

AUGUST

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MK Yadav Sir



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SCIENCE AND
TECHNOLOGY

Table of Contents

- 1 RPA 1951
- 2 Saas (Software As A Service)
- 3 Line Of Credit (LoC)
- 4 Residential Status In India
- 5 Yudh Abhyas
- 6 Review Petitions In The Sc
- 7 India Votes Against Russia
- 8 Maneater Tiger
- 9 Divyang Park
- 10 Csa6 Gene

Disqualify Soren as MLA over mining lease, EC tells Gov

**RITIKA CHOPRA
& ABHISHEK ANGAD**
NEW DELHI, RANCHI,
AUGUST 25



Jharkhand CM Hemant Soren in Ranchi, Thursday. PTI

IN A setback for the JMM-led Jharkhand regime, the Election Commission (EC) on Thursday recommended the disqualification of Chief Minister Hemant Soren as MLA under the Representation of the People Act, 1951, *The Indian Express* has learnt.

Sources said the Commission, in its opinion shared with Jharkhand Governor Ramesh Bais, found Soren guilty of misusing his position to allot a stone mining lease to himself last year. The Chief Minister also heads the state's mining department.

The Governor, who had referred the matter to the EC after receiving a complaint from the Opposition BJP, is yet to officially communicate his order on the issue.

CONTINUED ON PAGE 4

EXPLAINED **E** What next?

THE JMM is confident that Hemant Soren will remain the Chief Minister. The party is preparing for a phased response: appeal the order in court and, if unsuccessful, get Soren to contest the bypoll from the vacant seat.

Context: The Election Commission (EC) recommended the disqualification of Chief Minister of Jharkhand as MLA under the Representation of the People Act, 1951

Disqualification Under Representation of People Act (RPA) 1951

- The Representation of the People Act, 1951 of the Indian Constitution, enlisted in Articles 324 to 328, delineates the conduct of elections throughout the nation.
- It provides the power to legislate and make rules of elections to Parliament and the state legislature.
- It provides for criteria pertaining to qualifications and disqualifications of electoral candidates.
- Section 8 of the act provides the grounds on which a person is disqualified from contesting elections in case he/she has been convicted for the following offences.
 - Section 8 (3) of the Act states that if an MP or MLA is convicted for any other crime and is sent to jail for 2 years or more, he/ she will be disqualified for 6 years from the time of release.
 - Even if a person is on bail after the conviction and his appeal is pending for disposal, he is disqualified from contesting an election.
 - Section 8(4) allowed convicted MPs, MLAs and MLCs to continue in their posts, provided they appealed against their conviction/sentence in higher courts within 3 months of the date of judgment by the trial court.
 - The Supreme Court in July 2013 struck down section 8(4) of the RPA, 1951 and declared it ultra vires and held that the disqualification takes place from the date of conviction.

'India poised to become next global SaaS capital'

India's IT sector continues to charge ahead on its trajectory of growth and transformation, with SaaS setting the stage for the next wave of disruption, as per a study by EY and CII

18 SaaS unicorns in India at present, as against one in 2018, with the country being the third largest SaaS ecosystem globally, after the USA and China

50% Share of SaaS providers who feel driving greater awareness for SaaS products continues to be a prerequisite for customer acquisition

>100 Unicorns across different segments in India, which is seeing accelerated pace of entrepreneurship and rapidly emerging as a hub for SaaS (software as a service) start-ups, as per the report 'India: The next global SaaS capital'

Survey details: Based on in-depth interviews with 50 SaaS promoters and funders from early stage to Series E and beyond, the study highlights operational characteristics

Source: EY & CII/PTI

SAAS (SOFTWARE AS A SERVICE) (Syllabus: GS Paper 3 - Sci & Tech)

Context: The Indian IT sector continues to charge ahead on its trajectory of growth and transformation, with SaaS (Software as a Service) setting the stage for the next wave of disruption.

Software-as-a-Service

- Software-as-a-Service, or SaaS for short, is a cloud-based method of providing software to users.
- SaaS users subscribe to an application rather than purchasing it once and installing it.
- Users can log into and use a SaaS application from any compatible device over the Internet.
- The actual application runs in cloud servers that may be far removed from a user's location.
- A SaaS application may be accessed through a browser or through an app.
- Online email applications that users access through a browser, such as Gmail and Office 365, are common examples of SaaS applications.
- The difference between SaaS and a software installation on a user's computer is somewhat like the difference between streaming a TV show online and buying all the seasons of the TV show on DVD.

