



“ We help you reach for the star ”

VIDHVATH IAS KAS ACADEMY
&
STUDY CENTRE

DAILY CURRENT AFFAIRS

FOR UPSC CIVIL SERVICE EXAMINATION

DATE: 24/05/2025 (SATURDAY)



 **9972258970 & 9740702455**

**#317/A SKB Arcade, D. Subbaiah Road,
Ramaswamy Circle, Mysuru-570004**



Table of Contents

1. Wings India 2026 Curtain Raiser: Key Highlights	2
2. ECI's Mobile Deposit Facility & Rationalised Canvassing Norms: Key Highlights	3
3. India's Key Interventions at 15th BRICS Trade Ministers' Meeting	4
4. Northeast India: Strategic Digital Frontier	6
5. Ministry of Education's Nationwide Enforcement Drive for Tobacco & Substance-Free Educational Institutions ...	8
6. India's Push to Re-List Pakistan on FATF Grey List – Key Summary	9
7. Trump Threatens EU with 50% Tariff in Trade Showdown	10
8. Menace of Drug Addiction in Punjab	12
9. Wildlife and Habitat Conservation in Kerala	13
10. Medical Oxygen Access Gap in South-East Asia – Key Points.....	14
11. India's Global Diplomatic Push Against Terrorism: Key Takeaways.....	15
12. Creation of Integrated Theatre Commands (ITCs): Key Takeaways.....	17
13. Dual Taxation on Broadcasting Services – Supreme Court Verdict: Key Takeaways.....	18



1. Wings India 2026 Curtain Raiser: Key Highlights

1. India's Growing Aviation Market

- Union Civil Aviation Minister Ram Mohan Naidu highlighted that India is now the **third-largest domestic aviation market** and is on track to become the **third-largest overall air passenger market** globally.
- This rapid growth aligns with the government's long-term vision of **Viksit Bharat @2047**, emphasizing modernization, technological advancement, and last-mile connectivity.

2. Wings India 2026: Vision and Theme

- Wings India 2026, **Asia's largest civil aviation event**, will be held from **28th–31st January 2026 at Begumpet Airport, Hyderabad**.
- Theme: **“Indian Aviation: Paving the Future - from Design to Deployment, Manufacturing to Maintenance, Inclusivity to Innovation and Safety to Sustainability.”**
- The event aims to position India as a **global aviation leader**, not just a participant.



3. UDAN Scheme & Regional Connectivity

- MoS Civil Aviation, Murlidhar Mohol, emphasized the success of **UDAN (Ude Desh ka Aam Nagrik)** in linking **Tier-2 and Tier-3 cities**, enhancing tourism, trade, and employment.
- Ministry initiatives include **Regional Ministerial Conferences** to enhance coordination between Centre and States.

4. Focus on Sustainability and Advanced Air Mobility (AAM)

- Secretary MoCA, Samir Kumar Sinha, stressed India's push toward **Sustainable Aviation Fuel (SAF)** and **Advanced Air Mobility (drones, eVTOLs)**.
- These innovations support India's commitment to **international climate goals** and improved urban connectivity.

5. Public-Private Collaboration and Infrastructure Expansion

- Airports Authority of India (AAI) plays a key role in **airport infrastructure development and air navigation services**.



- FICCI and global aviation leaders are collaborating to **drive innovation, skill development, and capacity-building**.

6. Constitutional and Legal Provisions

- **Entry 29 of the Union List (Seventh Schedule)** of the Indian Constitution empowers the Central Government to regulate **airways, aircraft, and air navigation**.
- Governed by **Aircraft Act, 1934** and rules framed thereafter, including **DGCA regulations** ensuring safety and compliance.

Conclusion:

Wings India 2026 represents a significant milestone in India's aviation journey. It demonstrates the Centre's commitment to transforming India into a global aviation hub through strategic policymaking, sustainability efforts, and robust public-private partnerships. With a clear roadmap under Viksit Bharat @2047, India's aviation sector is poised for inclusive, innovative, and sustainable growth.

