



**UPSC  
Mentorship**  
A Unit of Mentorship India

# **DAILY CURRENT AFFAIRS**

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SOURCES



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## GS III

### 1. Less Taxing

Source: IE, Page 10

Prelims: Tax Base, GST etc.

Mains: Government Budgeting

Context: The article discusses potential tax reforms in the upcoming Union Budget for 2024-25, emphasizing the need for a comprehensive review of the tax system to boost economic activity.

#### Proposed Tax Reforms

- **Tax Rationalization:** Officials are considering adjusting tax rates for lower income segments to stimulate household consumption and private investment.
- **Comprehensive Tax Review:** There is a call for a review of the existing capital gains tax regime to align tax rates and holding periods across different asset classes.
- **GST Rate Rationalization:** The GST Council's 45th meeting led to the formation of a Group of Ministers to consider merging tax slabs and possibly bringing petroleum products under GST, requiring state cooperation.

#### Recent Government Measures

- **Expanding Tax Base:** The number of taxpayers has significantly increased from 5.26 crore in 2013-14 to 9.37 crore in 2022-23 for direct taxes and from 1.12 crore in June 2018 to 1.4 crore in June 2023 for GST.
- **Tax Rate Adjustments:** The government reduced the corporate tax rate to 22% in 2019 and introduced a simplified income tax regime in 2020-21.
- **Recent Proposals:** The interim budget for 2024-25 proposed withdrawing certain direct tax demands, benefiting around one crore taxpayers.

#### Strategic Focus

- **Negotiation with States:** Implementing changes, especially in GST, requires collaboration and negotiation with state governments to address their concerns and secure their support.
- **Continued Reforms:** The government aims to persist with measures to increase the tax base, reduce the tax burden, and simplify compliance, ensuring sustained economic growth.



## Editorial, Ideas and Opinions

### 2. The last continent must remain a pristine wilderness

Source: The Hindu, Page 8

Prelims: Antarctic Treaty Consultative Meeting (ATCM)

Mains: Bilateral, Regional and Global Groupings and Agreements

**Context:** The article discusses the 46th Antarctic Treaty Consultative Meeting (ATCM-46), which focused on the ongoing debate around Antarctic tourism and its regulation.

#### Background and Current Issues

- **Surge in Tourism:** Since the 1990s, Antarctic tourism has surged from a few thousand to over 100,000 tourists in the 2022-23 season.
- **Environmental Concerns:** Increased human presence disrupts wildlife, damages fragile ecosystems, and risks introducing invasive species. Tourism also adds to the global carbon footprint.
- **Current Governance:** The Antarctic Treaty prioritizes peaceful use and scientific research. The Madrid Protocol offers broad environmental guidelines but lacks specific tourism regulations.

#### Challenges in Governance

- **Fragmented Framework:** The governance framework for Antarctic tourism is fragmented, relying heavily on the self-regulatory International Association of Antarctica Tour Operators (IAATO).
- **Lack of Consensus:** The ATCM-46 failed to reach a consensus on a comprehensive regulatory framework due to the need for unanimous agreement from all consultative parties.
- **Geopolitical Climate:** The current geopolitical climate complicates international cooperation on Antarctic governance.

#### Progress and Efforts

- **ATCM-46 Outcomes:** The meeting established a working group to develop a comprehensive framework for regulating tourism and non-governmental activities over the next year.
- **Historical Perspective:** Discussions on tourism regulation have been ongoing since the 1960s, with a proposed tourism annex in 1991 failing to gain consensus.
- **India's Role:** India has raised concerns about tourism's impact on Antarctic research, conservation, and the environment. India enacted its own Antarctic Law in 2022.

#### Future Directions

- **Sustainable Tourism:** Finding a sustainable future for Antarctic tourism requires strengthening environmental protection, implementing robust monitoring programs, and fostering international cooperation.
- **Hopeful Outlook:** Recent efforts at ATCM-46 offer hope for a balanced approach that prioritizes science-based decision-making and engagement with all stakeholders.



