

03/04/2024

## TOPICS COVERED

1. **Enforcement Directorate (ED)** (GS Paper II: Regulatory Authorities)
2. **World Central Kitchen (WCK)** (GS Paper II: NGOs)
3. **The Gaza war needs a smart exit strategy** (GS Paper II: IR)
4. **A reform window: On the GST trajectory** (GS Paper III: Economy: Taxation)
5. **Poll campaigns in India must reflect climate issues** (GS Paper III: Environment)
6. **People are losing control over phones** (GS Paper III: Use of S&T)

## Enforcement Directorate (ED) (GS Paper II: Regulatory Authorities)

- **India's specialized financial investigation agency.** The ED enforces laws designed to protect the integrity of the Indian economy.
- **Part of the Department of Revenue under the Ministry of Finance.** It receives administrative support from the Department of Revenue, while policy matters fall under the Department of Economic Affairs.
- **Formed in 1956** as the 'Enforcement Unit' under the Department of Economic Affairs.

### Primary Responsibilities

1. **Prevention of Money Laundering Act, 2002 (PMLA):** The ED's core focus is on investigating and adjudicating money laundering offenses. This involves:
  - Investigating suspicious financial transactions
  - Attaching assets derived from illegal activities
  - Prosecuting offenders
2. **Foreign Exchange Management Act, 1999 (FEMA):** The ED enforces civil provisions of FEMA, aimed at regulating foreign exchange transactions and promoting the orderly development of India's foreign exchange market. Investigations include:
  - Contraventions of foreign exchange rules and regulations
  - Hawala transactions (illegal money transfers)

**Headquarters:** New Delhi, India

### World Central Kitchen (WCK)

- **Non-profit, non-governmental organization (NGO)** dedicated to providing meals during crises.
- **Founded in 2010:** By renowned chef José Andrés.
- **Mission:** To use the power of food to nourish communities and strengthen economies in times of crisis and beyond.



## The Gaza war needs a smart exit strategy (GS Paper II: IR)

Gaza is an unwinnable conflict and Israel and Palestine, bound by geography and destiny, will need to search for major climb-downs

- On March 25, 2024, the United Nations Security Council (UNSC) passed a resolution calling for an immediate ceasefire in Gaza during Ramadan and the unconditional release of all hostages.
- This resolution marked the first successful ceasefire resolution since the conflict in Gaza began following a terror attack by Hamas in southern Israel the previous October.
- Previous attempts at ceasefire resolutions had failed due to the United States exercising its veto power in the UNSC. However, this time, the U.S. abstained from voting, allowing the resolution to pass.
- Israel reacted strongly to the resolution, with Prime Minister Benjamin Netanyahu accusing the U.S. of abandoning its policy and harming the war effort. Israel canceled a planned ministerial delegation visit to Washington in response.
- Under Israeli pressure, the U.S. later stated that the UN Resolution was non-binding, effectively allowing Israel to continue its actions in Gaza despite the ceasefire call.
- Initially welcoming the ceasefire resolution, Hamas later reiterated its demand for a permanent ceasefire and the complete withdrawal of Israeli forces from Gaza.
- The initial optimism for a ceasefire quickly faded as both sides maintained their positions, leading to a return to the status quo.

### The war grinds on

- Despite uncertainty around the ceasefire, Egypt and Qatar are working towards facilitating one.
- Israel escalated its actions by attacking the Al Shifa hospital in Gaza again, leading to civilian casualties.
- Airstrikes and bombings in Rafah, Gaza, have intensified recently.
- Reports suggest Israel also targeted Southern Lebanon, resulting in civilian casualties.

- In response, Hezbollah increased missile strikes into Northern Israel, causing damage to military assets and loss of lives.



- Houthis in the south are disrupting and blocking Israeli, U.S., and British ships in the Red Sea, causing economic losses.
- The war in Gaza has led to over 32,000 lives lost, according to recent estimates.
- An Israeli strike in Syria targeted the Iranian Consulate in Damascus, killing a senior Al Quds leader on April 1, heightening the risk of a broader conflict.

