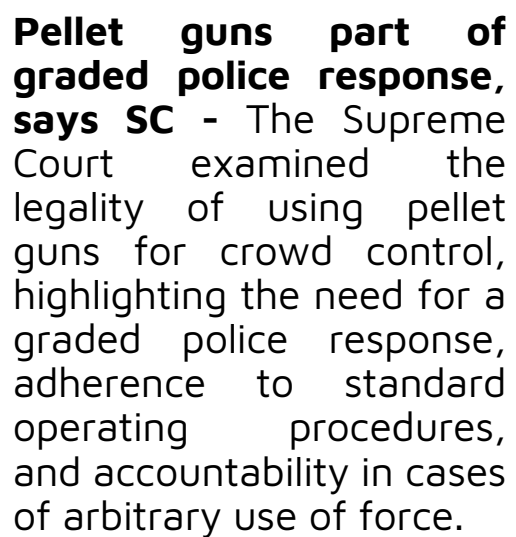
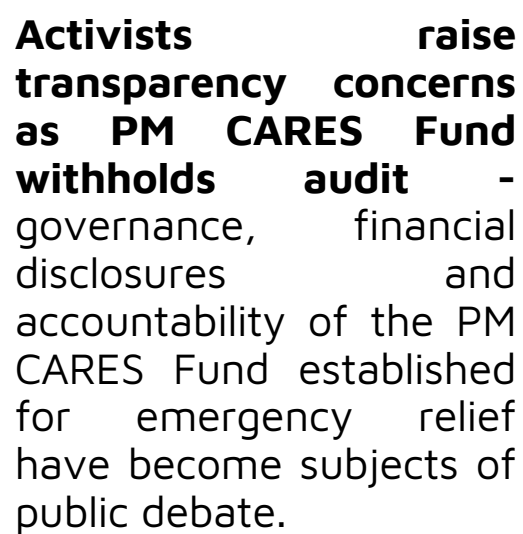
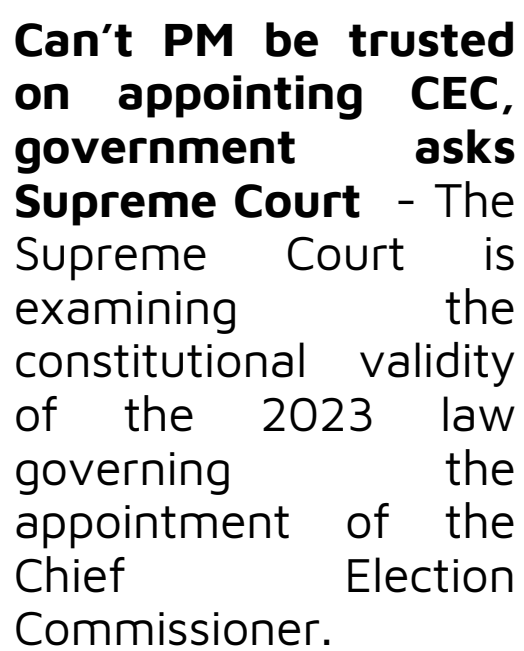




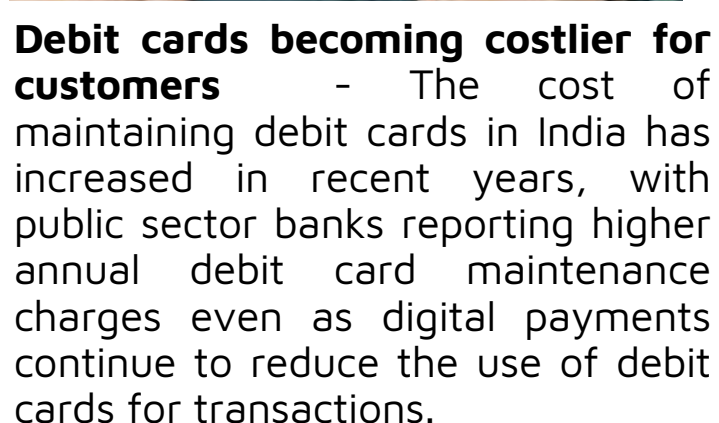
P3. NATIONAL



P4. NATIONAL



P7. ECONOMICS



Editor's Note

As this month comes to a close, the latest edition of Pala Civil Times brings together a diverse range of themes spanning governance, constitutional institutions, environmental regulation, transparency, water governance, and the economy. In the national section, we examine the Supreme Court's observations on the use of pellet guns in crowd control, the transparency debate surrounding the PM CARES Fund, the latest developments in the Cauvery water dispute, and the ongoing constitutional debate over the appointment process of the Chief Election Commissioner.

