

Today's Prelims Topics

New Ramsar Sites in India

Context

India has added 4 more sites in the Wetland list, increasing wetlands tally from **85 to 89, highest in Asia, third globally.**

New Ramsar Sites in India

- **Sakkarakottai Bird Sanctuary, Tamil Nadu**
 - It is located in **Ramanathapuram** near **the Gulf of Mannar** on the **Central Asian Flyway**.
 - **Species Found:** Painted Stork, Black Headed Ibis etc.
- **Therthangal Bird Sanctuary, Tamil Nadu**
 - It is situated near **Palk Bay**.
 - It serves as a stopover for migratory waders and waterfowl, particularly along the **East Asia-Australasia Flyway**.
 - The sanctuary is home for many species such as **Painted stork, Black-headed ibis, Spot-billed pelican, Oriental darter etc.**
- **Khecheopalri Wetland, Sikkim**
 - It is a sacred lake surrounded by Himalayan forests, important for migratory birds passing through the eastern Himalayan region.
 - This lake is considered sacred by both **Hindus and Buddhists**.
 - It is also known as **Wishing Lake**.
- **Udhwa Lake, Jharkhand**
 - It is located in **Sahebganj District**.
 - It is named after **saint Uddhava of Mahabharat times**, a friend of Lord Krishna.
 - The Sanctuary has two water bodies: **Patauran & Berhale**.
 - It is the **First Ramsar site of Jharkhand**.

Facts

- **Total Ramsar Sites in India:** 89
- **Highest number of Ramsar sites:** Tamil Nadu (20)
- **Largest Ramsar site in India:** Sunderbans (West Bengal)
- **Smallest Ramsar site in India:** Renuka Wetland (Himachal Pradesh)

Ramsar Convention

- It is an intergovernmental treaty under **UNESCO**.
- Provides the framework for the conservation and wise use of wetlands and their resources.
- It was signed in Ramsar (Iran) on **February 2, 1971. (World Wetland Day)**
- **Partners to Ramsar Convention:** Birdlife International, IUCN, Wetlands International, WWF, International Water Management Institute, Wildfowl and Wetlands Trust.
- India joined the Ramsar Convention in **1982**.

Source:

- [Times of India- New wetlands](#)

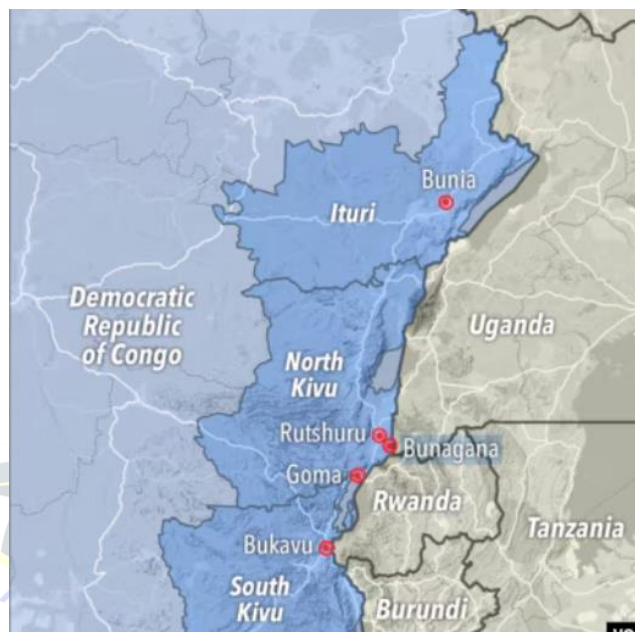
Crisis in Congo

Context

M23 rebels, backed by Rwanda, have intensified their offensive in eastern Democratic Republic of Congo (DRC).

About M-23 Rebels

- **Origin:** Emerged in **April 2012** when around 300 soldiers of the DRC's national army (FARDC) mutinied.
- It operates in the eastern regions of the **Democratic Republic of Congo (DRC)**, specifically in **North Kivu province**.
- The name "March 23" refers to the **23 March 2009 peace agreement** between the Congolese government and the National Congress for the Defense of the People (CNDP), a rebel group that later evolved into M23.
- M23 is primarily composed of ethnic **Tutsis** and is fighting to protect Tutsi interests, particularly against **Hutu militias** such as the **Democratic Forces for the Liberation of Rwanda (FDLR)**.



