

## UPSC Daily Current Affairs| Prelim Bits 15-02-2025

### New Income Tax Bill 2025

#### Why in News?

The new income tax bill, 2025 is expected to come into effect on 01 April 2026, will replace the existing Income Tax Act, 1961 ('Act').

- **Simplified legislation** - The new bill aims to simplify the current tax system by reducing the section count from 819 to 536 and reducing the word count by 40% to 50%.
- A significant number of explanations and conditions have been removed.
- **Introduction of tax year** - The new bill proposes the adoption of '**tax year**' to eliminate confusion between terms like previous year (i.e., financial year) and assessment year.
- The tax year will generally run from **01 April to 31 March** of the following year.
- **Simplification of legal language**- Legal terms like 'notwithstanding anything contained' will be replaced with simpler language like 'irrespective of anything contained.'
- Formulas and tables have been added to clearly present key provisions, especially for salary perquisites, presumptive taxation and TDS/TCS rates.
- **Residency laws remain unchanged** - The residency laws continue to remain the same.
- The new bill keeps the current residency provisions intact, which classify individuals into 3 categories of residents
  - Ordinarily resident,
  - Not-ordinarily resident and
  - Non-resident.
- **Heads of income remain intact**- The new Bill has proposed no change in heads of income compared to the existing Act.
- It will remove many of existing redundant provisions which have become obsolete over time.
- **Addition of new schedules**- The new bill adds 2 new schedules, enhancing the total number of schedules to **16**, to improve the organization of the new bill.
- However, the structure of 23 chapters, will remain unchanged for stability.
- **Easy referencing by salaried class** - Salary-related provisions are now consolidated in one section for easier understanding, eliminating the need for multiple references.
- Deductions like gratuity and leave encashment are now part of the salary chapter.
- Allowances like Leave Travel concession and House Rent allowance are included in Schedule II and III of the new bill.
- **Streamlined provisions for exempt Income**- Existing provisions for exempt income, previously detailed in Section 10, are now moved to separate schedules.

- **Streamlining TDS rules-** Tax Deducted at Source (TDS) regulations will be simplified under the new bill making it more transparent and easier and comply with TDS obligations.
- The new bill allows taxpayers to apply for lower or nil withholding tax certificates across all TDS/TCS provisions, rather than a select few, thereby reducing compliance burdens for taxpayers
- **Budget 2025 updates incorporated-** The changes proposed in Budget 2025, such as the new rates for the concessional tax regime have also been incorporated in the new Bill.
- Virtual digital assets such as cryptocurrencies have been included in the definition of property to be counted as a capital asset of the assessee along with existing categories of immovable property.
- Senior citizens are eligible to claim a tax deduction of Rs 50,000 for interest income earned from savings accounts and time deposits in banks, post offices, and cooperative banks.

## References

1. [The Indian Express | Income Tax Bill, 2025](#)
2. [Times of India | New Income Tax Bill 2025](#)
3. [Business Today | Income-Tax Bill 2025](#)

## Prime Minister Dhan-Dhaanya Krishi Yojana (PMDKY)

### Why in News?

*Finance Minister Nirmala Sitharman while presenting the Union Budget announced the launch of the Prime Minister Dhan-Dhaanya Krishi Yojana (PMDKY).*

- **Aim** - To enhance irrigation and land fertility by providing quality seeds and fertilizers to farmers in infertile, barren, and undeveloped agricultural land.
- **Launched in** - 2025.
- It will cover **100 districts** based on 3 broad parameters- low productivity, moderate crop intensity, and below-average credit parameters.
- It draws inspiration from the ***Aspirational Districts Program***.

*The Aspirational Districts Programme (ADP), launched in 2018, aims to transform 112 under-developed districts across 28 states.*

- **Implemented by** - Ministry of Agriculture and Farmers' Welfare, and the Ministry of Fisheries, Animal Husbandry and Dairying

*Cropping intensity is a measure of how efficiently land is used, and it is defined as the percentage of the gross cropped area to the net area sown.*

- **Objectives**

- Enhancing agricultural productivity
- Adopting crop diversification and sustainable agriculture practices
- Augmenting post-harvest storage at the panchayat and block level
- Improving irrigation facilities and
- Facilitating availability of long-term and short-term credit.

