



CBDT Directives on Angel Tax

[Source: IE](#)

Why in News?

The [Central Board of Direct Taxes \(CBDT\)](#) has issued a directive aimed at ensuring that [Department for Promotion of Industry and Internal Trade \(DPIIT\)](#) recognized [start-ups](#) are not burdened with [unnecessary scrutiny under the revised angel tax provisions](#) in the [Finance Act, 2023](#).

What are the New Tax Directives Related to Start-ups?

- The CBDT has directed its officers to **refrain from scrutinizing the angel tax provisions for start-ups that have received recognition from the DPIIT.**
 - This directive comes in response to concerns raised by **many start-ups regarding scrutiny notices for angel tax.**
- The CBDT has outlined two scenarios regarding recognized start-ups under scrutiny:
 - **Single-Issue Scrutiny:** In cases where scrutiny is initiated solely to determine the applicability of **Section 56 (2) (viib) of the Income-tax Act, Assessing Officers will not conduct any verification during the assessment proceedings.**
 - Instead, the contention of the recognized start-up regarding the issue will be summarily accepted.
 - **Multiple-Issue Scrutiny:** When a recognized start-up is under scrutiny for multiple issues, including the one under Section 56 (2) (viib) of the Income-tax Act, the **applicability of the angel tax provision will not be pursued during the assessment proceedings.**

What is Angel Tax?

- Angel tax is an **income tax levied at the rate of 30.6%** when an **unlisted company issues shares to an investor** at a price higher than its fair market value.
 - **Fair market value** is the price of an asset when buyer and seller have reasonable knowledge of it and are willing to trade without pressure.
- Initially, angel tax was applicable only to investments made by resident investors. The **Finance Act, 2023** extended this provision to include foreign investors as well.
 - This means that when a start-up raises funding from a foreign investor, it will also be counted as income and subjected to taxation.
 - However, DPIIT-recognized start-ups are now **excluded from the angel tax levy.**

Note

In May 2023, the Finance Ministry exempted **investors from 21 countries**, such as the **US, UK, and France, from the angel tax levy for non-resident investments** in Indian start-ups.

What are the Other Major Government's Initiatives Related to Startups?

- [National Initiative for Developing and Harnessing Innovations \(NIDHI\)](#)
- [Startup India Action Plan \(SIAP\)](#)
- [Ranking of States on Support to Startup Ecosystems \(RSSSE\)](#)
- [Startup India Seed Fund Scheme \(SISFS\)](#)

What is the Central Board of Direct Taxes?

- It operates as a statutory authority established by the **Central Board of Revenue Act, 1963**.
 - It forms an integral component of the **Department of Revenue within the Ministry of Finance**.
- It contributes to the **formulation of policies and planning related to direct taxation in India** and oversees the enforcement of direct tax laws through the Income Tax Department.
 - Direct taxes encompass **income tax, corporation tax**, and similar categories.

UPSC Civil Services Examination, Previous Year Questions (PYQs)

Q. What does venture capital mean? (2014)

- (a) A short-term capital provided to industries
- (b) A long-term start-up capital provided to new entrepreneurs
- (c) Funds provided to industries at times of incurring losses
- (d) Funds provided for replacement and renovation of industries

Ans: (b)

Explanation:

- Venture capital is a form of fund for a new or growing business. It usually comes from venture capital firms that specialize in building high risk financial portfolios.
- With venture capital, the venture capital firm gives funding to the startup company in exchange for equity in the startup.
- The people who invest this money are called venture capitalists (VCs). Venture capital investment is also referred as risk capital or patient risk capital, as it includes the risk of losing the money if the venture does not succeed and takes a medium to long term period for the investments to fructify.
- **Therefore, option (b) is the correct answer.**

Odhuvars in Tamil Nadu

For Prelims: Odhuvars, Saivite, Pathigams, Tirumurai, Thevaram, Avvaiyar, Bhakti Tradition

For Mains: Recognition of Odhuvars will legitimize the age-old tradition and benefit the community at large.

[Source: TH](#)

Why in News?

