

**DAILY
CURRENT
AFFAIRS
ANALYSIS**



LAKSHYA ACADEMY®

26 OCTOBER 2023

1 - Kawar Lake:

GS III

Environmental Conservation related issues

- **Context:**

- The Kawar Lake, Bihar's only wetland designated as an international wetland under the Ramsar Convention, is being ignored and may soon dry up.

- **Important information:**

- Although there are numerous wetlands in the state, only one is officially recognised; Begusarai's Kawar Lake was designated as a Ramsar site in August 2020.
- India is home to 75 Ramsar sites in total.
- Wetlands covering 403,209 hectares make up around 4.4% of the state's total land area in Bihar.

- **It was decided to include four wetlands as Ramsar sites:**

- Lake Gogabil.
- Lake Udaipur.
- Gangetic Dolphin Sanctuary in Vikramshila.
- Gokul watershed.

- **Worries:**

- **The following are the main barriers to Bihar's wetland conservation:**

- hunting migrating birds
- agriculture in the vicinity of wetlands
- government regulations for the preservation and management of wetlands.
- The significance of protecting wetlands from problems such as erratic rainfall, concerns with water management, or extensive damage during floods is being acknowledged by the government.
- On the ground, though, there is no change in response to the directives.
- The wetlands will be destroyed by land acquisition and development if the government does not act quickly.

- **Issues that the Kawar Lake is facing:**

- Because of this monsoon's lack of rainfall, Kawar Lake, also called Gokhur Lake, has a noticeably low water level.
- Approximately 20,000 people in the 16 nearby villages of Nishad rely on the lake for their fishing needs.
- The area's population is expanding quickly, yet there is less water in the lake than there once was.
- Since 2010, the lake has been receding.
- The waterbody's depth has decreased due to the lake's growing silt content during the past year.
- The main issues facing Kawar tal (lake) are deforestation, the dominance of wealthy farmers, unsustainable farm land disputes, and silt accumulation.

- **Additional information on Kawar Lake:**

- The largest freshwater oxbow lake in Asia is called Kanwar Taal.
- It was designated as Bihar's first Ramsar site by the Ministry of Environment, Forests, and Climate Change (MoEFCC) in 2020.
- In the northern Bihar State, it encompasses 2,620 hectares of the Indo-Gangetic plains.
- The location is home to five severely endangered species, including:
- Three vultures, including the Indian vulture (*Gyps indicus*), white-rumped vulture (*Gyps bengalensis*), and red-headed vulture (*Sarcogyps calvus*),
- Two waterfowl, the Baer's pochard (*Aythya baeri*) and the gregarious lapwing (*Vanellus gregarius*).

- *Source → The Hindu*

2 – Startups and Angel Fund:

GS III

Indian Economy

- **Context:**

- In an attempt to prevent its officers from scrutinising angel tax provisions for start-ups approved by the Department for Promotion of Industry and Internal Trade (DPIIT), the Central Board of Direct Taxes (CBDT) has intervened.
- **About Angel Tax:**
 - Angel tax is a levy imposed on funds that businesses obtain from angel investors.
 - This is believed to have an impact on the Indian startup ecosystem overall, making it more difficult for fledgling businesses to obtain funding and grow.
 - It is the tax levied on capital raised by privately held firms by the issuance of shares to residents, as permitted by Section 56(2)(viib) of the Income Tax Act of 1961.
 - The face value and Fair Market Value (FMV) of the issued shares are not equal to the consideration for the aforementioned.
 - More often than not, this levy is called the "Angel Tax" within startup communities.
 - The name "angel tax" originates from the wealthy individuals (referred to as "angels") who make large investments in start-ups and risky firms in their early stages, before they have garnered broad reputation.
- **Argument in Favour of the Angel Tax:**
 - The primary objective of this taxation is to impose measures to tax the excessive share premiums that private firms acquired above and beyond the fair market value (FMV), which were often exploited as a means of collecting corporate bribes and as a cover for previously unexplained cash.
 - In essence, this is a restriction against abuse that was put in place to prevent money laundering.
- **The updated start-up tax directive:**
 - The CBDT stated in its directive under the CASS (Computer-Assisted Scrutiny Selection) that a procedure has been set out for the assessment of such start-up companies, which have been recognised by the DPIIT, and that such start-ups are not required to undergo verification in order to receive notices related to the amended provisions for angel tax.
 - The tax agency issued this explanation in response to concerns expressed by numerous entrepreneurs regarding the receipt of inspection notices related to angel tax.
- **Two situations have been delineated by CBDT:**
 - First off, in the event that a recognised start-up company's case is chosen for examination regarding the single question of whether section 56(2)(viib) of the Income-tax Act applies, the

Assessing Officers will not verify this information during the Act's proceedings, and the start-up company's contention will be summarily accepted.