In the Decoded Editorials section, we analyse the implications of the Prevention of Insults to National Honour (Amendment) Bill, 2026, which extends statutory protection to Vande Mataram, and examine the Supreme Court's recent position on post facto Environmental Impact Assessment (EIA) clearances and its significance for environmental governance.

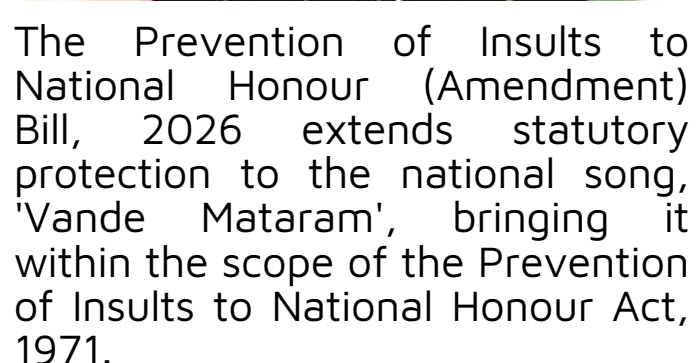
In the Economics section, we focus on the rising cost of maintaining debit cards in India, while also examining the broader shift in the country's payment ecosystem towards digital transactions.

Each topic has been carefully selected to introduce readers to distinct and contemporary issues that reinforce core UPSC themes and concepts which frequently recur across both the Preliminary and Main examinations. We hope this edition serves as a valuable learning resource, helping you strengthen both your conceptual understanding and current affairs preparation. Use this paper wisely and make the most of every topic. Happy reading!

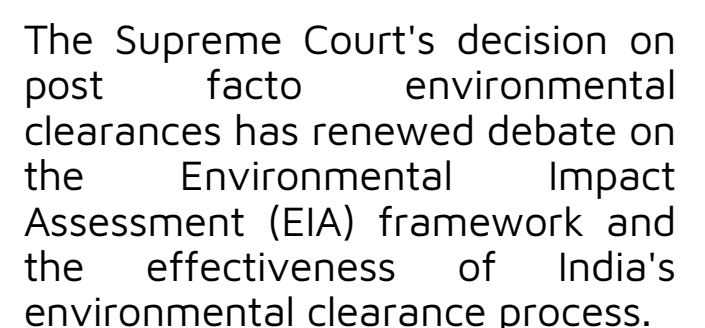
Editorials Decoded



On Vande Mataram, a law in search of a crime



Clearance in reverse



Pellet guns part of graded police response, says SC

The Supreme Court examined the use of pellet guns by law enforcement agencies for controlling civilian assemblies while hearing a petition seeking their complete prohibition. The Court observed that pellet guns form part of a graded response available to the police in exceptional circumstances. At the same time, it emphasized that peaceful protests should be handled without brutality, while recognizing that genuine demonstrations may sometimes turn violent due to external elements, requiring law enforcement to respond proportionately and within established regulations.

Supreme Court's Observations on Pellet Gun Use

- The Court observed that police rules permit the use of pellet guns only in exceptional circumstances as part of a graded response.
- It did not define the circumstances justifying such use or order an immediate ban.
- The Court stated that peaceful protests should ordinarily be met with non-violence rather than excessive force.
- It acknowledged that bona fide protests may be hijacked by disruptive elements, creating law-and-order challenges.
- The Court indicated that police preparedness should include responses proportionate to changing situations during crowd control.



Proceedings Before the Court

- The petition sought a complete prohibition on the use of kinetic metallic pellets by law enforcement agencies.
- The Court termed the prayer vague and suggested that the petition be amended to directly challenge the rules permitting pellet guns.
- The Union Government was asked to place on record any standard regulations or protocols governing crowd-control measures.
- The Court expressed willingness to examine specific instances of arbitrary or indiscriminate use rather than impose a blanket prohibition.
- It also considered requests to preserve official deployment and weapon-related records connected with the incident.

(Refer The Pala Times 23 July 2026 - Are Pellet guns legal for crowd control in India?)

RELEVANCE

GS II - Government policies and interventions.