### 3. The vulnerabilities of India's elderly

Source: The Hindu, Page 9

Prelims: The Longitudinal Ageing Study in India 2017-18

Mains: Welfare Schemes for Vulnerable Sections of the population

**Context:** The article discusses the ageing phenomenon in India, highlighting the vulnerabilities faced by the elderly population and the need for comprehensive measures to ensure their well-being.

**Current Scenario and Challenges:**

- **Ageing Phenomenon:** Significant improvement in longevity with low reproduction rates.
- **Vulnerabilities:** Elderly face issues like Physical restrictions, multiple health issues, financial instability, and lack of income.
- **Data Insight:** LASI (2017-18) reports 20% of the elderly experiencing these vulnerabilities.

**Government Measures and Awareness:**

- **Initiatives:** Social security measures, the Maintenance and Welfare of Parents and Senior Citizens Act, 2007, and various concessions.
- **Awareness:** Only 12% are aware of the Maintenance and Welfare Act, and 28% know about available concessions.

**Health and Living Conditions:**

- **Health Issues:** High prevalence of chronic diseases, mental health concerns, and food insecurity.
- **Living Arrangements:** Increasing instances of elderly living with other elderly, highlighting dependence and care issues.

**Future Projections and Recommendations:**

- **Population Growth:** Elderly population projected to reach 319 million by mid-century.
- **Gender Disparity:** Higher proportion of elderly women, many of whom are widows.
- **Call to Action:** Need for innovative institutions and a shift from viewing the elderly as liabilities to assets, promoting active and healthy ageing.



## In Brief

### 4. NSAs of India, U.S. review progress on iCET, silent on Pannun investigation

**Source:** The Hindu, Page 4

**Context:** US National Security Adviser (NSA) Jake Sullivan will be in New Delhi for the second meeting of the initiative on Critical and Emerging Technologies (iCET).

**Initiative on Critical and Emerging Technologies (iCET)**

- The iCET was initially announced in May 2022 by both countries and it was launched in January 2023. This initiative elevates the bilateral strategic relationship between India and the US to new heights.
- Both countries will share their core technologies as per this agreement.
- Some of the key focus areas are:
  - Setting up a research agency partnership to drive collaboration in areas like AI
  - Innovation ecosystems
  - Defense industrial & technological cooperation and defense startups
  - Cooperation in human spaceflight
  - Semiconductor ecosystem development
  - Advancement in 5G and 6G technologies
  - Adoption of OpenRAN network technology in India

### 5. HAL receives request for proposal for 156 light combat choppers

**Source:** The Hindu, Page 4

**Context:** Defence public sector undertaking Hindustan Aeronautics Ltd. (HAL) has received the Request for Proposal (RFP) from the Defence Ministry for 156 indigenous Light Combat Helicopters (LCH) estimated to cost ₹45,000 crore.

**Light Combat Helicopters (LCH)**

- The twin-engine LCH is designed and developed by the HAL is a 5-8 tonne class dedicated combat helicopter, conceptualised after the 1999 Kargil conflict when the need for a dedicated platform capable of operating in high altitudes was felt.
- It is the only attack helicopter in the world which can land and take-off at an altitude of 5,000 m (16,400 ft) with considerable load of weapons and fuel, significantly augmenting the firepower of the IAF and the Army in high altitude areas.
- The helicopter has a combat radius of 500 km and can go up to a service ceiling of 21,000 feet, which makes it ideal to operate at high altitude areas of the Siachen glacier.



## 6. 'Digi Yatra could be expanded to hotels, rail travel, public places'

Source: The Hindu, Page 6

**Context:** Digi Yatra, a checkin service at airports based on facial recognition technology, may be implemented at hotels and public places such as historical monuments, says the chief executive officer of the Digi Yatra Foundation, Suresh Khadakhavi.