## War objectives, their status

1. Israel launched a counter-offensive into Gaza on October 7 with three aims:
  - Flatten Gaza.
  - Eliminate Hamas.
  - Retrieve all its hostages.
2. Review of Israel's aims:
  - Gaza has been severely damaged, making it nearly uninhabitable for years.
  - Israel has flattened a kilometer-wide stretch along the Gaza border.
  - Estimates suggest only 30% of Hamas fighters have been eliminated.
  - Hamas's fighting potential remains, and its supply of rockets hasn't dried up.
  - Hamas leader Yahya Sinwar has evaded Israeli forces.
  - Israel has **not successfully rescued its hostages**, with some reported killed in crossfire.
3. Hamas's objectives:
  - Remind the world of the Palestinian state cause amid talks of normalization between Israel and Arab states.
  - Expose the perceived invincibility of the Israeli military to its support base.

- **Hamas succeeded in achieving both objectives through the conflict.**

#### 4. Starting a war is easy, but ending it is challenging:

- **Ceasefires often result from stalemates or international pressure rather than achieving military or political goals.**
- **Examples include the prolonged U.S. wars in Afghanistan and Iraq, and the ongoing Russia-Ukraine conflict.**
- **Lack of clearly defined exit strategies can prolong conflicts despite initial military victories.**

### Impact on Israel

- Israel is facing significant challenges due to the prolonged conflict in Gaza
- The Israeli Army has suffered losses and injuries
- **The economy is shrinking rapidly, with estimates showing a decline of almost 20%**
- **Prime Minister Netanyahu is facing difficulties holding onto his position both domestically and internationally**
- The U.S., Israel's ally, has indicated that Israel needs to show restraint in its actions in Gaza.
- Israel needs to reconsider its war strategy and objectives for a clear and achievable end state.
- **While Gaza has been militarily defeated, Hamas is unlikely to be completely eliminated.**
- The most viable option for Israel could be to **pursue an early ceasefire in the conflict with Gaza.**
- **Israel could withdraw its forces from the Gaza Strip and establish a surveillance cum buffer zone along the Gaza border, using the recently flattened one-kilometer strip.**
- This buffer zone, under constant surveillance, could help prevent another escalation like the one that occurred on October 7th.
- **Regarding hostages, Hamas might agree to an exchange once Israel agrees to the proposed ceasefire and buffer zone.**
- Looking to the future and a potential **two-state solution**, all parties involved will need to revisit their positions and negotiate a time-bound and acceptable solution.
- Both Israel and Palestine share a geographical and destined connection, and **a peaceful future will likely require significant compromises from both sides.**
- If agreed upon, these measures could lead to a face-saving and smart exit from the current unwinnable war in Gaza.

## A reform window: On the GST trajectory (GS Paper III: Economy: Taxation)

**Buoyant GST revenues create a chance to prioritise its overhaul**

- Net direct tax collections for the financial year 2023-24 rose by 19.9% by mid-March, reaching 97% of the revised Budget targets.
- Goods and Services Tax (GST) collections amounted to ₹20.18 lakh crore, with gross GST revenues in March exceeding ₹1.78 lakh crore.
- March's GST collection was the second highest since the tax was introduced six and a half years ago, surpassed only by April 2023.
- The average monthly GST collections for 2023-24 grew by 11.6% to over ₹1.68 lakh crore, indicating a new revenue norm.
- Central GST collections for 2023-24 exceeded revised estimates, prompting the need for a revision in the 2024-25 targets.
- Increased collections may partly result from past tax demands and efforts to curb evasion through measures like fake invoices.
- Growth in net GST revenues and domestic transaction collections suggests busy economic activity in the last quarter of 2023-24.
- A slight decline in GST on goods imports in March may indicate reduced discretionary spending.
- Overall, the GST trajectory provides confidence for the government to focus on tax reforms, including rationalizing multiple tax rates and reducing levies on essential products.
- The GST Compensation Cess, used to repay pandemic-era borrowings, could potentially be phased out earlier than the current deadline of March 2026.
- However, any new levies should be limited to truly harmful goods, such as tobacco, to avoid hindering India's green goals and economic growth.

