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INDIAN EXPRESS

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UNESCO

(Syllabus: GS Paper 2 – IR)

Pakistan beats India in vote to bag Unesco vice chair role

EXPRESS NEWS SERVICE
NEW DELHI, NOVEMBER 29

PAKISTAN DEFEATED India in an election at the Unesco executive board for the post of vice chair last week, in which Islamabad's candidate got 38 votes while India's received 18.

Pakistan's victory of being elected as vice chair of the UNESCO Executive Board for 2023-2025 from the Asia Pacific Group, is being seen as a major setback for Indian diplomats in the UN.

Sources said that the Ministry of External Affairs and Human Resource Development ministry — which handles Unesco in the Indian government and appoints the Indian representative in Paris — were assessing reasons and the impact of the defeat.

Sources said India's representative at the Unesco Vishal Sharma, a political appointee, was asked about the reasons for India's dismal performance, where it garnered less than 50 per cent of votes. The elections transpired during the 218th session of the Unesco executive board held in Paris last Friday.

In response to this development, a statement from Pakistan foreign office expressed gratitude to the executive board members and all Unesco member states for their overwhelming support and trust in Pakistan's candidature.

"Pakistan is grateful to members of the executive board and all member states of Unesco for their overwhelming support and the trust reposed in its candidature," read the statement.

It said Pakistan will carry out its responsibilities with a deep sense of commitment, credibility, honest dialogue and mutual respect. Indian diplomats have taken pride in their victories at the UN and international organisations in the past, and a defeat with a large margin is usually seen as a failure by the establishment.

Context: **Pakistan recently secured victory over India** in a **UNESCO executive board election for the vice-chair position**, with Islamabad's candidate obtaining 38 votes compared to India's 18.

India and UNESCO

- **India is presently a participant in 19 UNESCO Conventions**, encompassing areas such as natural and cultural heritage, education, and intellectual property rights.
- **Notable among these recent affiliations is the ratification** of the Convention of Intangible Cultural Heritage in 2003.

Initiatives in Collaboration with UNESCO in India

- KeepGirlsInSchool movement
- Special Area Heritage Plan (SAHP)
- Joint project on Media Action Against Rape (MAAR)

United Nations Educational, Scientific and Cultural Organization (UNESCO)

- **Formation**: 1945, is a specialized agency of the United Nations (UN) based in Paris.
- **Objective**: It works to achieve peace and security by promoting international collaboration through educational, scientific, and cultural reforms.
- **Members**: 195 member states and 10 associate members. India is a founding member of the Organization.
- **Headquarter**: Paris, France.
- **Governance in UNESCO**: The General Conference of UNESCO, consisting of member states and associate members, convenes biannually to establish the agency's programs and budget.
    - Additionally, it selects the members of the Executive Board responsible for managing UNESCO's operations and appoints a Director-General every four years, serving as the principal administrator of the organization.

THE HINDU

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HALAL

Syllabus GS Paper 3 - Agriculture)

What is behind the Halal certificate ban in U.P.?

Which are the bodies that issue Halal certificates? Has the ban been extended to export products?

Ziya Us Salam

The story so far:

On November 18, the Uttar Pradesh Government's Food Security and Drug Administration banned the "manufacture, sale, storage and distribution of halal-certified products with immediate effect". Halal, an Arabic term, means 'permissible', as opposed to notions of *haram* (prohibited) in Islam. A halal certificate means the product is fit to be consumed by followers of the faith. It is particularly relevant for meat items and is considered essential while exporting meat to Muslim countries. Following the order, units of police raided various malls across U.P. to seize any halal products.

Why was it banned?

The quick action to raid malls followed a complaint lodged in Lucknow by an office bearer of the youth wing of the Bharatiya Janata Party (BJP) wherein the complainant accused several halal certifying outfits of issuing "forged" certificates to "increase their sale among a certain community". They, in the process, violated "public trust" and created "social animosity", it was alleged. Though many read in the government's step, yet another action aimed at marginalising the State's Muslim community, the government insisted it had acted according to the law and fair trade practices.