Issues in Crowd Control and Police Preparedness

- The Court emphasized the importance of a graded and regulated approach to crowd management.
- It suggested equipping police personnel with protective gear to improve their ability to assess situations before resorting to force.
- Protective equipment was viewed as a means to reduce impulsive reactions during confrontations.
- The Court highlighted that accountability should focus on instances where force is used contrary to prescribed regulations.
- Preservation of video evidence, communication records, and operational logs was considered important for ensuring transparency and judicial scrutiny.

Way Forward

The proceedings reflect an effort to balance the state's responsibility to maintain public order with the protection of citizens' right to peaceful protest. Rather than endorsing either unrestricted police powers or an absolute prohibition on pellet guns, the Court favoured scrutiny based on legality, proportionality, and compliance with prescribed procedures. The emphasis on accountability, evidence preservation, and improved police preparedness indicates a policy direction that seeks both effective law enforcement and protection of civil liberties.

PYQ Compass

UPSC questions previously asked from the themes discussed on this page.



Q. National Human Rights Commission (NHRC) in India can be most effective when its tasks are adequately supported by other mechanisms that ensure the accountability of a government. In light of the above observation assess the role of NHRC as an effective complement to the judiciary and other institutions in promoting and protecting human rights standards. (GS II - 2014)

Activists raise transparency concerns as PM CARES Fund withholds audit

The Prime Minister's Citizen Assistance and Relief in Emergency Situations (PM CARES) Fund is a public charitable trust established in March 2020 to support relief efforts during public health emergencies and other disasters. It is chaired by the Prime Minister and funded entirely through voluntary contributions. While the Fund has financed several major emergency response initiatives, recent attention has centred on the absence of publicly available audited financial statements after FY 2022–23 and the broader debate over transparency and public accountability.

Institutional Framework and Financial Structure

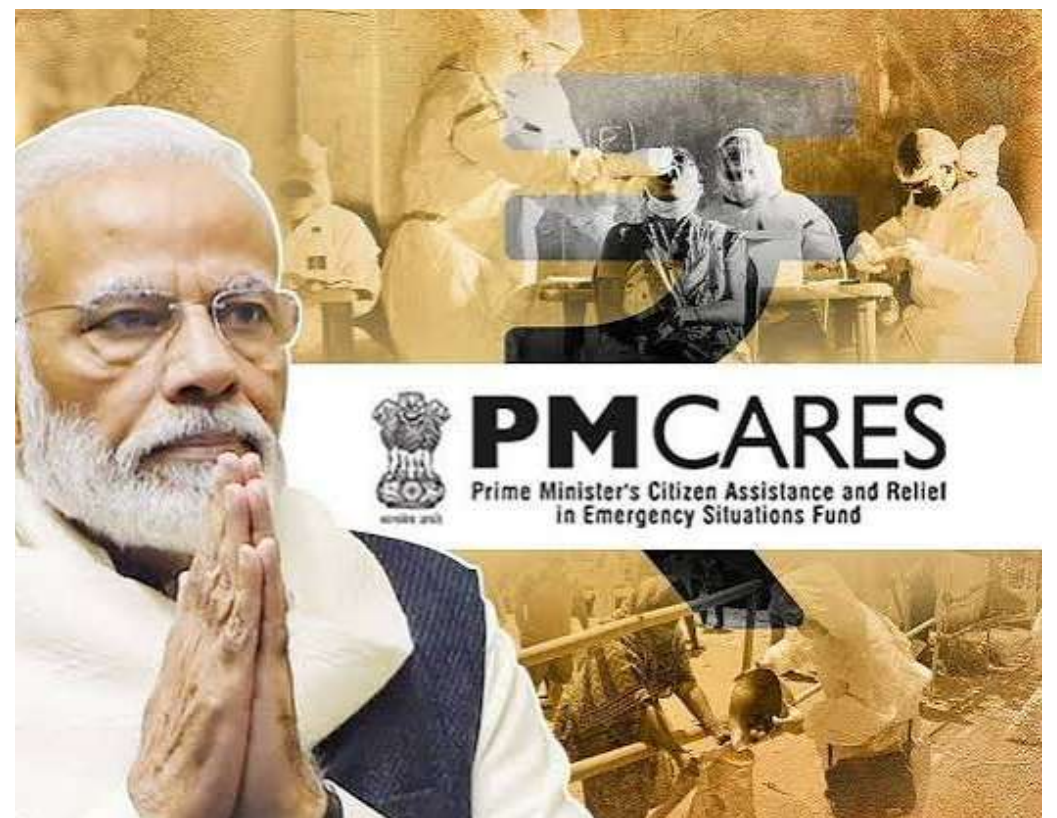
- PM CARES was established in March 2020 as a public charitable trust registered under the Registration Act, 1908.
- The Prime Minister serves as the ex officio Chairperson, while the Union Ministers of Defence, Home Affairs and Finance are ex officio trustees.
- The Chairperson may nominate three eminent persons from fields such as research, health, science, law, public administration, social work and philanthropy.
- The Fund receives only voluntary contributions and does not obtain budgetary support.
- All trustees serve in a pro bono capacity.