Impact of M23's Advance

- **Population Displacement:** The latest advances of M23 have caused hundreds of thousands of people to flee their homes.
- **Economic Control:** M23 has been controlling the **coltan-mining region of Rubaya** for over a year, generating significant revenue.
 - The UN estimates that M23 earns approximately \$800,000 per month through a tax on coltan production.
 - **Coltan** is crucial for the manufacture of smartphones and other electronic devices.

Involvement of Rwanda

- **Accusations of Rwandan Support:** Congo's government, the UN, and Western powers including the United States, accuse Rwanda of fueling the conflict by deploying troops and heavy weapons in support of M23 rebels.
- Rwanda denies these claims, arguing that its actions are defensive and accusing the DRC of collaborating with the **FDLR**, which threatens **Tutsi communities**.
- **Risk of Regional Conflict:** Involvement of multiple countries into a regional war is deepening **instability in Central Africa**.

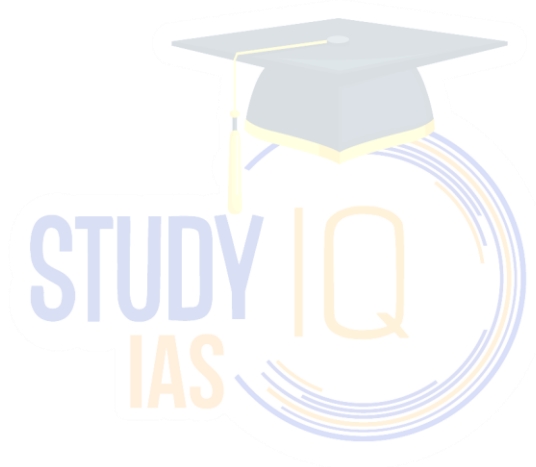


About Democratic Republic of Congo (DRC)

- **Bordering Countries:** Angola, Zambia, Tanzania, Burundi, Rwanda, Uganda, South Sudan, Central African Republic and Republic of Congo.
- It is the **2nd** largest country in Africa. (**Largest - Algeria**).
- DRC is rich in minerals, such as **cobalt, gold and coltan**.
- **Important River:** The Congo River - Africa's second-longest river.
- Its capital, **Kinshasa**, is **located on the Congo River**.

Source:

- [The Hindu - Crisis in Congo](#)



21st National Livestock Census

Context

The 21st Livestock Census (LC) of India is scheduled to take place between October 2024 and February 2025.

About National Livestock Census

- It is conducted every **5 years (Quinquennial)** by the **Ministry of Fisheries, Animal Husbandry, and Dairying**. (First conducted in 1919-1920).
- The census will be conducted by the **Department of Animal Husbandry & Dairying (DAHD)**.
- **What will be covered?**
 - The census will cover domesticated animals, poultry, and stray animals.
 - It will include data on the species, breed, age, sex, and ownership status of the animals.
 - The census will include data on 15 species of livestock, including cattle, buffalo, sheep, goat, pig, camel, horse and more
 - The census will also include data on poultry birds, such as cocks, hens, chickens, ducks, turkeys and other poultry birds.

Key Highlights of 20th Livestock Census

- The total livestock population in India stands at 535.78 million, reflecting a 4.6% increase compared to the 2012 census.
- Cattle contribute the highest percentage (35.94%) to the total livestock population, followed by goats (27.80%), buffaloes (20.45%), sheep (13.87%) and pigs (1.69%).
- States with the highest livestock populations in India were:
 - Uttar Pradesh
 - Rajasthan
 - Madhya Pradesh

Source:

- [The Hindu - Livestock census](#)

PM Dhan Dhanya Krishi Yojana

Context

In the Union Budget, the Union Finance Minister has announced the Pradhan Mantri Dhan Dhanya Krishi Yojana.

About the Scheme

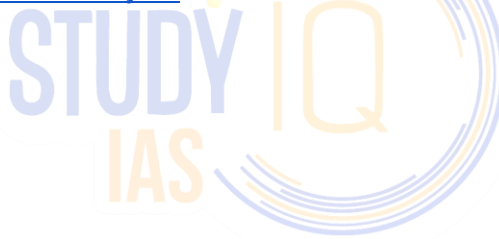
- **Objectives:**
 - Targeting 100 districts with low agricultural productivity, moderate crop intensity, and below-average credit access.
 - Boost agricultural productivity, promote crop diversification, and support sustainable agriculture practices.
- The programme is motivated by the **Aspirational Districts Programme** which was launched in 2018 to “to quickly and effectively transform 112 most under-developed districts across the country.”

