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Headlines:

- 1** GST Reforms: Simplifying Compliance and Tax Administration
- 2** Special Intensive Revision (SIR) of Electoral Rolls: Inclusion vs. Electoral Integrity
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1. GST Reforms: Simplifying Compliance and Tax Administration

GS Paper III – Indian Economy | Taxation | Ease of Doing Business

Why in News?

- The 57th GST Council meeting reportedly recommended reforms to simplify compliance, accelerate refunds and reduce tax-related litigation.
- Key proposals include changes to arrest powers, increasing the prosecution threshold from ₹1 crore to ₹5 crore, and reducing the general penalty from ₹25,000 to ₹10,000.

Key Recommendations

- **Faster refunds and Input Tax Credit (ITC):** Simplified procedures aim to reduce delays and working-capital blockages for businesses.
- **Changes to enforcement:** The Council reportedly recommended removing GST officers' arrest powers and raising the prosecution threshold, subject to verification of the proposal's precise legal scope.
- **Lower penalties:** The proposed reduction in the general penalty seeks to ease compliance burdens, particularly for smaller taxpayers.
- **Simplified registration:** Streamlined procedures can help small businesses and eligible e-commerce sellers participate in the formal economy.
- **Greater procedural certainty:** Standardised processes for notices, proceedings and refunds can reduce disputes and improve tax predictability.

Significance

- **MSMEs and working capital:** Faster refunds and improved ITC availability can release funds locked in the tax system and support business operations.
- **Ease of doing business:** Predictable procedures and lower compliance costs can encourage entrepreneurship, investment and formalisation.
- **Taxpayer protection:** Standardised notices, fair hearings and proportionate penalties can reduce avoidable litigation.
- **Cooperative federalism:** The GST Council, under Article 279A, facilitates Centre–State coordination on indirect taxation.

Challenges

- Preventing fraudulent refund claims and fake ITC.
- Maintaining effective deterrence against deliberate tax evasion.
- Ensuring uniform implementation across States and timely resolution of disputes.

Way Forward

- Strengthen risk-based audits, digital verification and transparent grievance redressal.
- Monitor refund timelines, litigation levels and compliance costs to assess the reforms' effectiveness.

2. Special Intensive Revision (SIR) of Electoral Rolls: Inclusion vs. Electoral Integrity

GS Paper II – Polity and Governance | Electoral Reforms | Constitutional Bodies

Why in News?

- The Election Commission of India's (ECI) Special Intensive Revision (SIR) of electoral rolls has faced criticism over alleged wrongful deletions, documentation requirements and procedural concerns.
- The debate centres on balancing electoral-roll accuracy with universal adult suffrage and electoral equality.

About the Election Commission of India (ECI)

- **Constitutional status:** Established under Article 324 of the Constitution.
- **Role:** Supervises, directs and controls elections to Parliament, State Legislatures, and the offices of the President and Vice-President. It also oversees electoral-roll preparation.

What is Special Intensive Revision (SIR)?

- **Meaning:** A detailed exercise to verify and update electoral rolls.
- **Objective:** Improve accuracy by identifying eligible electors, duplicate entries and persons who are no longer eligible, following due procedure.

Major Concerns

- **Exclusion risks:** Migration, illiteracy, non-submission of forms and documentation difficulties may result in eligible voters being omitted.
- **Procedural fairness:** Inadequate notice, burdensome eligibility requirements and inaccessible appeals may disadvantage voters.
- **Data transparency:** Centralised digital changes and the lack of a reliable population baseline may complicate independent verification.
- **Disproportionate impact:** Women, migrants, poorer households and marginalised communities may face greater barriers to re-enrolment.

Constitutional and Legal Framework

- **Article 324:** ECI's powers and responsibilities concerning elections.

- **Article 325:** Provides for one general electoral roll and prohibits exclusion on grounds only of religion, race, caste or sex.
- **Article 326:** Establishes elections based on adult suffrage, subject to constitutional and statutory eligibility conditions.
- **Section 21, Representation of the People Act, 1950:** Governs the preparation and revision of electoral rolls.
- **Judicial precedent:** Lal Babu Hussein v. Electoral Registration Officer (1995) emphasised procedural safeguards in electoral-roll revision.

Balanced Assessment

- **Benefits:** Accurate rolls help prevent duplicate entries, impersonation and electoral irregularities.
- **Risks:** Inadequate verification and procedural safeguards can lead to wrongful exclusion and undermine electoral participation.

Way Forward

- Ensure transparent, door-to-door verification and adequate time for claims and objections.
- Provide notice, reasoned decisions and accessible appeals before deleting disputed entries.
- Conduct independent audits of deletions, restorations and demographic impacts.
- Strengthen digital transparency and accountability of Electoral Registration Officers.