What is SaaS?

SaaS is short for software as a service, wherein software can be accessed through the Web. A user can access applications using any internet-enabled device

What does it have to do with the cloud?

Cloud computing essentially involves delivering services over the internet. SaaS is one key component of it. PaaS, standing for platform as a service, is another; it gives customers an environment to develop and run applications

What are its benefits?

Such software can be accessed anywhere, anytime. They are low-cost and subscription based. Scaling up or down is easy with SaaS



African nations offer India lithium as repayment for aid

This is part of India's plans to leverage over-\$30 bn line of credit it has extended to various nations

Subhash Narayan
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NEW DELHI

In a massive boost to its efforts to secure critical mineral supplies, India has been approached by several African nations with offers to service part of their development loans by giving access to Indian companies in their mining operations and allowing exports of highly prized lithium and cobalt.

This is part of India's plans to leverage over-\$30 billion of lines of credit (LoC) and financial support it has extended to African, Latin American and Asian countries, two officials aware of the development said.

The approach by the Africans—made to the economic diplomacy division of the ministry of external affairs—is the first such instance of an economic trade-off leveraged by India, one of the officials said.

According to this government official, the government has asked domestic metal and mining companies to place their interest in raw materials and other minerals that they require for manufacturing so that these could be sourced from countries where Indian lines of credit have been extended.

"In all, over 300 LoCs worth \$32 billion have been extended by India to 65 countries across the globe. The LoC



African nations are offering access to Indian companies in their mining operations and allowing exports of minerals like lithium and cobalt.

projects cover infrastructure, power generation, irrigation, healthcare and capacity building. Until now, 322 LoC projects have been completed, and 277 are under implementation," said the

LoCs to over 41 countries worth more than \$12 billion. It is here (with Africa) that the first set of mineral deals would be worked as part of the debt-servicing obligation of beneficiary countries."

Questions sent to ministries of external affairs, finance, mines and coal remain unanswered. Similarly, the department of financial services, EXIM Bank, did not respond to a query about the proposed change in

servicing norms of LoC by beneficiary countries.

India extends development assistance through concessional LoC under the Indian Development and Eco-

nomics Assistance Scheme (IDEAS). Under it, India extends concessional funds to overseas financial institutions, regional development banks, governments and other entities to help finance development and infrastructure projects or to import goods and services from India—all on deferred credit terms.

"Several countries have offered to repay Exim Bank credit through output generated by a certain project or other minerals that India needs to support Make in India and Atmanirbhar Bharat initiatives," said the official.

Africa has rich deposits of oil, gas and lithium, which has become the most sought-after mineral by countries building their electric mobility infrastructure using lithium-ion batteries. The LoC deal with African countries could give India access to mineral and metal ores such as magnesium ore, nickel ore, zinc, lead, quartz, limestone, alumina, iron ore, copper and bauxite.

Apart from African countries, India would also explore the reworked LoC arrangement with Central Asian countries, Bolivia and Russia. India has extended a \$1 billion LoCs to Russia in 2020 that can now be explored to get critical coking coal supplies for Indian steel companies.

India's financial assistance is also channelled to neighbouring countries through LoCs, grant-in-aid, credit and currency swaps. Most recently, New Delhi has extended various economic support measures to help Sri Lanka tide over its ongoing financial crisis.

LINE OF CREDIT (LOC) (Syllabus: GS Paper 3 - Economy)

Context: India has been approached by several African nations with offers to service part of their development loans by giving access to Indian companies in their mining operations and allowing exports of highly prized lithium and cobalt.

Line of credit (LOC)

- A line of credit (LOC) is a pool of money that one can borrow from a lender as and when you need.
- The Line of Credit is not a grant but a 'soft loan' provided on concessional interest rates to developing countries, which has to be repaid by the borrowing government.



LINES OF CREDIT

A business line of credit is a fixed amount of money, which can be accessed as needed to meet fluctuations in cash flow.