## A new low: On Israel's Gaza war and the U.S. response

### The U.S. is turning into an enabler of Israel's atrocities in Gaza

- Historically, the U.S. has been tolerant of Israel's military actions and overlooks its possession of nuclear weapons.
- The U.S. often ignores UN reports accusing Israel of war crimes and doesn't hold it accountable for occupying Palestinian territories.
- However, President Joe Biden's approach towards Israel during its recent war in Gaza has drawn criticism.
- It took over five months of conflict, resulting in thousands of Palestinian deaths and displacement, for the Biden administration to support a UN resolution for a ceasefire.
- Despite abstaining from the vote, the U.S. didn't take action to enforce the resolution.
- Throughout the war, the Biden administration continued to approve military sales to Israel, even amid concerns of further escalation.
- Past American presidents exerted pressure on Israel to influence its decisions, such as threatening aid cuts or withholding military sales.

- Despite international criticism, Biden's administration continues to support Israel's actions in Gaza, raising concerns about human rights violations and famine.
- The UN warns of a humanitarian crisis in Gaza, with widespread hunger and ongoing violence causing casualties.
- Calls are made for Biden to act as a statesman, urging for an immediate ceasefire, increased aid to Gaza, and halting arms supplies to Israel if the conflict persists.

## Poll campaigns in India must reflect climate issues

(GS Paper III: Environment)

Political parties should recognise that elections in India have the potential to generate the momentum for climate justice

**Question: How can be the role of NGOs be strengthened in India for development works relating to protection of the Environment? Discuss throwing light on the major constraints. (200 Words/12.5 Marks)**

- The World Meteorological Organization (WMO) released the State of the Global Climate report.
- The report indicates that 2023 was the hottest year on record globally.
- The average temperature rise from pre-industrial levels is 1.45 °C, close to the agreed limit of 1.5 °C.
- This temperature rise, termed global warming, is a cause for concern.
- 2023 saw records being broken for various climate indicators, including ocean temperatures, glacier retreat, and Antarctic ice cover reduction.
- Sea levels are rising globally, and extreme weather events like heatwaves, heavy rainfall, and tropical cyclones are becoming more frequent.
- These extreme weather events have disrupted various activities, including agriculture, and are impacting socio-economic developments worldwide.
- The report emphasizes the urgent need for collective public action similar to responses seen during the COVID-19 pandemic.

### Progress and mitigatory steps

- Industrial progress since the mid-18th century has significantly improved the quality of life.
- Mechanisation and technological innovations have been the primary drivers of this progress.
- However, this progress has led to increased exploitation of natural resources, impacting the environment negatively.
- Dependence on fossil fuels for energy has resulted in significant greenhouse gas emissions, contributing to global temperature rise.

- The **Paris Agreement, entered into force on November 4, 2016**, aims to limit the global temperature rise to well below 2 °C and pursue efforts to limit it to 1.5 °C.
- Many nations, including India, have taken steps to **limit carbon emissions and transition to renewable energy sources**.
- India has initiatives like the **National Action Plan on Climate Change (NAPCC) and the National Solar Mission** to address climate change.
- Despite these efforts, the latest World Meteorological Organization (WMO) report raises questions about the **effectiveness of global action**.

## Election season as opportunity

- Election season in India brings festivities, passionate debates, and hope for change.
- The **State of the Global Climate report coinciding with the election season prompts discussions across the political spectrum**.
- The report should serve as a **wake-up call for all political parties to address climate change**.
- **Parties should commit to enhancing public awareness about climate change and outline steps to reduce global warming**.
- Political differences may exist, but addressing climate change is in the larger public interest.
- **Parties should articulate measures to mitigate the impact of global warming on India**.
- **India's leadership on climate change actions is crucial for its global standing**.
- **Addressing climate change should be integral to agendas for economic prosperity and people's well-being**.

