

# Topics - MINDS MAPS included (Daily current affairs 5th March 2025



- **Understanding Carbon Intensity.**
- **NGC 2283**
- **Income-Tax Bill, 2025**
- **Lezim Dance**
- **Mains**



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# A finger on the carbon button



**Q: What is carbon intensity?**

**A:** Carbon intensity is a useful way to measure how

much carbon a particular sector is emitting and how it has increased or decreased over time. Usually, sectors have their own ways to measure their progress.

The steel sector may focus on the number of tonnes produced annually; the medical insurance sector may focus on the number of claims successfully fulfilled; and HR services may focus on how many hours of unproductive work they may have done away with.

The government of a country may also measure its own development by tracking, say, the GDP per capita.

In a world that is warming rapidly and desperately needs to reduce its greenhouse gas emissions, carbon intensity adjusts those existing metrics to include the amount of carbon dioxide produced. For example, the carbon intensity of the steel sector can be measured as the number of tonnes produced per tonne of carbon dioxide



A country's carbon intensity can be understood by dividing the growth in GDP per capita by the carbon dioxide emitted.  
REUTERS

emitted. An entire country's carbon intensity can be understood by dividing the growth in GDP per capita by the amount of carbon dioxide emitted. And so on.

Recently, China said it had lowered its carbon intensity by 3.4% in 2024, missing its target of 3.9%. Some economists have said its road ahead is difficult considering China has committed to having its carbon emissions peak before 2030.

— Vasudevan Mukunth




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# Understanding Carbon Intensity

 Definition: Carbon intensity quantifies the carbon emissions produced by a sector over a specific period.

 Sector-Specific Metrics: Each sector uses unique metrics to measure progress, such as tonnes produced in steel or claims fulfilled in medical insurance.

 Government Measurement: Governments may assess development using metrics like GDP per capita, adjusted for carbon emissions.

## Adjusting Metrics for Environmental Impact



Adjustment: Carbon intensity modifies traditional metrics to include carbon dioxide emissions, offering a clearer view of environmental impact.



Urgency: Emphasizes the critical need to reduce greenhouse gas emissions amid global warming.

## China's Performance and Future Challenges



Recent Performance: In 2024, China reported a 3.4% reduction in carbon intensity, missing its 3.9% target.



Future Challenges: Economists highlight challenges as China aims to peak carbon emissions before 2030










## BIG SHOT



The Webb space telescope captured this new view of barred spiral galaxy NGC 2283 in just 10 minutes of observing time, showcasing the light from clouds of hydrogen gas heated by young stars, as well as the stars themselves. ESA/WEBB, NASA & CSA, A. LEROY

## Topic → NGC 2283



-  NGC 2283 is classified as a spiral galaxy.
-  It is located in the constellation of Eridanus.
-  NGC 2283 is part of a group of galaxies known as the NGC 2283 group.
-  The galaxy is approximately 70 million light-years away from Earth.
-  It has a visual magnitude of around 12.5, making it relatively faint.
-  NGC 2283 is often studied for its structure and star formation activities.
-  The galaxy exhibits classic spiral features, including arms and a central bulge.

Summary: NGC 2283 is a spiral galaxy located 70 million light-years away in the constellation Eridanus, notable for its structure and star formation

# Little has changed in the Income-Tax Bill, 2025



In February this year, the Union Finance Minister introduced the Income-Tax Bill, 2025, in Parliament. If enacted, the legislation will replace the Income-Tax Act, 1961, and, according to the government, will simplify the law for both taxpayers and administrators alike.

The current law, of 1961, the government claims, has become unwieldy and unclear not only for the common person but also for professionals, littered as it is with provisos, exceptions, and non-obstante clauses. The newly designed draft purports to clear the fog and foster greater certainty in taxation, with a view to reducing litigation and creating a fairer, more predictable tax environment.

There can be little doubt that these are worthy causes to pursue. But a reading of the Bill shows us that behind the cosmetic and structural alterations that it seeks to make, little else will change. Many of the complexities and ambiguities that plague the current legislation remain unbroken. And, in some areas, the Bill seeks to make into law a set of powers that are troublingly authoritarian, even more so than what the present, already severe, legislation permits.

Jurisdictions across the world have tried to move towards legislative drafting that promotes the use of plain language. The underlying idea is that laws should be more accessible to the broader public, thereby enhancing transparency and making governments more accountable.

Some critics argue that plain language and precision do not always go hand in hand – that the technicality of legalese ensures greater accuracy and specificity; that a quest for clarity can at times come at the cost of exactness. However, global examples have shown us that simplifying legal language is not necessarily detrimental to accuracy. In fact, clearer laws can help eliminate confusion, improve compliance and ultimately reduce litigation.

