



For success in a changing world

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Gyan Bharatam Mission

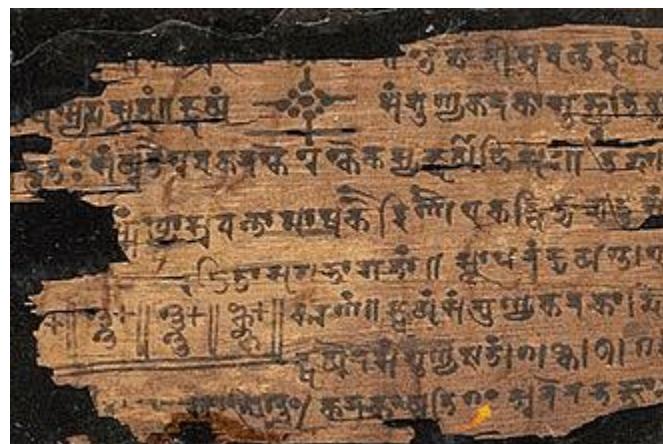
Syllabus: GS-1: Art and Culture.

Context:

The **Gyan Bharatam Mission** is a significant initiative introduced in the **Union Budget 2025-26** under the **Ministry of Culture**. It aims to survey, document, and conserve India's vast and diverse manuscript heritage, ensuring its preservation and accessibility for future generations. Here's a detailed overview of the mission:

What is Gyan Bharatam Mission?

- A **national initiative** launched to **survey, document, and conserve** India's rich manuscript heritage.
- Focuses on manuscripts held by **academic institutions, museums, libraries, and private collectors**.
- Aims to preserve the wisdom and knowledge contained in ancient texts and make them accessible to researchers, scholars, and the public.



Key Objectives

- **Identify and Document:** Conduct a comprehensive survey of over **one crore manuscripts** across India.
- **Conservation:** Use advanced techniques to preserve **fragile and ancient manuscripts**.
- **Digitization:** Digitize manuscripts to ensure **wider accessibility** and prevent physical degradation.
- **Accessibility:** Make manuscripts available to **researchers, scholars, and the public**.
- **Preservation of Knowledge:** Safeguard the wisdom and cultural heritage contained in ancient texts for future generations.

Features of the Mission

- **Survey and Documentation:**
 - A nationwide effort to identify and catalog manuscripts.
 - Focus on manuscripts in academic institutions, museums, libraries, and private collections.
- **Conservation:**
 - Use of modern and advanced techniques to preserve fragile manuscripts.
 - Prevent further deterioration of ancient texts.
- **Digitization:**
 - Digitize manuscripts to create a **digital repository**.
 - Ensure wider access and reduce the need for physical handling, which can cause damage.
- **Autonomous Body:**
 - Plans to establish an **autonomous body** for better implementation and management of the mission.
 - Ensure efficient execution and long-term sustainability.
- **Collaboration:**
 - Partnerships with **academic institutions, museums, and private collectors**.
 - Foster collaboration for effective execution and resource sharing.

Budget Allocation

- The **National Mission for Manuscripts (NMM)**, which is part of this initiative, has seen a significant increase in budget allocation.
- Allocation increased from **₹3.5 crore** to **₹60 crore**, reflecting the government's commitment to preserving India's manuscript heritage.

Significance

- The mission aims to **revive and preserve India's cultural and intellectual heritage**.
- It will provide researchers and scholars with access to invaluable historical and philosophical texts.
- Digitization will ensure that these manuscripts are **protected from physical degradation** and made accessible to a global audience.

- The initiative aligns with the broader goal of promoting **cultural awareness and education** in India.

Conclusion

The **Gyan Bharatam Mission** is a visionary step toward preserving India's manuscript heritage, which is a treasure trove of ancient knowledge and wisdom. By focusing on **survey, documentation, conservation, and digitization**, the mission ensures that this heritage is safeguarded for future generations while making it accessible to researchers and the public.