MAINS PRACTICE QUESTION: GS Paper III: Climate Change, Global warming

Question: With the State of the Global Climate report coinciding with the election season, analyze the role of political parties and active citizenry in raising public awareness about climate change and promoting climate justice in India. (150 Words/10 Marks)

### ANSWER APPROACH

- Introduce the answer with major points highlighted by the Global Climate report.
- Further elaborate on concerns associated with the climate change.
- Then bring the role of political parties and active citizenry in raising public awareness about climate change and promoting climate justice.
- Conclude with a futuristic note.

### ANSWER

The State of the Global Climate report, released by the World Meteorological Organization (WMO), has highlighted the alarming reality of climate change. It revealed that 2023 was the hottest year on record globally and emphasized the urgent need for collective public action to address this pressing issue. As India gears up for elections, it presents a significant opportunity for political parties to raise public awareness about climate change and promote climate justice in the country.

#### Concerns Associated with Global Climatic Condition

- The report underscores the gravity of the situation, with various climate indicators reaching record levels, including ocean temperatures, glacier retreat, and diminishing Antarctic ice cover.
- Extreme weather events like heatwaves, heavy rainfall, and tropical cyclones are becoming more frequent, disrupting socio-economic activities worldwide.
- In this context, political parties must recognize the importance of incorporating climate change into their election campaigns.
- The Paris Agreement, a landmark international treaty aimed at limiting global temperature rise to well below 2 °C, has set ambitious goals for nations worldwide. However, despite commitments made under the agreement, the latest WMO report raises questions about the effectiveness of global action in combating climate change.

#### Role of Political System

- Against this backdrop, the election season provides a crucial platform for political parties to engage with the public on climate change issues.
- Parties should commit to enhancing public awareness about climate change and outline concrete steps to reduce global warming. While political differences may exist, addressing climate change is in the larger public interest and should be prioritized by all parties.
- Moreover, political parties should articulate measures to mitigate the impact of global warming on India, considering the country's vulnerability to climate-related risks.
- These measures could include promoting renewable energy adoption, implementing sustainable agricultural practices, and investing in climate-resilient infrastructure.
- **Public Accountability:** It is imperative for citizens to demand that political parties include climate change issues in their manifestos.
- By raising awareness and advocating for environmental conservation, individuals can exert pressure on parties to prioritize climate action.
- Voters should evaluate party agendas based on their commitment to climate change mitigation and adaptation measures.
- **Grassroots Movements:** Grassroots movements and environmental advocacy groups can play a significant role in mobilizing public support for climate action.
- By organizing rallies, protests, and awareness campaigns, these groups can influence political discourse and compel parties to incorporate climate issues into their agendas.
- **Transparency and Monitoring:** Citizens should demand transparency from political parties regarding their climate policies and initiatives.
- Parties should provide regular updates on the progress of their environmental commitments and be open to scrutiny from the public and civil society organizations.

Thus, India's leadership on climate change actions and active citizenry is essential for its global standing, and political parties must demonstrate their commitment to addressing this critical issue. By incorporating climate change into their election agendas, parties can ensure that climate justice remains a priority for the nation's future prosperity and well-being.

## People are losing control over phones (GS Paper III: Use of S&T)

**Apps are not the way users should have chosen to access Internet services. The “immersive” experience was drowning the users earlier and is now drowning the businesses**

- The Internet was designed to allow individual machines to connect and communicate with each other without central control.

