



DAILY CURRENT AFFAIRS 07-02-2024

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S N Goenka

Syllabus: GS-1: Indian art, culture and heritage.

Context:

- *PM Modi hails Acharya Goenka for giving Vipassana global identity.*

S. N. Goenka: A Renowned Teacher of Vipassana Meditation

Early Life and Background:

- **Born:** *January 30, 1924, Mandalay, Myanmar (then Burma) to an Indian business family*
- *Raised Hindu, became an industrialist and community leader*
- *Developed migraines, leading him to seek Vipassana meditation for relief*

Vipassana Journey:

- *Studied Vipassana for 14 years under Sayagyi U Ba Khin, a prominent Burmese meditation teacher*
- *Recognized as a successor of U Ba Khin's lineage*
- *Began teaching Vipassana in India in 1969, emphasizing its non-sectarian and universal nature*

Teaching and Legacy:

- *Founded a global network of Vipassana meditation centers, promoting non-commercial and donation-based courses*
- *Emphasized meditation as a practical tool for self-observation and understanding the nature of suffering*
- *Attracted students from diverse backgrounds, including celebrities and global leaders*
- *Renowned for his clear, compassionate, and accessible teaching style*
- *Authored books and poems, delivered international lectures, and participated in events like the World Economic Forum*

Key Contributions:

- *Played a pivotal role in popularizing Vipassana meditation worldwide*
- *Established a **strong tradition of maintaining the purity and authenticity of the practice***
- *Promoted meditation as a valuable tool **for inner peace and well-being***
- ***Awarded the Padma Bhushan, India's third highest civilian honor, for his social work.***

Anuradha Bhasin judgement

Syllabus: GS-2: Fundamental Rights.

Context:

- *Supreme Court refuses to hear Miscellaneous Application seeking compliance with internet shutdown guidelines laid out in the Anuradha Bhasin Judgement.*

Background:

- *In 2019, following the abrogation of **Article 370 in Jammu and Kashmir**, the government imposed severe restrictions on the internet and media in the region.*
- ***Anuradha Bhasin**, Executive Editor of Kashmir Times, and Rajya Sabha MP Ghulam Nabi Azad challenged these restrictions, arguing they violated fundamental rights.*

Judgement:

- *The Supreme Court **recognized the internet as a fundamental right under Article 19(1)(a) of the Indian Constitution**, guaranteeing freedom of speech and expression.*
- *It emphasized the **internet's importance** in practicing one's profession and accessing essential information.*
- *The Court laid down detailed guidelines for issuing internet suspension orders:*
 - **Necessity and Proportionality:** *Shutdowns must be strictly necessary to achieve a legitimate aim and not disproportionate to the objective.*
 - **Alternatives:** *Less restrictive measures should be explored before resorting to a shutdown.*
 - **Procedure:** *Orders must be based on specific reasons, published in the public domain, and reviewed periodically.*
 - **Duration:** *Shutdowns should be for the shortest possible duration and not indefinite.*
 - **Affected Parties:** *Orders must specify the geographical area and services affected, minimizing collateral damage.*
 - **Judicial Review:** *Orders are subject to judicial review by courts.*

Impact:

- *The judgement was hailed as a **landmark victory for internet freedom and free speech in India**.*
- *However, concerns remain about the **implementation of the guidelines** and the continued use of internet shutdowns by the government.*

Recent developments:

- In December 2023, the **Supreme Court refused** to hear an application seeking enforcement of the guidelines.
- In September 2023, the **Court granted the government time to respond** to a petition regarding compliance with the guidelines.

Direct tax-GDP ratio

Syllabus: GS-3: Indian Economy – Taxation.

Context:

- India's tax-to-GDP ratio is expected to hit a record high of 11.7% of GDP in 2024-25, led by an uptick in the more 'equitable' direct taxes, and the government will continue to simplify and rationalise the tax regime to reduce disputes, litigation and intrusive means of enforcement, Revenue Secretary Sanjay Malhotra has said.