2. ECI's Mobile Deposit Facility & Rationalised Canvassing Norms: Key Highlights

1. Introduction of Mobile Deposit Facility

- The Election Commission of India (ECI) has introduced a **mobile deposit facility** just outside polling stations to enhance **voter convenience**, particularly for **senior citizens, women, and PwD electors**.
- Voters must deposit their mobile phones in **simple pigeonhole boxes or jute bags** before entering the polling station.
- Mobile phones are allowed **within 100 meters** of polling stations in **switched-off mode**, but **not inside the polling station**.

2. Legal Backing for Secrecy of Voting

- This directive is in accordance with **Rule 49M of the Conduct of Elections Rules, 1961**, which ensures **secrecy of voting** inside polling stations.
- The **Returning Officer** can exempt specific polling stations from this provision in case of adverse local conditions.





3. Rationalisation of Canvassing Norms

- Canvassing by candidates or political parties is **prohibited within 100 meters** of the polling station on the **day of polling**.
- Booths distributing **unofficial voter slips** may now be set up **beyond 100 meters** from polling stations, aligning with provisions of the **Representation of the People Act, 1951**.

4. Enhanced Electoral Management

- These reforms reflect ECI's ongoing efforts to balance **electoral integrity** with **voter-friendly measures** by leveraging practical innovations and modern logistics.
- These reforms aim to reduce **disruptions and discomfort** at polling venues, especially in densely populated or high-turnout areas.

5. Constitutional and Legal Provisions Involved

- **Article 324** of the Constitution vests the ECI with the **superintendence, direction, and control** of elections.
- The legal framework includes the **Representation of the People Act, 1951** and the **Conduct of Elections Rules, 1961**, ensuring the smooth and lawful conduct of elections.

6. Commitment to Transparent and Inclusive Elections

- Under the leadership of **CEC Gyanesh Kumar**, ECI continues to innovate within the constitutional framework to uphold **free, fair, and inclusive elections**, while ensuring **secrecy, orderliness, and convenience** for voters.

Conclusion:

The ECI's decision to implement a mobile deposit facility and rationalise canvassing norms reflects a sensitive and structured approach to electoral management. By integrating technology usage with voter facilitation while ensuring legal compliance and electoral secrecy, the Commission reaffirms its role as a guardian of **transparent, inclusive, and efficient democratic processes** in India.

3. India's Key Interventions at 15th BRICS Trade Ministers' Meeting

1. Call for Dismantling Export Controls within BRICS

- India strongly urged **removal of intra-BRICS export controls**, advocating for **mutual trade support and solidarity** among BRICS nations.



- The demand aligns with India's broader vision of **South-South cooperation** and **development-focused trade policies**, especially ahead of India's **BRICS Presidency in 2026**.

2. Support for Multilateral Trading System & WTO Reform

- The BRICS Declaration reaffirmed support for a **rules-based multilateral trading system** under the **WTO**.
- India highlighted its **"30 for 30" proposal** to mark WTO's 30th anniversary with incremental reforms and stressed the **need for a permanent solution to Public Stockholding (PSH)** for food security.
- India opposed **unilateral climate-related trade measures**, labelling them as potentially **discriminatory and protectionist**.

3. Promotion of Trade and Sustainable Development

- India emphasised sustainable development as central to its trade ethos, rooted in **cultural traditions of mindful consumption**.
- The **BRICS Trade and Sustainable Development Framework** aims to ensure that trade supports equitable and sustainable growth.
- **Mission LiFE (Lifestyle for Environment)** was highlighted as a global initiative to promote **circular economy and responsible consumption**.

4. Digital Public Infrastructure (DPI) and Data Governance

- India reaffirmed its leadership in **Digital Public Infrastructure**, citing **Digital India** and **IndiaAI** as models for inclusive digital transformation.



- The **BRICS Data Economy Governance Understanding** recognised DPI as a core enabler for digital economic development.

- India also called for cooperation in **AI, cybersecurity**, and digital governance through platforms like **G20 and GPAI**.