Financial Position and Utilisation of Funds

- The latest publicly available audited financial statements relate to FY 2022–23.
- As on March 31, 2023, the Fund reported a closing balance of ₹6,283.68 crore.
- Approximately ₹7,900 crore has been spent on COVID-19 response and emergency health infrastructure.
- Major expenditures include ventilators, PSA oxygen plants, COVID-19 vaccine procurement, migrants' welfare, vaccine development, temporary hospitals, oxygen concentrators and the PM CARES for Children scheme.
- Donations qualify for 100% deduction under Section 80G and are eligible as CSR expenditure under the Companies Act, 2013.

Transparency and Accountability Issues

- Audited financial statements have not been made publicly available after FY 2022–23.
- Concerns have been raised regarding the absence of public disclosure despite significant public contributions.
- The government maintains that the Fund is a public charitable trust funded through voluntary donations and is not supported by budgetary allocations.
- It has also maintained that the Fund is outside the ambit of the RTI Act.
- The Fund's accounts are audited by a private independent auditor, while the Comptroller and Auditor General audits Central Government ministries and departments.



Way Forward

The PM CARES Fund represents an important mechanism for mobilising voluntary resources during emergencies and has financed several significant public health interventions. At the same time, continuing discussions on financial disclosure, audit arrangements and public access to information underline the broader governance challenge of balancing institutional autonomy with transparency and public accountability. The ongoing debate highlights the importance of public confidence in institutions managing contributions intended for national emergencies.

PYQ Compass

UPSC questions previously asked from the themes discussed on this page.



Q. Discuss the role of Public Accounts Committee in establishing accountability of the government to the people. (GS II – 2017)

RELEVANCE

GS II : Transparency and accountability in governance

Can't PM be trusted on appointing CEC, government asks Supreme Court

The Supreme Court is hearing petitions challenging the **Chief Election Commissioner and other Election Commissioners (Appointment, Conditions of Service, and Term of Office) Act, 2023**. The dispute centres on the composition of the selection committee responsible for appointing the Chief Election Commissioner (CEC) and Election Commissioners (ECs). The case raises important questions regarding institutional independence, the role of the Executive and Judiciary in appointments, and the need to ensure both actual and perceived fairness in constitutional governance.

Appointment Framework and Legislative Changes

- The 2023 Act governs the appointment of the Chief Election Commissioner and Election Commissioners.
- The Act replaced the Chief Justice of India on the selection committee with a Cabinet Minister nominated by the Prime Minister.
- Petitions argue that this change departs from the framework laid down in the Anoop Baranwal judgment.
- Before the 2023 judgment, appointments were made by the President on the advice of the Prime Minister.
- The Anoop Baranwal judgment had introduced a three-member selection committee comprising the Prime Minister, the Leader of the Opposition in the Lok Sabha, and the Chief Justice of India.



Issues Before the Supreme Court

- Petitioners contend that the 2023 Act defeats the principles laid down in the Anoop Baranwal judgment.
- The Court questioned whether the committee lacks an independent or neutral member.
- The Bench observed that a committee dominated by Executive members may affect public confidence in the fairness of appointments.
- The Court emphasized the principle that justice must not only be done but should also be seen to be done.
- The Bench reserved its decision on whether the matter requires reference to a larger Constitution Bench.

RELEVANCE

GS II - Appointment to Constitutional Posts

Arguments Presented During the Hearing

- The Union Government argued that replacing the Chief Justice with a Cabinet Minister falls within Parliament's legislative authority.
- It submitted that questioning the Prime Minister's role would imply a lack of trust in constitutional functionaries.
- The Government relied on the principle that constitutional offices carry institutional trust and sanctity.
- The Court clarified that the issue concerns institutional fairness rather than distrust of the Prime Minister.
- The hearing also reflected broader discussions on the relationship between the Executive and Judiciary in constitutional appointments.