Presumptive Taxation

Syllabus: GS-3; Economy

Context

- In her budget speech Saturday, Finance Minister Nirmala Sitharaman announced a new presumptive taxation regime for non-residents providing services in India's electronics manufacturing sector that experts said could significantly slash the tax burden on their income in India.

About

- **Presumptive Taxation Scheme (PTS)** simplifies the tax compliance process for small businesses and professionals by allowing them to declare income at a fixed rate, thereby reducing the burden of maintaining detailed books of accounts.

Key Features of Presumptive Taxation:

- **Introduced Under the Income Tax Act:**
 - **Section 44AD:** For small businesses.
 - **Section 44ADA:** For professionals.
 - **Section 44AE:** For transport businesses.
- **Objective:**
 - Simplify tax procedures.
 - Encourage tax compliance among small businesses and professionals.
 - Reduce the burden of maintaining detailed accounting records.

Section 44AD – For Small Businesses

- **Eligibility:**
 - Applicable to **resident individuals, Hindu Undivided Families (HUFs), and partnership firms** (excluding LLPs).
 - Businesses with **annual turnover/gross receipts up to ₹2 crore**.
- **Tax Calculation:**
 - **8%** of gross receipts/turnover (if received in cash).
 - **6%** of gross receipts/turnover (if received digitally).
- **Benefits:**
 - No need to maintain detailed books of accounts.
 - No requirement to get accounts audited under Section 44AB.
- **Conditions:**
 - If the taxpayer opts out of PTS after opting in, they cannot avail of it for the next **5 assessment years**.
 - **Not applicable** to professionals, commission/brokerage businesses, and businesses involved in plying, hiring, or leasing goods carriages.

Section 44ADA – For Professionals

- **Eligibility:**
 - Applicable to **resident individuals** engaged in **specified professions** (legal, medical, engineering, architectural, accountancy, technical consultancy, interior decoration, etc.).
 - Gross receipts should not exceed **₹50 lakh** in a financial year.
- **Tax Calculation:**
 - **50%** of the total gross receipts are considered as taxable income.
- **Benefits:**
 - No need to maintain detailed books of accounts.
 - No requirement for audit under Section 44AB.
- **Conditions:**
 - Professionals can declare income higher than 50% if they wish.
 - If income is less than 50%, and the taxpayer claims it, then books of accounts must be maintained, and audit provisions apply.

Section 44AE – For Goods Carriage Businesses

- **Eligibility:**

- Applicable to businesses involved in **plying, hiring, or leasing goods carriages**.
- Applicable if owning **up to 10 goods vehicles** at any time during the year.

➤ **Tax Calculation:**

- For **heavy goods vehicles** (gross vehicle weight exceeding 12,000 kg): Presumed income is **₹1,000 per ton of gross vehicle weight** for each month.
- For **other goods vehicles**: Presumed income is **₹7,500 per vehicle per month**.

➤ **Benefits:**

- Simplified income reporting and reduced compliance burden.

Advantages of Presumptive Taxation:

- **Simplified Compliance:** Reduced paperwork and easier tax filing process.
- **Lower Costs:** No requirement for detailed bookkeeping or audits reduces professional costs.
- **Promotes Digital Transactions:** Encourages digital payments by offering lower tax rates (6% vs. 8%).

Disadvantages of Presumptive Taxation:

- **Fixed Income Estimation:** May not accurately reflect actual income, especially if the business has higher profits.
- **Restriction on Certain Businesses:** Not available to all business categories (e.g., commission or brokerage businesses).
- **No Deductions Allowed:** Expenses cannot be claimed separately; only the presumptive rate applies.

2025 Updates

- **Increased Limits:**
 - **Section 44AD (Businesses):** Turnover limit raised to **₹5 crore** (from ₹3 crore) if **95% transactions** are digital.
 - **Section 44ADA (Professionals):** Gross receipt limit increased to **₹1 crore** (from ₹75 lakh) with 95% digital transactions.
- **New Scheme – Section 44AF:**
 - Introduced for **online service providers** (freelancers, digital marketers).
 - **Eligibility:** Turnover up to **₹50 lakh**.
 - **Tax Rate:** **6%** (digital payments), **8%** (cash).
- **Simplified Compliance:**

- **AI-based pre-filled tax returns** and **GST-Income Tax portal integration** for easier filing.
- **Audit exemption** extended up to new turnover limits if income matches presumptive rates.

