.
- First accelerator is for the ESA to work towards the '**Space for a Green Future'**, so that people are better able to understand the current state of Earth and to develop scenarios and solutions for sustainable life here.
    - This is in line with achieving net-zero greenhouse gas emission targets by the year 2050.

- Second accelerator '**Rapid and Resilient Crisis Response**' aims to support governments to act decisively on crises facing Europe, from flooding and storms to wildfires.
- Third accelerator is '**Protection of Space Assets**', whose objective is to safeguard ESA astronauts and assets from interference by space debris and space weather.
- Other than this, the council recognised two "inspirators" to reinforce European management in science, expertise growth and inspiration,
    1. An icy moon pattern return mission and
    2. Human space exploration.

Reference

1. https://indianexpress.com/article/explained/matosinhos-manifesto-europe-resolution-explained-7635166/
2. https://vision.esa.int/the-matosinhos-manifesto-accelerating-the-use-of-space-in-europe/
3. https://finlandnewstv.com/2021/11/22/explained-what-is-the-matosinhos-manifesto-meant-to-accelerate-the-use-of-space-in-europe/

Central Consumer Protection Authority

Central Consumer Protection Authority issues notice to e-commerce entities offering for sale Pressure Cookers in violation of compulsory Bureau of Indian Standards (BIS) Standards.

- The Central Consumer Protection Authority (CCPA) has been established in 2020, under the Section 10 of the Consumer Protection Act, 2019.
- **Objective** - CCPA aims to promote, protect and enforce the consumer rights by cracking down on unfair trade practices, and false & misleading ads that are detrimental to the interests of the public and consumers.
- It will be empowered to
    1. Conduct investigations into violation of consumer rights and institute complaints / prosecution, or unfair trade practices suo motu, or on a complaint received, or on a direction from the govt,
    2. Order recall of unsafe goods and services,
    3. Order discontinuation of unfair trade practices and misleading advertisements,
    4. Impose penalties on manufacturers/endorsers/publishers of misleading advertisements.

Reference

1. https://pib.gov.in/PressReleasePage.aspx?PRID=1773998
2. https://pib.gov.in/PressReleasePage.aspx?PRID=1642422
3. https://indianexpress.com/article/explained/ram-vilas-paswan-food-and-public-distribution-central-consumer-protection-act-6288654/
4. https://www.aninews.in/news/national/general-news/5-e-commerce-entities-under-central-consumer-protection-authoritys-lens-for-selling-sub-standard-pressure-cookers20211123021732/

Inverted Tax Structure

The Government has notified uniform Goods and Services Tax rate at 12 % on Man-made Fibre (MMF) textile value chain. This has removed the problem of inverted tax structure in the MMF sector.

The changed rates will come into effect from 1st January, 2022. This will help the MMF

segment emerge as a big job provider in the country.

- The term 'Inverted Tax Structure' refers to a situation where the import duties on input goods are higher than on finished goods.
- In other words, the GST rate paid on purchases is more than the GST rate payable on sales.
- **Problem** - The taxpayers, businesses and the government are affected by the 'Inverted Duty Structure' problem.
- Taxpayers facing an inverted duty structure will have Input Tax Credit (ITC) in their GST e-credit ledger after paying off the output tax liability.
- This creates working capital issues for the taxpayers, as crucial resources remain blocked in the form of ITC.
    - Taxpayer can claim the unused ITC on account of Inverted Duty Structure as a refund at the end of any tax period, under the Section 54 of the CGST Act, 2017.
- Businesses paying taxes under this structure continue to have ITC in their ledger even after paying off the output tax liability, leading to crucial working capital remaining stuck in the form of credit.
- From the government's standpoint, many administrative-level issues may crop up.
- A complicated refund process under GST creates additional compliance requirements and leads to more compliance cost.

Reference

1. https://pib.gov.in/PressReleasePage.aspx?PRID=1773973
2. https://www.moneycontrol.com/news/business/economy/explained-what-is-the-inverted-duty-structure-and-why-is-the-gst-council-talking-about-it-6953631.html
3. https://taxguru.in/goods-and-service-tax/faqs-inverted-duty-structure-gst.html#:~:text=Ans%3A%20The%20term%20'Inverted%20Tax,tax%20payable%20on%20outward%20supplies.
4. https://irisgst.com/inverted-tax-structure-in-the-gst-regime/

National Brain Research Centre

The first of its kind, world's most sophisticated, latest MRI facility was inaugurated at the National Brain Research Centre (NBRC), Haryana.

- National Brain Research Centre is a premier institute in India dedicated to Neuroscience Research and Education.
- Located in the foothills of the Aravali range in Haryana, NBRC is an autonomous institute funded by the Department of Biotechnology, Government of India, and is also a Deemed-to-be University.
- NBRC has been recognised as an Institution of Excellence by Government of India.
- Neural Information Processing is the research focus at NBRC.

Reference

1. https://pib.gov.in/PressReleasePage.aspx?PRID=1773273
2. http://www.nbrc.ac.in/html/nbrc/index.html
3. http://www.btisnet.gov.in/DICnbrc.html



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