### Digi Yatra Initiative

- It is a paperless entry at airports using facial recognition software. It envisages that travellers pass through various checkpoints at the airport through paperless and contactless processing, using facial features to establish their identity, which would be linked to the boarding pass.
- With this technology, the entry of passengers would be automatically processed based on the facial recognition system at all checkpoints – including entry into the airport, security check areas, aircraft boarding, etc.
- Passengers won't need to carry their ID card and boarding pass.
- The project is being implemented by the DigiYatra Foundation — a joint-venture company whose shareholders are the Airports Authority of India (26% stake) and Bengaluru Airport, Delhi Airport, Hyderabad Airport, Mumbai Airport and Cochin International Airport.

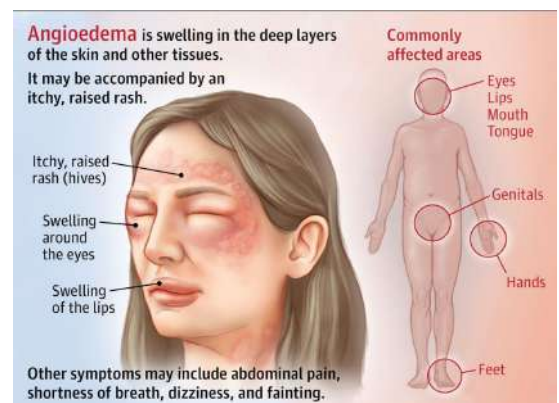
## 7. Alembic gets U.S. FDA nod for hereditary angioedema jab

Source: The Hindu, Page 12

**Context:** Alembic Pharmaceuticals Ltd. said it has received final approval from the U.S. health regulator for its generic Icatibant injection indicated for treating acute attacks of hereditary angioedema in adults.

### Angioedema

- Angioedema refers to abrupt nonpitting swelling of the skin, mucous membranes, or both, including the upper respiratory and gastrointestinal tracts, which typically lasts from many hours to 3 days.
- The involved tissues then return to normal. Sites of predilection include the face, hands, feet, and genitalia.
- Lip and eye (periorbital) swelling are the most common. Swelling of the tongue, pharynx, and larynx is particularly problematic.



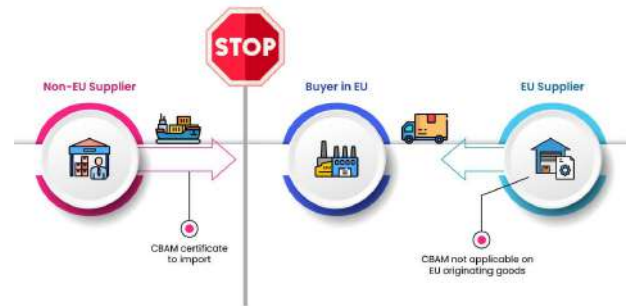
## 8. EU carbon border tax will penalise British green energy'

Source: The Hindu, Page 13

**Context:** The Carbon Border Adjustment Mechanism (CBAM) will impose a CO<sub>2</sub> emissions fee on imports to the EU of steel, cement, aluminium, fertilisers, electricity and hydrogen, unless the exporting nation has equal CO<sub>2</sub> pricing policies.

### Carbon Border Adjustment Mechanism (CBAM)

- It is a mechanism to be introduced by the European Union (EU) to put a fair price on the carbon emitted during the production of carbon intensive goods that are entering the EU, and to encourage cleaner industrial production in non-EU countries.
- The EU plans a gradual introduction of CBAM from 1st October 2023 and this will translate into a 20-35% tax on selected imports to the EU nations by 1st January 2026.
- From 1st January 2026, the EU will start levying the carbon tax on multiple products exported to the EU.
- The products included in the CBAM list will be expanded over a period of time and by 2034, it will cover all products entering the EU.