Data released by the Central Board of Direct Taxes (CBDT):

- **Direct tax-to-GDP ratio** reached a 15-year high of 6.11% in the fiscal year 2022-23.
- The number of income tax return filers in India increased to 7.4 crore in FY23, a 6.3% rise from FY22.

What is Direct tax-to-GDP ratio?

- The **Direct tax-to-GDP ratio** is a crucial economic indicator representing the percentage of a country's **Gross Domestic Product (GDP)** collected by the government through direct taxes.

Breakdown of the terms:

- **Direct taxes:** These are taxes levied directly on individuals and corporations based on their income or profits.
 - Examples include personal income tax, corporate income tax, and capital gains tax.
- **Gross Domestic Product (GDP):** This is the total market value of all final goods and services produced within a country's borders in a given year.
- Therefore, the **Direct tax-to-GDP ratio** essentially shows what share of the nation's economic output the government finances through direct taxation.
- A higher ratio typically indicates a larger government and potentially a greater role in the economy.

What Is the Tax-to-GDP Ratio?

- *A tax-to-GDP ratio is a gauge of a nation's tax revenue relative to the size of its economy as measured by gross domestic product (GDP).*
- *The ratio provides a useful look at a country's tax revenue because it reveals potential taxation relative to the economy.*
- *It also enables a view of the overall direction of a nation's tax policy and international comparisons between the tax revenues of different countries.*

Here are some key points to understand about the Direct tax-to-GDP ratio:

Higher ratios:

- *Can indicate greater government revenue for financing public services and infrastructure.*
- *May also reflect a larger formal economy or stricter tax enforcement.*

Lower ratios:

- *Could imply a smaller government footprint or a larger informal economy.*
- *May also be due to lower tax rates or inefficient tax collection systems.*

*A higher **direct taxes-to-indirect taxes ratio is viewed as progressive**, as indirect taxes disproportionately affect the poor.*

Statewise Direct tax:

Maharashtra contributed 36.4% (Rs 6.05 lakh crore) of overall direct tax collections in FY 2022-23, followed by Delhi (13.3%), Karnataka (12.5%), and Tamil Nadu (6.4%), making up 68.6% collectively.

What is Tax buoyancy?

- *Tax buoyancy explains the relationship between the changes in government's tax revenue growth and the changes in GDP.*
- *It refers to the responsiveness of tax revenue growth to changes in GDP.*
- *When a tax is buoyant, its revenue increases without increasing the tax rate.*
- **It depends upon:**
 - *the size of the tax base;*
 - *the friendliness of the tax administration;*
 - *the rationality and simplicity of tax rates;*
- *Tax buoyancy **greater than 1 indicates faster growth in taxes** compared to the country's national income.*

Tax buoyancy, representing the growth rate of taxes relative to the economy's nominal growth rate, declined from 2.52 in 2021-22 to 1.18 in 2022-23.

The cost of tax collection as a percentage of total tax collections decreased to 0.51% in FY23, the lowest level since 2000-01.

However, in absolute terms, **the cost of tax collection increased to Rs 8,452 crore, the highest level since 2000-01.**

Tax buoyancy had improved to 2.52 in 2021-22 **due to a low base effect** but lowered to 1.18 in 2022-23 despite a 17.79% growth rate for taxes, higher than the 15.11% nominal GDP growth.

Other data by CBDT:

- Net direct tax collections surged by 160.52% to Rs 16.63 lakh crore in FY 2022-23 from Rs 6.39 lakh crore in FY 2013-14.
- Gross direct tax collections stood at Rs 19.7 lakh crore in FY 2022-23, a rise of 173.3% from Rs 7.21 lakh crore in FY 2013-14.
- Year-on-year, net direct tax collections increased by 17.8%, and gross direct tax collections rose by 20.5%.
- The number of individuals filing income tax returns increased to 6.97 crore out of 7.4 crore total filers in FY 2022-23.
- Data indicates a **gap between tax return filers and overall taxpayers**, suggesting many are taxed through measures like TDS but don't file returns.
- For example: In the previous financial year 2021-22, while tax return filers stood at 6.96 crore (with 6.55 crore individuals), overall taxpayers stood at 9.37 crore — a gap of 2.41 crore
- Direct tax collections constituted **54.62% of overall tax collections in FY 2022-23**, a four-year high.