Unlike a term loan, capital is available to withdraw as needed, instead of in a lump sum.



A line of credit offers flexibility because interest is only paid on credit when it's accessed.



Secured and unsecured lines of credit are available from both banks and non-bank lenders.

What is the tax liability for RNOR citizens in India?

Sonu Iyer

I have been a US citizen for the past 17 years. I moved back to India in July 2022. But I am still working for a US firm and getting salary in the US account. Do I need to file taxes in India for the salary earned before August or only after August? Also, how can I benefit from DTAA?

—Name withheld on request



ASK MINT
NRI TAXATION

There are three types of residential status in India: Resident and Ordinarily Resident (ROR), Resident but Not Ordinarily Resident (RNOR) and Non Resident (NR).

Residential status in India is determined based on total physical presence in India in the current financial year (FY) and preceding 10 FYs as also quantum of India sourced income in the current FY. Residential status needs fresh determination in each FY.

An individual qualifying as ROR is taxable on worldwide income in India and is required to report foreign incomes and assets held outside India in the tax return. An individual qualifying as a 'NR' or 'RNOR' is not liable to tax in India on his foreign incomes (unless received in India).

As you are a US citizen and moved back to India in July, you may qualify as RNOR of India for FY 2022-23 if your presence in India is 729 days or less during the period 1 April 2015 to 31 March 2022 or you qualify as NR of India in 9 out of 10 preceding FYs. As an RNOR, you are taxable on following incomes in India:

- Income received or deemed to be received in India;
- Income that accrues or

arises in India;
-Income deemed to accrue or arise in India;
-Income accruing or arising outside India from business or profession set up in India

Salary income for services rendered in India is considered as 'deemed to accrue or arise in India'. Thus, salary earned by you while working in India from August will be taxable in India even if it is paid in the US account. As an RNOR, salary earned in the US till July 2022 will not be taxable in India. As the salary is received in the US, it may be taxable in the US also. In such case, you may claim appropriate benefit (either exemption or foreign tax credit) under the Double Taxation Avoidance Agreement (DTAA) between India and the US in that country to avoid double taxation.

Sonu Iyer is tax partner and people advisory services leader, EY India.

Do you have a personal finance query? Send in your queries at mintmoney@livemint.com and get them answered by industry experts.

RESIDENTIAL STATUS IN INDIA

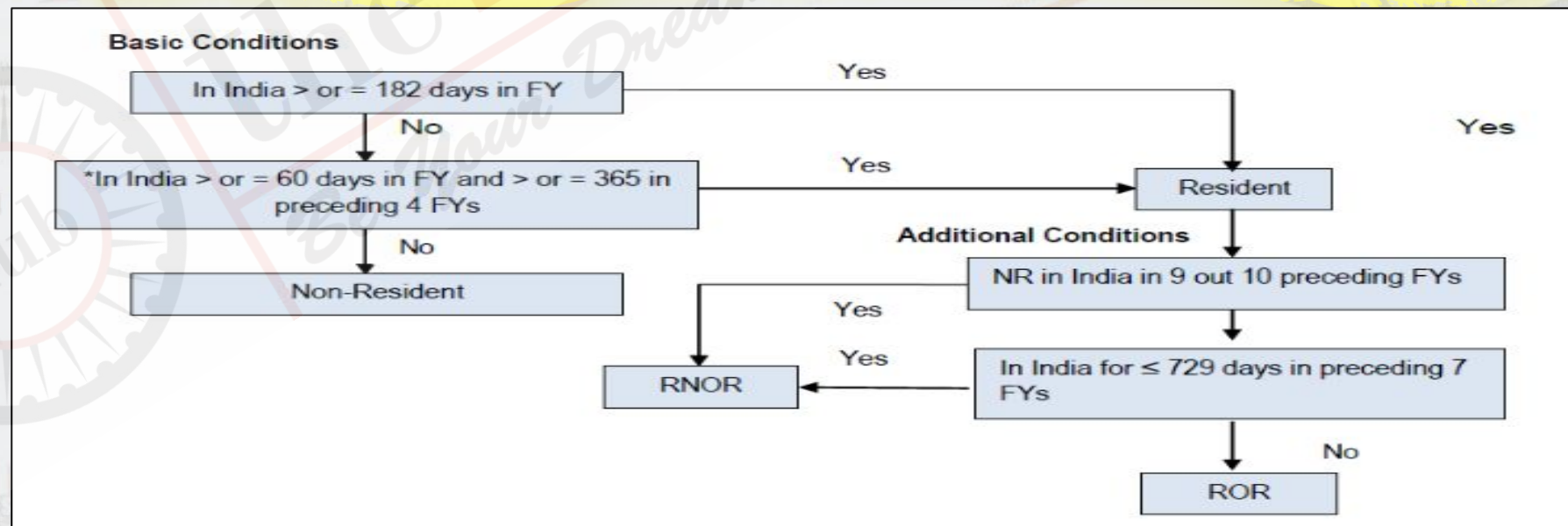
(Syllabus: GS Paper 2 - Polity & Governance)