*At the all-India level, the cropping intensity was recorded at 155% in 2021-22, while the Cropping intensity was only 111% in 1950-51.*

## References

1. [The Indian Express | Prime Minister Dhan-Dhaanya Krishi Yojana](#)
2. [Times of India | PM Dhan Dhanya Krishi Yojana](#)

## Article 356 (President's Rule)

### Why in News?

*President Droupadi Murmu issued a proclamation under Article 356 to Manipur, citing a report from Governor Ajay Kumar Bhalla, addressing the ongoing issue of ethnic violence.*

- **President's Rule (Article 356)** - It is imposed when the President is satisfied that a state government cannot function according to constitutional provisions.
- The President assumes the functions of the state government, the Governor, and any other administrative authority inside the state.



- Under this rule, the Governor will administer the state on behalf of the President.
- The Governor will also seek assistance from the state's chief secretary or presidentially nominated advisors.
- The President also assumes the powers of the state legislature, suspending or dissolving it.
- The Parliament delegates legislative authority to the President or any other authority

designated by him or her in this regard.

- The President can also sanction funds from the ***State Consolidated Fund***.
- A law or rule enacted for the state during this time ***remains in effect*** even after the President's term ends.
- It can be repealed, changed, or reenacted by the next state legislature.
- **Duration** - A maximum of 3 years by approval of Parliament every 6 months.
- **Parliament's Role** - Every proclamation issued by the President must be approved by Parliament within two months of its issuance.
- **Termination** - By President, any time he thinks fit, doesn't need parliament's approval.
- Additionally, the President's rule does not affect the fundamental rights of citizens.

*President's Rule has been imposed 134 times throughout 29 states and territories since 1950 when the Constitution first came into force, most frequently in Manipur and Uttar Pradesh 10 times each.*

## Reference

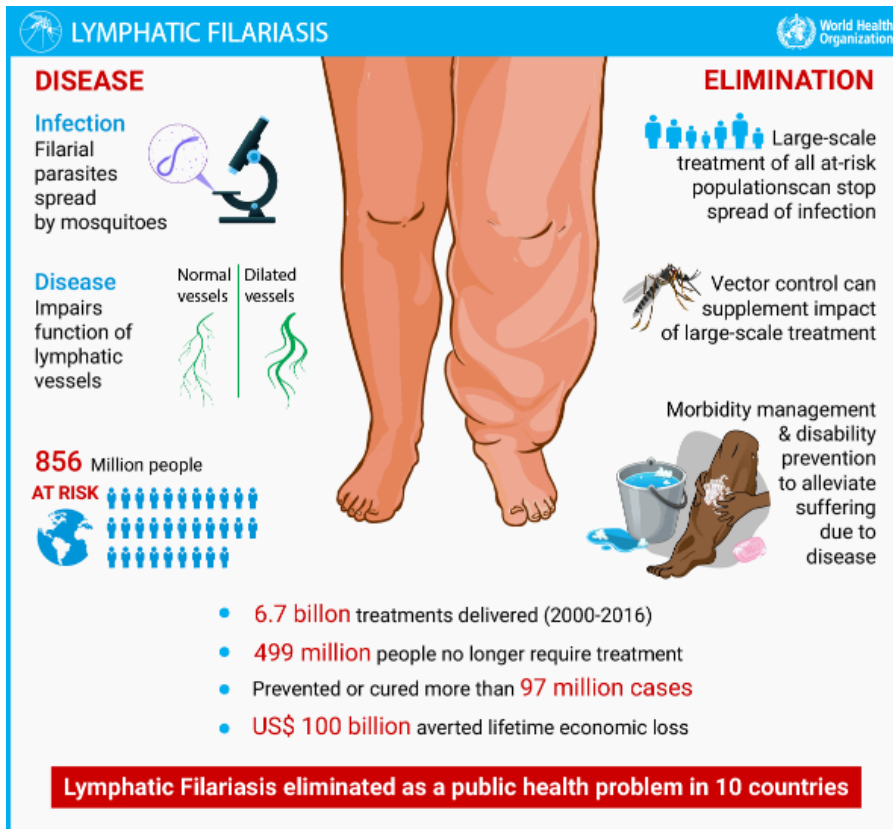
1. [The Hindu | Article 356](#)
2. [CNBC TV | President's rule](#)