Recently, Tamil Nadu government handed over appointment orders to **15 Odhuvars** (among them five are women), who were assigned to **Shaivite temples** in the Chennai region as they **serve the deities by singing the hymns and praise**.

Who are Odhuvars in Tamil Nadu?

▪ About:

- Odhuvars sing devotional hymns in Tamil Nadu's Hindu temples but are **not priests**. They are in the service of Lord Shiva by singing his **praise from Thirumurai in Saivite temples**. They sing devotional hymns **but do not enter the sanctum sanctorum**.

▪ Origin of Odhuvars:

- The tradition of Odhuvars can be traced back to ancient times, **with its roots firmly embedded in the [Bhakti movement](#)**, which flourished **between the 6th and 9th centuries in Tamil Nadu**.
- During this period, **several saint-poets known as Alvars and Nayanars** composed devotional hymns in **praise of Lord Vishnu and Lord Shiva, respectively**. The Odhuvars emerged as **custodians of this rich musical and devotional heritage**.

Alvars and Nayanars: The Saints of Tamil Bhakti Tradition

▪ Alvars:

- **Devotion to Lord Vishnu:** The Alvars were a group of **twelve Vaishnava (devotees of Lord Vishnu) saint-poets**. Their compositions primarily centered on their deep devotion to Lord Vishnu and emphasized the **concept of surrender (*prapatti*) to attain salvation**.
- **Poetic Works:** The Alvars' devotional hymns and poems were collected in the **Naalayira Divya Prabandham**, a significant Vaishnavite scripture. These hymns were composed in the Tamil language and celebrated the divine qualities and forms of Lord Vishnu.

▪ Nayanars:

- **Devotion to Lord Shiva:** The Nayanars were a group of **sixty-three Shaiva (devotees of Lord Shiva) saint-poets**. They were deeply devoted to Lord Shiva and composed hymns and poems in praise of him, emphasizing the path of **bhakti (devotion) and love for the divine**.
- **Poetic Works:** The Nayanars' hymns and poems were collected in the **Thirumurai, a corpus of Shaivite scriptures**. These compositions, written in Tamil, celebrated the various manifestations and attributes of Lord Shiva.

What is the Significance of Odhuvars in Present Context ?

- **Religious Significance:** Odhuvars continue to hold a crucial place in the daily and festive rituals of Tamil Nadu temples. **They are responsible for reciting Thevaram and Thiruvagam**, two ancient Tamil texts filled with hymns and praises for Lord Shiva.
- **Community Engagement:** Odhuvars often come from **marginalized communities, and their role in temples offers economic opportunities**. Moreover, their performances bring the local community together, **fostering a sense of unity and belonging**.
- **Preservation of Tamil Language:** Odhuvars contribute to the preservation of the Tamil language. Through their recitations, they ensure that the ancient Tamil texts are **understood and appreciated by successive generations**.
- **Promotion of Devotion:** Odhuvars help create a devotional atmosphere within the temples. Their soul-stirring renditions instill a **sense of piety and spiritual connection among the worshippers**.

What are the Challenges and Issues of Odhuvars in Tamil Nadu?

▪ Economic Vulnerability:

- Many Odhuvar families struggle to make ends meet, as their **income depends largely on temple donations and offerings**. This economic vulnerability can lead to the decline of the tradition.

▪ Lack of Recognition:

- The Odhuvars' contribution to temple rituals and preservation of Tamil culture often goes unnoticed. **They receive limited recognition**, which can be demotivating.
- **Declining Interest:**
 - The younger generation may not be as interested in continuing the tradition, as it can be financially unstable and offers limited social prestige. **This raises concerns about the continuity of the tradition.**
- **Technology and Modernization:**
 - The advent of recorded music and modernization has altered the way people consume religious and devotional content. **Odhuvars may find it challenging to compete with digital media** and contemporary musical forms.
- **Lack of Institutional Support:**
 - Recognised government institutions like [Sangeet Natak Academy](#) etc have been **non-committal to Odhuvar's concerns** as their expertise and competence in the field can alleviate the suffering of the community.