5. Equity in Technology Transfer & Climate Justice

- India urged **developed countries to enable concessional transfer of Environmentally Sound Technologies (ESTs)** with financial support.



- India reinforced the Global South's demand for **climate equity**, avoiding disguised trade restrictions in the name of climate action.

6. Constitutional & Legal Provisions

- Article 246 and Seventh Schedule (Union List, Entry 41)**: Empowers the Union to make laws on foreign trade.
- India's participation in WTO and BRICS is anchored in the **Foreign Trade (Development and Regulation) Act, 1992**, which governs export-import regulations.

Conclusion:

India's interventions at the 15th BRICS Trade Ministers' Meeting reflect a **strategic push for equity, sustainability, and inclusivity** in global trade. As India prepares to lead BRICS in 2026, it is leveraging multilateral platforms to promote **WTO reform**, advocate for **climate and digital justice**, and uphold the developmental priorities of the **Global South** within a **rules-based international economic order**.

4. Northeast India: Strategic Digital Frontier

1. Northeast Repositioned as India's Tech and Strategic Frontier

- Dr. Pemmasani Chandra Shekhar, MoS for Communications & Rural Development, showcased the **Northeast as a digital frontier**, no longer India's periphery but a **strategic core under the Act East Policy**.
- The region, comprising the **Ashtalakshmi (eight NE states)**, is positioned as India's **gateway to ASEAN** and a future hub for **green data centers** and **defense tech innovation**.

2. Massive Infrastructure Investments Post-2014

- Over **₹ 1.5 lakh crore** invested in physical and digital infrastructure since 2014.
- Initiatives include **BharatNet**, **Digital North East Vision**, and **4G connectivity** to over 90% of the region.
- Over **80% of rural households** now digitally connected via optical fiber.





3. AI and 5G Transforming Core Sectors

- Practical deployments include **5G-enabled telemedicine in Arunachal Pradesh**, **AI-based multilingual governance (BHASHINI)** in Tripura.
- AI used in **agriculture (e.g., AgSpert)**, **e-commerce for handicrafts**, **language preservation**, **tourism (AR in Kaziranga, Sikkim)**, and **border security systems**.

4. Youth-Driven Innovation and Startup Ecosystem

- Institutions like **IIT Guwahati** and **NIT Silchar** nurturing next-gen innovators.
- Government initiatives like **Digital India**, **Startup India**, and the **National AI Strategy** act as catalysts.
- Youth-led ventures are addressing **local and global challenges**, making the region a rising global tech hub.

5. Gateway to ASEAN and Digital Economic Integration

- With **98% international border connectivity**, abundant **renewables**, and **climate-suitable zones**, the Northeast is ideal for **green infrastructure** and **cross-border trade with ASEAN's \$5 trillion economy**.
- Digital diplomacy and trade with ASEAN envisioned through this geostrategic corridor.

6. Constitutional & Legal Provisions

- **Article 371 (A–H)**: Provides special provisions for various North Eastern states.
- **Sixth Schedule of the Constitution**: Grants autonomy to tribal areas in NE for governance and development.
- **Information Technology Act, 2000** and **National Digital Communications Policy, 2018**: Provide legal backing for digital expansion and innovation.

Conclusion:

The Rising North East Investors Summit 2025 marked a paradigm shift in national perception—from **borderland to innovation land**. Northeast India, empowered by AI, 5G, and talent-driven policies, is emerging as a **key strategic, economic, and digital powerhouse**. The government's call to "Come, Collaborate, Co-create" underscores a collaborative model of development where **local aspirations meet national vision**, and **India's digital future rises from its farthest frontiers**.



5. Ministry of Education's Nationwide Enforcement Drive for Tobacco & Substance-Free Educational Institutions

1. Objective and Rationale

- The Ministry of Education, through DoSEL, has launched a nationwide enforcement drive to make all educational institutions **tobacco and substance-free**, protecting youth from harmful effects of tobacco, alcohol, and drugs.
- This move responds to rising tobacco use among youth (8.5% among 13–15 years as per GYTS-2019) and the risk of progression to other substance abuse.