- Each connected machine had the power to decide whom to communicate with for desired services.
- There were minimal gatekeepers in the network layer, mainly for functions like allocating IP addresses and managing root servers for domain names like .com and .org.
- This decentralized design led to rapid growth of the Internet in the 1990s and 2000s.
- Various services such as **email, websites, and chats emerged, enabling information sharing and e-commerce.**
- Accessing websites became easy with web browsers, thanks to standardized protocols and languages.
- Initially, **Yahoo provided a directory of websites categorized by topic.**
- With the increase in websites, **Google introduced a search engine to quickly find relevant web pages based on user queries.**

## Ceding control

- With the introduction of mobile devices like the iPhone, websites began to adapt for viewing on small screens.
- Apple encouraged developers to create web applications (apps) for its Safari browser on mobile devices.
- Developers wanted more control and the ability to create native apps for these devices, leading Apple to open the App Store for third-party native code in 2008.
- **Apps are software programs that run directly on mobile phones, posing security risks as they can exploit vulnerabilities and gain control over devices.**
- **Google's security team developed a sandbox called Native Client in 2009 to mitigate these risks, but widespread adoption did not occur, and app stores continued to allow apps as usual.**
- **Web standards evolved to accept JavaScript as a safe language for client-side computing, supported by browsers, providing a secure sandbox for running untrusted software.**
- JavaScript matured over time, offering a safer way to run untrusted code on users' machines, enabling browsing of untrusted websites with reduced risk.
- Businesses favored apps as they could run native code on millions of devices without restrictions.
- **Users were encouraged to install apps for a more immersive experience, but this required giving up control over SMS, photos, videos, and location, and losing browser features like ad blocking.**
- **App stores, acting as gatekeepers, assured users of app safety, but incidents of malware, fraud, and data theft raised concerns.**
- Developers could publish apps on app stores, labeled as safe, leading to instances of unscrupulous apps exploiting users.
- Despite security concerns raised a decade ago, the popularity of apps persisted due to user and business preference, with app stores benefiting from an app tax ranging from 15% to 30%.
- **Businesses, initially attracted to apps for user control, now oppose revenue sharing, leading to antitrust cases against companies like Google.**

- Epic Games won lawsuits against Apple, but faced repercussions like removal from the App Store, while Google faced fines for abusing its dominant position but introduced alternative billing methods like User Choice Billing.

## A raging battle

- The conflict between businesses and app stores continues, with app stores reluctant to relinquish the revenue generated from the app tax.
- Businesses are advocating for app stores without any app tax or even proposing the establishment of national app stores, such as an Indian app store.
- Regardless of the outcome of this battle involving app stores, businesses, and courts, users should recognize that accessing internet services through apps may not be the ideal choice.
- The allure of the "immersive" app experience has proven detrimental to both users and businesses, with control ultimately resting in the hands of app store giants like Apple and Google.

### PRELIMS PRACTICE QUESTIONS:

Question 1: Consider the following countries and their capital city:

1. Lebanon - Beirut
2. Syria - Cairo
3. Jordan - Damascus
4. Egypt - Amman

How many of the above is/are correctly matched?

- a. Only one
- b. Only two
- c. Only three
- d. All the four

Question 2: The capital of Iraq is located on the banks of which river?

- a. Nile River
- b. Tigris River
- c. Euphrates River
- d. Jordan River

Question 3: Which of the following is NOT a key objective of the Goods and Services Tax (GST)?

- a. Eliminating the cascading effect of taxes
- b. Promoting a common national market
- c. Increasing compliance costs for businesses
- d. Simplifying the indirect tax system

Question 4: GST is best described as a:

- a. Direct tax
- b. Indirect tax
- c. Corporate tax

- d. Wealth tax

Question 5: Under the GST regime, which of the following taxes has been subsumed into GST?

- a. Value Added Tax (VAT)
- b. Income Tax
- c. Property Tax
- d. Customs Duty

Question 6: Which type of GST is levied on the intra-state supply of goods and services?

- 1. IGST
- 2. CGST
- 3. UTGST
- 4. SGST

How many of the above is/are correctly matched?

- a. Only one
- b. Only two
- c. Only three
- d. All the four

Question 7: Consider the following countries:

- 1. UK
- 2. Germany
- 3. Japan
- 4. Russia

How many of the above countries is/are a permanent member of the United Nations Security Council?