Key Features

- **Post-Harvest Storage Improvement:** Warehousing infrastructure at **panchayat and block levels**.
- **Irrigation Facilities:** Better access to **water resources**.
- **Credit Availability:** Facilitating **short-term and long-term loans** for farmers.
- **Beneficiaries:** Expected to benefit **1.7 crore farmers**.
- **Budget Allocation:** No separate allocation announced; funds will be managed through the convergence of existing schemes.

Source:

- [The Hindu - Dhan Dhanya Krishi Yojana](#)



Gujarat's 1st Biodiversity Heritage Site - Inland Mangrove of Guneri

Context

Gujarat Govt. has notified Inland Mangrove of Guneri in Kutch District as a Biodiversity Heritage Site (BHS).

Unique Characteristics of Guneri Mangroves

- It is Gujarat's **first Biodiversity Heritage Site**. It is notified under the **Biodiversity Act, 2002**.
- It is located at a distance of 45 km from the Arabian Sea and four km from the Kori Creek, where seawater never approaches. (No direct connection to seawater)
- **The site Lacks sludgy terrain**, and is located on **flat land like a forest**
- It is an **Inland Mangroves Site. (Last remaining inland mangrove site in India)**.
- Inland Mangroves are found at only **8 locations** worldwide.
- **Limestone Deposition:**
 - According to studies inland mangroves survive in areas having limestone deposition which connects with the sea bed.
 - The limestone provides a continuous flow of groundwater to the mangrove ecosystem/vegetation.
 - The Western Kutch and areas surrounding the Guneri mangroves have records of limestone depositions.
- **Avi-Fauna:** It houses around 20 migratory and 25 resident migratory species.

Source:

- [Indian Express - Guneri](#)



AI-driven genetic testing

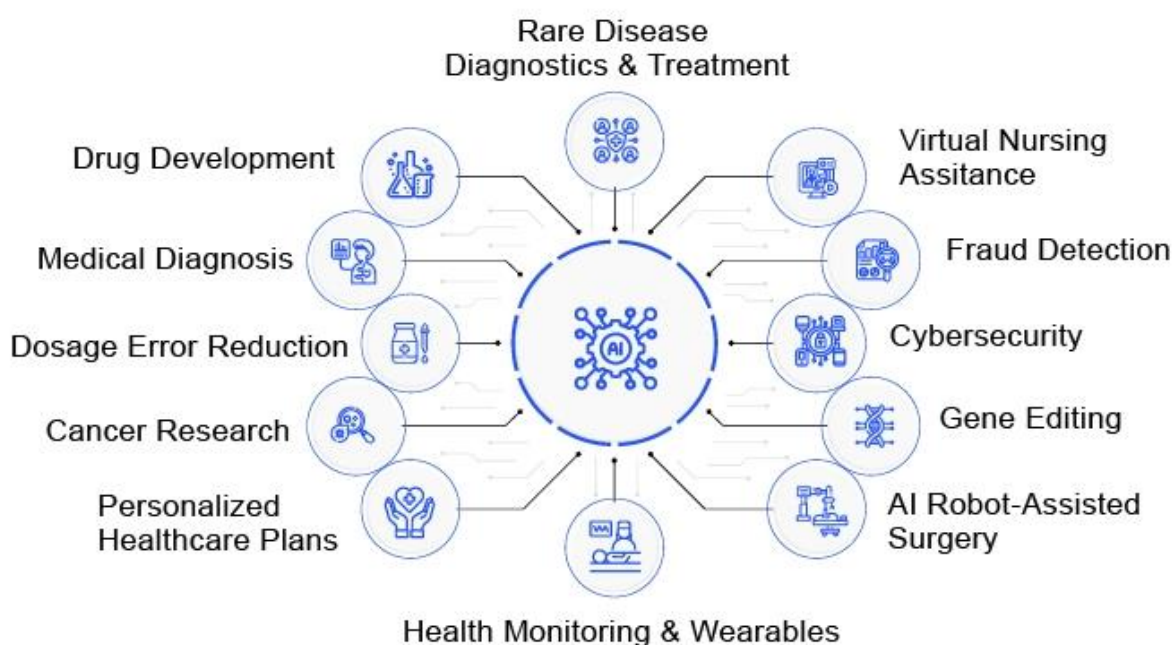
Context

As genetic information can be processed faster with Artificial Intelligence (AI), the amount of personal data going under the scanner increases the potential of plausible data security risks and leaks.