Seaweed Cultivation

Syllabus: GS-3; Agriculture

Context

- Union Minister of Fisheries, Animal Husbandry & Dairying Shri Parshottam Rupala chairs **first National Conference on Promotion of Seaweed Cultivation** at Kutch, Gujarat

About

- Seaweed cultivation, also known as seaweed farming or kelp farming, is the process of **cultivating and harvesting seaweed or algae.**
- Seaweed cultivation is a highly lucrative activity that involves low-cost, low-maintenance technology and a short grow-out cycle. Seaweed farmers can manage

naturally occurring crops, or they can fully control the growing process from seed to harvest.

- *Seaweed is an extractive crop that has little need for fertilisers or water, meaning that seaweed farms typically have a smaller environmental footprint than other **agriculture or fed aquaculture.***

World wide

- *The largest seaweed-producing countries as of 2022 are **China** (58.62%) and **Indonesia** (28.6%); followed by **South Korea** (5.09%) and the Philippines (4.19%). Other notable producers include North Korea (1.6%), Japan (1.15%), Malaysia (0.53%), Zanzibar (Tanzania, 0.5%), and Chile (0.3%).*

Significance

- *Seaweed farming has frequently been developed **to improve economic conditions and to reduce fishing pressure.***
- *Seaweed farming is a **carbon negative crop**, with a high potential for climate change mitigation.*
- *Seaweed farming can have positive impacts which include **supplementing human diets**, feeding livestock, creating biofuels, slowing climate change and providing crucial habitat for a marine life, but must scale sustainably in order to have these effects.*

Uses

- *Farmed seaweed is used in industrial products, as food, as an ingredient in animal feed, and as source material for biofuels.*
- *Seaweeds are **used to produce chemicals** that can be used for various industrial, pharmaceutical, or food products. Two major derivative products are carrageenan and agar. **Bioactive ingredients** can be used for industries such as pharmaceuticals, industrial food, and cosmetics.*
- ***Edible seaweed**, or sea vegetables, are seaweeds that can be eaten and used for culinary purposes. They typically contain high amounts of fiber.*
- ***Algae fuel, algal biofuel**, or algal oil is an alternative to liquid fossil fuels that uses algae as its source of energy-rich oils. Also, algae fuels are an alternative to commonly known biofuel sources, such as corn and sugarcane*

Ecological impacts

- *Seaweed farmers sometimes **cut down mangroves** to use as stakes. Removing mangroves negatively affects farming by reducing water quality and mangrove biodiversity.*
- *Farmers may remove eelgrass from their farming areas, **damaging water quality.***

- *Seaweed farming can pose a biosecurity risk, as farming activities have the potential to introduce or facilitate **invasive species**.*

Sphaerotheca varshaabhu

Syllabus: GS-3; Environment and Ecology

Context

- *Researchers from various national and international organisations have discovered a new species of burrowing frog in Bengaluru.*



About

- *Named as 'Sphaerotheca Varshaabhu', this previously **unknown species of frog** has been thriving amidst the urban landscape of Bengaluru.*
- *Sphaerotheca Varshaabhu, meaning a **genus of frog which welcomes rain**, has been attributed to its behaviour of coming out of burrows during the early showers.*
- *The newly unearthed amphibian exhibits distinctive characteristics that set it apart from known frog species.*

Significance of the new discovery

- *Sphaerotheca Varshaabhu* has adapted to its urban surroundings in surprising ways, displaying behaviours and physical attributes that enable it to **navigate the challenges posed by urbanisation**.
- The discovery emphasises **the need for continued exploration** of urban ecosystems and the **preservation of biodiversity** in areas heavily impacted by human activities.