➤ **Penalty Clause:**

- **New penalties** for frequent switching in and out of the scheme within 5 years to prevent misuse.

Impact:

➤ Encourages **digital transactions**, integrates **gig workers** into the tax system, promotes **ease of doing business**, and helps **widen the tax base**.

Cardamom

Syllabus: GS-3; Agriculture

Context

➤ An international team of researchers have identified six species that are close cousins to *Elettaria cardamomum*, better known as green cardamom. Of the six, four were previously placed in a separate genus, *Alpinia*, while the remaining two have been newly identified and described from Kerala's Western Ghats regions.



Botanical Information:

- **Scientific Name:** *Elettaria cardamomum* (Green Cardamom), *Amomum subulatum* (Black Cardamom)
- **Family:** Zingiberaceae (Ginger family)
- **Type:** Perennial herbaceous plant

Geographical Distribution:

- **Major Producing States in India:**
 - **Kerala:** Especially in the Idukki district, part of the Western Ghats.
 - **Karnataka:** Coorg, Chikmagalur, and Hassan districts.
 - **Tamil Nadu:** Nilgiri hills and Anamalai hills.
- **Global Producers:** Guatemala (largest producer), India (largest consumer), Sri Lanka, and Tanzania.

Climate and Soil Requirements:

- **Climate:**
 - Requires **warm and humid** tropical climate.
 - Temperature: **10°C to 35°C**.
 - Annual Rainfall: **1500-4000 mm**.
 - Grows best under **shade** with filtered sunlight.
- **Soil:**
 - Prefers **well-drained, loamy soils** rich in organic matter.
 - Ideal soil pH: **4.5 to 6.0**.

Economic Importance:

- **Export Commodity:** India is one of the leading exporters of green cardamom.
- **Uses:**
 - Culinary: Used in sweets, curries, and beverages like tea.
 - Medicinal: Digestive aid, antioxidant, anti-inflammatory properties.
 - Perfumes and cosmetics.
- **Price Volatility:** Cardamom prices are influenced by **global demand, climatic conditions, and pest infestations**.

Agricultural Practices:

- **Propagation:** Mostly by seeds and rhizomes.

- **Intercropping:** Often grown with coffee and pepper in agroforestry systems.
- **Harvesting:** Usually after 2-3 years of planting, harvested manually.

Challenges in Cardamom Cultivation:

- **Pests and Diseases:**
 - Thrips, borers, and fungal infections like **Katte disease** (caused by *Cardamom mosaic virus*).
- **Climate Change:**
 - Irregular rainfall and temperature fluctuations affect yields.
- **Price Instability:** Due to fluctuating global demand and competition from Guatemala.

Government Initiatives & Research:

- **Spices Board of India:** Regulates and promotes the export of Indian spices, including cardamom.
- **ICAR and State Agricultural Universities:** Involved in developing disease-resistant varieties and promoting sustainable farming practices.

Environmental Impact:

- **Agroforestry Benefits:** Cardamom cultivation under forest canopies helps in maintaining **biodiversity**.
- **Issues:**
 - Overuse of fertilizers and pesticides can lead to soil and water contamination.
 - Deforestation for cardamom plantations in some regions.

Recent Developments:

- **GI Tag:** Certain varieties like **Coorg Green Cardamom** have received **Geographical Indication (GI)** tags.
- **Organic Farming:** Growing demand for organic cardamom due to global awareness of sustainable practices.

Man Portable Air Defence System (MANPAD)

Syllabus: GS-3: Science and Technology –Defence Technology.

Context:

- The Defence Research and Development Organisation (DRDO) has successfully conducted three flight trials of the indigenously developed **Very Short-Range Air Defence System (VSHORADS)**, a **Man Portable Air Defence System (MANPAD)**. This achievement marks a significant step in enhancing India's air defence capabilities, particularly in addressing low-altitude aerial threats.