## Lymphatic Filariasis (LF)

### Why in News?

*Union Health Minister launched National Mass Drug Administration (MDA) campaign for the elimination of Lymphatic Filariasis (LF) across 13 identified LF endemic states.*

- **Lymphatic filariasis (LF)** - It is a ***Neglected Tropical Disease (NTD)***.
- **Caused by** - Parasites classified as [nematodes](#) (roundworms) of the family Filariodidea.
- There are 3 types of these thread-like filarial worms
  - *Wuchereria bancrofti*, which is responsible for 90% of the cases
  - *Brugia malayi*, which causes most of the remainder of the cases
  - *Brugia timori*, which also causes the disease.
- **Causes** - It damages the lymphatic system and the kidneys and alter the body's immune system.
- It is commonly known as ***Elephantiasis or Hathi Paon***.
- **Symptoms** - Asymptomatic, acute and chronic conditions which leads to,
  - Lymphoedema (tissue swelling) or elephantiasis (skin/tissue thickening) of limbs and hydrocele (scrotal swelling).



- **Transmission** - It enters to human body through the bites of infected mosquitos to humans.
- **Transmitted by** - Different types of mosquitoes,
  - **Culex** - Widespread across urban and semi-urban areas.
  - **Anopheles** - Found in rural areas.
  - **Aedes** - Endemic in the islands of Pacific.
- **Risk factors** - It is usually acquired in childhood.
- **Treatment** - It is possible to stop the spread of the infection through preventive *chemotherapy*.
- **WHO recommendation** - It recommended chemotherapy strategy for lymphatic filariasis elimination is *Mass Drug Administration (MDA)*.

**Mass Drug Administration (MDA)** involves administering an annual dose of medicines to the entire at-risk population.

- 5-pronged strategy to ensure that Lymphatic Filariasis (LF) is eliminated much ahead of the Sustainable Development Goal of 2030.

## Mass Drug Administration (MDA) Campaign in India

- **Goal** - To reduce the spread of LF by eliminating the microscopic filarial parasites present in the bloodstream of infected individuals.
- **Coverage** - 111 endemic districts across *13 states*,  
- Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Uttar Pradesh, and West Bengal.
- **Medication regimen - Double Drug (DA)** - Diethylcarbamazine Citrate (DEC) and Albendazole.
- **Triple Drug (IDA)** - Ivermectin, Diethylcarbamazine Citrate (DEC), and Albendazole.

## References

1. [PIB| Mass Drug Administration \(MDA\) Campaign for Lymphatic Filariasis \(LF\)](#)
2. [WHO| Lymphatic Filariasis \(LF\)](#)

## One Liners 15-02-2025

### Polity & Governance

#### Rashtriya Bal Swasthaya Karyakram (RBSK)

*5.64 crore children have been provided secondary/tertiary care from 2014-2024 under RBSK.*

- **Launched in** - 2013.
- **Umbrella scheme** - National Health Mission (NHM).
- **Nodal Ministry** - Ministry of Health and Family Welfare.
- **RBSK** - It is an initiative, envisages *child health screening and early intervention services* to improve the overall quality of life of children enabling all children achieve their full potential.
- **Target Groups** - *0-18 year* of age for 4 Ds- Defects at birth, Diseases, Deficiencies and Development delays, spanning 32 common health conditions.