How are halal certificates issued?

Halal certificates are given by the Jamiat Ulama-i-Hind's Halal Unit and the Halal Shariat Islamic Law Board, both of whom have been cleared by the National Accreditation Board for Certification Bodies. While the Shariat Islamic Law Board enjoys permission for certifying food products, the Jamiat's unit can certify only meat.

These agencies have slammed the decision to ban Halal-certified products. Leading the way, the Jamiat claimed the government had not sent "any notice or circular before the move" and dubbed it "ridiculous and unfortunate". Expressing a desire to explore legal options, including considering the government's action as an infringement upon citizens' fundamental right to eat what is permissible by faith, the Jamiat insisted it ticks all the boxes when it comes to fulfilling the norms set by the government for issuing halal certificates. "We adhere to government regulations, as emphasised in the Ministry of Commerce and Industry notification, requiring all Halal certification bodies to be registered with NABCB (National Accreditation Board for Certification Bodies under Quality Council of India), a milestone that Jamiat Ulama-i-Hind Halal Trust has achieved. Collaborating closely with APEDA (Agricultural Products Exports Development Authority of India) and Indian embassies worldwide, we promote Indian Halal certified products in global markets... It's essential to note that all financial transactions are duly accounted for, with proper GST and income tax

Context: Recently, the **Uttar Pradesh Government's Food Security and Drug Administration** issued a ban on the "manufacture, sale, storage, and distribution of halal-certified products with immediate effect."

Halal

- **About**: A Halal certification is a guarantee that the food is prepared adhering to the Islamic law and is unadulterated.
- Halal certificates simply tell a consumer whether a product meets the requirements for being considered halal or not. They do not indicate the presence of meat, or in and of themselves, have nothing to do with meat.
- **Agency**: No Nodal Agency
- India does not have an official regulator for the certification of halal products.
- **International Accreditations**: Halal India's certification is recognised by Qatar's Ministry of Public Health, the UAE's Ministry of Industry and Advanced Technology, and Malaysia's Department of Islamic Development, among others.

Mythological Significance

- **Halal means** everything that is allowed or in compliance with Islamic law.
- **The concept of 'haram'**, which in Arab culture means things that are unacceptable or illegal in Islamic law.

PIB Nov 29

FINANCE COMMISSION
(Syllabus: GS Paper 2 – Polity)

Cabinet approves Terms of Reference for the Sixteenth Finance Commission

Context: The Union Cabinet chaired by the Prime Minister of India has **approved the Terms of Reference** for the **Sixteenth Finance Commission**.

Finance Commission

- **About**: Article 280 of the Constitution of India provides for a Finance Commission as a quasi-judicial body.
- **Constituted by**: President of India every fifth year or at such earlier time as he considers necessary.
- **Composition**: Chairman and four other members to be appointed by the president.
- **Tenure**: They hold office for such period as specified by the president in his order.
- **Recommendation of Commission**: The recommendations made by the Finance Commission are **only of an advisory** nature, **not binding on the government.**
- **Fifteenth Finance Commission was constituted**: On November 27, 2017 and was headed by N.K. Singh.

Power and Functions of Commission

- The **distribution of the net proceeds of taxes** is to be **shared between the Centre and the states.**
- The principles that **should govern the grants-in-aid to the states by the Centre** (i.e., out of the consolidated fund of India).
- **Any other matter referred to it by the president** in the interests of sound finance.

Terms of Reference for the Sixteenth Finance Commission

- The **division of net tax proceeds between the Union and States,** as outlined in Chapter I, Part XII of the Constitution, and the allocation of shares among the States.
- **Principles governing grants-in-aid from the Consolidated Fund of India under Article 275 of the Constitution**, excluding specified purposes in the provisos to clause (1) of that article.
- The measures needed to augment the **Consolidated Fund of a State to supplement the resources of the Panchayats and Municipalities** in the State on the basis of the recommendations made by the Finance Commission of the State.