2. Legal and Policy Framework

- Enforcement based on **Cigarettes and Other Tobacco Products Act (COTPA), 2003**, specifically **Section 6(b)** banning sale of tobacco products within 100 yards of educational institutions and to/by minors.
- Implementation of **Tobacco-Free Educational Institutions (ToFEI) Guidelines** launched in May 2024, which provide detailed protocols for tobacco-free schools and colleges.

3. Key Measures under ToFEI Guidelines

- Mandatory display of 'Tobacco-Free Area' signage inside and outside educational premises.
- Conduct tobacco control activities at least twice a year.
- Nomination of tobacco monitors and inclusion of tobacco-free policies in school codes of conduct.
- Marking a yellow line 100 yards around institutions to establish tobacco-free zones and ensure no sale of tobacco products within this radius.

4. Month-Long Enforcement Drive (May 31–June 26, 2025)

- Launch coincides with **World No Tobacco Day (May 31)** and ends on **International Day Against Drug Abuse (June 26)**.
- States and UTs are urged to enforce COTPA provisions rigorously with coordination between education and law enforcement agencies.
- SOPs encouraged for easy reporting of violations by school staff without fear.





5. Community and Awareness Initiatives

- Emphasis on involvement of **School Management Committees, teachers, and parents** for awareness and enforcement support.
- Launch of **‘World No Tobacco Day Awareness Quiz 2025’** on the MyGov platform to educate youth and foster anti-tobacco social norms.

6. Constitutional and Legal Relevance

- Protecting children’s health aligns with **Article 21 (Right to Life)** and **Article 47 (Directive Principle to improve public health)** of the Constitution.
- The drive supports the **National Tobacco Control Programme (NTCP)** and international commitments like the **WHO Framework Convention on Tobacco Control (FCTC)** to which India is a party.

Conclusion:

The Ministry of Education’s enforcement drive reflects a critical step towards safeguarding India’s vast youth demographic from the grave health risks of tobacco and substances. By combining strict legal enforcement, community engagement, and educational awareness, the initiative aims to create a **safe, healthy, and substance-free learning environment**, contributing to India’s broader vision of a **healthy and empowered Viksit Bharat**.

6. India’s Push to Re-List Pakistan on FATF Grey List – Key Summary

1. Context and Significance

- India plans to submit a **dossier to the Financial Action Task Force (FATF)** ahead of its June plenary meeting, urging Pakistan’s re-inclusion on the **‘grey list’**—a category of countries under increased monitoring for financial crimes and terrorism financing risks.

2. Background of Pakistan on FATF Grey List

- Pakistan was placed on the FATF grey list in **2018** due to concerns over its failure to curb terror financing and money laundering.
- It was removed in **2022** after purported commitments, including enacting an anti-terror law.

3. India’s Argument and Grounds for Re-Listing

- India contends that Pakistan has **not enacted the required anti-terror legislation**, violating FATF conditions.
- Therefore, FATF has valid grounds to **reimpose enhanced scrutiny** on Pakistan’s financial system.





4. Additional Diplomatic and Financial Pressure

- India will also **oppose further World Bank funding to Pakistan**, leveraging international financial institutions to pressurize Pakistan on counterterrorism compliance.

5. Legal and International Implications

- FATF grey listing impacts a country's **global financial credibility and access to international funds**.
- It is a critical tool to combat **terror financing and money laundering**, aligning with global security and anti-terrorism efforts.

6. Conclusion

- India's move reflects its commitment to **international counterterrorism frameworks** and use of multilateral mechanisms to isolate countries that support terrorism. Re-listing Pakistan on the FATF grey list will increase international pressure on it to comply with global anti-money laundering and counterterrorism financing standards, contributing to regional security and global financial integrity.

Related Constitutional/Legal Provisions

- India's counter-terror laws and financial regulations aim to comply with international obligations such as the **United Nations Security Council (UNSC) resolutions** on terrorism.
- FATF's recommendations influence domestic **Prevention of Money Laundering Act (PMLA), 2002** enforcement in India and globally.