Way Forward

The case highlights the continuing effort to balance parliamentary authority, executive responsibility, judicial oversight, and institutional independence in appointments to constitutional offices. The Supreme Court's eventual decision is expected to clarify the extent to which Parliament may alter appointment mechanisms while preserving public confidence in the neutrality and independence of the Election Commission. The outcome will have significant implications for the credibility of India's electoral governance framework.

PYQ Compass

UPSC questions previously asked from the themes discussed on this page.



- Q. Consider the following statements: (2017)
1. The Election Commission of India is a five member body.
 2. The Union Ministry of Home Affairs decides the election schedule for the conduct of both general elections and by-elections.
 3. Election Commission resolves the disputes relating to splits/mergers of recognized political parties. Which of the statements given above is/are correct?
- (a) 1 and 2 only
 (b) 2 only
 (c) 2 and 3 only
 (d) 3 only

Why did Cauvery panel order Karnataka to release water?

The Cauvery Water Regulation Committee (CWRC), functioning under the Cauvery Water Management Authority (CWMA), directed Karnataka to release 3,500 cusecs of water to Tamil Nadu for 15 days beginning July 29. The decision, later endorsed by the CWMA, was taken against the backdrop of deficient rainfall and reduced reservoir inflows, illustrating the role of the institutional mechanism in regulating water sharing during distress conditions.

Institutional Framework of the CWRC

- The CWRC functions under the Cauvery Water Management Authority (CWMA).
- It implements the final award of the Cauvery Water Disputes Tribunal, as modified by the Supreme Court in 2018.
- The Committee is headed by the Member (Water Resources) of the CWMA and includes Chief Engineers of basin States and representatives of the IMD, Central Water Commission, and Union Ministry of Agriculture and Farmers' Welfare.
- It monitors reservoir levels, inflows, storage, water releases, and prepares seasonal and annual water accounts.
- During the monsoon, it ordinarily meets once every 15 days.

Basis of the Water Release Decision

- The CWRC reviewed rainfall, weather outlook, reservoir storage, inflows, outflows, and river flows before deciding the release.
- It also reviewed compliance with directions issued during previous meetings.
- Net inflow into Karnataka's four reservoirs during the current season was about 60% below the 30-year average.
- The flow at Biligundulu recorded a deficit of about 90%.
- Considering the rainfall outlook and storage position, the Committee directed the release of 3,500 cusecs for 15 days.

Responses and Emerging Concerns

- Karnataka appealed against the CWRC's order before the CWMA, but the appeal was rejected.
- Karnataka stated that irrigation releases had not yet commenced because of deficient rainfall.
- Tamil Nadu considered the directed release inadequate and maintained that the entire deficit of 9.8 tmc ft should have been released.
- Concerns were also expressed regarding water availability for the ongoing kuruvai season and the upcoming samba-thaladi cultivation season.
- Both States continued to face competing water requirements under distress conditions.

Kaveri River rises on Brahmagiri Hill of the Western Ghats in southwestern Karnataka state, flows in a southeasterly direction for 765 km through the states of Karnataka and Tamil Nadu, and descends the Eastern Ghats in a series of great falls. Before emptying into the Bay of Bengal south of Cuddalore, Tamil Nadu, the river breaks into a large number of distributaries forming a wide delta called the "garden of southern India."



Implications

The CWRC's decision reflects the operation of the Cauvery water-sharing mechanism during a period of deficient rainfall and limited reservoir storage. The discussions also underline the continuing challenge of balancing competing water requirements during distress years. The proposed development of a distress-sharing formula has been identified as a possible approach for addressing similar situations in the future.

PYQ Compass

UPSC questions previously asked from the themes discussed on this page.



PYQ
COMPASS

Q. Constitutional mechanisms to resolve the inter-state water disputes have failed to address and solve the problems. Is the failure due to structural or process inadequacy or both? Discuss. (GS II – Indian Polity – 2013)

RELEVANCE

GS II - Appointment to Constitutional Posts

Clearance in reverse (The Hindu : 31-07-2026)

Environmental Impact Assessment (EIA) is a systematic process that predicts, evaluates, and mitigates the environmental, social, and economic impacts of a proposed project before its implementation. It integrates environmental considerations into decision-making to promote sustainable development while minimising ecological harm. The recent Supreme Court proceedings on post facto environmental clearances have brought renewed attention to the importance of prior environmental appraisal and the effectiveness of the existing environmental clearance mechanism.

