



VEDHIK
IAS ACADEMY
The New Learning Mantra

VEDHIK DAILY NEWS **ANALYSIS**

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FOREWORD

We, at Team Vedhik is happy to introduce a new initiative - "Vedhik - Daily News Analysis (DNA)_The Hindu" compilations to help you with UPSC Civil Services Examination preparation. We believe this initiative - "Vedhik - Daily News Analysis (DNA)_The Hindu " would help students, especially beginners save time and streamline their preparations with regard to Current Affairs. A content page and an Appendix has been added segregating and mapping the content to the syllabus. It is an appreciable efforts by Vedhik IAS Academy helping aspirants of UPSC Civil Services Examinations. I would like to express my sincere gratitude to Dr. Babu Sebastian, former VC - MG University in extending all support to this endeavour. Finally I also extend my thanks to thank Ms. Shilpa Sasidharan and Mr. Shahul Hameed for their assistance in the preparing the compilations.

We welcome your valuable comments so that further improvement may be made in the forthcoming material. We look forward to feedback, comments and suggestions on how to improve and add value for students. Every care has been taken to avoid typing errors and if any reader comes across any such error, the authors shall feel obliged if they are informed at their Email ID.

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Citizenship path to be eased for 6 minority groups from 3 nations

Hindus, Sikhs, Parsis, Christians, Buddhists, Jains from Pak., Afghanistan and Bangladesh will be allowed to produce expired passports, visas

Vijaita Singh
NEW DELHI

The Union government is all set to ease grant of citizenship to members of six minority communities from Pakistan, Afghanistan and Bangladesh whose passports and visas have ceased to be valid during their stay in India.

The Home Ministry is expected to revamp the citizenship portal to accept passports and visas with expired validity as supporting documents to process citizenship application of Hindus, Sikhs, Parsis, Christians, Buddhists and Jains from the three countries, says a government source.

Waiting in queue

According to reports, there are 18,000 registered Pakistani Hindus who await citizenship

■ Home Ministry informed Parliament in December 2021 that from 2018 to 2021, the government received 8,244 citizenship applications from the minority groups and granted citizenship to 3,117 applicants



■ According to the Ministry's annual report 2021-22, in the COVID-19 affected year of 2021, from April-December, as many as 1,414 citizenship certificates were granted to members of the minority communities from Pakistan, Afghanistan and Bangladesh

The portal run by the Ministry currently accepts expired passports as supporting documents only for those Hindu and Sikh applicants from Pakistan and Afghanistan who entered India before December 31, 2009.

Hindu Singh Sodha, president of Seemant Lok Sanghathan, which works for the rights of minorities from Pakistan, says even those eligible are affected.

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Citizenship rules for 6 groups to be eased

“For a Pakistani Hindu who entered India in 2010, the online system does not accept the expired passport, leading to the application not being accepted. The person or family has to then rush to the Pakistani High Commission in Delhi, which charges a hefty sum to renew the passports and sometimes reject it on flimsy grounds. Though the person is eligible to get Indian citizenship under the 1955 Act, as he or she has spent around 12 years in India, they face hurdles,” Mr. Singh said.

In 2015, the Ministry amended the Citizenship Rules and legalised the stay of migrants belonging to these six communities who entered India on or before December 31, 2014, due to religious persecution, by exempting them from the provisions of the Passport Act and the Foreigners Act even as their passports expired. Though they are exempt from facing any criminal action for illegally staying in India, the online portal still does not accept the expired documents to process their applications. “Changes will be made to the online portal so that foreign passports and visas that have passed their validity can be accepted as a supporting document to apply for citizenship,” the source said. People seeking Indian citizenship either come on long-term visas (LTVs) or pilgrim visas. The LTVs given for five years are considered a precursor to citizenship.

CAA not yet in force

The Citizenship Amendment Act (CAA), 2019, that intends to grant citizenship to undocumented (or illegal) migrants from these six non-Muslim communities from the three neighbouring countries is yet to come into force as the rules that govern the law are yet to be notified. The CAA could have helped the documented minority migrants in fast-tracking their applications as it reduces the mandatory requirement of 11-year aggregate stay in India to five years, to be eligible for citizenship.

Thousands waiting

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Concern over Chinese contractors holds up India-Nepal power trade

Suhasini Haidar

KATHMANDU/DELHI

India-Nepal hydro-power trade is set to become a regional game-changer, say officials in Delhi and Kathmandu, pointing to the possibilities of buying power from Nepal and making it available over an electric grid system to consumers in India, Bangladesh and Sri Lanka.

However, India's opposition to the use of Chinese contractors in the projects is delaying the process, said Nepal Electricity Authority Managing Director Kul Man Ghising, calling upon New Delhi to reconsider its stand on buying electricity from the 456-MW Upper Tamakoshi Hydroelectric Project (UTK-HEP), Nepal's largest.

With India refusing to purchase power from the project for its grid, Nepal's government has now asked New Delhi to allow a bilateral transmission from the power plant to Bangladesh, which has been willing to buy the power.

"We have noted India's concerns with Chinese investment or ownership in our power projects, but how can we control contractors on projects that are done by global bidding," asked Kul Man Ghising, speaking at a World



A view of the Upper Tamakoshi Hydroelectric project.

Bank conference on South Asia last week.

The Upper Tamakoshi plant, which has been operational since 2021, was constructed by a number of contractors chosen through an international tender, including the civil construction by China's Sinohydro and Austria's Andritz Hydro, for the supply of electro-mechanical equipment, and India's KEC International for the 220-kV transmission line and sub-station.