Context: Tax liability for RNOR citizens in India

Residential Status for Income Tax

- For the purpose of income tax in India, the income tax laws in India classifies taxable persons as:

- A resident: 2 conditions :
 - Stay in India for a year is 182 days or more or
 - Stay in India for the immediately 4 preceding years is 365 days or more and 60 days or more in the relevant financial year
- A resident not ordinarily resident (RNOR): will be a ROR if he meets both of the following conditions:
 - Has been a resident of India in at least 2 out of 10 years immediately previous years and
 - Has stayed in India for at least 730 days in 7 immediately preceding years
- A non-resident (NR): Non Resident Indian is a person who is not a resident of India.



Citing border pacts, China objects to India-U.S. drills

India says the exercises are not violative of agreements

ANANTH KRISHNAN
BEIJING

China's military, which in 2020 carried out multiple transgressions across the Line of Actual Control (LAC) which India has said violated past border agreements and triggered the worst crisis in decades, has now cited those same pacts to object to upcoming India-U.S. exercises, a charge India denied.

"We firmly oppose any third party to meddle in the China-India border issue in any form," People's Liberation Army (PLA) Senior Colonel Tan Kefei, a spokesperson for the Ministry of Defence, said at a monthly press conference in Beijing in response to questions about the upcoming drills.

In Delhi, External Affairs Ministry spokesperson Arindam Bagchi said that the India-U.S. exercises were "completely different" from the situation at the LAC, and denied that they were "targeting" China or were violative of previous agreements.

In response to a question from *The Hindu* about the PLA statement, Mr. Bagchi said that India had always held that the two sides should "stick to" past agreements.

"Obviously, that hasn't happened," he added, refer-



Tan Kefei

ring to Chinese transgressions along the LAC and to India's protests about the PLA's attempts to change the status quo despite 1993 and 1996 protocols.

On Thursday, the PLA spokesperson said China "always stressed that military cooperation of relevant countries, especially on exercises and training activities, should not be targeted at any third party, but rather serve to help maintain regional peace and stability."

"The China-India border issue is a matter between the two countries," he said. "Both sides have maintained effective communications at all levels and agreed to properly handle the situation through bilateral dialogues. In light of the relevant agreements signed by China and India in 1993 and 1996, neither side is allowed to conduct military exercise against the other in areas near the Line of Actual Control." "It is hoped," he added, "that the Indian side will strictly abide by the important consensus reached by the leaders of the two countries and the relevant agreements, uphold its commitment to resolving border issues through bilateral channels, and maintain peace and tranquillity in the border area with practical actions."

(With inputs from Suhasini Haider in New Delhi)

YUDH ABHYAS

(Syllabus: GS Paper 3 - Internal security)

Context: India and US will hold the 18th edition of the "Yudh Abhyas" series of war games between October 14 to 31 in Uttarakhand's Auli.

- The last edition was held in Alaska, the United States in October 2021

Yudh Abhyas

- **India-U.S. bilateral exercise:** Exercise Yudh Abhyas is the largest running joint military training and defence cooperation endeavour between the two countries.
- It was started in 2004 under the US Army Pacific Partnership Program.
- The exercise is hosted alternately between both countries.
- This is the only India-U.S. service exercise continuing in bilateral format.
- The exercise aims at enhancing understanding, cooperation and interoperability.
- It focus on combined arms manoeuvres in cold climatic conditions and is primarily aimed at sharing tactical level drills and learning best practices from each other.

