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DAILY CURRENT AFFAIRS

The Hindu & The Indian express

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Two-rate GST to kick in on September 22

Govt. keeps slabs at 5% and 18%; introduces 'special' Individual life insurance policies, individual health Move likely to reduce prices of daily-use goods, 40% rate for goods such as tobacco and luxury items policies will move to 0% slab from the earlier 18%

food items, life-saving medicines and cement

The Hindu Bureau NEW DELHI

he Goods and Services Tax (GST) Council, during its 56th meeting, decided to revamp the tax structure into a primarily two-rate system, as proposed by the Central government, Union Finance Minister Nirmala Sitharaman announced on Wednesday.

Apart from the two rates of 5% and 18%, the new GST system would also include a 40% "special rate" on sin goods such as tobacco and luxury items such as large cars, yachts, and helicopters.

The decisions will come into effect from September 22 for most items, she said. Only tobacco and tobaccorelated products will move to the new structure at a date to be specified by the Finance Minister.

The government also calculated that the net fiscal implication of the rate cuts, based on consumption patterns in 2023-24, would be ₹48,000 crore. However, the officials clarified that the real implication would be known on the basis of current consumption, and that the rate rationalisation was expected to result in a buovancy effect, and improved compliance.

"These reforms have been carried out with a focus on the common man." Ms. Sitharaman said. "Every tax levied on the common man has gone through a rigorous looking into, and in most cases, the rates have come down. Labour-intensive industries have been given good support. Farmers and agriculture will benefit from the decisions. Health-related sectors will also benefit."

She further said that common-use and middleclass items will see a reduction, with products such as hair oil, soap, shampoo, toothbrush, toothpaste, bicycle, table and kitchen ware, and other household



List is out: Union Finance Minister Nirmala Sitharaman speaking to the media after the GST Council meeting in New Delhi on Wednesday, PTI

articles being moved to 5% from either 18% or 12%.

No tax on Indian breads The other items moving down to the 5% rate include namkeens, sauces, pasta, instant noodles, chocolates, coffee, and butter. Twelve specified bio-pesticides, bio-menthol, and labour-intensive items such as handicrafts, marble, travertine blocks, granite blocks, and intermediate leather goods would move from 12% to 5%. Notably, cement will move from 28% to 18%.

The Finance Minister

further said that items such as ultra-high temperature milk, paneer, and all Indian bread, including rotis, chapatis, and parathas would see their tax rate fall to 0% from the earlier 5%.

On insurance services, individual life insurance policies and individual

health policies will move to 0% from 18%.

A total of 33 life-saving drugs and medicines will move from 12% to 0%, while spectacles to correct vision would move from 28% to 5%. The tax on electric vehicles has been retained at 5%.

"The long-pending inverted duty structure is being rectified for the manmade textile sector by reducing the GST rate on manmade fibre from 18% to 5% and manmade yarn from 12% to 5%," Ms. Sitharaman said. "That will take care of every anomaly due to duty inversion in this sector."

Inversion rectified

The inverted duty structure regarding fertilizers will also be rectified, with the duty on sulphuric acid, nitric acid and ammonia being reduced from 18% to

The special rate of 40% will apply only on particular sin and super-luxury

goods such as pan masala, cigarettes, gutka, chewable tobacco, zarda, unmanufactured tobacco and bidi. as well as goods including aerated water, caffeinated beverages, mid-size or large cars, motorcycles of engines exceeding 350 cc, helicopters and airplanes for personal use, and yachts or other vessels for private use.

Ms. Sitharaman further explained that the GST rate on pan masala, gutka, cigarettes, chewable and unmanufactured tobacco, and bidi would remain at 28%, in addition to a compensation cess, as currently in place.

Once the Centre discharges the loans it had borrowed to compensate States, these tobacco and tobacco-related items will move to the 40% slab. Ms. Sitharaman said the loan would likely be repaid within this calendar year.

KEY REDUCTIONS



2nd Floor, 32-B, Pusa Road Opposite Metro Pillar No. 122 Block 11 Old Rajinder Nagar, Rajinder Nagar, New Delhi, Delhi, 110005













Two-rate GST to kick in on September 22

Source: The Hindu Page No.: 1

GS Paper: 3 (Economy)

Context

GST Council decided to simplify tax structure into two main slabs (5% & 18%) with a special 40% rate for sin/luxury goods, effective September 22, aiming at buoyancy, compliance, and relief for essential goods.