#### Special Assistance to States for Capital Investment (SASCI) Scheme

*Government sanctioned 40 projects in 23 States under SASCI Scheme*

- **Launched in** - 2022-23.
- **Launched by** - Ministry of Finance.
- **SASCI** - Financial assistance will be provided to the state governments in the form of *50-year interest free loan* for capital investment projects.
- Scheme for Special Assistance to States for Capital Expenditure was redesigned as the 'Scheme for Special Assistance to States for Capital Investment'.

#### Sampoorna Bima Gram (SBG) Yojana

- **Launched in** - 2017.
- **Launched by** - Ministry of Communications.
- **SBG** - It is an initiative to *provide life insurance* to the people living in rural areas through postal network.
- **Objective** - A minimum of 100 households in each of the identified villages are to be brought under this scheme.
- **Coverage** - At least one Rural Postal Life Insurance (RPLI) policy in each household.

### **National Electric Mobility Mission Plan (NEMMP) 2020**

- **Launched in** - 2013.
- **Nodal Ministry** - Ministry of Heavy Industries & Public Enterprises.
- **Aim** - To achieve *national fuel security* by promoting hybrid and electric vehicles in the country.
- **Target** - To achieve *6-7 million sales of hybrid and electric vehicles* year on year from 2020 onwards.

### **Faster Adoption and Manufacturing of (Hybrid &) Electric Vehicles in India (FAME India)**

*FAME Phase-II was implemented for a period of 5 years from 2019-2024.*

- **Launched in** - 2015.
- **Umbrella scheme** - National Electric Mobility Mission Plan (NEMMP) 2020.
- **Nodal Ministry** - Ministry of Heavy Industries & Public Enterprises.
- **FAME India** - It will provide a major push for early adoption and *market creation of both hybrid and electric technologies vehicles* in the country.
- It will allow hybrid and electric vehicles to become the **1<sup>st</sup>** choice for the purchasers.

### **PM e-Bus Sewa-Payment Security Mechanism (PSM) Scheme**

- **Launched in** - 2024.
- **Nodal Ministry** - Ministry of Heavy Industries & Public Enterprises.
- **Aim** - To support deployment of more than 38,000 electric buses.
- **Objective** - To provide *payment security to e-bus operators* in case of default by Public Transport Authorities (PTAs).
- It will support the operation of e-buses for a period of *up to 12 years* from the date of deployment.
- **Timeline** - 2024-2029.

### **Scheme for Promotion of Manufacturing of Electric Passenger Cars in India (SPMEPCI)**

- **Launched in** - 2021.
- **Nodal Ministry** - Ministry of Heavy Industries & Public Enterprises.
- **Aim** - To promote the *manufacturing of electric cars* in India.
- To achieve a minimum Domestic Value Addition (DVA) of 25% at the end of the 3<sup>rd</sup> year and DVA of 50% at the end of the 5<sup>th</sup> year.

### **Elephant Route Predictor App**

*Elephant Route Predictor App will soon be launched on a pilot basis in Hazaribagh, Jharkhand.*

- **Designed by** - Vikas Kumar Ujjwal, Divisional Forest Officer(DFO) in Hazaribagh.
- **App** - It is designed to *track potential elephant routes* in a manner similar to weather forecasts.
- **Feature** - This web-based application has been programmed to *think like an elephant* before making a choice about its migration route.

### **Miscellaneous**

#### **Anusandhan National Research Foundation (ANRF)**

- **Established in** - 2023, through Anusandhan National Research Foundation Act, 2023.
- **Nodal Ministry** - Ministry of Science and Technology.
- **ANRF** - It is an *apex body* to provide high-level strategic direction of scientific research in the country as per recommendations of the National Education Policy (NEP).
- **Aim** - To seed, grow and promote Research & Development (R&D)
  - Foster a culture of research
  - Innovation throughout India's universities, colleges, research institutions, and R&D laboratories.



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