UPSC Daily Current Affairs| Prelim Bits 15-02-2025

New Income Tax Bill 2025

Why in News?

The new income tax bill, 2025 is expected to come into effect on 01 April 2026, will replace the existing Income Tax Act, 1961 ('Act').

- **Simplified legislation -** The new bill aims to simplify the current tax system by reducing the section count from 819 to 536 and reducing the word count by 40% to 50%.
- A significant number of explanations and conditions have been removed.
- **Introduction of tax year -** The new bill proposes the adoption of ***'tax year'*** to eliminate confusion between terms like previous year (i.e., financial year) and assessment year.
- The tax year will generally run from ***01 April to 31 March*** of the following year.
- **Simplification of legal language-** Legal terms like 'notwithstanding anything contained' will be replaced with simpler language like 'irrespective of anything contained.'
- Formulas and tables have been added to clearly present key provisions, especially for salary perquisites, presumptive taxation and TDS/TCS rates.
- **Residency laws remain unchanged -** The residency laws continue to remain the same.
- The new bill keeps the current residency provisions intact, which classify individuals into 3 categories of residents
    - Ordinarily resident,
    - Not-ordinarily resident and
    - Non-resident.
- **Heads of income remain intact-** The new Bill has proposed no change in heads of income compared to the existing Act.
- It will remove many of existing redundant provisions which have become obsolete over time.
- **Addition of new schedules-** The new bill adds 2 new schedules, enhancing the total number of schedules to ***16,*** to improve the organization of the new bill.
- However, the structure of 23 chapters, will remain unchanged for stability.
- **Easy referencing by salaried class -** Salary-related provisions are now consolidated in one section for easier understanding, eliminating the need for multiple references.
- Deductions like gratuity and leave encashment are now part of the salary chapter.
- Allowances like Leave Travel concession and House Rent allowance are included in Schedule II and III of the new bill.
- **Streamlined provisions for exempt Income-** Existing provisions for exempt income, previously detailed in Section 10, are now moved to separate schedules.

- **Streamlining TDS rules-** Tax Deducted at Source (TDS) regulations will be simplified under the new bill making it more transparent and easier and comply with TDS obligations.
- The new bill allows taxpayers to apply for lower or nil withholding tax certificates across all TDS/TCS provisions, rather than a select few, thereby reducing compliance burdens for taxpayers
- **Budget 2025 updates incorporated-** The changes proposed in Budget 2025, such as the new rates for the concessional tax regime have also been incorporated in the new Bill.
- Virtual digital assets such as cryptocurrencies have been included in the definition of property to be counted as a capital asset of the assessee along with existing categories of immovable property.
- Senior citizens are eligible to claim a tax deduction of Rs 50,000 for interest income earned from savings accounts and time deposits in banks, post offices, and cooperative banks.

References

1. The Indian Express | Income Tax Bill, 2025
2. Times of India | New Income Tax Bill 2025
3. Business Today | Income-Tax Bill 2025

Prime Minister Dhan-Dhaanya Krishi Yojana (PMDKY)

Why in News?

Finance Minister Nirmala Sitharman while presenting the Union Budget announced the launch of the Prime Minister Dhan-Dhaanya Krishi Yojana (PMDKY).

- **Aim -** To enhance irrigation and land fertility by providing quality seeds and fertilizers to farmers in infertile, barren, and undeveloped agricultural land.
- **Launched in** – 2025.
- It will cover ***100 districts*** based on 3 broad parameters- low productivity, moderate crop intensity, and below-average credit parameters.
- It draws inspiration from the ***Aspirational Districts Program.***

  The Aspirational Districts Programme (ADP), launched in 2018, aims to transform 112 under-developed districts across 28 states.

- **Implemented by -** Ministry of Agriculture and Farmers' Welfare, and the Ministry of Fisheries, Animal Husbandry and Dairying

  Cropping intensity is a measure of how efficiently land is used, and it is defined as the percentage of the gross cropped area to the net area sown.