UPSC Civil Services Examination, Previous Year Question:(PYQ)

Prelims

Q 1. With reference to India's culture and tradition, what is 'Kalaripayattu'? (2014)

- (a) It is an ancient Bhakti cult of Shaivism still prevalent in some parts of South India
- (b) It is an ancient style bronze and brasswork still found in southern part of Coromandel area
- (c) It is an ancient form of dance-drama and a living tradition in the northern part of Malabar
- (d) It is an ancient martial art and a living tradition in some parts of South India

Answer: D

Q 2. With reference to the cultural history of medieval India, consider the following statements: (2016)

1. Siddhas (Sittars) of Tamil region were monotheistic and condemned idolatry.
2. Lingayats of Kannada region questioned the theory of rebirth and rejected the caste hierarchy.

Which of the statements given above is/are correct?

- (a) 1 only
- (b) 2 only
- (c) Both 1 and 2
- (d) Neither 1 nor 2

Answer: C

Mains:

Q 1. Evaluate the nature of Bhakti Literature and its contribution to Indian culture.(2021)

Q 2. The Bhakti movement received a remarkable re-orientation with the advent of Sri Chaitanya Mahaprabhu. Discuss.(2018)

Amendment to Aircraft Rules, 1937

[Source: PIB](#)

Why in News?

Recently, the Ministry of Civil Aviation has notified the **Amendments to the Aircraft Rules, 1937**, aiming to promote **Safety and Ease of Doing Business in Aviation Regulation**.

- These amendments align India's aviation regulations with the [International Civil Aviation Organization's \(ICAO\) Standards and Recommended Practices \(SARPs\)](#) and international best practices.

What are the Key Amendments to the Aircraft Rules, 1937?

- **Extension of License Validity:**
 - The amendment extended the validity of **Airline Transport Pilot License (ATPL)** and Commercial Pilot License (CPL) holders' licenses from five years to ten years.
 - This change is **expected to streamline the licensing process** and reduce administrative burdens on pilots and aviation authorities like the [Directorate General of Civil Aviation \(DGCA\)](#).
- **Enhanced Control Over False Lights:**
 - The revision clarified the **definition of "light" to include various sources** and extended the government's jurisdiction from **5 kilometers to 5 nautical miles around an aerodrome**.
 - It empowered the government to take action **against individuals displaying lights disrupting aircraft operation**, and in case of unattended lights, the government can intervene and report the matter to the relevant authorities for legal action under the [Indian Penal Code \(IPC\)](#).
- **Removal of Redundant Rule:**
 - Rule 118, pertaining to the validation of foreign licenses, was removed to align regulations with the **evolving needs of the aviation sector**.
- **Liberalized Requirements for Air Traffic Controller License:**
 - The amendment introduced **flexibility in recency and competency requirements** for Air Traffic Controller License holders, allowing for simulated exercises, emergencies, and skill assessments.
 - This ensures **continued competence**, particularly during limited movements or watch hours.

What are the Significance of these Amendment Rules?

- The amendments can play a crucial role in **enhancing aviation safety by addressing concerns** related to the display of "false lights" around aerodromes.
- The extended jurisdiction and clarified definitions ensure a **safer operational environment**, reducing potential hazards and disruptions to aircraft operations.
- The streamlined licensing process and the removal of redundant rules can contribute to a **more business-friendly environment**, attracting investment and fostering growth in the aviation industry.

What is the ICAO?

- It is a specialized agency of the [United Nations](#) that was created in 1944 to promote safe, secure, and efficient air transportation around the world.
- ICAO develops **international standards and recommended practices** for aviation, including regulations for air navigation, communication, and airport operations.
- It also works to address global aviation issues, such as air traffic management, aviation security, and environmental protection.
- It is headquartered in **Montreal, Canada**.

Rafah Crossing

[Source: IE](#)

Why in News?

The **Rafah border crossing in southern Gaza** has gained global attention as **Palestinians** are attempting to leave Gaza in anticipation of a possible Israeli attack as part of the ongoing **Israeli-Palestinian conflict**.