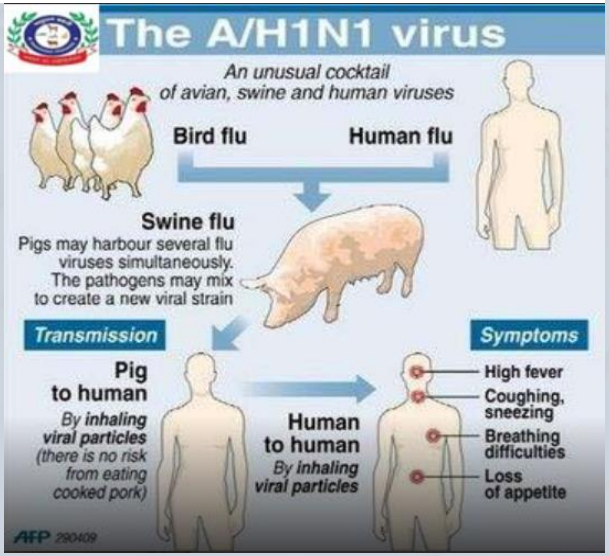


SCIENCE ALERT Nov 29

SWINE FLU
(Syllabus: GS Paper 3 – Sci and Tech)

New Swine Flu Strain Discovered in a Human in The UK For The First Time

Context: Recently, the **UK reported the first human case of a new strain of swine flu**, prompting health authorities to investigate and determine the origin of the virus.



Swine Flu

- **About**: It is a highly contagious respiratory disease in pigs caused by one of several **swine influenza A viruses.**
- **Also Known as**: H1N1 influenza
- **Causes**: Influenza viruses such as H1N1 infect the cells that line your nose, throat and lungs.
- **Symptoms**: Fever, Cough, Sore throat, Body aches, Headache, Chills and fatigue, Diarrhea and vomiting (possible).
- **In children**: signs of severe disease include apnea, tachypnea, dyspnea, cyanosis, dehydration, altered mental status, and extreme irritability.
- **In 2009, the H1N1** variant became widespread in **humans for the first time**.
- The **World Health Organization (WHO) declared** the H1N1 flu to be a **pandemic in 2009.**

Influenza: It is an acute viral infection of the **respiratory tract** which is considered to be one of the life-threatening infectious diseases. Human influenza viruses are **single-stranded RNA viruses**.

- **Types:** There are **4 types** of seasonal influenza viruses, **types A, B, C and D.** Influenza A and B viruses circulate and cause seasonal epidemics of disease.
  - **Influenza A viruses**: They are further classified into subtypes according to the combinations of the hemagglutinin (HA) and the neuraminidase (NA), the proteins on the surface of the virus. **Ex:** A(H1N1) and A(H3N2) influenza viruses. Only influenza type A viruses are known to have caused **pandemics.**
  - **Influenza B viruses:** They are **not classified** into subtypes, but can be broken down into lineages. Currently circulating influenza type B viruses belong to either B/Yamagata or B/Victoria lineage.
  - **Influenza C virus:** It is detected less frequently and usually causes mild infections, thus **does not** present public health importance.
  - **Influenza D viruses:** They primarily **affect cattle** and are not known to infect or cause illness in people.

LIVEMINT

Page 2

COTTON CULTIVATION

(Syllabus: GS Paper 3 – Economy)

Cotton pilot in 10 states to boost output

Dhirendra Kumar
dhirendra.kumar@livemint.com
NEW DELHI



Textiles secretary Rachna Shah said the outcome of the pilot project is expected in January..

The government has started a pilot in 10 states involving 15,000 farmers to increase production of the best-quality cotton by adopting global agricultural practices, said textiles secretary Rachna Shah on Wednesday.