Situated close to the Nepal border with Tibet, the project on the Tamakoshi river was called "Nepal's Three Gorges dam", given its size and its contribution to making Nepal a power-surplus country in the "wet" or rainy season. After four years of negotiations, India and Nepal signed a path-breaking

Power Trading Agreement (PTA) in 2014, agreeing to the exchange of electricity and cooperation in the hydro-power sector, and Indian companies are involved in developing several Nepali projects.

However, in 2021, after the military stand-off at the Line of Actual Control (LAC) over Chinese transgressions, the government issued a number of financial measures on Chinese investment and imports, including new "Procedure for Approval and Facilitating Import/Export (Cross Border) of Electricity".

The procedure included clause (6.3(i)) that prohibited trade with power plants that had ownership from a country that shares "land border" with India but has no bilateral power treaty with India – indicating China and Pakistan.

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In addition, he pointed out that the civil contractor's work had been completed before the Indian guidelines came into place.

"If it had been cleared [by India], we would have been exporting 800 MW of hydro-power last year," he told *The Hindu*, more than double the amount allowed by India at present (364 MW).

"We agree that since this is an Indian policy for investment, we don't submit those projects in Nepal that have [investment from China]. But contractors cannot be restricted," he added.

When asked, former Indian Power Secretary and energy consultant R.V. Shahi said that the hold-up on the Upper Tamakoshi was due to a problem in interpretation and should be clarified or resolved at the earliest.

Experts pointed out that India's policy on solar power, and plans to generate as much as 280 GW by 2030 as part of its fight against climate change has no such restrictions, given that India imports nearly 80% of the components for solar power from China.

India's crushing court backlogs, out-of-the box reform

Two important voices have weighed in recently on delays in the justice delivery system. The Chief Justice of India D.Y. Chandrachud stated that increasing the number of judges will not demolish the perennial problem of pendency, and that it is difficult enough now to find good High Court judge material. Sushil Kumar Modi, Chairman of Parliament's Standing Committee on Law and Justice has called for out-of-the-box thinking to solve the problem. Joining the dots, it seems clear that reforms inspired by convention will be pretty much like rearranging the deck chairs on the sinking Titanic. So, do we have other instruments, resources and methods? Here are three which are doable, do not cost much, and yield solutions.

Losing resources from High Court, top court

We have difficulty in finding good talent to be appointed as judges of the High Court, but year after year we see the spectacle of large numbers of experienced and fine judges retiring from the High Courts because they have reached the age of 62. Many have several good years of work left in them which goes waste, much like the richest sediment on river banks getting washed out to sea. All that needs to be done is to continue them with pay and perquisites, and we would have kept the best for their last run of service.

Extend the out-of-box thinking and bring back retired Supreme Court judges to hear admission of Special Leave Petitions. These are appeals filed in hundreds every week against all kinds of orders of lower courts and tribunals across the length and the breadth of the country. They are the biggest clog to justice in the Supreme Court (SC) because they take away half the time of the country's senior most judges in just reading these mountainous files to decide which minute fraction to hear and dismiss the rest. It is stretching an analogy, but imagine the board of governors of the central bank sitting to examine doubtful currency notes. Many SC judges are in fine fettle at 65 when they retire, and this is better work for them than arbitrations where they become subject to scrutiny by District Judges. And working hours and schedules can be flexibly



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and mediator

There are instruments, resources and methods that work to address the issue of daunting delays in the justice delivery system

designed for retired judges to operate. This will enable the current judges to take up important cases in adequate Bench strength and composition. Extend this a little more and have a scheme by which experienced High Court senior advocates sit as judges once a week to hear matters from another State High Court. Many would sign up for the novel and contributing experience, and many would do an excellent job.

Strengthen online justice and mediation

But, the question arises, do we then not need more brick and mortar structures, office infrastructure and an army of staff? No, we do not, and that leads us to the second suggestion. Cultivate online justice. The courts responded splendidly to the COVID-19 shutdown by harnessing online facilities, and, pretty soon, judges and lawyers were quite well-versed in this new medium and welcomed its ease and flexibility. The environment too must have been relieved to be saved of carbon footprint. Unfortunately, we have gone back to the old days of only physical hearings in crowded courtrooms, jettisoning even the benefits of hybrid methods. However, enabling these *ad hoc* judges to work online from home with minimum support staff is an excellent harness of human and technology resources; it will enable a vast number of cases to be disposed of. And disposed of well, not just disposed off which is what will happen if we appoint inept new judges. The last not only produces injustice galore but needs two good ones to sit in corrective appeal.

Lastly, employ mediation. As a method of dispute resolution, it is far superior to litigation in cases where it can be applied. Those cover a wide range, from personal and matrimonial to civil and commercial and property disputes. India has had a marvellous introductory run with this process; in less than 20 years it has firmly established itself in the court annexed mediation schemes with thousands of trained and enthusiastic lawyers and other mediators handling lakhs of cases. If well planned and executed, mark my words, we have the capacity to lift half the load of such cases off court dockets and onto mediation tables. And, even now, most mediation centres have a success

rate of over 50%, several much more. When you realise that it costs much less, takes a fraction of the time litigation does, brings about settlements which all sides can agree to, eliminates appeals, is easy to enforce if necessary, and respects and restores relationships then you know why Singapore's Chief Justice Sundaresh Menon says, "What's not to like about mediation?" It is a no-brainer to use mediation as a central peg of reform. What is necessary, however, is to devise and implement sensible policies and strategies to encourage resort to it; and principal amongst these is to make it a professionally attractive career option for mediators who are willing to make a living by being peacemakers. An Indian Mediation Service can be created on the lines of the judicial service. And both incentives and disincentives must be devised for existing and prospective litigants to try this consensual method in good faith. That is all that is necessary; guide the horse to the pond, and more often than not, he will drink from it and savour the nectar of settlement and amity.