About MANPAD:

- A **Man Portable Air Defence System (MANPAD)** is a lightweight, shoulder-fired missile system designed to target low-altitude aerial threats such as drones, helicopters, and aircraft. It provides ground forces with mobility and flexibility in combat zones, enabling them to defend against airborne threats effectively.

Key Details of DRDO's VSHORADS:

- **Developed By:** The system has been designed and developed by **DRDO's Research Centre Imarat (RCI)**, Hyderabad, showcasing India's growing self-reliance in defence technology.
- **Aim:** The primary goal of VSHORADS is to provide the Indian armed forces with an **indigenous, advanced air defence system** capable of neutralizing modern aerial threats. It is also intended to replace ageing systems like the Russian **Igla MANPADS**.
- **Features:**
 - **Portability:** Weighs **20.5 kg**, making it easy to carry and operate. It can be **shoulder-fired** or mounted on a tripod for stability.
 - **Range:** Has an effective range of **250 meters to 6 kilometres**, making it suitable for short-range engagements.
 - **Speed:** Can reach a maximum speed of **Mach 1.5 (1,850 km/h)**, ensuring quick interception of targets.
 - **Warhead:** Equipped with a **2 kg adaptive proximity fuze** for precise target destruction.

- **Target Engagement:** Capable of intercepting low-flying drones and aircraft with **reduced thermal signatures**, making it effective against stealthy or small targets.
- **Operational Flexibility:** Can be deployed in various terrains, including **mountainous and urban environments**, providing versatility in combat scenarios.

Significance:

The successful development and testing of VSHORADS underscore India's progress in indigenous defence manufacturing. By replacing older systems with advanced, homegrown technology, the Indian armed forces will be better equipped to counter modern aerial threats, enhancing national security and reducing dependency on foreign imports.

Saffron reedtail damselfly

Syllabus: GS-3; Biodiversity

Context

- Two naturalists have spotted the saffron reedtail, a rare species of damselfly endemic to the Western Ghats of India, for the first time in Karnataka.



What are Damselflies?

- **Scientific Name:** *Protosticta saffroni / Indosticta deccanensis*
- **Common Name:** *Saffron Reedtail* (named after its vibrant saffron-colored body)
- **Family:** Platystictidae (*Shadow Damselflies*)
- **Nature's Aerial Artists:** Predatory, winged jewels under the order Odonata.
- **Habitat:** Dancing gracefully near **shallow freshwater realms**.
- **Key Features:** Slender, iridescent bodies with delicate, lace-like wings.
- **Vs. Dragonflies:** Tinier, more fragile, with a gentler, floating flight.
- **Order:** Odonata (*includes both dragonflies & damselflies*)

Appearance:

- Slender, delicate, and graceful with radiant saffron-orange hues.
- Transparent, net-veined wings that shimmer in the light, held elegantly together when at rest.
- More fragile and dainty than dragonflies, with a soft, fluttering flight.

Habitat:

- **Endemic Treasure:** Found only in the enchanting **Western Ghats of India**—a cradle of biodiversity.
- **Preferred Home:** Thrives near **serene forest streams** surrounded by lush greenery.
- **Nature's Purity Indicator:** Requires **pristine water quality**—a sentinel for environmental health.
- **Previous Sightings:** Primarily in the southern Western Ghats (*Kerala & Tamil Nadu*).

Ecological Role:

- **Bioindicator of Bliss:** Presence signals a **healthy, unpolluted ecosystem**.
- **Natural Pest Control:** Predatory both as aquatic larvae and graceful adults—keeping insect populations in check.
- **Ecosystem Balancer:** A tiny guardian ensuring nature's equilibrium.

Conservation Status:

- **IUCN Status:** Not yet evaluated, but faces silent threats—**habitat loss, pollution, and climate shifts**.

- **Call to Action:** Protect **freshwater habitats**, conserve forests, and cherish our natural water bodies.