GST Council

- Constitutional Status: Created under Article 279A, inserted by the
 101st Constitutional Amendment Act, 2016.
- Chairperson: Union Finance Minister.
- Members: Union MoS (Finance) + Finance/Tax Ministers of all States/UTs with legislatures.
- Decision-making: Requires 75% weighted majority of members present and voting (Centre has 1/3rd weight, States collectively 2/3rd).
- Quorum: At least 50% of total members must be present.

Quick Summary

- GST rationalised to 5% & 18%, with 40% special rate for luxury/sin goods.
- 33 life-saving drugs, insurance policies, food items moved to 0%/lower slabs.
- Daily-use goods, cement, farm inputs, health sector to benefit.
- Inverted duty structure corrected for textiles, chemicals.







Economic Impact of the Decision

- Revenue Neutrality & Buoyancy: Simplified structure expected to improve compliance and widen tax base; buoyancy from better collection.
- Consumer Welfare: Lower rates on medicines, food items, insurance → reduced household expenditure.
- Sectoral Boost: Health, agriculture, and MSME sectors to benefit from reduced input costs.
- Investment Climate: Correction of inverted duty structure removes cost disadvantages, encourages domestic manufacturing.
- Inflation Control: Reduction in daily-use goods and cement prices can ease inflationary pressures.
- Luxury/Sin Goods: High rates + cess sustain revenue without burdening essentials.
- State Finances: Compensation cess on sin goods continues, aiding states in post-GST revenue management.





India's first vulture conservation portal launched in Assam

The Hindu Bureau GUWAHATI

An Assam-based foundation working on vulture conservation has developed a portal - reportedly the first of its kind in Indiato build a network of individuals engaged in saving the large scavenger birds.

A group of organisations led by We Foundation India launched the portal on Tuesday in collaboration with Gauhati University's Department of Zoology.

The event brought together conservationists, researchers, scientists, academicians, and students to discuss the status of vultures in India and the measures needed for their survival.

"We organised the event ahead of International Vulture Awareness Day, which is observed every year on the first Saturday of September to highlight the imThe initiative aims to share information in local languages, beginning with Assamese

portance of vultures and the urgent need for their conservation," said Nilutpal Mahanta of We Foundation India.

He said the focus of the portal was on disseminating information in local languages, beginning with Assamese, to ensure that people at the grassroots understood how vulture survival was linked to their lives and the local economy.

We Foundation's partners in The Vulture Network include the Assam Bird Monitoring Network, LASA Foundation, Suraksha Samitee, and individual conservationists and researchers.

India's first vulture conservation portal launched in Assam

Source: The Hindu Page No.: 2

GS Paper: 3 (Environment)

Context

An Assam-based foundation, in collaboration with Gauhati University's Zoology Department, launched India's first vulture conservation portal to build a network for saving vultures. The portal will disseminate information in local languages, beginning with Assamese, to raise awareness about vulture conservation.

Vulture Population in India

- Diversity: India hosts 9 vulture species, of which 4 are critically endangered (Oriental white-backed vulture, Slender-billed vulture, Red-headed vulture, and Long-billed vulture).
- Population Decline: Between the 1990s and mid-2000s, India witnessed a 99% decline in vulture numbers, mainly due to the veterinary drug diclofenac, toxic to vultures feeding on cattle carcasses.
- Current Estimate: As per recent surveys, India has about 6,000–12,000 White-rumped vultures, 1,000 Slender-billed vultures, and 12,000 Long-billed vultures, mostly concentrated in Assam, Madhya Pradesh, Gujarat, and Himachal Pradesh.





Conservation Measures:

- Ban on veterinary use of diclofenac (2006).
- Establishment of Vulture Safe Zones in multiple states.
- Captive breeding centres under the Vulture Conservation
 Breeding Programme (Pinjore, Assam, Madhya Pradesh, West Bengal).
- International Vulture Awareness Day observed annually (first Saturday of September).

