Environmental Impact Assessment Framework

- EIA requires projects to be assessed before implementation to identify and mitigate environmental impacts.
- It seeks to integrate environmental considerations into project planning and decision-making.
- The process aims to promote sustainable development while reducing ecological damage.
- The EIA framework is guided by the principles of participation, transparency, accountability, credibility and efficiency.
- These principles emphasise public involvement, access to information, objective assessment and timely decision-making.



Supreme Court's Observations on Post Facto Clearances

- The Supreme Court quashed the 2021 Office Memorandum relating to post facto environmental clearances.
- At the same time, it left open the possibility of the Union Government issuing a statutory notification on the matter.
- The judgment reaffirmed that environmental appraisal should ordinarily precede project implementation.
- It observed that governments may frame environmental amnesty schemes through appropriate legal mechanisms.
- The proceedings highlighted the distinction between an administrative order and a statutory notification.

RELEVANCE

GS III - Environmental conservation

Issues and Emerging Concerns

- Environmental violations are often identified after projects have already been completed, making prior appraisal less effective.
- Post facto clearances may result in projects being assessed after they have become irreversible on the ground.
- Monetary penalties for environmental violations may be viewed as a compliance cost rather than a deterrent.
- Concerns have been raised regarding the compatibility of retrospective regularisation with the precautionary approach to environmental protection.
- The effectiveness of the environmental clearance mechanism depends upon timely appraisal and effective enforcement.

Way Forward

The debate on post facto environmental clearances underscores the importance of maintaining Environmental Impact Assessment as a preventive regulatory mechanism rather than a corrective exercise after project completion. Strengthening appraisal procedures, ensuring timely detection of violations and upholding the guiding principles of the EIA framework remain important for balancing developmental needs with environmental protection and sustainable decision-making.

PYQ Compass

UPSC questions previously asked from the themes discussed on this page.



Q. What role do environmental NGOs and activists play in influencing Environmental Impact Assessment (EIA) outcomes for major projects in India? Cite four examples with all important details. (2024)

Q. How does the draft Environment Impact Assessment (EIA) Notification, 2020 differ from the existing EIA Notification, 2006? (2020)

Q. Environmental Impact Assessment studies are increasingly undertaken before a project is cleared by the Government. Discuss the environmental impact of coal-fired thermal plants located at coal pitheads. (2014)

On Vande Mataram, a law in search of a crime (Indian Express : 31-07-2026)

The Prevention of Insults to National Honour (Amendment) Bill, 2026 seeks to amend the Prevention of Insults to National Honour Act, 1971 by extending statutory protection to the national song, 'Vande Mataram'. The amendment places the national song on a similar statutory footing as the national anthem with respect to penal provisions concerning intentional prevention of singing or disturbance during its rendition, thereby expanding the scope of the existing legislation.



Key Provisions of the Amendment

- The Bill amends the Prevention of Insults to National Honour Act, 1971.
- It extends the protection available to the national anthem to the national song, 'Vande Mataram'.
- Under the proposed amendment, intentionally preventing the singing of the national song or causing disturbance during its rendition becomes punishable with imprisonment of up to three years, a fine, or both.
- The amendment expands the ambit of Section 3 of the 1971 Act.
- The legislation seeks to place the national song on par with the national anthem in terms of statutory protection.

Legal Framework and Judicial Developments

- The Ministry of Home Affairs issued guidelines prescribing authorised lyrics, occasions for singing the national song and advising that audiences stand to attention during its rendition.
- The Supreme Court dismissed a petition challenging these guidelines, observing that they were advisory in nature and carried no penal consequences.
- The *Salman v. State of Kerala* (2014) judgment held that intentionally causing obstruction or disturbance during the singing of the national anthem falls within the offence under Section 3 of the 1971 Act.
- In *Bijoe Emmanuel v. State of Kerala* (1986), the Supreme Court held that standing respectfully without singing the national anthem does not amount to disrespect and is protected under Articles 19(1)(a) and 25(1).

Implementation and Emerging Issues

- The amendment introduces penal consequences for conduct relating to the national song that previously attracted no criminal liability.
- Data cited for the 1971 Act indicate that between 2014 and 2024 there were 1,102 arrests and 60 convictions, with acquittals exceeding convictions.
- A significant number of cases remained under investigation and trial during the same period.
- The amendment has generated discussion regarding the expansion of criminal liability and the scope of enforcement.
- The legislation also follows the enactment of the Jan Vishwas (Amendment of Provisions) Bill, 2026, which decriminalised several economic offences.

