UPSC Daily Current Affairs | Prelim Bits 03-03-2021

Software Royalty Tax Dispute

- The Supreme Court ruled that cross-border payments made by Indian buyers to a non-resident for use or re-sale of computer software, through end-user licence agreements (EULA), are not to be taxed as "**royalty**".
- The ruling reasoned that payment of royalty is only for exclusive use of copyright of a work under a non-exclusive licence.
- The Indian buyer only receives the right to use the software, but does not get any copyright on the software.
- Hence, the amount paid does not qualify as royalty for which tax should be deducted at source under Section 195 of the I-T Act.

Himalayan Serow

- A Himalayan Serow has been spotted in Manas Tiger Reserve, Assam.
- It is a mammal that is somewhere between a goat and an antelope, which is a high-altitude dweller found 2,000-4,000 metres above sea level.
- International Union for Conservation of Nature (IUCN) Red List of Threatened Species Status - '**Vulnerable**'.
- It is listed under **Schedule I** of The Wildlife Protection Act, 1972, which provides absolute protection.
- A black-necked crane (Near-threatened) and white-bellied heron (Critically Endangered) were also recently sighted in Manas.

Manas National Park

- This national park is located at the foot hills of the Bhutan-Himalayas, Assam and is one of the first tiger reserves under Project tiger in 1973.
- It extends from Sankosh River in the west to Dhansiri River in the east.
- 1985 - Manas Wildlife Sanctuary became UNESCO World Heritage Site.
- 1989 - Manas acquired the status of a Biosphere reserve.
- River Manas flows into the National Park from the gorges of Bhutan and split into two major streams of which the main course comes out of the Park about 30 km downstream is known as '**Beki**'.
- Manas is the only landscape in the world where Terai Grasslands merge with the Bhabar grasslands interspersed with habitats ascending to Semi-Evergreen forests and then to Bhutan Himalayas.

- The last population of the Pygmy Hog survive in the wilds of Manas and nowhere else in the world.

Nag River

- The Nag River Pollution Abatement Project has been approved under the National River Conservation Plan.
- It will be implemented by the National River Conservation Directorate.
- The Nag River, which flows through Nagpur city, is now a highly polluted water channel of sewage and industrial waste.
- Origin - Western weir of **Ambazari Lake** in west Nagpur.
- Nag River is the main river along with the other, River Pili Nadi.
- These two rivers later merge, and join the **River Kanhan** near the city outskirts.

Black-browed Babbler

- After a long time, a solitary black-browed babbler was spotted in south-eastern Kalimantan in Indonesian Borneo.
- This small brown-grey songbird was stout, with a relatively short tail and a robust bill with a black eye-stripe running all the way around its head.
- This bird is often called 'the biggest enigma in Indonesian ornithology.'
- IUCN Red List - “Data Deficient” category.

Epigraphy on Krishnadevaraya’s Death

- Archaeological Survey of India discovered the first epigraphical reference to the death of Krishnadevaraya, emperor of Vijayanagara Empire.
- It records the demise of Krishnadevaraya in Śaka calendar, which corresponds to October 17, 1529 AD, Sunday.
- The inscription in **Kannada** was found near Gopalakrishna temple at Honnenahalli of Tumkur district, Karnataka.
- It mentions about Honnenahalli being empowered to provide offerings to God Viraprasanna Hanumanta of Tumkur by Timmappanna Nayaka.
- The inscription in third prakara of Kalahastisvara temple, Srikalahasti mentioned the coronation of Krishnadevaraya’s cousin Achyutaraya as the king after Krishnadevaraya’s death.

Source: PIB, The Hindu, The Indian Express, Down To Earth, Business Line, Business Today



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