The project, which has been launched by the textile ministry in coordination with the agriculture ministry, comes amid a slump in cotton production.

"The outcome of the pilot project is expected in January next year. The data will be evaluated by the Indian Council of Agricultural Research (ICAR) and then we will be able to realise the impact of these technologies," the secretary said.

"We are working very closely with the agriculture ministry and other stakeholders to increase cotton productivity. We are using best agronomy practices like quality seeds and high density planting system that will help in enhancing productivity and other local innovations," Shah said at a press conference called to announce the agenda of 81st plenary meeting of the International Cotton Advisory Committee (ICAC) starting 2 December in Mumbai.

The 10 cotton growing states where the pilot is going on are Uttar Pradesh, Haryana, Punjab, Rajasthan, Madhya Pradesh, Gujarat, Maharashtra, Tamil Nadu, Andhra Pradesh and Karnataka.

As of now, the government has procured around 250,000 bales (170 kg each) after the cotton season started in October.

A total 450 procurement centres are operational across 11 cotton growing states, the official said.

The government has fixed the minimum support price (MSP) for medium staple cotton at ₹6,620/ quintal and for long staple cotton at ₹7020/quintal.

The govt has fixed MSP for medium staple cotton at ₹6,620 per quintal and for long staple cotton at ₹7,020 a quintal

"Cotton is one of the leading sectors for economic activity for livelihood and it plays a pivotal role in the growth of the Indian economy as around 6 million farmers are engaged in cotton production and 35 million farmers grow cotton across the globe," the official said.

As per textile ministry data, cotton production came down from in 37 million bales 2017-18 to 33 million bales next year. After a significant growth in 2019-20 (36 million bales), output fell to 35 million bales in 2020-21 and 31 million bales in 2021-22. Total production of the white gold in 2022-23 was 34 million bales.

India will showcase its recent innovations, achievements and best practices at the global platform, she said, adding that the country will launch products made of Kasturi Cotton, a premier variety, before the international audience for the first time.

Around 400 delegates from 35 countries are expected to participate in the meeting.

The plenary meetings of the ICAC provide a forum for discussions on international issues of importance to the world cotton industry, and give an opportunity for the industry and government leaders from cotton producing, consuming and trading countries to deliberate on matters of mutual concern. The ICAC plenary is also very important for promotion of trade, industry and culture.

Context: Recently, the **government of India initiated a pilot project** spanning **10 states, engaging 15,000 farmers to enhance the production** of top-quality cotton through the adoption of global agricultural practices.

Key Points of Project

- **About**: The project, which has been launched by the Textile Ministry in coordination with the Agriculture Ministry, comes amid a slump in cotton production.
- The **data will be evaluated by the Indian Council of Agricultural Research** (ICAR) and then we will be able to realize the impact of these technologies.
- **10 cotton growing states where the pilot is going:** Uttar Pradesh, Haryana, Punjab, Rajasthan, Madhya Pradesh, Gujarat, Maharashtra, Tamil Nadu, Andhra Pradesh and Karnataka.
- **Fixed MSP**: The government has fixed the minimum support price (MSP) for medium staple cotton at ₹6,620/ quintal and for long staple cotton at ₹7020/quintal.

Cotton Production in India

- **About**: Cotton stands out as a **pivotal commercial crop in India**, contributing approximately 25% to the overall global cotton production.
- **White-Gold of India**: Due to its **paramount economic role in India**, cotton is often referred to as "White-Gold," emphasizing its economic significance and impact on the nation.
- **Cotton Cultivation in India**: **Approximately 67% of the country's** cotton is grown in rain-fed areas, while the remaining 33% is cultivated in irrigated areas.
- **Major States**: Punjab, Haryana, Rajasthan, Gujarat, Maharashtra, Madhya Pradesh, Telangana, Andhra Pradesh, Karnataka and Tamil Nadu.