7. Trump Threatens EU with 50% Tariff in Trade Showdown

1. Context and Key Development

- Former U.S. President Donald Trump threatened to impose a **50% tariff on imports from the European Union (EU)** starting June 1, 2025, escalating trade tensions between the world's largest economy and the largest trading bloc.

2. Background of Trade Relations

- The U.S. currently imposes a **baseline 10% tariff** on EU goods, which Trump plans to increase drastically due to stalled trade negotiations.





- Earlier, Trump had imposed sweeping tariffs globally but paused most for 90 days to negotiate, while maintaining the 10% baseline tariff on EU imports.

3. EU's Response and Stakes

- The EU has threatened retaliatory tariffs worth nearly **100 billion euros (\$113 billion)** on U.S. goods if talks fail to reduce U.S. levies on European products.
- This tit-for-tat tariff threat risks escalating a **trade war** impacting global markets and economic growth.

4. Economic and Political Implications

- Such high tariffs could disrupt global supply chains, increase costs for consumers and businesses, and **strain transatlantic relations**.
- Stock futures in the U.S. fell immediately following the announcement, signaling market unease.

5. Trade Policy and Global Impact

- The U.S. uses tariffs as a tool to **pressure trading partners** in negotiations, reflecting broader trends of protectionism and challenges to multilateral trade frameworks like the WTO.
- The EU and U.S. remain key players in global trade; such disputes can affect **international trade norms and economic stability**.

6. Conclusion

- Trump's tariff threat underscores rising protectionist tendencies in global trade and highlights ongoing friction between major economies over trade fairness and market access. The outcome will influence future trade policies, international diplomacy, and global economic integration.

Related Constitutional & Legal Provisions

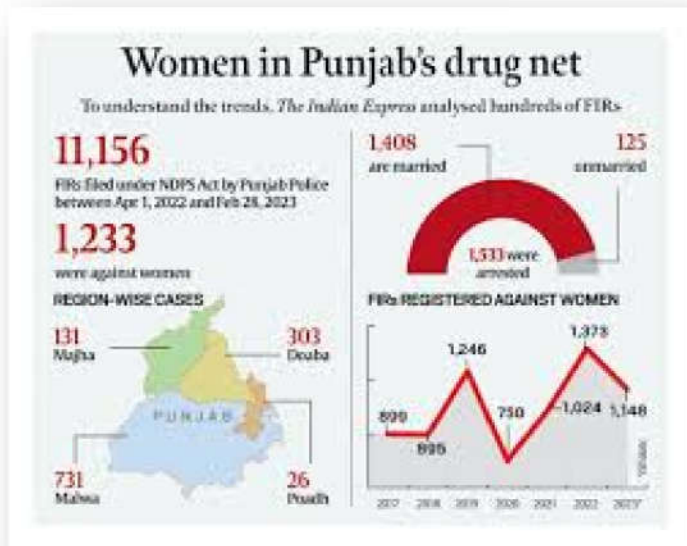
- Tariff impositions fall under the **Trade Policy** powers of sovereign states, with oversight by international bodies such as the **World Trade Organization (WTO)** under the **General Agreement on Tariffs and Trade (GATT)**.
- Disputes over tariffs may trigger **WTO dispute settlement mechanisms** to maintain global trade order and resolve conflicts.



8. Menace of Drug Addiction in Punjab

1. Severity of Drug Addiction in Punjab

- Punjab faces a grave drug addiction crisis, especially among youth, with synthetic drugs like **‘Chitta’ (heroin-based)** widespread.



○ This menace severely affects the State's socio-economic fabric, which was once known for strong agriculture, trade, and industry.

2. Key Causes of Drug Menace

- Cross-border **drug smuggling from Pakistan**, including via drones, fuels the problem.
- Persistent **political patronage and police complicity** have allowed the drug trade to flourish over decades.

3. Current Government Initiatives and Challenges

- The **Aam Aadmi Party (AAP) government** claims progress towards making Punjab drug-free with local campaigns like 'Our Village, Drug-Free'.
- However, the Punjab Governor emphasizes that a **long-term community-driven approach** with active public participation is essential for sustainable success.