## Daily Quiz

1. Consider the following statements regarding the GST Council in India:

1. The Union Finance Minister is the Chairperson of the GST Council.
2. The GST Council is a statutory body established under the GST Act, 2017.
3. The Minister of State for Finance is a member of the GST Council.
4. Each state's Finance Minister or a nominated authority is a member of the GST Council.

Which of the statements given above are correct?

- A. 1 and 3 only
- B. 1, 3, and 4 only
- C. 2 and 4 only
- D. 1, 2, 3, and 4

2. Which of the following statements regarding the Antarctic Treaty Consultative Meeting (ATCM) is correct?

- A. The ATCM is a biennial meeting where only the original signatory countries of the Antarctic Treaty are allowed to participate.
- B. The primary purpose of the ATCM is to regulate fishing activities and mineral exploration in Antarctica.
- C. The ATCM adopts measures and recommendations to ensure the protection and preservation of the Antarctic environment.
- D. Decisions made at the ATCM are legally binding for all countries conducting scientific research in Antarctica.

3. Consider the following statements regarding the Longitudinal Ageing Study in India (LASI) 2017-18:

1. The study is conducted by the Ministry of Health and Family Welfare.
2. LASI focuses on the health, economic, and social determinants and consequences of population aging in India.
3. The study is a collaborative effort with the International Institute for Population Sciences (IIPS).
4. The Ministry of Social Justice and Empowerment is the primary funding agency for the study.

Which of the statements given above are correct?

- A. 1 and 3 only
- B. 1, 2, and 3 only
- C. 2 and 4 only
- D. 1, 2, 3, and 4

4. The Initiative on Critical and Emerging Technologies (iCET) is a recent joint effort between India and:

- A. Russia to boost cooperation in military technology and defense manufacturing.
- B. The European Union to focus on clean energy solutions and sustainable development.
- C. The United States to elevate collaboration in strategic technologies and defense industrial cooperation.
- D. Japan to promote innovation in artificial intelligence and robotics applications.



5. Consider the following statements regarding the Light Combat Helicopters (LCH) in India:

1. The LCH is developed by Hindustan Aeronautics Limited (HAL).
2. The LCH is designed for use by both the Indian Army and the Indian Air Force.
3. The development and procurement of the LCH are managed by the Ministry of Home Affairs.
4. The LCH is capable of operating at high altitudes, making it suitable for deployment in mountainous regions.

Which of the statements given above are correct?

- A. 1 and 3 only
- B. 2 and 4 only
- C. 1, 2, and 4 only
- D. 1, 2, 3, and 4

6. Which of the following statements about the Digi Yatra initiative is correct?

- A. Digi Yatra is an initiative by the Ministry of Railways aimed at providing a digital ticketing system for seamless train travel across India.
- B. Digi Yatra allows passengers to check in at airports using facial recognition technology, enhancing security and reducing processing time.
- C. Digi Yatra is a mobile application that enables cashless transactions at all toll plazas across India's national highways.
- D. Digi Yatra is a digital platform launched by the Ministry of Tourism to promote virtual tours of major tourist attractions in India.

7. Which of the following statements about 'angioedema' is correct?

- A. Angioedema is a chronic condition characterized by the permanent enlargement of blood vessels, commonly affecting the extremities.
- B. Angioedema is always caused by an allergic reaction and can be effectively treated with antibiotics.
- C. Angioedema involves the rapid swelling of deeper layers of the skin, often around the eyes and lips, and can be hereditary or acquired.
- D. Angioedema is a respiratory disorder that leads to the inflammation of the airways, similar to asthma.

8. Consider the following statements regarding the Carbon Border Adjustment Mechanism (CBAM):

1. CBAM is a policy proposed by the European Union to reduce carbon leakage.
2. CBAM applies to imported goods from countries with lower environmental standards.
3. The implementation of CBAM is overseen by the Ministry of Environment, Forest and Climate Change in India.
4. CBAM is designed to equalize the cost of carbon between domestic products and imports.

Which of the statements given above are correct?