Reform can succeed

When we look at the crushing backlogs of Indian courts even the bravest feel daunted, and every Chief Justice probably feels like the Greek mythological figure of Sisyphus vainly, and in eternity, rolling the boulder up the hill only for it to roll back. Conventional reform prescribes more of the same – more judges, more courts, more staff, more infrastructure. But we know that we do not have the resources of either money or men and women. And, surely, we are tired of constant bewailing of the obvious and ever present problems. These suggestions offer a strikingly different approach, one which garners and puts to best use excellent available resources, technological and personal, and can make a telling impact. And they will show that innovation and reform can succeed, a message that is much needed. When necessity and possibility converge, sparks get ignited. To recall Sri Aurobindo in his great writing *The Hour of God*, the moment has arrived; but will we lose it because the lamp has not been kept trimmed for the welcome and the ears are sealed to the call?

Inclusion of communities on ST list still on the backburner

Abhinav Lakshman
NEW DELHI

Over the past one week, while Parliament has discussed the inclusion of various communities on the Scheduled Tribe lists of Uttar Pradesh, Tamil Nadu, and Himachal Pradesh, Opposition MPs, specifically from Odisha, have questioned the government about the list of communities that were already recommended for inclusion on a priority basis over eight years ago by a government task force.

The task force, constituted in February 2014 under the leadership of former

Tribal Affairs Secretary Hrusikesh Panda, had compiled a comprehensive list of over 40 communities from across the country that it felt should be included on the ST lists on a priority basis. Of those communities, nine are in Odisha, 26 are part of the tea tribes in Assam, eight are in Chhattisgarh, and a few are in Andhra Pradesh and Tamil Nadu.

A few of them are subsets of communities already categorised as STs, a few others are phonetic variations of existing tribes, a few are ones which were left out when States were bifurcated, others still are

those omitted from lists inexplicably, and a few more are those losing out on categorisation because they were forcibly taken away from their homelands as indentured labour to other States or were displaced by industrialisation, the task force had concluded.

The communities

Kandha Kumbhar, Jodia (and synonyms), Chuktia Bhunjia, Saara, Mankidia, Porja (and synonyms), Banda Paraja, Durua (and synonyms), and Paharia (in specific districts) communities are the ones in Odisha. In Tamil Nadu, it recommended the Pulayan

(and synonyms) community. In Andhra Pradesh, it suggested the Konda Kumari community (and its synonyms).

The task force had concluded that as many as 26 of the tea tribes of Assam, those who were forcibly taken as indentured labourers from States such as Bihar, Jharkhand and Odisha, should be included on the ST list. It justified this “based on the key principle that the ‘indentured labourers’ are a category which is distinct from ‘voluntary migration’”. It had also recommended for inclusion tribal communities of Maharashtra, Guja-

rat and Madhya Pradesh that had been displaced on account of the Narmada Dam Project, and various Devnagri versions of tribes on the ST list of Chhattisgarh, such as Bharia, Pando, Gadaba, Bhuihar, Nagasia, Dhangad and Kond.

Significantly, the Ministry of Tribal Affairs introduced a Bill in the Lok Sabha this Winter Session, proposing the inclusion of nearly all of the above mentioned synonyms on the ST list of Chhattisgarh. This Bill is expected to be taken up for discussion on Monday.

Odisha MP Chandrani Murmu (BJP), in the Lok

Sabha last week, asked the Minister of Tribal Affairs to expedite the process of including the communities in Odisha on a priority basis. She had also pointed out that the Centre was currently sitting on the State’s government recommendations to include as many as 160 communities on the State’s ST list since the 1970s.

The task force had noted that these communities continued to be excluded or were facing delays in inclusion due to the current procedure and criteria for inclusion on ST lists and had recommended changes to both.

A wasted chance

GST Council members must do more to make indirect tax regime more effective

Convened after a gap of six months, the Goods and Services Tax (GST) Council on Saturday cleared what officials called a 'pathbreaking' move to decriminalise certain offences by taxpayers, with a higher ₹2 crore threshold for initiating prosecutions, except in cases involving fake invoices. Aimed at reducing disputes and chances of tax payer harassment when the stakes are not too high, these changes will take time to materialise. The Centre intends to introduce these changes in the Finance Bill of 2023-24 to be presented on February 1, 2023, and State legislatures will have to amend their respective GST laws too. While industry believes the prosecution threshold could have been raised further, there is greater disappointment that the GST Council side-stepped the broader solution to deal with rising GST disputes – the long-pending move to set up appellate tribunals as envisaged at the launch of the new indirect regime five and a half years ago. To be sure, a report with recommendations on the functioning of these tribunals submitted by a group of ministers of the Council was part of this meeting's agenda, but for now, such disputes will continue to clog High Courts.

The Council took up a handful of other items – a 5% levy on husk of pulses used as a cattle feed input was scrapped, while the tax rate on items such as Fryums and Sports Utility Vehicles was 'clarified'. These minutiae apart, the larger takeaway is the outcomes not pursued – including the tribunal proposal, virtually half the agenda was abandoned and discussions were curtailed to a little under three hours. Finance Minister Nirma-la Sitharaman said this was done as some States' representatives had other 'committed business' to attend to. This is most surprising as the December 17 date was notified well in advance. It is not clear if some States, otherwise vocal about their pending GST dues and reforms to improve their revenue share, sought any rescheduling, if the said Saturday did not suit them. Ostensibly, some State Finance Ministers are busy formulating their Budgets for the coming year, but the Union Budget preparations did not hold back Ms. Sitharaman from making time for this critical dialogue. This almost casual approach of some States towards the apex GST governance mechanism, not only means delays in efforts to plug tax leakages in the tobacco and Gutkha business, or fix the tax for the booming online gaming business but also bodes ill for the effectiveness of the Council. Taxpayers deserve more than such *ad hoc*, half-hearted, half-day deliberations with insipid outcomes.