PIB Nov 29

DRONES OF WOMEN SHGs

(Syllabus: GS Paper 2 – Govt Schemes)

Cabinet approves Central Sector Scheme for providing Drones to the Women Self Help Groups

Context: The Union Cabinet chaired by the Prime Minister of India has approved Central Sector Scheme for providing Drones to the Women Self Help Groups (SHGs), with an outlay of Rs. 1261 Crore for the period from 2024-25 to 2025-26.

Drones to the Women Self Help Groups

- **Aim:** To provide drones to 15,000 selected Women SHGs during the period 2023-24 to 2025-2026 for providing rental services to farmers for agriculture purpose.
- **Vision**: To empower women Self Help Groups (SHGs) and bringing new technologies through drone services in agriculture sector.
- **Significance**: The scheme will help infusing advance technology in agriculture for improved efficiency, enhanced crop yield and reduced cost of operation for the benefit of farmers.

Self Help Groups

- **About**: SHGs are self-governing groups of individuals with shared socioeconomic backgrounds who collaborate to address common challenges and improve their living conditions.

Highlights of this Scheme

- **Scheme Integration**: The scheme integrates efforts of DA&FW, DoRD, DoF, Women SHGs, and LFCs for holistic interventions in agriculture.
- **Drone Utilization**: Identified clusters will employ economically feasible drone usage, with 15,000 selected women SHGs receiving 80% financial assistance for drone purchase.
- **Financial Assistance and Loan**: Women SHGs will receive 80% financial assistance for drone purchase, and CLFs may secure the balance amount as a loan with a 3% interest subvention.
- **Training for SHG Members**: Qualified SHG members will undergo 15 days of training, including a 5-day drone pilot training and a 10-day agriculture-focused training for nutrient and pesticide application.
- **Drone Technicians**: Members inclined towards electrical and mechanical works will be trained as drone technicians/assistants by SRLM and LFCs, forming an integral part of the program.
- **LFCs as Facilitators**: LFCs will bridge the gap between drone suppliers and SHGs, facilitating the procurement, repair, and maintenance of drones.

HINDUSTAN TIMES

Nov 29

VISA FREE ENTRY TO MALAYSIA

(Syllabus: GS Paper 2 – IR)

Indians can make visa-free entry to these countries after Malaysia, Thailand and Sri Lanka join list

Context: Malaysia recently joined the list of countries providing **a visa-free facility to Indian nationals**, a move aimed at promoting tourism and strengthening bilateral ties between the two nations.

Key Points

- **Passport Ranking**: The Passport Index positions India at 137th in its latest global ranking.
- **Visa Requirements**: Indian passport holders encounter visa requirements for entry into 123 countries, as per the Passport Index.
- **Power Rank**: India's Passport Power Rank, a distinct evaluation, is noted at 68 in the Passport Index.
- **Henley Passport Index 2023, India Ranked**: at the 80th position
- **Visa-Free Entry**: Angola, Barbados, Bhutan, Dominica, El Salvador, Fiji, Gabon, Gambia, Grenada, Haiti, Jamaica, Kazakhstan, Kiribati, Macao, Mauritius, Micronesia, Nepal, Palestinian Territories, Saint Kitts and Nevis, Senegal, St. Vincent and the Grenadines, Trinidad and Tobago, Vanuatu, Sri Lanka, Thailand, and Malaysia.

Malaysia

- **About:** Malaysia, country of Southeast Asia, lying just north of the Equator
- **Boundaries**: Thailand and Brunei (north), Singapore (south), Indonesia (southwest).
- **Malaysia consists of two non-contiguous regions**:
- **Peninsular Malaysia** (West Malaysia) located in Malay Peninsula bordering South China Sea in the east.
- **Malaysia Timur** (East Malaysia) located on the Island of Borneo.
- **Major Rivers**: Pahang, Sarawak, Rajang, Kinabatangan.
- **Highest Point**: Mt Kinabalu (4100m).