4. Central Government's Role and Nasha Mukh Bharat Abhiyan

- The **Centre launched Nasha Mukh Bharat Abhiyan in 2020**, a nationwide anti-drug campaign which supports efforts in Punjab.
- Punjab, being a **border state**, requires a **special financial package** from the Centre to boost development and tackle drug-related socio-economic challenges.

5. Constitutional and Legal Aspects

- Drug control is a **concurrent subject** under the Constitution of India, allowing both State and Central governments to legislate.
- Laws such as the **Narcotic Drugs and Psychotropic Substances Act, 1985** govern drug regulation and enforcement.



- The issue also links with **border security** and **law and order**, subjects on which both State and Centre collaborate.

Conclusion

- Punjab's drug addiction crisis demands a **multi-pronged approach** combining strict enforcement, political will, community participation, and socio-economic development.
- Without eliminating political complicity and strengthening border controls, Punjab's fight against drugs will remain challenging.
- Sustainable solutions are key to restoring Punjab's socio-economic vitality and securing the future of its youth.

9. Wildlife and Habitat Conservation in Kerala

1. Ecological Significance of Mattupetty Grasslands

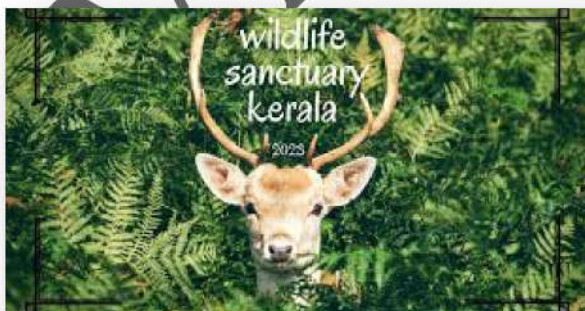
- The grasslands near Mattupetty in Munnar, Kerala, serve as an important habitat for wild elephants and other wildlife species.
- Seasonal summer rains promote healthy grass growth, crucial for sustaining herbivorous wildlife like elephants.

2. Biodiversity and Wildlife Support

- The region supports a diverse range of fauna, contributing to Kerala's rich biodiversity.
- Healthy grasslands provide essential grazing grounds, promoting the wellbeing and survival of wild elephant populations and other herbivores.

3. Role of Habitat in Wildlife Conservation

- Preserving natural habitats like grasslands is vital for maintaining ecological balance and supporting species dependent on such ecosystems.
- Habitat conservation prevents human-wildlife conflicts by ensuring animals have sufficient natural resources.



4. Legal and Constitutional Provisions

- Wildlife protection in India is governed by the **Wildlife (Protection) Act, 1972**, which safeguards species and habitats.
- The **Environment Protection Act, 1986**, and **Forest Conservation Act, 1980**, also provide frameworks for habitat



conservation.

- Article 48A of the Constitution directs the State to protect and improve the environment and safeguard forests and wildlife.

5. Challenges and Conservation Efforts

- Grassland ecosystems face threats from habitat fragmentation, human encroachment, and climate change.
- Sustainable management and conservation initiatives by the Kerala Forest Department and NGOs are key to protecting these habitats.

Conclusion

- Conserving grassland habitats like those in Mattupetty is essential for the survival of elephants and other wildlife, ensuring ecological balance and biodiversity preservation.
- Strengthening legal protections and promoting community awareness can enhance habitat conservation, aligning with India's commitment to wildlife protection and sustainable development.

10. Medical Oxygen Access Gap in South-East Asia – Key Points

1. Importance of Medical Oxygen

- Medical oxygen is an essential, life-saving medicine with no substitute, critical for treating respiratory illnesses and emergencies.
- Around five billion people globally lack access to safe, affordable, and quality medical oxygen, with South Asia and East Asia-Pacific regions having the highest coverage gaps (78% and 74%).