How can friendship be proved with documentary evidence for organ donation, asks HC

Mohamed Imranullah S. CHENNAI

Wondering how friendship can be proved through documentary evidence, the Madras High Court has set aside an order passed by an Authorisation Committee, constituted to regulate unrelated organ donations, refusing permission for kidney transplantation between two individuals who claimed to be family friends.

Justice N. Anand Venkatesh found that the committee had denied permission solely on the basis of the Erode Collector's report, which said that donor C. Ganesan of Erode and recipient V. Periasamy of Thanjavur had not produced documents to prove they were family friends.

"It is incomprehensible as to how family friends can establish their relationship



Court sets aside panel order refusing permission for kidney transplant over kin clause.

through documents. Emotion plays a part in a relationship involving friends, and it is not determined through documentation. Hence, the basis on which the report has been given by the Collector lacks sound reasoning," he wrote.

What the rules say

The judge pointed out that the Transplantation of Human Organs and Tissues Act of 1994 does not prohibit organ transplantation between non-near relatives. It

only insists that such donation must be out of love and affection, without the involvement of any financial transaction between the donor and the recipient. The law also insists that no pressure/coercion should have been exerted upon the donor. The objective behind the enactment was to prevent the exploitation of the poor and the disadvantaged, and to ensure that money does not become the only criterion for transplantation of human

"The tricky question that is involved is as to who must establish that there is no commercial dealing in a case of the donor and the donee not being near relatives," Justice Venkatesh said, and added that the donor and the recipient could only be expected to assert that there was no commercial dealing.

How can friendship be proved with documentary evidence for organ donation, asks HC

Source: The Hindu Page No.: 2

GS Paper: 2 (Health), GS Paper 4 (Ethics)

Context

The Madras High Court set aside an order of an Authorisation
Committee that had denied permission for a kidney transplant
between two family friends due to lack of documentary proof of their
friendship. The Court emphasized that friendship is emotional, not
documentary, and the law only requires that donations be free from
financial transactions, coercion, or exploitation.

Transplantation of Human Organs and Tissues Act, 1994 (THOTA)

Objective:

- To regulate removal, storage, and transplantation of human organs and tissues for therapeutic purposes.
- To prevent commercial dealings in human organs.



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Relevant Sections of THOTA, 1994

Section 9(1) & 9(3) – Transplantation of organs from living donors

9(1): Permits organ donation by a living person to a near relative (parent, child, sibling, spouse, grandparent, grandchild).

9(3): If the donor is not a near relative, organ donation can only be done with the prior approval of the Authorisation Committee, provided:

- The donation is made out of affection, attachment, or other special reasons.
- There is no financial transaction or commercial dealing involved.

The HC case in this article deals with this very section — because the donor and recipient were family friends (not near relatives), and the committee demanded "documentary proof" of friendship, which the HC said was unreasonable.

2. Section 10 - Authorisation Committees

Provides for the constitution of State and hospital-level Authorisation Committees to regulate and approve cases where the donor is not a near relative.

The committee must ensure there is no coercion or commercial dealing.

3. Section 19 – Punishment for commercial dealings in human organs

Imprisonment (5–10 years) + fine for commercial trading in organs. The HC underlined that the intention of the law is to prevent commerce, not to obstruct genuine altruistic donations (like between friends).



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Union govt. exempts Sri Lankan Tamil refugees who came before January 9, 2015 from penal provisions

Vijaita Singh NEW DELHI

The Union Home Ministry has exempted Sri Lankan Tamil refugees who came to India before January 9, 2015 from penal provisions if found to be without valid passports, travel documents or visa.

India does not recognise refugees and the exemption effectively means that the Sri Lankan Tamils registered with the government will not be treated as illegal migrants.

Earlier, on December 16, 2015, the Ministry, through an executive order, had decided to waive the visa fees and overstay penalty in respect of Sri Lankan refugees who came prior to January 9, 2015 and who opt

to voluntarily return to Sri Lanka.

Under the Immigration and Foreigners Act, 2025 enacted in April, the entry and stay of foreigners without passport or valid documents was made punishable by a fine of ₹5 lakh or up to five years' imprisonment or both.

The Act repealed and replaced four laws that determine the provision regarding entry and stay of foreigners and immigration.