Decriminalisation of offences under GST

Why was there an emphasis on criminal jurisprudence behind the penal provisions in the GST law? Should imposing penal laws be discouraged to attract investors and businesses? What are the recommendations of the 48th GST Council meeting?

EXPLAINER

G. S. Bajpai
Vikram Karuna

The story so far:

The 48th GST Council meeting was held on December 17. The GST Council chaired by Finance Minister Nirmala Sitharaman recommended to decriminalise certain offences under Section 132 of the Central Goods and Services Tax (CGST) Act, 2017. Some other recommendations, for the facilitation of trade, include an increased threshold of the amount of tax for prosecution, reducing the compounding amount in GST etc.

What was previously criminalised under GST?

Since the implementation of GST, there has been a significant increase in tax evasion, with numerous cases of taxpayers using multiple strategies to avoid indirect tax coming to light. Tax authorities are actively using technology and data from e-way bills and GST returns to check evasion. The GST law establishes stringent penalties and guidelines that taxpayers must abide by in order to ensure smooth intrastate or interstate trade of goods and to combat corruption and maintain an effective tax collection system.

The GST Law provides for two different types of penalties. They may be both concurrent and simultaneous. The department authorities have the authority to impose monetary fines and the seizure of goods as penalties for violating statutory provisions. Criminal penalties include imprisonment and fines, which are also provided by GST Law but which can only be awarded in a criminal court following a prosecution.

Sections 122 to 131 of the CGST Act of 2017 contain provisions relating to penalties, while Sections 132 to 138 contains provisions relating to prosecution and compounding. The amount of tax evaded, the amount of Input Tax Credit (ITC) improperly claimed or used, or the amount of refund improperly claimed determines the length of the prison sentence. The aforementioned section further divides offences into those that are cognisable and bailable and those that are not cognisable and bailable. Additionally, it is observed that many non-compliances fall under both categories of penalties, prosecution, and compounding.

Which are the offences under GST law which attract IPC and CrPC provisions?

Under the CGST Act, if a group of two persons or more agree to commit an illegal act like tax evasion, fraud etc. they are held liable under the act of criminal conspiracy. While Section 120A of the Indian Penal Code (IPC), defines criminal conspiracy, Section 120B deals with punishment for the same and Section 46 of the Code of Criminal Procedure (CrPC) deals with how the arrest is made.

Section 69 of the CGST Act provides the power to arrest a person by an order of a commissioner when he believes that a person has committed any offence under Section 132. Section 67 of CrPC states that if a summons is issued outside the local authority, a duplicate copy of that summons should be sent to the Magistrate of that outside authority to serve the summons. Section 165 of CrPC deals with the search by the police officer while Section 67 of the CGST Act defines that only an officer not below the rank of joint commissioner can authorise in writing an inspection or search.



Meeting in progress: Union Finance Minister Nirmala Sitharaman chairs the 48th meeting of the GST Council virtually, in New Delhi, on December 17. PTI

Why did Parliament include penal provisions in the GST law?

While replying to the queries of the members of the Rajya Sabha on April 6, 2017, then Union Finance Minister Mr. Arun Jaitley laid emphasis on criminal jurisprudence behind the penal provisions in the GST law. He said that "this (arrest provisions) was thoroughly debated by all the Finance Ministers (Union and States), and there were clearly two views at the very outset. The first view was, 'why arrest?' The second view was, supposing a man defrauds ₹100 crore, is the State government powerless? And he has no assets to recover it from; what do you do? What is the kind of deterrent? And then, the wisdom of the Council itself was that they chose a middle path...So, up to a fraud of two crore rupees [now five crore rupees, after CGST (Amendment) Act, 2018], no arrest...only in the very big fraud cases where a man forges a complete transaction, it is only then that the arrest is made. And this was the actual division – should you have no arrest or should you have arrest only in rare cases and with very stringent conditions".

He also explained how compounding of offences and arrest co-exist, "Arrest is for the offence and compounding is when the prosecution is filed, which is the next stage. So, after arrest, you are on bail or not on bail; when the prosecution is filed, there is a separate chapter which gives you the option of asking for a compounding on such payment as the rules may themselves prescribe".

What has been recommended to decriminalise the GST offences?

The 48th GST Council meeting has recommended various measures to decriminalise the GST offences such as raising the minimum threshold of tax amount for launching prosecution under GST from one crore to two crore, except for the offence of issuance of invoices without sup-

ply of goods or services or both, reducing the compounding amount from the present range of 50 to 150% of the tax amount to the range of 25 to 100%, and decriminalising certain offences specified under Section 132 of the CGST Act, 2017, such as obstructing or preventing any officer from doing his duties, deliberate tempering of material evidence and failure to supply information.

What will be the impact of decriminalisation?

The GST is a novel taxation system that includes a number of globally unprecedented features. The law is still developing and is in its infancy which makes the same difficult and uncertain to enforce. There are instances of conflict between court decisions and rulings. The government is still working to streamline the laws. In comparison to the pre-GST era, the GST compliance process with granular reporting is noticeably more onerous.

Therefore, it is important to recognise that imposing penal provisions in an ambiguous ecosystem significantly alters how businesses perceive risk and uncertainty, directly impacting their ability to conduct business. The law already contains sufficient penalties that serve as a deterrent against tax evasion. Investors may be discouraged by the fear of criminal sanctions in small, trivial, and petty matters, even before their engagement in any business activity or investment.

What are the other recommended measures to facilitate trade?

Two major recommendations include refunding unregistered persons and facilitating e-commerce for micro enterprises.

There was no procedure for claim of refund of tax borne by unregistered buyers in cases where the contract/agreement for supply of services, like construction of flat/house and long-term insurance policy, is cancelled and the time period of issuance

of credit note by the concerned supplier is over. The Council recommended amendment in CGST Rules, 2017, along with issuance of a circular, to prescribe the procedure for filing application of refund by the unregistered buyers in such cases.