2. Challenges in Oxygen Access

- Complex industrial production, inadequate infrastructure, equipment shortages (only 58% hospitals in LMICs have oxygen), and lack of trained personnel hamper oxygen availability.
- Financial constraints: bridging the global oxygen gap requires \$6.8 billion, with South Asia alone needing \$2.6 billion.
- Maintenance challenges due to shortage of biomedical engineers and technicians further limit sustained oxygen supply.

3. Impact of COVID-19 Pandemic

- The pandemic exposed weaknesses in oxygen infrastructure, especially in low- and middle-income countries (LMICs).



- Emergency interventions provided temporary relief but highlighted the need for long-term, sustainable investments.

4. Policy & Legal Framework

- WHO's Access to Medical Oxygen Resolution (2022) emphasizes sustained investments, transparency, data-driven decision-making, and reporting progress (2026, 2028, 2030).
- National oxygen scale-up plans, developed with WHO support, are essential for closing infrastructure gaps and strengthening supply chains.



5. Innovations and Solutions

- Emphasis on local manufacturing, decentralized production, and solar-powered oxygen systems to reduce import dependence and ensure stable supply amid power disruptions.
- Cross-border cooperation, capacity building (e.g., training biomedical engineers), and leveraging technology for monitoring and demand prediction are key for sustainable oxygen ecosystems.

Conclusion

- Ensuring equitable, affordable, and sustainable access to medical oxygen is a public health priority and a human rights issue.
- Governments, global agencies, private sector, and civil society must collaborate for long-term infrastructure strengthening, financial commitment, and policy enforcement to close the oxygen gap, particularly in South-East Asia.

11. India's Global Diplomatic Push Against Terrorism: Key Takeaways

• Global Support for India's Anti-Terror Policy

- Russia, Japan, and the United Arab Emirates (UAE) have expressed strong solidarity with India's stance against all forms of terrorism.
- These countries engaged in wide-ranging discussions with Indian parliamentary delegations on enhancing cooperation in counter-terrorism efforts, especially post the *Pahalgam terror attack* and *Operation Sindoor*.

• Multi-Party Delegation Diplomacy



- India launched a major diplomatic outreach by dispatching seven multi-party delegations to 33 global capitals.
- These delegations briefed international political leaders, diplomats, media, and officials about Pakistan's terror activities and India's response.



- **Operation Sindoor as a Diplomatic Pivot**

- Operation Sindoor has become a key diplomatic instrument for India to justify its counter-terror operations.
- It is being used to explain India's proactive security posture and to garner global backing against cross-border terrorism.

- **Emphasis on Combating Radicalism**

- The discussions included strategies for countering radical ideologies, online extremism, and promoting deradicalisation programs.
- This aligns with India's long-standing call for a Comprehensive Convention on International Terrorism (CCIT) at the UN.

- **Significance for India's Foreign Policy and Internal Security**

- The outreach marks a strategic convergence between domestic security operations and foreign policy initiatives.
- It strengthens India's global narrative on being a victim of cross-border terrorism while showcasing responsible global leadership.

- **Legal and Constitutional Context**

- Article 51 of the Indian Constitution promotes international peace and security.
- India's efforts align with UNSC Resolution 1373 (2001), which mandates all UN members to combat terrorism by denying safe haven and support to terrorists.

**Conclusion:**

India's global diplomatic initiative post-Operation Sindoor reflects a robust external engagement strategy to isolate state sponsors of terror and garner multilateral support. The strong backing from major global powers reinforces India's legitimacy in defending its sovereignty and combating terrorism. This synergy between foreign policy and counter-terrorism can serve as a model for future responses to transnational threats.

12. Creation of Integrated Theatre Commands (ITCs): Key Takeaways**• Theatre Commands as Next-Gen Military Reform**

- The Chief of Defence Staff (CDS), General Anil Chauhan, highlights the establishment of Integrated Theatre Commands (ITCs) as the foundational step toward transformative reforms in India's defence structure.
- ITCs aim to streamline command structures by segregating responsibilities between *Force Application* (Theatre Commanders) and *Force Generation* (Service Chiefs for Raise, Train, and Sustain - RTS).