ALL INDIA RADIO

Nov 29

PMGKAY

(Syllabus: GS Paper 2 – Govt Scheme)

Govt extends Pradhan Mantri Garib Kalyan Ann Yojana for another five years

Context: The Government has **extended the Pradhan Mantri Garib Kalyan Ann Yojana** (PMGKAY) for **another five years** from 1st of January 2024.

Pradhan Mantri Garib Kalyan Anna Yojana (PMGKAY)

- **About**: It was introduced by the Government of India in March 2020 as a food security welfare initiative amid the COVID-19 pandemic in India.
- **Operated by:** Department of Food and Public Distribution.
- **Nodal Ministry**: Ministry of Consumer Affairs, Food and Public Distribution.
- **Targets**: To feed the poorest citizens of India by providing grain through the Public Distribution System.
- **Distribution**: The center provides 5 kg of free food grains per month to the poor.
  - **Antyodaya Households**: Antyodaya households are entitled to 35 kg of free food grains monthly under the scheme.
  - The free food grains will concurrently ensure uniform implementation of portability **under the One Nation One Ration Card across the country** and will further strengthen this choice-based platform.

Significance of the PMGKAY Scheme

- **Hunger Reduction**: The initiative aims to alleviate the issue of hunger within the population, particularly during times of distress.
- **Addressing Farm Distress**: The procurement of rice and wheat under Minimum Support Price (MSP) will tackle the challenge of declining prices of food grains for farmers.

NEW INDIAN EXPRESS

Nov 29

MULLAPERIYAR DAM

(Syllabus: GS Paper 2 – Geography)

SC directs mapping agency to check if car park in Mullaiperiyar is in lease area of Tamil Nadu

Context: Recently, the **Supreme Court instructed the Survey of India (SoI)** to assess whether a **proposed mega car park project in Kerala, near the Mullaperiyar dam area**, encroaches upon the land specified in the Periyar Lake Lease Agreement of October 1886.

Mullaperiyar Dam

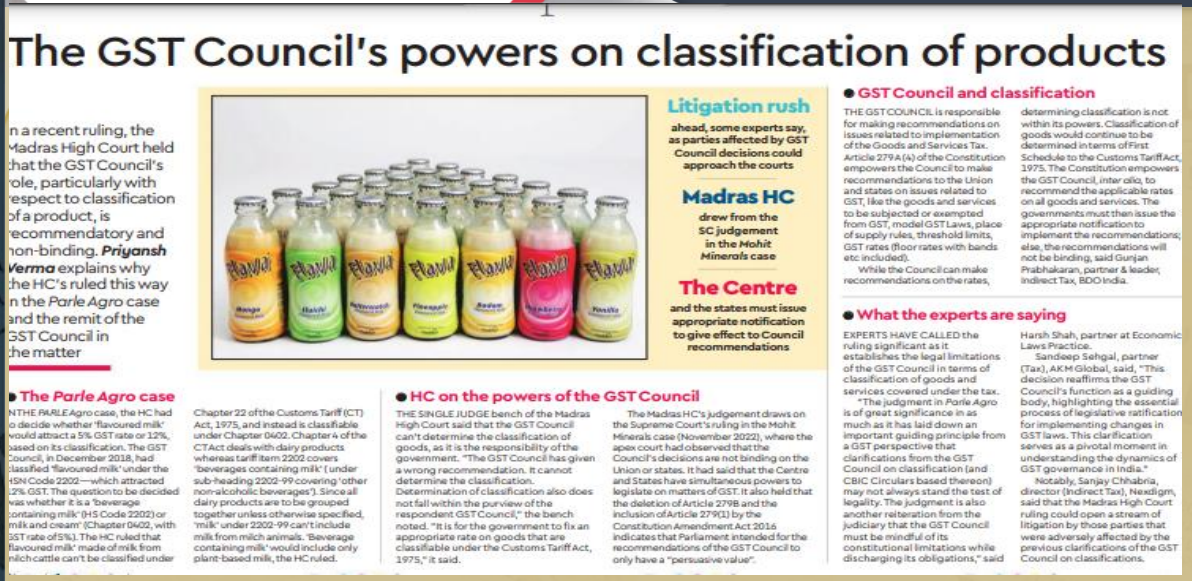
- **About**: It was constructed during 1887-1895 and owned, operated, and maintained by Tamil Nadu Government.
- **Location**: It is located in upper reaches of river Periyar, which flows into Kerala after originating in Tamil Nadu.
- **About the Dispute:**
  - **Construction**: Recently, the dam was **constructed based on the Periyar Lake** Lease Agreement (1886) for a lease of 999 years.
  - **Historical Agreement**: An agreement was signed between the Maharaja of Travancore and the Secretary of State for India during British rule.
  - **Safety Concerns**: Earlier, the **Kerala Government claimed that the dam is unsafe** and a threat to people living downstream, advocating for the construction of a new dam.
  - **Tamil Nadu's Perspective**: Contrastingly, the **Tamil Nadu government denies safety concerns** and is utilizing the dam to its full capacity after structural strengthening.
  - **Supreme Court Directive**: The Supreme Court has **directed the Supervisory Committee to promptly decide on the maximum water level allowed** at Mullaperiyar dam in the midst of heavy rainfall in Kerala.
  - **Permanent Oversight**: In 2014, the **SC established a permanent Supervisory Committee to manage all matters** related to the Mullaperiyar dam, a longstanding source of tension between Tamil Nadu and Kerala.