What is Rafah Crossing?

▪ About:

- The Rafah crossing is the **southernmost exit point from the Gaza Strip**, and it shares a border with **Egypt's Sinai Peninsula**.

- The crossing is controlled by Egypt.
- It is the **only exit that does not lead to Israeli territory.**
- There are only two other border crossings in and out of Gaza:
 - **Erez** is located in the north and is used by people in Israel.
 - **Kerem Shalom**, in the south, which is **exclusively for commercial goods.**
 - **Both Erez and Kerem Shalom controlled by Israel** are currently closed.
- **Importance:**
 - The Rafah crossing gained heightened importance after **Hamas's assault on the Erez crossing**, resulting in over 1,300 casualties in southern Israel.
 - In response, Israel closed both Erez and Kerem Shalom indefinitely, leaving the **Rafah border as the sole means of entry and exit for Gaza's people and the only crossing for humanitarian aid.**

Egypt's Sinai Peninsula

- The Sinai Peninsula is a triangle-shaped peninsula in Egypt. It's located in the northeastern part of the country.
- The peninsula is bordered by the [Mediterranean Sea](#) to the north, the [Red Sea](#) to the south, and the **Gulf of Aqaba to the east.**
- The peninsula includes the **Suez Canal, which is a man-made waterway** that connects the Mediterranean Sea to the Red Sea.



UPSC Civil Services Examination, Previous Year Question (PYQ)

Prelims

Q1. Yom Kippur War was fought between which sides/ countries? (2008)

- (a) Turkey and Greece
- (b) Serbs and Croats
- (c) Israel, and Arab countries led by Egypt and Syria
- (d) Iran and Iraq

Ans: (c)

Q2. The Mediterranean Sea is a border of which of the following countries? (2017)

1. Jordan
2. Iraq
3. Lebanon
4. Syria

Select the correct answer using the code given below:

- (a) 1, 2 and 3 only
- (b) 2 and 3 only
- (c) 3 and 4 only
- (d) 1, 3 and 4 only

Ans: (c)

Q3. Which one of the following countries of South-West Asia does not open out to the Mediterranean Sea? (2015)

- (a) Syria
- (b) Jordan
- (c) Lebanon
- (d) Israel

Ans: (b)

Palliative Care

For Prelims: [Palliative care](#), [World Health Organization](#), [Noncommunicable diseases](#), [National Health Mission](#), [Telemedicine](#)

For Mains: Issues Related to Healthcare in India, Significance of Palliative Care.

Source: [TH](#)

Why in News?

A recent study has shed light on the **overwhelming financial burden** faced by patients grappling with serious illnesses.

- As the cost of treating life-limiting illnesses pushes individuals into poverty, [palliative care](#) becomes **essential to address this critical issue** and advocate for holistic patient-centered care.

What is Palliative Care?

- **About:**
 - **Palliative care** is a specialized approach to healthcare that focuses on **improving the quality of life** and providing comprehensive support to individuals facing **serious illnesses or life-limiting conditions**.
 - It is not about curing the disease but rather about addressing the **physical, emotional, social needs of the patient**.
 - It differs from other medical specialties as it **addresses not only physical health but also social and economic realities**.
- **Significance:**
 - According to the [World Health Organization \(WHO\)](#), palliative care is explicitly recognized under the **human right to health**.
 - It recognizes that palliative care is part of the comprehensive services required for [noncommunicable diseases \(NCDs\)](#) through the **Global Action Plan for the Prevention and Control of NCDs 2013-2020**.
 - Early initiation of palliative care in advanced disease stages can **reduce healthcare expenditure by up to 25%**.
 - Also, palliative care **emphasizes vocational rehabilitation** and social reintegration, enabling patients and families to earn a living and maintain their dignity.

Note

WHO estimates that 56.8 million people need palliative care each year, including 25.7 million in the last year of life. In India, it's estimated that **5.4 million people need palliative care each year**.