The GST Council in its 47th meeting had also granted in-principle approval for allowing unregistered suppliers and composition taxpayers to make intra-state supply of goods through E-Commerce Operators (ECOs), subject to certain conditions. The Council approved the amendments in the GST Act and GST Rules, along with issuance of relevant notifications, to enable the same. Further, considering the time required for development of the requisite functionality on the portal as well as for providing sufficient time for preparedness by the ECOs, the Council has recommended that the scheme may be implemented from October 2023.

What next?

If the above decriminalisation of GST offences are implemented with adequate checks, then prosecution, arrest and imprisonment in GST cases would only be in the rarest of rare cases of hard, habitual, deliberate defaulters and blatant specific fraudulent practices. Other minor grievances may be dealt with in other resolution mechanisms such as Alternate Dispute Resolution (ADR) mechanism, private ruling and mediation, faceless adjudication and appeals, etc.

There were speculations that this GST council meeting will also deliberate on issues like the establishment of a GST Appellate Tribunal, Group of Ministers Reports on Pan Masala, Gutka and Group of Ministers Reports on online gaming, casinos and horse racing. However, none of these were discussed.

G. S. Bajpai is Vice Chancellor, Rajiv Gandhi National University of Law, Punjab where Vikram Karuna is an Assistant Professor.

THE GIST

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Concern over Chinese contractors holds up India-Nepal power trade

Suhasini Haidar

KATHMANDU/DELHI

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Net direct tax revenue up 20%, gross mop-up rises 26% to ₹13.63 lakh crore

The Hindu Bureau
NEW DELHI

India's net direct tax collections in 2022-23 surpassed the ₹11-lakh crore mark by December 17, reflecting a 19.81% uptick over last year's, the Central Board of Direct Taxes said on Sunday. Last year, in the corresponding period, it was ₹9,47,959 crore.

"The net direct tax collection of ₹11,35,754 crore includes corporation tax (CIT) at ₹6,06,679 crore (net of refund) and personal income tax, including securities transaction tax at ₹5,26,477 crore (net of refund)," it said in a statement.

Prior to effecting refunds, the gross direct tax kitty for this year has risen 25.9% at ₹13.63 lakh crore compared to ₹10.83 lakh crore in the corresponding period of 2021-22.

This included advance tax collections of ₹5,21,302

Rise in tax kitty

The net tax collection has increased by 19.81% for the financial year 2022-23

Tax collection as on December 17, 2022

Gross collection

13,63,649 cr.

Net collection

11,35,754 cr.

Corporation Tax

6,06,679 cr.

Personal Income Tax

5,26,477 cr.

Advance Tax collection

5,21,302 cr.



crore, tax deducted at source of ₹6,44,761 crore and self-assessment tax of ₹1.4 lakh crore.

Net direct tax collections had registered a 24.3% growth by November 30 to reach ₹8.77 lakh crore, and while the growth rate has slowed since then, the overall kitty was bolstered this month by advance tax collections for the October to Decem-

ber quarter.

The cumulative advance tax collections for the first, second and third quarter of 2022-23 are 12.83% higher than the ₹4.62 lakh crore collected in the same period last year, the statement said. The ₹5,21,302 crore advance tax revenues include CIT of ₹3,97,364 crore and personal income tax collections of ₹1,23,936 crore.

INS Mormugao **commissioned** **into Navy**

NEW DELHI

INS Mormugao, a stealth guided missile destroyer being built under Project-15B, was commissioned into the Indian Navy at a ceremony in Mumbai on Sunday. » **Page 10**

Missile destroyer *INS Mormugao* commissioned into Indian Navy

The warship with full-load displacement of 7,400 tonnes is named after the historic port city of Mormugao on the west coast; it is propelled by four powerful gas turbines, has enhanced stealth features and is equipped with BrahMos cruise missiles

The Hindu Bureau
NEW DELHI

In this era of globalisation, almost all nations are dependent on each other in the field of trade and hence rule-based freedom of navigation and security of sea lanes have become more important than ever for stability and economic progress of the world, Defence Minister Rajnath Singh said on Sunday. He was speaking in Mumbai at the commissioning ceremony of *INS Mormugao*, the second of four stealth guided missile destroyers being built under Project-15B.

Named after the historic port city of Goa on the west coast, Mormugao, the ship was commissioned on the eve of the 60th anniversary of the liberation of Goa from Portuguese rule.

"Economic, political and trade relations between countries are constantly evolving. The COVID-19 pandemic, situation in the Middle East, Afghanistan and Ukraine – it directly or indirectly impacts every country in one way or another," Mr. Singh said.

During the ceremony, the Commanding Officer, Captain Kapil Bhatia, read



Shot in the arm: Defence Minister Rajnath Singh at the *INS Mormugao* commissioning ceremony at Naval Dockyard in Mumbai. EMMANUAL YOGINI

out the Ship's Commissioning Warrant. Subsequently, the Naval Ensign was hoisted onboard for the first time and the Commissioning Pennant broken (unfurled) on the main mast to the National Anthem played by the Naval Band, a Defence Ministry statement said.

Indigenous content

"With over 75% indigenous content, it [*INS Mormugao*] is a testimony to India's excellence in design and development of warships and a shining example of our growing indigenous de-

fence production capabilities. The warship will meet the present and future needs of our country and of our friendly countries," Mr. Singh said.

Stating that the country's growing economy is directly connected to increasing trade, most of which is through sea routes, Mr. Singh said India's interests are directly linked to the Indian Ocean. India being an important country in this region, the role of the Indian Navy becomes more important in its security, he added.