- **Objectives**

- Enhancing agricultural productivity
- Adopting crop diversification and sustainable agriculture practices
- Augmenting post-harvest storage at the panchayat and block level
- Improving irrigation facilities and
- Facilitating availability of long-term and short-term credit.

At the all-India level, the cropping intensity was recorded at 155% in 2021-22, while the Cropping intensity was only 111% in 1950-51.

References

1. The Indian Express | Prime Minister Dhan-Dhaanya Krishi Yojana
2. Times of India | PM Dhan Dhanya Krishi Yojana

Article 356 (President's Rule)

Why in News?

President Droupadi Murmu issued a proclamation under Article 356 to Manipur, citing a report from Governor Ajay Kumar Bhalla, addressing the ongoing issue of ethnic violence.

- **President's Rule (Article 356) –** It is imposed when the President is satisfied that a state government cannot function according to constitutional provisions.
- The President assumes the functions of the state government, the Governor, and any other administrative authority inside the state.



- Under this rule, the Governor will administer the state on behalf of the President.
- The Governor will also seek assistance from the state's chief secretary or presidentially nominated advisors.
- The President also assumes the powers of the state legislature, suspending or dissolving it.
- The Parliament delegates legislative authority to the President or any other authority

designated by him or her in this regard.
- The President can also sanction funds from the ***State Consolidated Fund.***
- A law or rule enacted for the state during this time ***remains in effect*** even after the President's term ends.
- It can be repealed, changed, or reenacted by the next state legislature.
- **Duration –** A maximum of 3 years by approval of Parliament every 6 months.
- **Parliament's Role –** Every proclamation issued by the President must be approved by Parliament within two months of its issuance.
- **Termination –** By President, any time he thinks fit, doesn't need parliament's approval.
- Additionally, the President's rule does not affect the fundamental rights of citizens.

President's Rule has been imposed 134 times throughout 29 states and territories since 1950 when the Constitution first came into force, most frequently in Manipur and Uttar Pradesh 10 times each.

Reference

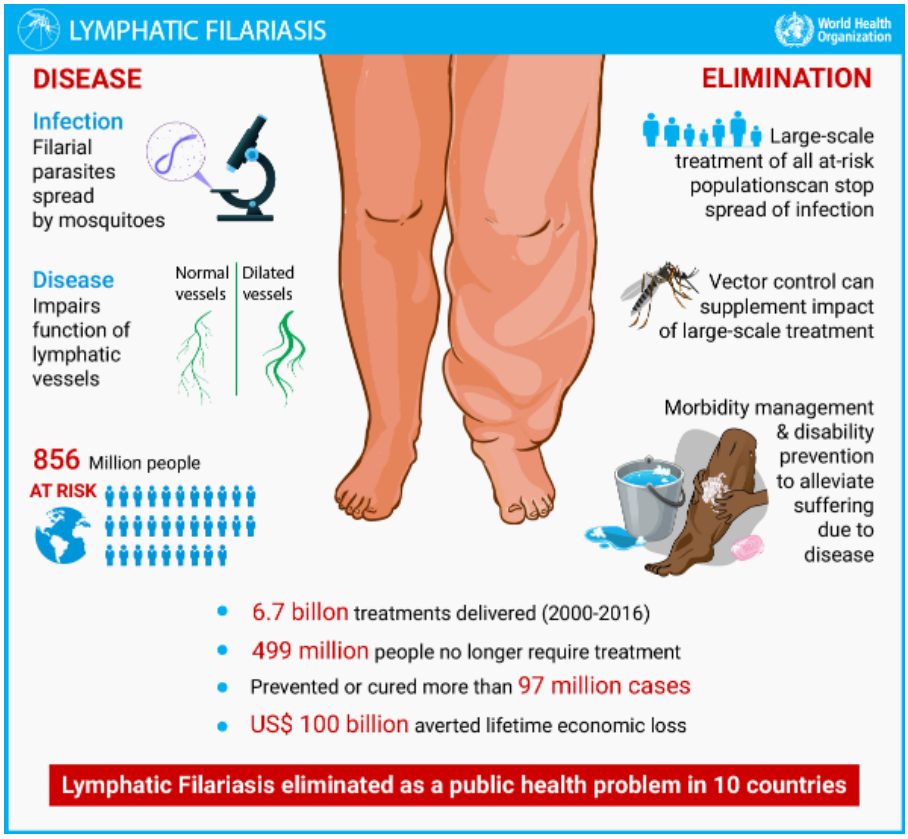
1. The Hindu | Article 356
2. CNBC TV | President's rule