- a. Only one
- b. Only two
- c. Only three
- d. All the four

Question 8: To pass a substantive resolution in the UN Security Council, how many affirmative votes are required?

- a. 5 out of 15
- b. 7 out of 15
- c. 9 out of 15
- d. 11 out of 15

Question 9: Identify the key difference between a cess and a surcharge.

- a. A cess is collected by the central government, while a surcharge is collected by the state government.
- b. A cess is permanent, while a surcharge is temporary.
- c. A cess has a specific purpose, while a surcharge is added to general revenue.

- d. A cess is applicable to all taxpayers, while a surcharge is applicable only to high-income earners.

Question 10: Cesses and surcharges are collected into which fund?

- a. Consolidated Fund of India
- b. Contingency Fund of India
- c. Public Account of India
- d. National Investment Fund

<p>Question 1: Consider the following countries and their capital city:</p> <ol style="list-style-type: none"> <li>1. Lebanon - Beirut</li> <li>2. Syria - Cairo</li> <li>3. Jordan - Damascus</li> <li>4. Egypt - Amman</li> </ol> <p>How many of the above is/are correctly matched?</p> <ul style="list-style-type: none"> <li>a. Only one</li> <li>b. Only two</li> <li>c. Only three</li> <li>d. All the four</li> </ul>	<p>Answer: (a)</p> <p>Explanation:</p> <p>Lebanon's capital is Beirut.          Syria's capital is Damascus.          Jordan's capital is Amman.          Egypt's capital is Cairo.</p>
<p>Question 2: The capital of Iraq is located on the banks of which river?</p> <ul style="list-style-type: none"> <li>a. Nile River</li> <li>b. Tigris River</li> <li>c. Euphrates River</li> <li>d. Jordan River</li> </ul>	<p>Answer: (b)</p> <p>Explanation: Amman, the capital of Jordan, is situated on the banks of the Jordan River, an important historical and geographical feature in the Middle East. Baghdad on Tigris River.</p>
<p>Question 3: Identify the country whose capital city is also its largest city:</p> <ul style="list-style-type: none"> <li>a. Lebanon</li> <li>b. Syria</li> <li>c. Jordan</li> <li>d. Egypt</li> </ul>	<p>Answer: (A) Lebanon</p> <p>Explanation: Beirut is both the capital and the largest city of Lebanon. While Damascus, Amman, and Cairo are large cities, they aren't the biggest in their countries</p>
<p>Question 4: Which of the following is NOT a key objective of the Goods and Services Tax (GST)?</p> <ul style="list-style-type: none"> <li>a. Eliminating the cascading effect of taxes</li> <li>b. Promoting a common national market</li> <li>c. Increasing compliance costs for businesses</li> <li>d. Simplifying the indirect tax system</li> </ul>	<p>Answer: (c)</p> <p>Explanation: GST aims to streamline the indirect tax system and reduce complexities, including reducing compliance costs for businesses</p>
<p>Question 5: GST is best described as a:</p>	<p>Answer: (b) Indirect tax</p>