The 163-metre-long war-

ship has a full-load displacement of 7,400 tonnes. "The overall indigenous content of the project is approximately 75%," the Navy said.

Construction contract

The contract for construction of four ships under Project-15B was signed in January 2011 at a project cost of about ₹29,643.74 crore. The design of the ships has been developed in-house by the Directorate of Naval Design and constructed by Mazagon Dock Shipbuilders Ltd., Mumbai. They are a follow-on of

the Kolkata class destroyers and named after major cities from all four corners of the country – Visakhapatnam, Mormugao, Imphal and Surat. *INS Visakhapatnam*, was commissioned in 2021. *INS Imphal* and *INS Surat* are at various stages of outfitting and trials.

INS Mormugao is propelled by four powerful gas turbines capable of achieving speeds in excess of 30 knots, the Navy said, stating that it has enhanced stealth features resulting in a reduced radar cross section.

These ships are equipped with BrahMos supersonic cruise missiles and long-range surface-to-air missiles. Some of the major indigenised equipment and systems aboard *INS Mormugao* include surface-to-surface and surface-to-air missiles, torpedo tubes and launchers, anti-submarine rocket launchers and super rapid gun mount, besides combat management system, integrated platform management system, automated power management system, foldable hangar doors, helo-traversing system, close-in weapon system, and bow-mounted SONAR, the Navy said.

India pushes for new biodiversity fund

At the COP-15 biodiversity conference in Montreal, the country said the developing nations bear most of the burden of implementing the targets for conservation and therefore, require adequate funds and technology transfer for this purpose; discussions also held on eliminating subsidies

Press Trust of India
NEW DELHI

There is an urgent need to create a new and dedicated fund to help developing countries successfully implement a post-2020 global framework to halt and reverse biodiversity loss, India has said at the U.N. biodiversity conference in Canada's Montreal.

The country said that conservation of biodiversity must also be based on common but differentiated responsibilities and respective capabilities (CBDR) as climate change also impacts nature. As the 196 parties to the Convention on Biological Diversity (CBD) finalise negotiations for a post-2020 Global Biodiversity Framework (GBF) – a new set of goals and targets to halt and reverse biodiversity loss – there have

been repeated calls for the inclusion of the CBDR principle in finance-related targets.

Addressing the stocktaking plenary at CBD COP-15, Union Environment Minister Bhopender Yadav said the successful implementation of a post-2020 GBF would depend on the “ways and means we put in place for an equally ambitious resource mobilisation mechanism”.

“There is a need to create a new and dedicated mechanism for the provision of financial resources to developing-country parties. Such a fund should be operationalised at the earliest to ensure effective implementation of the post-2020 GBF by all countries,” the Minister said.

So far, the Global Environment Facility which caters to multiple conventions, including the



Union Environment Minister Bhopender Yadav addresses the stocktaking plenary at the UN Biodiversity Conference in Montreal.

UNFCCC and UN Convention to Combat Desertification, remains the only source of funding for biodiversity conservation.

At CBD COP15, developing countries have been demanding a new and dedicated biodiversity fund, saying the existing multilateral sources are not up to

the task of meeting the requirements of the GBF. Differences with rich countries on the matter had prompted representatives from developing nations to walk out of crucial financing talks last week. India said developing countries bear the burden of implementing the targets for

conservation of biodiversity and, therefore require funds and technology transfer for this purpose.

Established as the seventh principle of the Rio Declaration adopted at the Earth Summit in 1992, CBDR is defined as states have common but differentiated responsibilities in view of the different contributions to global environmental degradation.

However, applying the CBDR principle to biodiversity conservation has not been straightforward as compared to climate negotiations, and there have been repeated disagreements between the global north and south.

At CBD COP15, the parties are also trying to achieve a consensus on eliminating subsidies that are harmful to the environment, such as subsidies for fossil fuel production, agri-

culture, forestry and fisheries, by at least \$500 billion annually and using this money for biodiversity conservation.

However, Mr. Yadav said that India does not agree on reducing the agriculture-related subsidy and redirecting the savings for biodiversity conservation, as there are many other national priorities.

Mr. Yadav said biodiversity conservation requires ecosystems to be conserved and restored holistically. It is in this context that ecosystem approaches for conservation of biodiversity need to be adopted rather than going for nature-based solutions, he said.

He said the GBF must recognise the responsibility of the developing countries towards poverty eradication and sustainable development.



Deepfake technology: how and why China is planning to regulate it

What is deep synthesis technology and how is it being used to spread disinformation? What are the new guidelines being rolled out by the Cyberspace Administration of China? How is Canada in a unique position to lead the initiatives to counter deepfakes?

Abhishek Chatterjee

The story so far:

The Cyberspace Administration of China, the country's cyberspace watchdog, is rolling out new regulations, to be effective from January 10, to restrict the use of deep synthesis technology and curb disinformation. Deep synthesis is defined as the use of technologies, including deep learning and augmented reality, to generate text, images, audio and video to create virtual scenes. One of the most notorious applications of the technology is deepfakes, where synthetic media is used to swap the face or voice of one person for another. Deepfakes are getting harder to detect with the advancement of technology. It is used to generate celebrity porn videos, produce fake news, and commit financial fraud among other wrongdoings. Under the guidelines of China's new rules, companies and platforms using the technology must first receive consent from individuals before they edit their voice or image.

What is a deepfake?

Deepfakes are a compilation of artificial images and audio put together with machine-learning algorithms to spread misinformation and replace a real person's appearance, voice, or both with similar artificial likenesses or voices. It can create people who do not exist and it can fake real people saying and doing things they did not say or do.