Way Forward

The Prevention of Insults to National Honour (Amendment) Bill, 2026 marks an important legislative change by extending statutory protection to the national song. Its implementation will require balancing the objective of protecting national symbols with established constitutional principles relating to freedom of expression and freedom of religion, as reflected in earlier judicial decisions. The practical application of the amended law will shape its impact on governance and constitutional rights.

PYQ Compass

UPSC questions previously asked from the themes discussed on this page.



Q. Which among the following events happened earliest? (2018)

- Swami Dayanand established Arya Samaj.
- Dinabandhu Mitra wrote Neel Darpan.
- Bankim Chandra Chattopadhyay wrote Anandmath.
- Satyendranath Tagore became the first Indian to succeed in the Indian Civil Services Examination.

Debit cards becoming costlier for customers

Maintaining a bank account and owning a debit card has become increasingly expensive for many customers in India. Government data presented to Parliament, along with Reserve Bank of India (RBI) data, indicates a significant rise in annual debit card maintenance charges collected by public sector banks (PSBs). At the same time, India's payment ecosystem has witnessed rapid growth in digital transactions, while the use of debit cards for payments has steadily declined.

Trends in Debit Card Maintenance Charges

- Public Sector Banks (PSBs) collected ₹3,905.5 crore as debit card maintenance charges in 2021–22, which increased to ₹7,563.8 crore in 2025–26.
- The average annual maintenance charge per debit card increased from about ₹61 in 2021–22 to ₹115.1 in 2025–26.
- This represents an increase of nearly 88.8% in the average maintenance charge per debit card over five years.
- The charges relate to the annual maintenance fee collected for debit cards.
- The increase was assessed after comparing maintenance charges with RBI data on debit cards issued by PSBs.



External Sector and Rupee Stability

- Total payment transactions increased from 3,248 crore in CY 2019 to 20,849 crore in CY 2024, with digital payments accounting for almost the entire growth.
- Digital payments increased from 96.7% of transaction volume in CY 2019 to 99.7% in CY 2024.
- Unified Payment Interface (UPI) transactions increased from 1,079 crore in CY 2019 to 17,221 crore in CY 2024, with transaction value rising from ₹18.4 lakh crore to ₹246.8 lakh crore.
- Debit card transactions declined from 495.32 crore in CY 2019 to 173.80 crore in CY 2024, with a corresponding decline in transaction value.
- The RBI observed that digital payment transactions have increased 38 times in volume and more than three times in value over the last decade.

What does the data say?

The available data indicate that annual debit card maintenance charges have increased substantially despite a decline in the use of debit cards for payment transactions. Simultaneously, India's payment ecosystem has become increasingly digital, with UPI emerging as the dominant retail payment system. These trends reflect a changing banking landscape in which traditional payment instruments coexist with rapidly expanding digital payment platforms.

Bank Account Charges and Digital Payment Trends

- The average charge collected for non-maintenance of minimum balance increased from about ₹31 per account in 2022–23 to nearly ₹38 in 2025–26.
- The increase was primarily due to higher charges by private banks, while the corresponding per-account charge by PSBs declined.
- Ten of the twelve PSBs have discontinued penal charges for non-maintenance of minimum balance in savings accounts, while two have rationalised such charges.
- Basic Savings Bank Deposit Accounts, including those opened under Pradhan Mantri Jan Dhan Yojana (PMJDY), are exempt from these charges.
- Banks have been advised to notify customers before applying penal charges and generally provide time to restore the required balance.

PYQ Compass

UPSC questions previously asked from the themes discussed on this page.



- Q. Which of the following is a most likely consequence of implementing the 'Unified Payments Interface (UPI)'? (2017)
- Mobile wallets will not be necessary for online payments.
 - Digital currency will totally replace the physical currency in about two decades.
 - FDI inflows will drastically increase.
 - Direct transfer of subsidies to poor people will become very effective.

PYQ Compass

UPSC questions previously asked from the themes discussed on this page.



Q. Consider the following statements: (2017)

1. The Election Commission of India is a five member body.
2. The Union Ministry of Home Affairs decides the election schedule for the conduct of both general elections and by-elections.
3. Election Commission resolves the disputes relating to splits/mergers of recognized political parties.

Which of the statements given above is/are correct?