"The provisions of subsections (1), (2) and (3) of Section 3 (requirement of passport or other travel document or visa) of the 2025 Act to the extent of their stay in India and for the purposes of exiting India shall not apply to regis-



A Sri Lankan Tamil camp. The exemption means registered Sri Lankan Tamils will not be treated as illegal migrants. FILE PHOTO

tered Sri Lankan Tamil nationals who have taken shelter in India up to the 9th January, 2015," the Immigration and Foreigners (Exemption) Order, 2025 notified in the Gazette on September 2 said.

The Ministry has also ex-

empted undocumented members of six minority communities from Afghanistan, Bangladesh and Pakistan from penal provisions and possible deportation if they entered India before December 31, 2024.

A senior government official said the exemption made through the Immigration and Foreigners (Exemption) Order was to enable the undocumented migrants from the six minority communities from three countries "who were compelled to seek shelter in India due to religious persecution or fear of religious persecution" to seek long-term visas, which are a precursor to citizenship.

'Not extended'

The official clarified that the exemption does not mean that the cut-off date for the Citizenship (Amendment) Act, 2019 (CAA) has been extended from December 31, 2014 to December 31, 2024.

There have been de-

mands from the Bharatiya Janata Party in West Bengal to extend the cut-off date. On Wednesday, Union Minister of State Sukanta Majumdar from West Bengal deleted a post on X thanking the Prime Minister and the Home Minister for extending the cut-off date.

He later clarified, "The thing is that people who have entered from Bangladesh in West Bengal...will not be deported if they have entered by December 31, 2024. The thing is that if they are not deported, then through the process of naturalisation, they will become citizens of India."

The Citizenship Act, 1955 prescribes citizenship by naturalisation to applicants with an aggregate stay of 11 years in India.



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Union govt. exempts Sri Lankan Tamil refugees who came before January 9, 2015 from penal provisions

The Hindu, Page No. 5

Subject: GS-2, Polity

Context

The Union Home Ministry has exempted Sri Lankan Tamil refugees who entered India before January 9, 2015 from penal provisions under the Immigration and Foreigners Act, 2025.

Normally, staying in India without valid documents like passport, visa, or travel permits is punishable with fines or imprisonment.

Since India does not formally recognize refugees, such Sri Lankan Tamils were earlier at risk of being classified as illegal migrants.

With this exemption, registered Sri Lankan Tamils will not face penalties or deportation.

A similar exemption already exists for six minority communities (Hindus, Sikhs, Buddhists, Jains, Parsis, Christians) from Afghanistan, Bangladesh, and Pakistan who entered India before December 31, 2024, on grounds of religious persecution.

However, officials clarified that this does not extend the cut-off date for the Citizenship (Amendment) Act, 2019 (CAA). The exemption only prevents deportation and penalties; citizenship requires naturalisation under the Citizenship Act, 1955.

Citizenship in India

The Citizenship Act, 1955 provides five legal ways of acquiring citizenship in India:

By Birth -

Anyone born in India between 26 January 1950 and 1 July 1987 is automatically a citizen, regardless of parents' nationality.

After 1 July 1987, at least one parent must be an Indian citizen.

After 3 December 2004, one parent must be Indian and the other not an illegal migrant.

By Descent -

A person born outside India between 26 January 1950 and 10 December 1992 is a citizen if the father was Indian.

Between 10 December 1992 and 3 December 2004, either parent must be Indian.

After 3 December 2004, registration of birth at an Indian consulate is required.

By Registration -

Certain categories of persons (e.g., persons of Indian origin residing in India for 7 years, spouses of Indian citizens, etc.) can apply to be registered as citizens.





By Naturalisation -

Anyone born in India between 26 January 1950 and 1 July 1987 is automatically a citizen, regardless of parents' nationality.

After 1 July 1987, at least one parent must be an Indian citizen.

After 3 December 2004, one parent must be Indian and the other not an illegal migrant.

By Incorporation of Territory -

If any new territory becomes part of India (e.g., Goa in 1961, Sikkim in 1975), the Government of India specifies the persons who shall become citizens.



Cabinet approves ₹1,500 cr. scheme for critical minerals recycling

The Hindu Bureau

NEW DELHI

The Union Cabinet chaired by Prime Minister Narendra Modi on Wednesday approved a ₹1,500-crore incentive scheme to develop recycling capacity in the country for the separation and production of critical minerals from secondary sources.