- Only about **14% of people who need palliative care receive it**.
- **Related Issues in India:**
 - **Inadequate Investment in Healthcare:** Inadequate investment in India's healthcare system, including the **insufficient fulfillment of basic infrastructure needs**, has resulted in a **backlog of palliative care services**, limiting their availability and accessibility for patients with life-limiting illnesses.
 - Also, with only **1.35% of the GDP** allocated to **government health services** (2019-20), patients bear most of the healthcare costs which leaves them at risk of **bankruptcy, decreased satisfaction with treatment**, delayed medical care, poor quality of life, and **lower survival rates**.
 - **Limited Awareness and Understanding:**
 - **Among Patients and Families:** Many individuals and their families are unaware of what palliative care entails and **may associate it with end-of-life care only**, leading to delayed or inadequate utilization.
 - Also, most insurance schemes in India do not cover palliative care, further limiting its accessibility.
 - **Among Healthcare Providers:** Even many healthcare professionals lack a clear understanding of palliative care, which result in **insufficient referrals or integration into treatment plans**.
 - **Heterogeneous Healthcare Infrastructure:** The healthcare infrastructure varies widely in India, with advanced healthcare facilities concentrated in urban areas and limited access to palliative care services in rural and remote regions.
 - However, even in urban areas, **as palliative care does not generate revenue but saves costs**, it is often **neglected in the increasingly privatized Indian healthcare system**.
- **Palliative Care Programme in India:**

- While there is no dedicated budget for the **National Palliative Care Program in India**, it is included within the '**Mission Flexipool**' under the [National Health Mission \(NHM\)](#).
- Additionally, the **National Program for Prevention & Control of Non-Communicable Diseases (NP-NCD) launched in 2010** focuses on addressing the rising burden of non-communicable diseases by offering comprehensive healthcare services spanning **promotive, preventive, and curative care across all levels of healthcare**.

Way Forward

- **Policy and Regulatory Framework:** There is a need to **develop and implement clear, uniform palliative care policies** and regulations at both the **national and state levels** to guide the integration of palliative care services into the healthcare system.
- **Public Awareness:** Launching comprehensive public awareness campaigns to **educate both patients and healthcare providers** about the benefits and scope of palliative care, dispelling myths and stigma associated with it.
 - Also, Integrating palliative care training into the **curriculum of [healthcare professionals](#)**, ensuring that **medical schools, nursing programs, and other training institutions** offer courses and practical experience in palliative care.
- **Funding and Resource Allocation:** Allocating specific and sufficient resources to the **National Program for Palliative Care** and ensuring that insurance schemes cover palliative care services.
- **Leveraging Technology:** Leveraging emerging technologies such as **[telemedicine](#), mobile health apps, and wearable devices** to provide remote palliative care consultations and monitoring.

Cancer Cells' Resistance to Chemotherapy

For Prelims: Chemotherapy, [Cancer](#), National Cancer Awareness Day,

For Mains: Government Initiatives related to Cancer, Scientific Innovations & Discoveries

Source: [TH](#)

Why in News?

Recently, a new study, published in **Cell Reports** carried out by researchers at the Netherlands Cancer Institute made a breakthrough in understanding why **certain cancer** <https://www.drishtias.com/daily-news-analysis/oncolytic-virotherapy-for-treating-cancer> **cells resist a drug called anti-cancer drug (chemotherapeutic agents) Taxol**.

- Their research has the potential to improve cancer treatment by finding ways to overcome this resistance, bringing hope to patients facing this formidable adversary.

What are the Key Highlights of the Study?

- **Challenges of Chemotherapy:**
 - Chemotherapy is a fundamental cancer treatment but poses significant challenges.
 - It involves the **targeting of rapidly dividing cancer cells**, often leading to programmed cell death or apoptosis.
 - However, this mechanism also affects non-cancerous cells. Any tissue with a significant number of normal cells that are also dividing, such as cells in the

digestive tract, the bone marrow, and hair follicles are also affected by **chemotherapeutic agents** and **suffer apoptosis**.