- Second, the applicability of section 56(2)(viib) of the Act shall not be pursued during the assessment proceedings of such startup company where the case of such startup company is selected under scrutiny with multiple issues, including the issue under section 56(2)(viib) of the I-T Act.
- **What is the startup angel tax?**
- An unlisted firm that sells shares to an investor for more than their fair market value is subject to angel tax, which is income tax at the rate of 30.6%.
- It was formerly restricted to investments made by residents alone.
- Nonetheless, starting on April 1, the Finance Act of 2023 intended to extend angel taxation to non-resident investors as well.
- **What adjustments were made to the angel tax in the 2023–24 budget?**
- The Income-tax Act was modified by the Finance Act of 2023.
- The "angel tax" provision was originally implemented in 2012 with the intention of discouraging the creation and utilisation of unreported funds through the subscription of shares of a closely held company at a price greater than the shares' fair market value.
- The provision had said that equity investments for the issuance of shares by a resident exceeding the face value of the shares would be counted as income for the start-up and would be subject to income tax under the heading "Income from other Sources" for the relevant financial year for an unlisted company like a start-up.
- The government has proposed amending the law to cover overseas investors as well. This means that when a start-up receives investment from a foreign investor, it would now also be considered income and subject to taxes.
- The angel tax fee did not apply to startups that were recognised by the DPIIT.
- Final valuation guidelines for both domestic and foreign investors in unlisted businesses, including start-ups, under the new angel tax mechanism have been notified by the Finance Ministry.
- By addressing an extra subclause of compulsorily converted preference shares (CCPS), which states that the valuation of CCPS can also be based on the fair market value of unquoted equity shares, the rules addressed the industry's concerns.
- **The tax department recommended five valuation techniques for non-resident investors in addition to the discounted cash flow (DCF) method for resident investors:**
- similar company using several approaches;

- likelihood-weighted expected return technique;
- approach to option pricing;
- benchmark analysis technique; and
- method of replacement cost.
- Investors from 21 nations, including the US, UK, and France, are not required to pay angel tax when making non-resident investments in unlisted Indian start-ups, according to the Finance Ministry.
- Nevertheless, nations like Singapore, the Netherlands, and Mauritius—which have historically been important locations for start-ups to raise capital—were not included on the list.
- *Source* → *The Hindu*

3 – Details of Hamas and Israel:

GS II

International Issues

- **Context:**
- Terrorists from Hamas, based in Palestine, attacked Israel, killing hundreds of civilians and kidnapping many more.
- **Laws governing war:**
- Regarding war, there are two distinct and independent concerns of international law.
- First, when and under what circumstances are nations permitted to employ force in international relations?
- Even in the event that a nation believes its use of force is authorised by the UN Charter, it is still required to uphold its jus in bello duties.
- A nation's right to employ force does not absolve it of its duties to use it in conformity with international law.
- International humanitarian law (IHL), which establishes the guidelines that must be adhered to during an armed conflict, is the "how" of using force or the law of war.
- **The Convention of Geneva:**

- IHL is found in the 1949 Geneva Conventions, the 1977 Additional Protocols, and customary international law.
- It controls how parties or groups involved in an armed conflict behave.
- Its main goals are to safeguard civilians and lessen the suffering caused by war.
- Whatever the justification for waging a war, parties involved must abide by IHL.

- **Does the current armed confrontation fall within the rules of war?**

- Yes, since there is an armed confrontation taking place between Israel and Hamas.
- According to the International Criminal Tribunal, when armed force is used between States, or when there is ongoing armed conflict between governmental forces and organised crime groups, or between such groups within a State, there is an armed conflict under international law.