Other Exercises between India and the US

- Tiger Triumph: The joint exercise focuses on humanitarian assistance
- Vajra Prahar: between the special forces of both nations.
- Exercise Cope India: Between US Air Force and Indian Air Forces
- Malabar Exercise of Quad nations

SC to review PMLA order on two aspects

Judgment had found no reason for ECIR to be shared with accused, shifts burden of proof on them

KRISHNADAS RAJAGOPAL
NEW DELHI

We are in principle completely in support of the efforts to prevent black money, its circulation and money laundering. We cannot afford such types of offences

SUPREME COURT



The Supreme Court on Thursday *prima facie* agreed to reconsider two aspects of the Prevention of Money Laundering Act (PMLA) upheld by its judgment on July 27, which deprives an accused a copy of the Enforcement Case Information Report (ECIR) and transfers the burden of proof of innocence onto shoulders of the accused instead of the prosecution.

A Review Bench led by Chief Justice of India N.V. Ramana clarified that its move to reconsider these two key points in the apex court judgment which upheld several core amendments made to the PMLA should not be construed to mean that the court was opposing the ef-

forts of the government to prevent the circulation of black money or money laundering. It said the objective of the government was "noble".

Two aspects

"We feel that only these two aspects need to be looked into. We are in principle completely in support of the efforts to prevent black money, its circulation and money laundering. We cannot afford such types of of-

fences. The object is noble... But after reading the judgment, *prima facie* we feel that these two areas – non-provision of ECIR and reversal of presumption of innocence – may require re-consideration. We will issue notice. Let the Government of India respond," Chief Justice Ramana observed orally.

Solicitor-General Tushar Mehta, appearing for the Centre, said entertaining a review of the July judgment would entail serious reper-

cussions. The PMLA was not a standalone law, but part of a larger global structure against the offence of money laundering. India may lose its standing and may not even get financial assistance for its fight against the offence.

He said the review petition filed by Karti Chidambaram, represented by senior advocate Kapil Sibal, was "an appeal in the guise of a review". To this, the court said it has already acknowledged the seriousness of the offence of money laundering.

"We are not opposing any of the actions taken by the government to stop money laundering or bringing back black money from abroad..." the Chief Justice began to explain.

"Yes, it is serious. We do

not doubt the object or aim... We thought *prima facie* that these two issues are there and we will issue notice and see," the Chief Justice completed his train of thought while issuing notice to the government and posting the review before an appropriate Bench after four weeks.

The court also ordered several writ petitions, one of them filed by Shivshankar Bhatt through advocate Vipin Nair, which have primarily challenged the introduction of the amendments to the PMLA via the Finance Act route, to be tagged along with the review petition. The July verdict had said the method of introduction of the amendments through a Money Bill would be separately examined by a larger Bench of the apex court.

Review Petitions in the Supreme Court

- Article 137 of the Constitution of India grants the Supreme Court the power to review any of its judgments or orders.
- This power is however subject to the Rules made by the Supreme Court under Article 145, as well as the provisions of any law enacted by parliament.
- Further, as per the Supreme Court Rules, 2013, a review Petition must be filed within 30 days from the judgment or order of which review is sought and must be placed before the same Bench which had delivered the decision.

Review v Appeal: Scope of the Power

- The power of review is distinct from the Court's power to hear appeals, i.e. the appellate jurisdiction.
- When hearing a review petition filed against its own order or judgment, the Court does not rehear the case at hand, as it would in an appeal.
- The purpose of a review petition is limited to remedying an apparent error or the resultant grave injustice that has been the consequence of a decision of the Supreme Court.
- The Court is thus restricted in the exercise of the power of review to cases where there is an error apparent on the face of the record (criminal cases) or in accordance with the provisions of Order XLVII of the Code of Civil Procedure, 1908.

For first time, India votes against Russia in UNSC on Ukraine

New Delhi: India was among the 13 UN Security Council members who voted on Wednesday against Russia's proposal to prevent Ukrainian President Volodymyr Zelensky from addressing the UNSC remotely. While it was only a procedural vote, this was still the first time India voted against Russia on a Ukraine-related issue since Moscow launched its military operation in February.