Survey of India

- **About**: It is the National Mapping Agency (NMA) of the country under Department of Science & Technology, Govt of India.
- **Set up**: In 1767 and has evolved rich traditions over the years.
- **Function**: Adviser to the Government of India on all survey matters, viz Geodesy, Photogrammetry, Mapping & Map Reproduction.

GST COUNCIL

(Syllabus: GS Paper 2 – Polity)



The GST Council's powers on classification of products

In a recent ruling, the Madras High Court held that the GST Council's role, particularly with respect to classification of a product, is recommendatory and non-binding. *Priyansh Verma* explains why the HC's ruled this way in the *Parle Agro* case and the remit of the GST Council in the matter

Litigation rush ahead, some experts say, as parties affected by GST Council decisions could approach the courts

Madras HC drew from the SC judgement in the *Mohit Minerals* case

The Centre and the states must issue appropriate notification to give effect to Council recommendations

● GST Council and classification

THE GST COUNCIL is responsible for making recommendations on issues related to implementation of the Goods and Services Tax. Article 279A (4) of the Constitution empowers the Council to make recommendations to the Union and states on issues related to GST, like the goods and services to be subjected or exempted from GST, model GST Laws, place of supply rules, threshold limits, GST rates (floor rates with bands etc included).

While the Council can make recommendations on the rates, determining classification is not within its powers. Classification of goods would continue to be determined in terms of First Schedule to the Customs Tariff Act, 1975. The Constitution empowers the GST Council, *inter alia*, to recommend the applicable rates on all goods and services. The governments must then issue the appropriate notification to implement the recommendations; else, the recommendations will not be binding, said Gunjan Prabhakaran, partner & leader, Indirect Tax, BDO India.

● What the experts are saying

EXPERTS HAVE CALLED the ruling significant as it establishes the legal limitations of the GST Council in terms of classification of goods and services covered under the tax.

"The judgment in *Parle Agro* is of great significance in as much as it has laid down an important guiding principle from a GST perspective that clarifications from the GST Council on classification (and CBIC Circulars based thereon) may not always stand the test of legality. The judgment is also another reiteration from the judiciary that the GST Council must be mindful of its constitutional limitations while discharging its obligations," said Harsh Shah, partner at Economic Laws Practice.