• Role Clarity and Command Efficiency

- Under the new structure, Theatre Commanders will handle operations and combat deployment, while Service Chiefs will manage recruitment, training, and logistics support.
- This bifurcation seeks to optimize resource utilization and enhance operational preparedness.

**• Jointness and Integration as Cornerstones**

- A high degree of **jointness**—interoperability and coordination among the Army, Navy, and Air Force—is essential for the success of ITCs.
- Physical and administrative integration across services, establishments, and infrastructure is emphasized as a prerequisite.

• Strategic Importance and National Security Impact

- The ITC initiative is described as the most *revolutionary structural reform* in India's post-Independence military history.
- It aligns India's defence architecture with modern multi-domain warfare requirements, promoting seamless coordination in future conflicts.

• Challenges of Structural and Cultural Transition



- Transitioning to the ITC model involves significant *conceptual and cultural shifts* within the military hierarchy.
- Officer-level awareness and gradual adaptation are critical to ensuring broad acceptability and smooth implementation.

- **Constitutional and Legal Framework**

- While defence remains under **Union List (List I, Schedule VII)** of the Constitution, the **CDS's role** is a strategic appointment under executive action to bring jointness and efficiency.
- The **Raksha Mantri's operational control** over the armed forces is legally supported by the Government of India (Allocation of Business) Rules, 1961.

Conclusion:

The creation of Integrated Theatre Commands represents a paradigm shift in India's military doctrine, focusing on synergy, operational agility, and resource optimization. It signifies a move away from siloed service operations toward a unified command structure necessary for 21st-century warfare. For UPSC aspirants, it is a vital example of institutional reform aligned with national security goals and India's evolving strategic vision.

13. Dual Taxation on Broadcasting Services – Supreme Court Verdict: Key Takeaways

- **Dual Taxation Permissible Under Constitutional Framework**

- The Supreme Court ruled that *both the Centre and States* can levy taxes on different aspects of broadcasting services:
 - **Centre** can impose *service tax* (now replaced by GST) under **Entry 97, Union List**.
 - **States** can impose *entertainment tax* under **Entry 62, State List**, Seventh Schedule of the Constitution.

- **No Overlap in Taxation, Different Aspects Covered**

- The Court clarified that this does **not amount to double taxation**, as the Centre taxes the *service component*, while States tax the *entertainment value* delivered to viewers.
- Thus, two distinct taxable events and aspects of the same activity are being taxed legally.

- **Legal Basis and Interpretation of Broadcasting & Entertainment**

- **Broadcasting** is classified as a service under the **Finance Act, 1994**, empowering the Union to levy taxes on it.



- **Entertainment**, as defined in **State laws**, includes access to content through various digital means and must be interpreted *broadly* to include modern technologies like mobile apps, smartwatches, etc.
- **Judicial Emphasis on Technological Evolution**
 - The judgment recognized that advances in technology have broadened the scope of entertainment, which is no longer limited to public places but has extended to private devices.
 - The term "entertainment" must be given a **liberal and expansive interpretation** to reflect contemporary realities.
- **Implications for GST Regime**
 - Although **GST subsumes service tax and entertainment tax**, this judgment retains relevance for *legacy tax disputes* and clarifies the **constitutional competence** of both Centre and States for tax legislation on different facets of the same service.
 - It also sets a precedent for **federal taxation jurisprudence** and legislative demarcation.
- **Constitutional Provisions Involved**
 - **Entry 97, Union List** – Residuary powers enabling the Parliament to levy service tax.
 - **Entry 62, State List** – Allows States to impose taxes on entertainments and amusements.
 - **Seventh Schedule** – Provides legislative division of powers between Centre and States.



Conclusion:

The Supreme Court's decision affirms the *principle of cooperative federalism* and constitutionally demarcated tax powers. It highlights that different components of a single commercial activity may be taxed by different legislatures without violating the doctrine of legislative competence. This is a key case study for UPSC aspirants in understanding constitutional law, taxation, and Centre-State relations.