Recycling of critical minerals entails recovery of critical minerals from end-of-life products such as copper, lithium, nickel, cobalt and rare earth elements. The incentive would form part of the National Critical Mineral Mission (NCMM), which seeks to build domestic capacity

and supply chain resilience in critical minerals.

Set with a tenure of six years from FY2025-26 to 2030-31, e-waste, lithiumion battery (LIB) scrap, and other stock as catalytic convertors in end-of-life vehicles would qualify as eligible feedstock.

The scheme earmarks one-third of the total outlay to small and new beneficiaries although beneficiaries may include both large and established recyclers. The government has specified that incentives would be accorded to eligible entities for investments in new units as well as for expansion, modernisation or diversification of existing units.

Cabinet approves ₹1,500 cr. scheme for critical minerals recycling

The Hindu, Page No. 12, GS-3

Context:

The Union Cabinet, chaired by the Prime Minister, has approved a ₹1,500-crore incentive scheme to boost recycling of critical minerals from end-of-life products. This move is part of India's strategy to strengthen supply chain resilience, reduce import dependence, and promote a circular economy in the clean energy and electronics sector.

Summary of the Scheme:

Outlay: ₹1,500 crore.

Objective: Develop domestic recycling capacity for critical minerals like copper, lithium, nickel, cobalt, and rare earth elements.

Scope: Recovery of minerals from end-of-life products such as e-

waste, lithium-ion battery scrap, catalytic converters, and vehicles.

Tenure: 6 years (FY 2025-26 to 2030-31).

Incentives: Provided for investment in new units as well as expansion, modernisation, and diversification of existing recycling units.

One-third of the outlay earmarked for small and new beneficiaries to promote wider participation.



4th SEP, 2025

National Critical Mineral Mission (NCMM):

Objective:

Ensure domestic availability of critical minerals essential for energy transition, clean technologies, electronics, EVs, and defense.

Reduce import dependence and enhance supply chain resilience. Promote exploration, mining, processing, and recycling of critical minerals.

Nodal Ministry: Ministry of Mines.

Year of Announcement: 2024 (as part of India's strategy for energy transition and critical minerals security).





DAILY MCQs FOR PRACTICE

Q1. In the newly announced two-rate GST system, which of the following slabs apply to most goods and services?

- A) 5% and 12%
- B) 5% and 18%
- C) 12% and 28%
- D) 18% and 28%

Q2. The first vulture conservation portal in India was launched in which state, and in collaboration with which university's department?

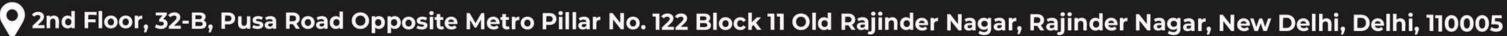
- A) Uttarakhand, Department of Botany
- B) Assam, Department of Zoology
- C) West Bengal, Department of Ecology
- D) Tamil Nadu, Department of Veterinary Sciences

UnderStandUPSC.com

Q3.According to the Transplantation of **Human Organs and Tissues Act, 1994, organ** donation between friends is permitted provided:

- A) There is documentary evidence proving friendship
- B) No financial transaction or coercion is involved
- C) Only near relatives are allowed
- D) Authorization Committee is not required















DAILY MCQs FOR PRACTICE

Q4 As per the latest government notification, Sri Lankan Tamil refugees who entered India before which date are exempt from penal provisions under the Immigration and Foreigners Act, 2025?

- A) January 9, 2010
- B) December 31, 2014
- C) January 9, 2015
- D) March 1, 2017

Q5.The ₹1,500-crore scheme approved by the Union Cabinet promotes recycling of which minerals among the following?

- A) Gold, Silver, Platinum
- B) Copper, Lithium, Nickel, Cobalt, Rare Earth Elements
- C) Iron, Manganese, Tin
- D) Lead, Zinc, Chromium

ANSWERS

- B) 5% and 18%
- B) Assam, Department of Zoology
- B) No financial transaction or coercion is involved
- C) January 9, 2015
- B) Copper, Lithium, Nickel, Cobalt,
 Rare Earth Elements