Lymphatic Filariasis (LF)

Why in News?

Union Health Minister launched National Mass Drug Administration (MDA) campaign for the elimination of Lymphatic Filariasis (LF) across 13 identified LF endemic states.

- **Lymphatic filariasis (LF)** – It is a ***Neglected Tropical Disease (NTD)***.
- **Caused by** – Parasites classified as nematodes (roundworms) of the family Filariodidea.
- There are 3 types of these thread-like filarial worms
  - *Wuchereria bancrofti*, which is responsible for 90% of the cases
  - Brugia malayi, which causes most of the remainder of the cases
  - Brugia timori, which also causes the disease.
- **Causes** – It damages the lymphatic system and the kidneys and alter the body's immune system.
- It is commonly known as ***Elephantiasis or Hathi Paon***.
- **Symptoms –** Asymptomatic, acute and chronic conditions which leads to,
  - Lymphoedema (tissue swelling) or elephantiasis (skin/tissue thickening) of limbs and hydrocele (scrotal swelling).



- **Transmission** – It enters to human body through the bites of infected mosquitos to humans.
- **Transmitted by** – Different types of mosquitoes,
  - **Culex** – Widespread across urban and semi-urban areas.
  - **Anopheles** – Found in rural areas.
  - **Aedes** – Endemic in the islands of Pacific.
- **Risk factors** – It is usually acquired in childhood.
- **Treatment –** It is possible to stop the spread of the infection through preventive *chemotherapy*.
- **WHO recommendation** – It recommended chemotherapy strategy for lymphatic filariasis elimination is *Mass Drug Administration (MDA)*.

Mass Drug Administration (MDA) *involves administering an annual dose of medicines to the entire at-risk population.*

- 5-pronged strategy to ensure that Lymphatic Filariasis (LF) is eliminated much ahead of the Sustainable Development Goal of 2030.

Mass Drug Administration (MDA) Campaign in India

• **Goal –** To reduce the spread of LF by eliminating the microscopic filarial parasites present in the bloodstream of infected individuals.
• **Coverage** – 111 endemic districts across *13 states*,
- Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Uttar Pradesh, and West Bengal.
• **Medication regimen** – **Double Drug (DA) –** Diethylcarbamazine Citrate (DEC) and Albendazole.
• **Triple Drug (IDA)** – Ivermectin, Diethylcarbamazine Citrate (DEC), and Albendazole.

References

1. PIB| Mass Drug Administration (MDA) Campaign for Lymphatic Filariasis (LF)
2. WHO| Lymphatic Filariasis (LF)

One Liners 15-02-2025

Polity & Governance

Rashtriya Bal Swasthaya Karyakram (RBSK)

5.64 crore children have been provided secondary/tertiary care from 2014-2024 under RBSK.

• **Launched in** – *2013*.
• **Umbrella scheme** – National Health Mission (NHM).
• **Nodal Ministry** – Ministry of Health and Family Welfare.
• **RBSK** – It is an initiative, envisages *child health screening and early intervention services* to improve the overall quality of life of children enabling all children achieve their full potential.
• **Target Groups** – *0-18 year* of age for 4 Ds- Defects at birth, Diseases, Deficiencies and Development delays, spanning 32 common health conditions.