► **WH says US sees India as an indispensable partner, P 16**
► **India slams Pak over Sikh girl's 'forced' conversion, P 16**

Russia was the only country to back its proposal as China abstained and others supported Zelensky's virtual address. India qualified its position by saying this was not a vote against Russia as Zelensky had twice addressed the council earlier—in April and Ju-

ne—through video conference. Russia's objection was also limited only to the Ukrainian President speaking through a video conference as Moscow "in principle" was not against participation by Zelensky in person. **TNN**

► **'No way to skip it', P 12**

Context: India was among the 13 United Nations Security Council members who voted against Russia's proposal to prevent Ukrainian President from addressing the UNSC remotely.

India's Stand on Russia-Ukraine Crisis

- Despite mounting pressure from western powers, India has maintained a neutral stand against Russia amid the ongoing military operations in Ukraine.
- In fact, India has repeatedly reiterated its stand against saying that the Russian and Ukrainian sides to return to the path of diplomacy and dialogue.

United Nations Security Council (UNSC)

- UNSC is among six principal organs of the United Nations (UN). It is charged to ensure international peace and security.
- It also recommends on the admission of new UN members to the Assembly.
- It further approves any changes to the UN Charter. It is the only UN body, having the authority to issue binding resolutions on member states.
- UNSC comprises of fifteen members:
 - Five permanent members: China, France, Russia, United Kingdom of Great Britain & Northern Ireland, and the United States.
 - Ten members are elected on a regional basis, for two years term.
- In June 2020, India was elected to the UNSC as a non-permanent member. This membership is for 2021-22.

Permanent members, veto rights (5)

■ China, France, Russia, UK, USA

Non-permanent members, two-year terms (10)

■ Africa (3)

■ Asia (2)

■ Latin America (2)

■ Western Europe and others (2)

■ Eastern Europe (1)

• The Security Council has the primary responsibility within the UN of maintaining international peace and security

• It is the only United Nations organ that has the power to make decisions that member states are obligated to implement

DOWN TO EARTH

August 26

Ustad redux? Ranthambore 'mankiller' T-104 could be shifted to a cage in Mukundara

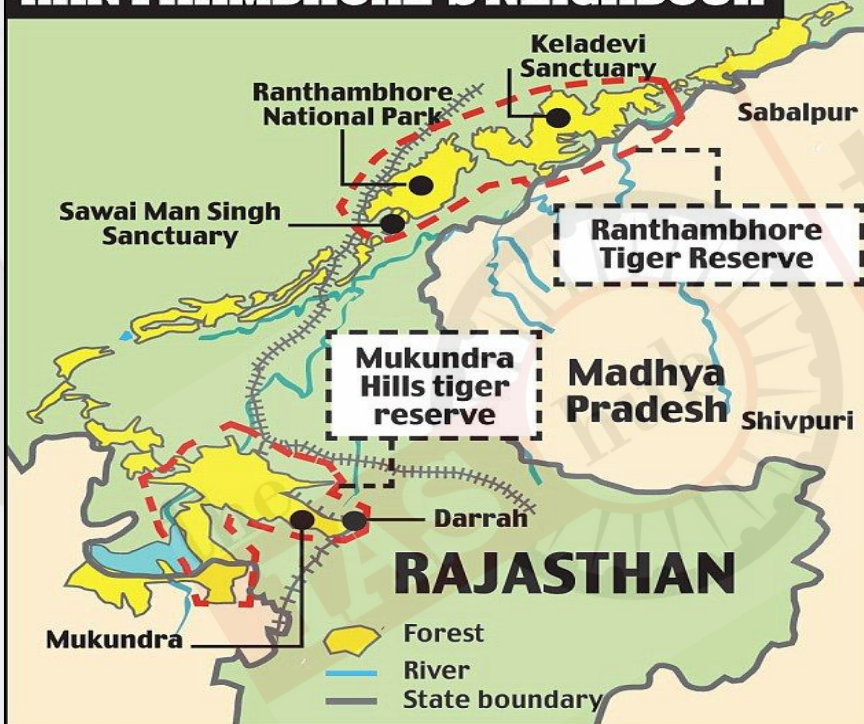
The tiger killed three people in 2019 and is considered 'a threat to human life'

By Rajat Ghai

Published: Thursday 25 August 2022



RANTHAMBHORE'S NEIGHBOUR



MANEATER TIGER

(Syllabus: GS Paper 3 - Environment & Ecology)

Context: A male tiger in the Ranthambore Tiger Reserve called T-104, who killed three people in 2019, could be transferred to a cage in the Mukundara Tiger Reserve near Kota.