Electoral-roll accuracy is essential for free and fair elections, but revision must remain lawful, transparent and inclusive. Electoral integrity and universal adult suffrage should reinforce, not undermine, each other.

3. FDI in India: Bridging the Gap Between Investment Commitments and Implementation

GS Paper III – Indian Economy | FDI | Trade Policy | Manufacturing

Why in News?

- India's gross inward FDI was reported at \$94.8 billion in FY 2025–26, while the UNCTAD World Investment Report 2026 reportedly ranked India 11th among leading FDI destinations.
- The focus is shifting towards resolving domestic bottlenecks that prevent investment commitments from translating into operational projects.

Background

- **Foreign Direct Investment (FDI):** Cross-border investment involving a lasting interest in an enterprise. A 10% ownership or voting-power threshold is generally used in international FDI statistics.
- **FDI routes in India:** The automatic route does not require prior government approval; the government route requires approval from the competent authority.
- **Investment stages:** An announced commitment is not the same as capital actually deployed or a project becoming operational.

Key Investment Bottlenecks

- **Judicial delays:** Pending commercial disputes increase costs and uncertainty for investors.
- **Labour-code implementation:** Differences in State-level rules complicate compliance for businesses operating across multiple States.
- **Regulatory compliance:** Quality Control Orders (QCOs), which prescribe mandatory standards for specified products, can protect consumers but may increase input costs and certification delays.
- **Centre-State coordination:** Delays involving land, infrastructure, local permissions and regulatory approvals can slow project execution.
- **Investment protection:** Uncertainty over dispute resolution and investor-protection mechanisms may affect long-term investment decisions.

Recent Reforms and Opportunities

- **Dispute resolution:** The Commercial Courts Act, 2015 and Mediation Act, 2023 support faster commercial dispute settlement.
- **Tax certainty:** The Taxation Laws (Amendment) Act, 2021 addressed specified retrospective tax demands, improving investor confidence.
- **Trade agreements:** India-EFTA TEPA and other trade partnerships can expand market access and investment opportunities. Announced investment targets should not be confused with realised inflows.
- **Manufacturing success:** Mobile-phone manufacturing illustrates the potential of coordinated industrial policies, domestic production and export growth.

Way Forward

- Strengthen single-window clearances with accountable timelines and coordination among Central and State authorities.
- Improve commercial courts, mediation and institutional arbitration to reduce dispute-resolution delays.
- Harmonise State-level implementation of reforms while respecting federal responsibilities.

- Rationalise QCOs and certification procedures without compromising product quality or consumer safety.
- Ensure predictable investor-protection frameworks and monitor actual investment deployment, employment generation and export growth.

India must move beyond attracting investment to ensuring its timely deployment. Regulatory certainty, effective Centre–State coordination and consistent implementation are essential to convert FDI into productive capacity, employment, exports and sustainable economic growth.

4. Molecular Chirality: Understanding the “Handedness” of Life

GS Paper III – Science and Technology | Chemistry | Biotechnology | Pharmaceutical Applications

Why in News?

Henri B. Kagan and Kenso Soai were awarded the 2026 Nobel Prize in Chemistry for their work on non-linear effects and autocatalysis in asymmetric organic synthesis, advancing understanding of molecular handedness and homochirality.

What Is Molecular Chirality?

- **Chirality:** A property in which a molecule and its mirror image cannot be superimposed, similar to left and right hands.
- **Enantiomers:** Two non-superimposable mirror-image forms of a chiral molecule.
- **Homochirality:** The predominance of one molecular handedness in a biological system.

Chirality in Living Organisms

- **Amino acids:** Proteins predominantly use L-amino acids; glycine is an exception because it is achiral.
- **Sugars:** DNA contains D-2-deoxyribose, while RNA contains D-ribose.
- **Important distinction:** L/D configuration describes molecular configuration relative to a reference molecule; it does not necessarily indicate the direction of rotation of plane-polarised light, denoted by (+) or (–).

Scientific Breakthrough

- **Non-linear effects:** A small imbalance between molecular forms can produce a disproportionately large effect in certain asymmetric reactions.
- **Autocatalysis:** A reaction product catalyses the formation of more product, potentially amplifying an initial excess of one enantiomer.

- These mechanisms provide insights into how molecular asymmetry may have emerged and how chemists can selectively synthesise a desired molecular form.

Applications and Significance

- **Pharmaceuticals:** Enantiomers may differ in efficacy, metabolism and toxicity because biological systems are stereoselective.
- **Drug safety:** Thalidomide illustrates the importance of molecular structure in drug effects. Its enantiomers can interconvert under physiological conditions, so the drug's harmful effects cannot be attributed solely to one isolated form.
- **Origin of life:** Homochirality research helps investigate why biological systems predominantly use particular molecular configurations.
- **Industrial chemistry:** Enantioselective synthesis enables more precise production of medicines and other valuable chemicals.