Special Assistance to States for Capital Investment (SASCI) Scheme

Government sanctioned 40 projects in 23 States under SASCI Scheme

• **Launched in** – *2022-23*.
• **Launched by** – Ministry of Finance.
• **SASCI** – Financial assistance will be provided to the state governments in the form of *50-year interest free loan* for capital investment projects.
• Scheme for Special Assistance to States for Capital Expenditure was redesigned as the 'Scheme for Special Assistance to States for Capital Investment'.

Sampoorna Bima Gram (SBG) Yojana

• **Launched in** – *2017*.
• **Launched by** – Ministry of Communications.
• **SBG** – It is an initiative to *provide life insurance* to the people living in rural areas through postal network.
• **Objective** – A minimum of 100 households in each of the identified villages are to be brought under this scheme.
• **Coverage** – At least one Rural Postal Life Insurance (RPLI) policy in each household.

National Electric Mobility Mission Plan (NEMMP) 2020

• **Launched in** – *2013*.
• **Nodal Ministry** – Ministry of Heavy Industries & Public Enterprises.
• **Aim** – To achieve *national fuel security* by promoting hybrid and electric vehicles in the country.
• **Target** – To achieve *6-7 million sales of hybrid and electric vehicles* year on year from 2020 onwards.

Faster Adoption and Manufacturing of (Hybrid &) Electric Vehicles in India (FAME India)

FAME Phase-II was implemented for a period of 5 years from 2019-2024.
• **Launched in** – *2015*.
• **Umbrella scheme** – National Electric Mobility Mission Plan (NEMMP) 2020.
• **Nodal Ministry** – Ministry of Heavy Industries & Public Enterprises.
• **FAME India** – It will provide a major push for early adoption and *market creation of both hybrid and electric technologies vehicles* in the country.
• It will allow hybrid and electric vehicles to become the ***1st*** choice for the purchasers.

PM e-Bus Sewa-Payment Security Mechanism (PSM) Scheme

• **Launched in** – *2024*.
• **Nodal Ministry** – Ministry of Heavy Industries & Public Enterprises.
• **Aim** – To support deployment of more than 38,000 electric buses.
• **Objective** – To provide *payment security to e-bus operators* in case of default by Public Transport Authorities (PTAs).
• It will support the operation of e-buses for a period of *up to 12 years* from the date of deployment.
• **Timeline** – 2024-2029.

Scheme for Promotion of Manufacturing of Electric Passenger Cars in India (SPMEPCI)

• **Launched in** – *2021*.
• **Nodal Ministry** – Ministry of Heavy Industries & Public Enterprises.
• **Aim** – To promote the *manufacturing of electric cars* in India.
• To achieve a minimum Domestic Value Addition (DVA) of 25% at the end of the 3rd year and DVA of 50% at the end of the 5th year.

Elephant Route Predictor App

Elephant Route Predictor App will soon be launched on a pilot basis in Hazaribagh, Jharkhand.
• **Designed by** – Vikas Kumar Ujjwal, Divisional Forest Officer(DFO) in Hazaribagh.
• **App** – It is designed to *track potential elephant routes* in a manner similar to weather forecasts.
• **Feature** – This web-based application has been programmed to *think like an elephant* before making a choice about its migration route.

Miscellaneous

Anusandhan National Research Foundation (ANRF)

• **Established in** – *2023*, through Anusandhan National Research Foundation Act, 2023.
• **Nodal Ministry** – Ministry of Science and Technology.
• **ANRF** – It is an *apex body* to provide high-level strategic direction of scientific research in the country as per recommendations of the National Education Policy (NEP).
• **Aim** – To seed, grow and promote Research & Development (R&D)
  - Foster a culture of research
  - Innovation throughout India's universities, colleges, research institutions, and R&D laboratories.



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