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

Ans : d

Statement 1: This is incorrect. The Election Commission of India (ECI) is a three-member body, consisting of the Chief Election Commissioner (CEC) and two Election Commissioners. It is not a five-member body.

Statement 2: This is incorrect. The Election Commission of India, not the Ministry of Home Affairs, decides the election schedule for general elections and by-elections. The ECI is an independent constitutional authority under Article 324.

Statement 3: This is correct. The ECI resolves disputes related to splits or mergers in recognized political parties under the Election Symbols (Reservation and Allotment) Order, 1968. It decides which faction is entitled to the party's name and symbol.

Q. Which among the following events happened earliest? (2018)

- (a) Swami Dayanand established Arya Samaj.
- (b) Dinabandhu Mitra wrote Neel Darpan.
- (c) Bankim Chandra Chattopadhyay wrote Anandmath.
- (d) Satyendranath Tagore became the first Indian to succeed in the Indian Civil Services Examination.

Ans : b

1. Dinabandhu Mitra wrote Neel Darpan (1860): This play highlighted the plight of indigo cultivators under British rule in Bengal.

2. Swami Dayanand established Arya Samaj (1875): Arya Samaj was established to reform Hinduism and propagate Vedic principles.

3. Satyendranath Tagore became the first Indian to succeed in the Indian Civil Services Examination (1863): This milestone was significant in the Indian nationalist movement.

4. Bankim Chandra Chattopadhyay wrote Anandmath (1882): This novel introduced the song Vande Mataram, which became a rallying cry for Indian independence.

Q. Which of the following is a most likely consequence of implementing the 'Unified Payments Interface (UPI)'? (2017)

- a) Mobile wallets will not be necessary for online payments.
- b) Digital currency will totally replace the physical currency in about two decades.
- c) FDI inflows will drastically increase.
- d) Direct transfer of subsidies to poor people will become very effective.

Ans : a

UPI allows a customer to pay directly from a bank account to different merchants, both online and offline, without the hassle of typing credit card details, IFSC code, or net banking/wallet passwords. So, A is correct

PRACTICE QUESTIONS

Q. With reference to the Supreme Court's observations on the use of pellet guns, consider the following statements:

1. The Court observed that pellet guns may form part of a graded response in exceptional circumstances.
2. The Court imposed a nationwide prohibition on the use of pellet guns by law enforcement agencies.
3. The Court indicated that specific instances of arbitrary use of pellet guns could be examined judicially.

Which of the statements given above is/are correct?

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

Answer: (a)

Statement 1 – Correct. The Court stated that pellet guns are part of a graded response in exceptional circumstances.

Statement 2 – Incorrect. It declined to impose a blanket ban.

Statement 3 – Correct. The Court expressed willingness to examine cases involving arbitrary or indiscriminate use.

Q. With reference to the PM CARES Fund, consider the following statements:

1. It is registered as a public charitable trust under the Registration Act, 1908.
2. It receives budgetary support from the Central Government.
3. Donations to the Fund qualify for 100% deduction under Section 80G of the Income Tax Act, 1961.

Which of the statements given above is/are correct?

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

Ans : d

- Statement 1 – Correct. The Fund is registered as a public charitable trust under the Registration Act, 1908.
- Statement 2 – Incorrect. The government states that it receives no budgetary support and is funded entirely through voluntary contributions.
- Statement 3 – Correct. Donations qualify for 100% deduction under Section 80G of the Income Tax Act.

Q. With reference to the appointment of the Chief Election Commissioner (CEC), consider the following statements:

1. The Chief Election Commissioner and other Election Commissioners (Appointment, Conditions of Service, and Term of Office) Act, 2023 replaced the Chief Justice of India on the selection committee with a Cabinet Minister nominated by the Prime Minister.
2. The Anoop Baranwal judgment had provided for a selection committee comprising the Prime Minister, the Leader of the Opposition in the Lok Sabha, and the Chief Justice of India.
3. Before the Anoop Baranwal judgment, the Chief Election Commissioner was appointed by the President on the advice of the Prime Minister.

Which of the statements given above are correct?

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

Statement 1 – Correct. The 2023 Act replaced the Chief Justice of India with a Cabinet Minister nominated by the Prime Minister.

Statement 2 – Correct. This was the arrangement laid down by the Supreme Court in the Anoop Baranwal judgment.

Statement 3 – Correct. Prior to the judgment, appointments were made by the President on the advice of the Prime Minister.