Research on molecular chirality links fundamental chemistry with pharmaceutical safety, biotechnology and the origin of life. Understanding and controlling molecular handedness can improve chemical synthesis and drug development.

5. Stubble Burning: Addressing the Structural Causes

GS Paper III – Environment | Agriculture | Science and Technology

Why in News?

- Stubble burning in northwestern India remains a recurring source of seasonal air pollution, particularly during October–November.
- The debate highlights the need to move beyond penalties towards crop diversification, affordable residue management and reliable monitoring.

Causes of Stubble Burning

- **Narrow sowing window:** Delayed paddy harvesting leaves farmers little time to prepare fields for wheat sowing.
- **Economic incentives:** Assured MSP procurement and subsidised electricity encourage the paddy–wheat cropping cycle.
- **Mechanisation:** Combine harvesters leave substantial crop residue, while manual removal is labour-intensive and costly.
- **Groundwater depletion:** Water-intensive paddy cultivation intensifies pressure on groundwater resources.

Environmental Impacts

- **Air pollution:** Burning releases particulate matter, carbon monoxide and other pollutants, worsening smog and respiratory risks.

- **Soil degradation:** Heat can damage soil microorganisms, reduce organic matter and cause nutrient losses.
- **Climate impact:** Crop-residue burning releases greenhouse gases and black carbon.

Existing Measures and Challenges

- **In-situ management:** Happy Seeders and Super Seeders incorporate residue into fields but require costly machinery and timely availability.
- **Ex-situ utilisation:** Converting paddy straw into bioethanol, compressed biogas and industrial fuel creates alternative revenue streams, but requires reliable collection and processing infrastructure.
- **Crop diversification:** Promoting pulses, oilseeds and other less water-intensive crops can reduce dependence on paddy.
- **Monitoring:** Satellite-based fire detection may miss fires occurring outside observation windows, affecting estimates of actual burning.

Way Forward

- Provide affordable custom-hiring services for crop-residue machinery.
- Develop biomass supply chains and guarantee remunerative prices for collected residue.
- Reform procurement incentives to encourage crop diversification.
- Combine polar and geostationary satellite observations for more reliable monitoring.
- Use penalties as a last resort, alongside farmer support and awareness.

Stubble burning is a structural challenge involving agricultural incentives, technology, water security and air quality. A combination of crop diversification, viable residue markets, affordable machinery and accurate monitoring is essential for a lasting solution.

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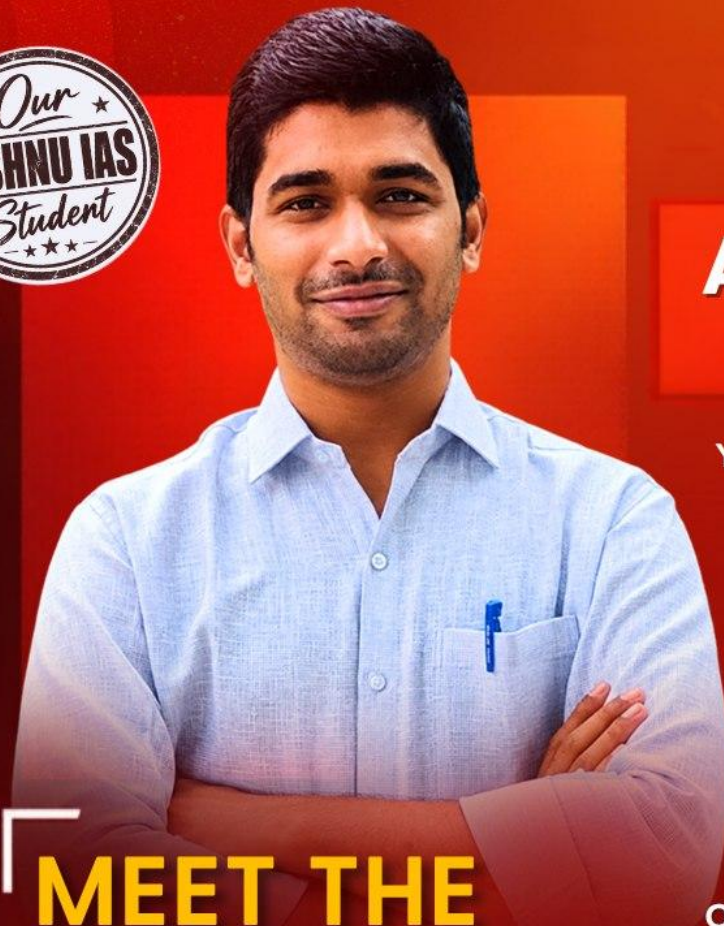
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