The term deepfake originated in 2017, when an anonymous Reddit user called himself "Deepfakes." This user manipulated Google's open-source, deep-learning technology to create and

were doctored with a technique known as face-swapping. The user "Deepfakes" replaced real faces with celebrity faces. Deepfake technology is now being used for nefarious purposes like scams and hoaxes, celebrity pornography, election manipulation, social engineering, automated disinformation attacks, identity theft and financial fraud, cybersecurity company Norton said in a blog.

Deepfake technology has been used to impersonate former U.S. Presidents Barack Obama and Donald Trump, India's Prime Minister Narendra Modi, Facebook chief Mark Zuckerberg and Hollywood celebrity Tom Cruise. China's new rule aims to combat the use of deepfake for spreading disinformation.

What is China's new policy to curb deepfakes?

The policy requires deep synthesis service providers and users to ensure that any doctored content using the technology is explicitly labelled and can be traced back to its source, the *South China Morning Post* reported. The regulation also mandates people using the technology to edit someone's image or voice, to notify and take the consent of the person in question. When reposting news made by the technology, the source can only be from the government-approved list of news outlets. Deep synthesis service providers must also abide by local laws, respect ethics, and maintain the "correct political direction and correct public opinion orientation", according to the new regulation.

Why has such a policy been implemented?

concerned that unchecked development and use of deep synthesis could lead to its use in criminal activities like online scams or defamation, according to a report by the *South China Morning Post*. The country's recent move aims to curb risks that might arise from activities provided by platforms which use deep learning or virtual reality to alter any online content. If successful, China's new policies could set an example and lay down a policy framework that other nations can follow.

What are other countries doing to combat deepfakes?

The European Union has an updated Code of Practice to stop the spread of disinformation through deepfakes. The revised Code requires tech companies including Google, Meta, and Twitter to take measures in countering deepfakes and fake accounts on their platforms. They have six months to implement their measures once they have signed up to the Code. If found non-compliant, these companies can face fines as much as 6% of their annual global turnover, according to the updated Code. Introduced in 2018, the Code of Practice on Disinformation brought together for the first time worldwide industry players to commit to counter disinformation.

The Code of Practice was signed in October 2018 by online platforms Facebook, Google, Twitter and Mozilla, as well as by advertisers and other players in the advertising industry. Microsoft joined in May 2019, while TikTok signed the Code in June 2020. However, the assessment of the Code revealed important gaps and hence the Commission has issued a Guidance on updating and strengthening the Code in order to bridge the gaps. The Code's

2022.

In July, last year, the U.S. introduced the bipartisan Deepfake Task Force Act to assist the Department of Homeland Security (DHS) to counter deepfake technology. The measure directs the DHS to conduct an annual study of deepfakes – assess the technology used, track its uses by foreign and domestic entities, and come up with available countermeasures to tackle the same.

Some States in the United States such as California and Texas have passed laws that criminalise the publishing and distributing of deepfake videos that intend to influence the outcome of an election. The law in Virginia imposes criminal penalties on the distribution of nonconsensual deepfake pornography.

In India, however, there are no legal rules against using deepfake technology. However, specific laws can be addressed for misusing the tech, which include Copyright Violation, Defamation and cyber felonies.

Does this technology disrupt the right to privacy?

While Canada does not have any regulations to tackle deepfakes, it is in a unique position to lead the initiative to counter deepfakes. Within Canada, some of the most cutting-edge AI research is being conducted by the government with a number of domestic and foreign actors. Furthermore, Canada is a member and leader in many related multilateral initiatives like the Paris Call for Trust and Security in Cyberspace, NATO Cooperative Cyber Defence Centre of Excellence and the Global Partnership on Artificial Intelligence. It can use these forums to coordinate with global and domestic actors to create deepfake policy

Maoists trying to revive base in tri-junction: agencies

S. Vijay Kumar

CHENNAI

Intelligence agencies have alerted the Tamil Nadu police to the alleged attempts being made by the CPI (Maoist) to revive its Western Ghats Special Zonal Committee. The Maoists considered the base – located in the tri-junction forests of Tamil Nadu, Karnataka and Kerala – strategic to regain strongholds in the area and take forward their agenda. The movement weakened after the arrest of Rupesh alias Jogi, a law graduate from Thrissur, who headed the Western Ghats Special Zonal Committee, and his supporters at Karumathampatti near Coimbatore in 2015.

Police sources said field-level officers across the State were alerted that the Maoists had launched a massive recruitment programme targeting youth, especially students. Dozens of youth, including students of a law college in a southern district, had already been inducted and indoctrinated with the “Marxism, Maoism and Ambedkar ideology”, a senior police officer, quoting the alert, told *The Hindu* on Sunday.

The sources said front organisations directly supporting the Maoist ideology and like-minded groups were planning to organise mass protests against the 10% reservation for the economically weaker sections (EWS). The alert gave a

Organisations

directly supporting Maoist ideology were planning to organise mass protests against the 10% quota for the EWS

specific input on the recruitment and training methodology, but there was no mention of the involvement of leaders from other States, the sources said.

Rupesh was arrested by the Q Branch-CID of the Tamil Nadu police on a tip-off from the Special Intelligence Branch of the Telangana and Andhra Pradesh police. He was allegedly involved in several cases in Kerala. The police said he headed the Maoist operations in the tri-junction area and organised attacks on Forest Department establishments. His wife, who was also arrested, had quit the Kerala government service to join the organisation.

Inter-State coordination

In a report, the Union Ministry of Home Affairs, explaining the Left Wing Extremism (LWE) scenario in the country, laid emphasis on better inter-State coordination since the area of operation of the CPI(Maoist) was not confined to a single State but was spread over several States. The Centre had taken steps to improve the interactions between the bordering districts of the Maoist-affected States.