- **There are two types of armed conflicts according to international law:**

- **International armed conflict (IAC):**

- Any declared war or other armed conflict involving two or more nations is included in the IAC.

- **Conflicts that are not international armed:**

- The non-governmental forces (Hamas) fighting alongside the governmental forces (Israel) are part of NIAC.
- NIAC is covered by Common Article 3 of the Geneva Convention.
- Israel and Hamas must therefore follow IHL.

- **What about murders of civilians?**

- IHL's main goal is to ensure that there is always a distinction made between fighters and civilians throughout an armed conflict.
- War parties cannot assault people or civilian-related items; they can only attack combatants and military targets.
- Attacks that lack distinction between civilians and combatants are prohibited and, therefore, illegal.
- As a result, Hamas is not allowed to kill people.
- Any military action that, when weighed against the anticipated military advantage, disproportionately harms civilians is prohibited.
- It is estimated that Israel used 6,000 bombs on Gaza, a disproportionate use of force that resulted in extensive damage and fatalities.

- Israel's excessive damage to Gaza's civilian population is not justified by Hamas's horrifying attack on Israel.
- All of this equates to serious violations of the 1949 Geneva Conventions, which are crimes against humanity.
- **The hostage-taking case:**
 - It is unlawful for Hamas to hold Israelis prisoner.
 - Article 8 of the Rome Statute expressly recognises hostage-taking as a crime against humanity.
 - This is the agreement that created the International Criminal Court.
- Israel intends to impose collective punishment on the almost two million residents of the Gaza Strip by cutting off their access to gasoline, electricity, water, and food.
- Retaliating against a group for the actions of one or more people who are said to be members of that group is known as collective punishment.
- The already severe air and sea blockade of the Gaza Strip, in place since 2007, will be made worse by this measure.
- A basic principle of international humanitarian law—that no one should be punished for crimes they did not commit—is broken by such an action.
- It is unlawful and a war crime to punish every Gaza Strip inhabitant for the crimes of Hamas.
- **Warnings in advance:**
 - It should be effective for warring sides to advise people to flee before assaulting under IHL.
 - The warning will be useless if people do not have enough time to leave.
 - Israel's warning to Gaza Strip residents is ineffective.
 - There is no realistic chance for the civilians to relocate to safe areas because of the air and sea embargo.
 - In any event, protection for civilians who choose not to leave even after being warned is also necessary.
 - In addition to both parties upholding their IHL duties, an inquiry into the war crimes perpetrated ought to be started.
- *Source → The Hindu*

4 – Divorce rights of Muslim Women:

GS I

Women Empowerment

- **Context:**

- The Kerala High Court's 2021 decision upholding a Muslim woman's right to seek extrajudicial divorce by "khula" will be reviewed by the Supreme Court. Divorces that occur extrajudicially happen without the involvement of the court.

- **Important information:**

- The criteria of khula were addressed in the ruling of the two-judge High Court Bench on April 9, 2021.
- It stated that a Muslim woman's right to khula is unassailable and independent of her husband's agreement or disapproval.
- The Kerala High Court's 2021 verdict, which the Supreme Court will now review, addressed the subject of whether Muslim women's right to an extrajudicial divorce was taken away from them following the enactment of the Dissolution of Muslim Marriages Act, 1939.

- **About khula:**

- Khula is the term used to describe a Muslim woman's unilateral authority to divorce her spouse.
- This is comparable to the talaq prerogative granted to Muslim men by Sharia law.
- The Holy Qur'an is the primary source for the acceptance of khula as a type of divorce.
- Scholars disagree, nevertheless, regarding the exact way that khula must occur.
- A legal khula, according to the Hanafi school of Islamic jurisprudence, requires the approval of the spouse.
- According to Dr. Justice Kauser Edappagath, the current High Court judge in Kerala, a wife's right to khula is comparable to a husband's right to declare talaq after concluding that the marriage is irretrievably broken.
- Muslim women have access to three additional extrajudicial divorce options:

- **Tafwidzi-E-TALAQ:**

- This divorce is based on a contract.
- Islam sees marriage as a contract, therefore the parties are free to determine the conditions of their marriage and the rules that will govern it.
- In the event that a husband breaches any agreement made during the marriage, the wife will have the right to file for divorce without the need for court intervention.
- Nonetheless, the terms of the agreement must be fair and consistent with public policy.
- Such as when the husband remarries without the wife's consent or abuses her, among other situations, are grounds for divorce.