- A. 1 and 2 only
- B. 1, 2, and 4 only
- C. 2 and 3 only
- D. 1, 3, and 4 only



## Solutions

### Answer 1: B

#### Explanation:

- Statement 1 is correct: The Union Finance Minister is the Chairperson of the GST Council.
- Statement 2 is incorrect: The GST Council is not a statutory body; it is a constitutional body established under Article 279A of the Constitution of India.
- Statement 3 is correct: The Minister of State for Finance is a member of the GST Council.
- Statement 4 is correct: Each state's Finance Minister or any other minister nominated by the state government is a member of the GST Council.

Hence, Option B is correct.

### Answer 2: C

**Explanation:** The ATCM adopts measures and recommendations focused on the protection and preservation of the Antarctic environment, ensuring that activities in Antarctica do not have adverse impacts on its ecosystem.

Hence, Option C is correct.

### Answer 3: B

#### Explanation:

- Statement 1 is correct: The Longitudinal Ageing Study in India (LASI) is indeed conducted by the Ministry of Health and Family Welfare.
- Statement 2 is correct: LASI focuses on various aspects of aging, including health, economic, and social determinants and consequences.
- Statement 3 is correct: The study is a collaborative effort with the International Institute for Population Sciences (IIPS).

- Statement 4 is incorrect: The Ministry of Health and Family Welfare is the primary funding agency for the study, not the Ministry of Social Justice and Empowerment.

Hence, Option B is correct.

### Answer 4: C

#### Explanation:

- The Initiative on Critical and Emerging Technologies (iCET) is a joint effort launched by India and the United States in May 2022.
- The primary objective of iCET is to:
  - Strengthen strategic technology collaboration between the two countries.
  - Expand cooperation in areas like artificial intelligence, quantum computing, advanced materials, and defense innovation.
  - Facilitate joint research and development initiatives to enhance technological capabilities.

Hence, Option C is correct.

### Answer 5: C

#### Explanation:

- Statement 1 is correct: The Light Combat Helicopter (LCH) is developed by Hindustan Aeronautics Limited (HAL).
- Statement 2 is correct: The LCH is designed for use by both the Indian Army and the Indian Air Force.
- Statement 3 is incorrect: The development and procurement of the LCH are managed by the Ministry of Defence, not the Ministry of Home Affairs.



- Statement 4 is correct: The LCH is capable of operating at high altitudes, making it suitable for deployment in mountainous regions, such as the Himalayas.

Hence, Option C is correct.

**Answer 6: B**

**Explanation:**

- Digi Yatra is an initiative that allows passengers to check in at airports using facial recognition technology. This initiative enhances security, reduces processing time, and makes the travel experience more seamless.

Hence, Option B is correct.

**Answer 7: C**

**Explanation:**

- Angioedema involves the rapid swelling of the deeper layers of the skin and mucous membranes, often around the eyes, lips, and sometimes the throat. It can be hereditary (hereditary angioedema) or acquired due to various triggers,

including allergic reactions, medications, or unknown causes.

Hence, Option C is correct.

**Answer 8: B**

**Explanation:**

- Statement 1 is correct: CBAM is a policy proposed by the European Union to address the risk of carbon leakage by imposing carbon costs on imported goods.
- Statement 2 is correct: CBAM applies to imported goods from countries with lower environmental standards to ensure that EU producers who adhere to strict carbon regulations are not disadvantaged.
- Statement 3 is incorrect: The implementation of CBAM is overseen by the European Commission, not the Ministry of Environment, Forest and Climate Change in India.
- Statement 4 is correct: CBAM is designed to equalize the cost of carbon between domestic products and imports, thereby maintaining competitive equality.

Hence, Option B is correct.





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+919999057869

[www.upsmentorship.com](http://www.upsmentorship.com)

@mentorship.india

C - 103, Second Floor, Sector-2  
Noida - 201301

[contact@mentorshipindia.com](mailto:contact@mentorshipindia.com)