General Studies Paper I	
A	History of Indian culture will cover the salient aspects of art forms, literature and architecture from ancient to modern times;
B	Modern Indian history from about the middle of the eighteenth century until the present-significant events, personalities, issues;
C	Freedom struggle-its various stages and important contributors / contributions from different parts of the country;
D	Post-independence consolidation and reorganization within the country;
E	History of the world will include events from 18 th century such as industrial revolution, world wars, re-drawing of national boundaries, colonization, decolonization,
F	Political philosophies like communism, capitalism, socialism etc.-their forms and effect on the society
G	Salient features of Indian Society, Diversity of India;
H	Effects of globalization on Indian society;
I	Role of women and women's organization;
J	Social empowerment, communalism, regionalism & secularism
K	Salient features of world's physical geography;
L	Geographical features and their location- changes in critical geographical features (including water bodies and ice-caps) and in flora and fauna and the effects of such changes;
M	Important Geophysical phenomena such as earthquakes, Tsunami, Volcanic activity, cyclone etc.
N	Distribution of key natural resources across the world (including South Asia and the Indian subcontinent);
O	Factors responsible for the location of primary, secondary, and tertiary sector industries in various parts of the world (including India);
P	Population and associated issues;
Q	Urbanization, their problems and their remedies
General Studies Paper II	
A	India and its neighbourhood- relations;
B	Important International institutions, agencies and fora- their structure, mandate;
C	Effect of policies and politics of developed and developing countries on India's interests;
D	Bilateral, regional and global groupings and agreements involving India and/or affecting India's interests.
E	Indian Constitution, historical underpinnings, evolution, features, amendments, significant provisions and basic structure;
F	Comparison of the Indian Constitutional scheme with other countries;
G	Functions and responsibilities of the Union and the States, issues and challenges pertaining to the federal structure, devolution of powers and finances up to local levels and challenges therein; Inclusive growth and issues arising from it;
H	Parliament and State Legislatures - structure, functioning, conduct of business, powers & privileges and issues arising out of these;
I	Structure, organization and functioning of the executive and the judiciary, Ministries and Departments;

J	Separation of powers between various organs dispute redressal mechanisms and institutions;
K	Appointment to various Constitutional posts, powers, functions and responsibilities of various Constitutional bodies;
L	Statutory, regulatory and various quasi-judicial bodies;
M	Mechanisms, laws, institutions and bodies constituted for the protection and betterment of these vulnerable sections;
N	Salient features of the Representation of People's Act;
O	Important aspects of governance, transparency and accountability, e-governance- applications, models, successes, limitations, and potential;
P	Citizens charters, transparency & accountability and institutional and other measures;
Q	Issues relating to poverty and hunger,
R	Welfare schemes for vulnerable sections of the population by the Centre and States, Performance of these schemes;
S	Issues relating to development and management of social sector / services relating to education and human resources;
T	Issues relating to development and management of social sector / services relating to health
General Studies Paper III	
A	Indian Economy and issues relating to planning, mobilization of resources, growth, development and employment;
B	Effects of liberalization on the economy, changes in industrial policy and their effects on industrial growth;
C	Inclusive growth and issues arising from it;
D	Infrastructure Energy, Ports, Roads, Airports, Railways etc. Government budgeting;
E	Land reforms in India
F	Major crops, cropping patterns in various parts of the country, different types of irrigation and irrigation systems;
G	Storage, transport and marketing of agricultural produce and issues and related constraints;
H	e-technology in the aid of farmers; Technology Missions; Economics of Animal-Rearing.
I	Issues of buffer stocks and food security, Public Distribution System- objectives, functioning, limitations, revamping;
J	Food processing and related industries in India – scope and significance, location, upstream and downstream requirements, supply chain management;
K	Issues related to direct and indirect farm subsidies and minimum support prices
L	Awareness in the fields of IT, Space, Computers, robotics, nano-technology, bio-technology;
M	Indigenization of technology and developing new technology;
N	Developments and their applications and effects in everyday life;
O	Issues relating to intellectual property rights
P	Conservation, environmental pollution and degradation, environmental impact assessment
Q	Disaster and disaster management
R	Challenges to internal security through communication networks, role of media and social networking sites in internal security challenges, basics of cyber security;
S	Money-laundering and its prevention;

T	Various forces and their mandate;
U	Security challenges and their management in border areas;
V	Linkages of organized crime with terrorism;
W	Role of external state and non-state actors in creating challenges to internal security;
X	Linkages between development and spread of extremism.
General Studies Paper IV	
A	Ethics and Human Interface: Essence, determinants and consequences of Ethics in human actions;
B	Dimensions of ethics;
C	Ethics in private and public relationships. Human Values - lessons from the lives and teachings of great leaders, reformers and administrators;
D	Role of family, society and educational institutions in inculcating values.
E	Attitude: Content, structure, function; its influence and relation with thought and behaviour;
F	Moral and political attitudes;
G	Social influence and persuasion.
H	Aptitude and foundational values for Civil Service , integrity, impartiality and non-partisanship, objectivity, dedication to public service, empathy, tolerance and compassion towards the weaker sections.
I	Emotional intelligence-concepts, and their utilities and application in administration and governance.
J	Contributions of moral thinkers and philosophers from India and world.
K	Public/Civil service values and Ethics in Public administration: Status and problems;
L	Ethical concerns and dilemmas in government and private institutions;
M	Laws, rules, regulations and conscience as
N	sources of ethical guidance;
O	Accountability and ethical governance; strengthening of ethical and moral values in governance; ethical issues in international relations and funding;
P	Corporate governance.
Q	Probity in Governance: Concept of public service;
R	Philosophical basis of governance and probity;
S	Information sharing and transparency in government, Right to Information, Codes of Ethics, Codes of Conduct, Citizen's Charters, Work culture, Quality of service delivery, Utilization of public funds, challenges of corruption.
T	Case Studies on above issues.