<ul style="list-style-type: none"> <li>a. Direct tax</li> <li>b. Indirect tax</li> <li>c. Corporate tax</li> <li>d. Wealth tax</li> </ul>	<p>Explanation: GST is levied on the consumption of goods and services, making it an indirect tax (not paid directly to the government by the income earner).</p>
<p>Question 6: Under the GST regime, which of the following taxes has been subsumed into GST?</p> <ul style="list-style-type: none"> <li>a. Value Added Tax (VAT)</li> <li>b. Income Tax</li> <li>c. Property Tax</li> <li>d. Customs Duty</li> </ul>	<p>Answer: (A) Value Added Tax (VAT)</p> <p>Explanation: GST replaced several indirect taxes at both the state and central levels, including VAT, excise duties, service tax, and more.</p>
<p>Question 7: Which type of GST is levied on the intra-state supply of goods and services?</p> <ul style="list-style-type: none"> <li>a. IGST</li> <li>b. CGST and SGST</li> <li>c. UTGST</li> <li>d. None of the above</li> </ul>	<p>Answer: (b) CGST and SGST</p> <p>Explanation: Intra-state transactions (within a state) attract both Central GST (CGST) and State GST (SGST).</p>
<p>Question 8: Consider the following countries:</p> <ol style="list-style-type: none"> <li>1. UK</li> <li>2. Germany</li> <li>3. Japan</li> <li>4. Russia</li> </ol> <p>How many of the above countries is/are a permanent member of the United Nations Security Council?</p> <ul style="list-style-type: none"> <li>a. Only one</li> <li>b. Only two</li> <li>c. Only three</li> <li>d. All the four</li> </ul>	<p>Answer: (b) Russia</p> <p>Explanation: The UNSC has five permanent members (P5): China, France, Russia, the United Kingdom, and the United States.</p>
<p>Question 9: To pass a substantive resolution in the UN Security Council, how many affirmative votes are required?</p> <ul style="list-style-type: none"> <li>a. 5 out of 15</li> <li>b. 7 out of 15</li> <li>c. 9 out of 15</li> <li>d. 11 out of 15</li> </ul>	<p>Answer: (C)</p> <p>Explanation: Nine affirmative votes are needed for a substantive resolution to pass. Additionally, none of the permanent members (P5) can use their veto power.</p> <p>Article 27: Each member of the Security Council shall have one vote. Decisions of the Security Council on procedural matters shall be made by an affirmative vote of nine members.</p>
<p>Question 10: Which of the following actions can a UNSC resolution authorize?</p> <ul style="list-style-type: none"> <li>a. Imposition of economic sanctions</li> <li>b. Deployment of peacekeeping forces</li> <li>c. Establishment of international tribunals</li> </ul>	<p>Answer: (d) All of the above</p> <p>Explanation: UNSC resolutions hold significant power in international affairs and can authorize a wide range of actions to address threats to peace and security.</p>

<p>d. All of the above</p>	
<p>Question 11: Identify the UNSC resolution that played a key role in responding to the Iraqi invasion of Kuwait in 1990.</p> <p>a. Resolution 660 b. Resolution 1244 c. Resolution 1373 d. Resolution 242</p>	<p>Answer: (A) Resolution 660</p> <p>Explanation: Resolution 660 condemned the Iraqi invasion of Kuwait and demanded the immediate withdrawal of Iraqi forces. It was a pivotal early resolution in the response to the conflict</p>
<p>Question 12: Which of the following is an example of a surcharge in India?</p> <p>a. Road and Infrastructure Cess b. Swachh Bharat Cess c. Krishi Kalyan Cess d. Income Tax Surcharge</p>	<p>Answer: (D) Income Tax Surcharge</p> <p>Explanation:</p> <p>A surcharge is an additional tax levied on the existing tax amount. In India, an income tax surcharge is applied to individuals or corporations with high taxable income.</p>
<p>Question 13: Identify the key difference between a cess and a surcharge.</p> <p>a. A cess is collected by the central government, while a surcharge is collected by the state government. b. A cess is permanent, while a surcharge is temporary. c. A cess has a specific purpose, while a surcharge is added to general revenue. d. A cess is applicable to all taxpayers, while a surcharge is applicable only to high-income earners.</p>	<p>Answer: (c) A cess has a specific purpose, while a surcharge is added to general revenue.</p> <p>Explanation:</p> <p>The main difference lies in the utilization of the funds. Cess is earmarked for a specific purpose, whereas surcharge adds to the government's general revenue pool.</p>
<p>Question 14: Cesses and surcharges are collected into which fund?</p> <p>a. Consolidated Fund of India b. Contingency Fund of India c. Public Account of India d. National Investment Fund</p>	<p>Answer: (A) Consolidated Fund of India</p> <p>Explanation:</p> <p>Both cesses and surcharges, collected by the central government, form a part of the Consolidated Fund of India.</p>