## Complex and knotty text

But the Bill, despite its vaunted objective, scarcely embraces this approach. It continues to rely on dense and convoluted text, doing little to make the law more accessible to the common taxpayer. For instance, we are led to believe that the replacement of the phrase “notwithstanding anything contained to the contrary...” with the words “irrespective of anything to the contrary” will help simplify the law.

The use of the term “notwithstanding” denotes what lawyers describe as a “non-obstante” clause; it has a rich legal history attached to it. In theory, the word “irrespective” ought to now be accorded the same meaning, but it is hard to comprehend how this change helps unravel the law to the everyday taxpayer.



**Subrith Parthasarathy**

is an advocate practising in the Madras High Court

Despite its purported objective of clearing the fog, the Bill does little to make the law more accessible to the common taxpayer

It is worth bearing in mind that fiscal laws are not the easiest to draft in simple terms. But the Bill's failure here emanates at least partly out of the absence of any change in government policy. The state's approach to how it taxes income remains what it has been for years. In the absence of any fundamental adjustment in the law's basic thrust, the draft winds up akin to something of a manual or a digest – a marginally more concise guide to the existing 1961 law.

The Bill does seek to remove a few of the outdated redundancies in the prevailing statute. In places, definitions have been made crisper, and some of the timelines and compliance requirements have been consolidated into tables and schedules. But all of this could well have been achieved through streamlined amendments rather than a complete overhauling of the existing statute.

What is more, for all the efforts that the Bill seeks to make, its provisions continue to perplex. The framers appear to have overlooked the fact that a mere shifting of timelines from clauses and paragraphs to tables and schedules will not eliminate the law's inherently litigious nature, especially when those tables include cross-references to other sections of the Act.

## Cosmetic alterations

To make matters worse, despite its intended repeal, the new law will also incorporate by reference some of the existing legislation's clauses. For example, the term “income” is defined under Section 2(49) to include a series of things such as profits and gains, dividend and allowances, as well as everything covered under Section 2(24) of the present law. If a definition needs reference to the old legislation, one might well wonder what we are really gaining from this exercise.

Bringing about textual alterations without altering the statute's basic philosophy presents another problem. Since 1961, India's courts have rigorously interpreted the legislation's provisions, clarifying the law for taxpayers. Now, changes made through the Bill may reopen settled debates, subjecting the same provisions to renewed interpretation. The result might well be more litigation and less certainty.

Consider one of the more heavily contested areas under the Act: the power of the income-tax authorities to reopen completed assessments. Until April 2021, the Revenue could make reassessments only if it had “reason to believe” that income had escaped the tax net – a phrase that sparked endless court battles. The law was then changed to allow reassessments wherever authorities had “information” suggesting income had escaped assessment. The term “information” was defined to include, among other things, data obtained through a “risk management strategy”

framed by the Central Board of Direct Taxes. However, in a law brimming with definitions, “risk management strategy” remained undefined.

Although some of these gaps have been addressed by the courts, delegating critical power to the executive has opened the door to potential abuse. The Bill does little to filter this provision. Instead, it adopts the existing text and rearranges its structure. It is difficult to see how this approach will alleviate litigation.

## The point of search and seizure

Perhaps the most worrying aspect of the Bill is its approach to search and seizure. The current law grants to the taxman enormous police power to search persons and their properties, and seize goods found during a search. Although this authority has been upheld by the courts previously, its validity following the Supreme Court of India's judgment in *Justice K.S. Puttaswamy vs Union of India* (2017), where the fundamental right to privacy was affirmed, is suspect.

Rather than addressing this concern, the Bill extends the power of search into new domains. It does so by allowing officials to inspect “any information stored in an electronic media or computer system”. A computer system is defined widely to include all manners of data storage and what is described as a “virtual digital space” – among other things, email servers, social media accounts and digital application platforms. Should a taxpayer deny access to these spaces, the authorities can now override access codes to enter the system.

In sanctioning this the Bill marks a significant departure from the law as it stands, which does not explicitly permit digital intrusions. Until now, officers have still been demanding access to laptops and hard disks, although it could be contended that these directions are in breach of the law. But if the Bill is enacted, officials, in furtherance of a search, can legitimately trawl through emails and messages received and sent on Gmail, X, or Instagram, and every other such platform.

In times where digital communication is so deeply integrated into both professional and personal life, to permit government easy access to intimate and sensitive data is fraught with danger. The Bill offers no judicial oversight over these powers. To the contrary, it enables authorities to keep to themselves the reasons undergirding a search.

When the Select Committee of the Lok Sabha scrutinises the Bill, it may well find that this is an exercise best shelved. Rather than a sweeping effort at repeal and reenactment, we may be better served if Parliament can tidy up some of the misgivings in the present law and rid it of its more draconian commands.