- This cell death underlies the **unpleasant side-effects of chemotherapy**, such as painful **inflammation of the oral cavity and the gut, and nausea, diarrhoea, anaemia, and hair loss**.
- Striking a balance between effective cancer cell destruction and manageable side effects is a challenge faced by oncologists.
- **Antibody-Drug Conjugates (ADCs):**
 - Researchers have developed ADCs as a more targeted approach for certain cancer types.
 - ADCs involve attaching drugs to antibodies designed to **recognize proteins predominantly found in cancer cells**.
 - This targeted delivery helps direct chemotherapy directly to cancer cells while sparing healthy ones, reducing collateral damage.
- **Chemotherapy Resistance:**
 - Some **cancer cells can evade the effects of chemotherapy**, which may lead to a **higher risk of cancer relapse**.
 - The study focuses on understanding resistance to Taxol, a commonly used chemotherapeutic agent.
 - **The Role of the ABCB1 Gene:**
 - Resistance to Taxol is closely linked to the **location of the ABCB1 gene** within the cell's nucleus.
 - Sensitive cells exhibit different ABCB1 gene locations compared to resistant cells.
 - In resistant cells, the **gene has detached from the nuclear envelope(membrane) and shifted deeper into the nucleus**.
 - This relocation results in a remarkable 100-fold increase in RNA corresponding to the ABCB1 gene.
- **P-gp Efflux Pump:**
 - The increased RNA levels lead to the production of the **P-gp efflux pump**, which plays a **pivotal role in chemotherapy resistance**.
 - The P-gp pump effectively removes **Taxol and other toxic compounds from the cell**, preventing their accumulation at levels necessary to **arrest cell division and trigger apoptosis**. This allows **cancer cells to persist**.
- **Identifying Lamin B Receptor (LBR):**
 - Researchers sought to understand what anchors the ABCB1 gene to the nuclear envelope in sensitive cells.
 - The study identified the **Lamin B Receptor (LBR) as a crucial protein** influencing the **ABCB1 gene's location and activation**.
 - When LBR is absent, **cells can activate the ABCB1 gene** when exposed to Taxol. However, deleting the gene responsible for making LBR doesn't immediately increase ABCB1 expression; it requires exposure to Taxol. This indicates the involvement of additional factors in silencing ABCB1.
- **Variability in Cancer Cell Responses:**
 - The study highlights variations in how different types of cancer cells respond to the absence of LBR.
 - Some, like lung cancer cells, expressed high levels of ABCB1 RNA.
 - Depleting LBR in lung cancer cells didn't significantly increase Taxol resistance.
 - Breast cancer cells, on the other hand, showed an increased Taxol-resistant fraction after LBR depletion, unlike head and neck cancer cells.
 - This variability in responses of different cancer cells depends on LBR to varying degrees to tether genes to the nuclear envelope.

Chemotherapy

- It is a type of **cancer treatment** that uses powerful anti-cancer drugs to kill **fast-growing cells in the body**. Cancer cells **grow and multiply much more quickly than most cells** in the body.
- Chemotherapy can be used alone or in combination with other therapies, such as surgery, radiation, or hormone therapy.

Cancer

- It is a complex and broad term used to **describe a group of diseases characterised by the uncontrolled growth and spread of abnormal cells in the body.**
 - These abnormal cells, **known as [cancer cells](#)**, have the ability to invade and destroy healthy tissues and organs.
- In a healthy body, **cells grow, divide, and die in a regulated manner**, allowing for the normal functioning of tissues and organs.
 - However, in the case of cancer, certain genetic mutations or **abnormalities disrupt this normal cell cycle**, causing cells to divide and grow uncontrollably.
 - These cells can form a mass of tissue called a **tumour**.

What are the Government Initiatives Related to Cancer Treatment?

- [National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke.](#)
- [National Cancer Grid.](#)
- [National Cancer Awareness Day.](#)
- [HPV Vaccine.](#)

PDF Reference URL: <https://www.drishtias.com/current-affairs-news-analysis-editorials/news-analysis/19-10-2023/print>