- T-104, also called 'Chikoo' and 'Hammir', after Hammiradeva, the last Chauhan ruler of Ranthambore, will be the second tiger to be caged for life after 'Ustad' or T24, whose capture and subsequent captivity in 2015 had set off a wave of protests on social media in India and abroad.
- T-104 is the son of Laila (T-41) and T-74.

Standard Operating Procedure

- The 2013 Standard Operating Procedure of the National Tiger Conservation Authority (NTCA) says an "aberrant tiger" (man-eater) must be caught and "sent to the nearest recognised zoo and not released in the wild", the conditions and circumstances makes trapping and tranquillisation difficult.

National Tiger Conservation Authority (NTCA)

- The NTCA has been constituted under section 38 L (1) of Wildlife (Protection) Act, 1972.
- Further, as per the section 38 L, sub section 2 of the said Act, the authority consists of the Minister in charge of the Ministry of Environment and Forests (as Chairperson), the Minister of State in the Ministry of Environment and Forests (as Vice-Chairperson), three members of Parliament, Secretary, Ministry of Environment and Forests and other members.
- The authority derives its power from section 38 O (1) of WLPA, 1972 and functions under the guidance of Chairperson, Vice-Chairperson and members.

Maharashtra to get its first “Divyang Park” in Nagpur:

‘Samajik Adhikarita Shivar’ for Senior Citizens and Divyangjan in Nagpur, Maharashtra.

Divyang Park

- A ‘Samajik Adhikarita Shivar’ for distribution of aids and assistive devices to Senior citizens under ‘Rashtriya Vayoshri Yojana’ (RVY Scheme) and to ‘Divyangjan’ under the ADIP Scheme of the Ministry of Social Justice and Empowerment, Government of India.
- “Divyang Park” will have different kind of facilities for Divyangjans like sensory garden, textile Pathway touch and smell garden, skill training facility, rehabilitation facility, Sports & infotainment etc.

Rashtriya Vayoshri Yojana

- The Ministry of Social Justice and Empowerment introduced the Rashtriya Vayoshri Yojana (RVY) scheme to provide assisted-living devices and physical aids for senior citizens belonging to the BPL category.
- The expenditure for implementing the RVY scheme will be met from the ‘Senior Citizens’ Welfare Fund’.
- The RVY scheme is implemented through the sole implementing agency, i.e. Artificial Limbs Manufacturing Corporation (ALIMCO), a Public Sector Undertaking (PSU) under the Ministry of Social Justice and Empowerment.
- **Eligibility Criteria Under RVY**
 - Senior citizens, i.e. persons more than 60 years.
 - Belonging to the BPL category.
 - Having a monthly income/pension of less than Rs.15,000.
 - Suffering from age-related disability or infirmity, such as low vision, loss of teeth, hearing impairment and locomotor disability.

Newly identified gene could be clue to treatment of fungal infection in immuno-compromised patients

A newly identified gene can hold the key to prevent fungal infection Candidiasis that often affects intensive-care unit (ICU) patients, cancer patients and patients receiving immunosuppressive therapy.

CSA6 gene

- The gene called CSA6 has been identified in *Candida albicans* a fungal species infamous for causing high rates of morbidity and mortality under certain immunocompromised conditions such as AIDS or during cancer treatment.
- The fungal species residing in mucosal linings of the gastrointestinal and urogenital tract of healthy individuals turns into a pathogen under immunocompromised conditions breaching the host defense causing superficial as well as life-threatening systemic infection.
- They identified a set of six chromosome stability genes that are a must for maintaining integrity. While five of the CSA genes are necessary for cell division in other species and the sixth gene encoded a protein that is a must for viability in *C. albicans*.
- They discovered that the sixth one was a critical regulator of cell cycle progression – its deletion and overexpression may hamper the growth of *C. albicans* cells.

THANK YOU!



t.me/theiashub



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