# Topic → Introduction to the Income-Tax Bill, 2025



## Background of the Current Income-Tax Act

The Income-Tax Act of 1961 has been the backbone of India's tax system for over six decades. However, as time has passed, it has become increasingly unwieldy and unclear. The government argues that the act is littered with provisos, exceptions, and non-obstante clauses that confuse not just the average taxpayer but also professionals in the field.



# Key Features of the Income-Tax Bill, 2025

## Simplification of Tax Laws

The bill claims to demystify tax regulations, making them more navigable. However, upon closer inspection, several layers of complexity remain unsolved.

**Cosmetic Overhaul:** While some provisions may appear simplified, the fundamental complexities persist.

**Accessibility:** Is the bill truly more user-friendly, or does it merely present a facade of simplicity?

## Addressing Ambiguities

Though the bill aims to engender greater certainty in taxation, it retains several ambiguities that plague the existing legislation.

**Language Changes:** The shift from “notwithstanding anything contained to the contrary...” to “irrespective of anything to the contrary” raises concerns about real clarity.

**Taxpayer Understanding:** Will the average citizen grasp these nuanced changes?

## **Critique of the Proposed Changes**

Despite the government's noble intentions, the proposed reforms have sparked significant critique.

### **Cosmetic Alterations**

The bill strives to eliminate outdated redundancies and consolidate timelines. However, these adjustments could have been achieved through simpler amendments rather than a sweeping overhaul.

**Superficial Changes:** Critics argue that more profound, substantive changes are necessary.

**Streamlined Amendments:** A more efficient approach could have alleviated existing burdens without reinventing the wheel.

## Retaining Complexities

While the bill modifies certain provisions, it continues to confound.

Timelines: Transitioning timelines from clauses to tables may not eliminate the law's inherently litigious nature; it could exacerbate it.

Litigation Risks: Will these changes lead to an increase or decrease in tax disputes?



# **The Language of the Bill**

The language employed in legislation is paramount for clarity and understanding.

## **Plain Language vs. Legalese**

Globally, jurisdictions are gravitating towards using plain language in legal drafting to foster transparency. However, the Income-Tax Bill, 2025, remains entrenched in dense legal jargon, complicating its accessibility.

Transparency: The lack of clear language could alienate the average taxpayer.

Accountability: How can citizens hold authorities accountable if the text is impenetrable?

## **Powers Granted to Tax Authorities**

A crucial area of concern is the powers bestowed upon tax authorities under the bill.

### **Search and Seizure Provisions**

The existing law already empowers tax authorities with extensive search and seizure rights, but the new bill extends these powers into the digital realm.

Digital Domain Access: Officials can now inspect electronic information, raising alarms about privacy.

Government Oversight: The absence of judicial oversight could lead to potential abuses of power.

## **Concerns Over Privacy**

In today's digital era, where privacy is paramount, granting unfettered access to sensitive data is alarming.

Surveillance Implications: How will this affect citizens' trust in tax authorities?

Safeguards Needed: There is an urgent need for checks and balances to prevent misuse.

## **Current News and Developments**

As the legislative landscape evolves, it's essential to stay informed about related developments that may impact the Income-Tax Bill, 2025.

# Conclusion

The Income-Tax Bill, 2025, aims to simplify and modernize India's tax laws, but it appears to fall short in many areas. While the intentions behind the bill are commendable, the execution raises several concerns. Instead of a sweeping overhaul, a more measured approach to reforming the existing law may be more beneficial.

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- **Lezim** is a folk dance from Maharashtra, and the dancers use a wooden stick with jingling cymbals (Lezim) attached to it.
- Lezim is a traditional folk dance of Maharashtra performed with a wooden stick fitted with jingling cymbals. It is both a dance and a rigorous physical drill, often performed in formations of twos, fours, or circles. The dance is accompanied by dhol or dholki, with no wind or string instruments.
- The dance formations in Lezim typically involve twos, fours, and sometimes circles.



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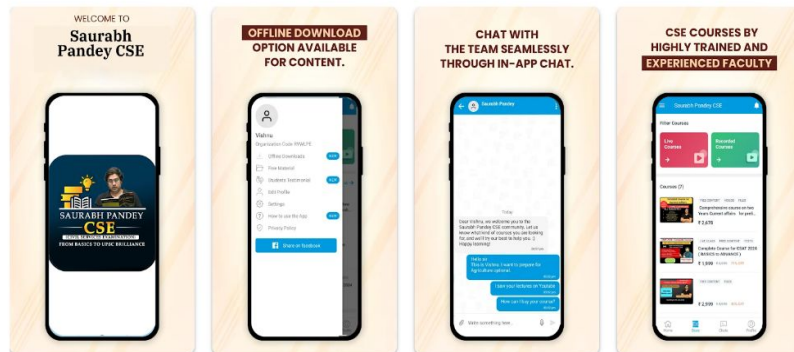
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