- **BARBARA'AT:**

- This is a type of consent-based separation.
- Either party may make the offer to end the marriage.
- The spouses' mutual rights and obligations terminate when they both sign a mubara'at.
- According to both Sunni and Shi'a religions, this type of divorce cannot be undone.

- **Faskh:**

- This is divorce facilitated by the court or a qazi-like authoritative figure.
- While mubara'at is granted by both spouses and khula by one of them, faskh is determined by an outside entity, such as a court, arbitrator, or mediator.

- **What is stated in the Shariat Act?**

- **What does it identify?**

- Both judicial and extrajudicial divorce are recognised by the Muslim Personal Law (Shariat) Application Act, 1937.
- Except for faskh, all extrajudicial divorce forms are recognised under the Act.

- **Separation via a third party:**

- In certain situations, it permits a district judge to dissolve a marriage based only on the woman's plea, and also permits the dissolution of marriage by decree of the court.
- But the Hanafi school did not permit women to get a court decree ending their marriage, even in the face of the Sharia Act.
- The Dissolution of Muslim Marriages Act, 1939, was passed in order to remedy this circumstance.

- **The Act of 1939:**

- **Objective:**

- The 1939 Act was enacted to remove any uncertainty regarding the consequences of married Muslim women renouncing their faith and to clarify and harmonise the legal laws pertaining to Muslim women's dissolution of marriage.

- **Creating consistency:**

- The Act gave all Muslim women, irrespective of the school of Islamic jurisprudence they adhered to, the right to an extrajudicial divorce.

- **Reasons for removing the decree:**

- The 1939 Act, which established nine grounds for Muslim women to seek a judgement for the dissolution of marriage, superseded Section 5 of the Shariat Act.
- These included abandonment, brutality, and a husband incarcerated for a period of seven years or longer.
- The 1939 Act made it possible to get a divorce order on any other basis that is accepted by Muslim law as being legitimate for ending a marriage.
- Under the Shariat Act, all other forms of extrajudicial divorce were unaffected.

- *Source → The Hindu*

5 – Influenza C:

GS II

Health related issues

- **Context:**

- The World Health Organisation recently declared that Egypt had achieved remarkable strides towards eradicating hepatitis C.

- **Important information:**

- Egypt is the first nation to reach gold tier status on the global health body's standards for hepatitis C elimination, according to the WHO.

- **In order to attain the declared objective of eradicating hepatitis C, one must fulfil certain requirements, such as:**

- Ensuring complete safety of blood and injections
- Preserving a minimum of 150 syringes or needles annually for drug injectors (PWID)
- Diagnosis of the chronic hepatitis C virus (HCV) in more than 80% of cases
- Treating more than 70% of those with an HCV diagnosis
- The creation of a sentinel monitoring programme to monitor liver cancer and other hepatitis sequelae.
- In Egypt, 87% of hepatitis C cases have been detected, and 93% of those cases have received curative care.
- It surpassed the WHO gold tier standards, which called for treating at least 70% of those who were diagnosed with hepatitis C and diagnosing at least 80% of those who lived with the disease.
- Egypt had started the project "100 Million Healthy Lives."
- Egypt's hepatitis C prevalence decreased dramatically as a result of this campaign; it was expected to be less than 1% in 2019 after falling from 10% in 2016.

- **Regarding Hepatitis C:**

- The hepatitis C virus is the cause of hepatitis C, which is an inflammation of the liver.
- Acute and chronic hepatitis, with severity ranging from a minor disease to a serious, lifelong illness involving liver cirrhosis and cancer, can be caused by the virus.
- A bloodborne virus, the hepatitis C virus.

- **Most infections are caused by:**

- blood exposure from risky injection techniques,
- improper medical care,
- unscreened transfusions of blood,
- drug injection usage and
- sexual behaviours that result in blood exposure.
- An estimated 58 million people worldwide suffer from a chronic hepatitis C virus infection, and 1.5 million new cases are reported each year.
- As of right now, there is no reliable vaccine to prevent hepatitis C.

- The European and Eastern Mediterranean regions have the greatest rates of illness.
- *Source* → *The Hindu*



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