Sandeep Sehgal, partner (Tax), AKM Global, said, "This decision reaffirms the GST Council's function as a guiding body, highlighting the essential process of legislative ratification for implementing changes in GST laws. This clarification serves as a pivotal moment in understanding the dynamics of GST governance in India."

Notably, Sanjay Chhabria, director (Indirect Tax), Nexdigm, said that the Madras High Court ruling could open a stream of litigation by those parties that were adversely affected by the previous clarifications of the GST Council on classifications.

● The *Parle Agro* case

IN THE PARLE Agro case, the HC had to decide whether 'flavoured milk' would attract a 5% GST rate or 12%, based on its classification. The GST Council, in December 2018, had classified "flavoured milk" under the HSN Code 2202—which attracted 12% GST. The question to be decided was whether it is a "beverage containing milk" (HS Code 2202) or "milk and cream" (Chapter 0402, with GST rate of 5%). The HC ruled that flavoured milk' made of milk from which cattle can't be classified under Chapter 22 of the Customs Tariff (CT) Act, 1975, and instead is classifiable under Chapter 0402. Chapter 4 of the CT Act deals with dairy products whereas tariff item 2202 covers "beverages containing milk" ('under sub-heading 2202-99 covering 'other non-alcoholic beverages'). Since all dairy products are to be grouped together unless otherwise specified, 'milk' under 2202-99 can't include milk from milch animals. 'Beverage containing milk' would include only plant-based milk, the HC ruled.

● HC on the powers of the GST Council

THE SINGLE JUDGE bench of the Madras High Court said that the GST Council can't determine the classification of goods, as it is the responsibility of the government. "The GST Council has given a wrong recommendation. It cannot determine the classification. Determination of classification also does not fall within the purview of the respondent GST Council," the bench noted. "It is for the government to fix an appropriate rate on goods that are classifiable under the Customs Tariff Act, 1975," it said.

The Madras HC's judgement draws on the Supreme Court's ruling in the Mohit Minerals case (November 2022), where the apex court had observed that the Council's decisions are not binding on the Union or states. It had said that the Centre and States have simultaneous powers to legislate on matters of GST. It also held that the deletion of Article 279B and the inclusion of Article 279(1) by the Constitution Amendment Act 2016 indicates that Parliament intended for the recommendations of the GST Council to only have a "persuasive value".

Context: In a **recent verdict, the Madras High Court clarified** that the **GST Council's involvement, especially concerning** the classification of a product, is **recommendatory and non-binding**.

GST Council

- **Article 279-A of the Constitution:** The GST Council functions as a collaborative platform involving both the Central and state governments.
  - It grants the President the power to establish the GST Council through an executive order.
- **Function**: To provide recommendations to both the Union and the states on crucial GST-related matters, encompassing the taxation of goods and services, exemptions, and the formulation of model GST Laws.
- **Scope of Recommendations**: The Council addresses issues such as goods and services subject to or exempted from GST, model GST Laws, place of supply rules, threshold limits, and GST rates (including floor rates).

HC on the powers of the GST Council

- **GST Classification Authority**: The Madras HC emphasized that the GST Council lacks the authority to determine the classification of goods, asserting that such a responsibility falls within the government's domain.
- **Government's Responsibility**: According to the Madras HC, it is the government's duty to establish an appropriate rate for goods classifiable under the Customs Tariff Act, 1975.
- **Judicial Reference to Mohit Minerals Case**: The Madras HC's judgment referred to the Supreme Court's ruling in the **Mohit Minerals case** (November 2022), highlighting the apex court's observation that the **decisions of the GST Council are not binding on the Union or states.**
- **Council's Recommendations**: The Madras HC referenced the Constitution Amendment Act 2016, emphasizing that the inclusion of Article 279(1) and the deletion of **Article 279B** indicate that Parliament intended for the recommendations of the GST Council to only hold "persuasive value."

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