About AI-Driven Genetic Testing

- AI-driven genetic testing refers to the **use of artificial intelligence algorithms** to analyze vast amounts of genetic data more efficiently and accurately than traditional methods.
- These tests focus on identifying patterns and variations in DNA that may indicate a predisposition to certain diseases, traits or conditions.
- **Benefits of AI-Driven Genetic Testing:** Faster Processing, Improved Accuracy, Personalized Health Insights, Cost-Effective.

Applications of AI in Healthcare



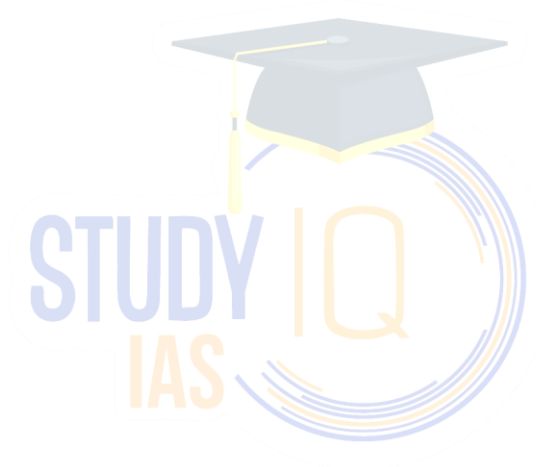
Challenges of AI-Driven Genetic Testing

- **Limited Predictive Power:**
 - Genetic tests can predict predispositions but not certainties. AI can assist in identifying risks but cannot guarantee outcomes, as genetics contribute to only 30% of certain traits (like success in school or career).
- **Ethical Concerns:**
 - AI-driven genetic tests can reveal unexpected results, such as predispositions to mental health conditions like depression, causing anxiety or confusion for the individual. These tests often require further family testing for clarity.
- **Complex Diagnoses:**
 - AI can assess genetic risk, but it cannot provide definitive diagnoses. Conditions like Alzheimer's or mental health diseases depend on both genetics and environmental factors, complicating the interpretation of results.
- **Data Security Risks:**

- Storing and processing genetic data raises privacy and security concerns. A breach, like the one at 23andMe, can expose sensitive personal information. Many companies don't operate under the strict data protection regulations that apply to healthcare providers.

Source:

- [The Hindu - challenges associated with AI-driven genetic testing](#)



News in Shorts

Very Short-Range Air Defence (VSHORAD) missile system

- DRDO has recently conducted three successive flight-trials of the VSHORADS from Chandipur coast of Odisha.

About VSHORAD

- It is **Fourth-generation**, man-portable air defence system (MANPAD)
- **Designed & Developed by:** Research Centre Imarat (RCI), Hyderabad (A DRDO facility)
- It is Designed to **neutralize aerial threats**, including **drones, helicopters, and low-flying aircraft**
- **Advanced Features:**
 - **Miniaturized and lightweight**
 - **Highly maneuverable**
 - **Pinpoint accuracy** in target destruction
 - Capable of hitting **targets with reduced thermal signatures**



Source:

- [Indian Express - Indigenous man portable air defence system](#)

Japan Successfully Launches Michibiki 6 Satellite on H3 Rocket

- Japan's space agency (JAXA) has successfully launched a navigation satellite on its new **H3 rocket**.
- H3 is a flagship Rocket of JAXA for heavier payloads like satellites and interplanetary missions.

Japan's Quasi-Zenith Satellite System (QZSS) - (UPSC Pre- 2023)

- QZSS is a Japanese satellite system that provides positioning and communication services
- Japan currently operates a **four-satellite QZSS**, launched in 2018
- Michibiki 6's is the fifth satellite in the QZSS network
- **Primary Purpose:**
 - Supplement American GPS for improved location accuracy
 - Enhance positioning data for smartphones, car navigation, maritime navigation and drones.



Source:

- [The Hindu - Japan launches a navigation satellite](#)

Britain to Introduce Landmark Laws Against AI-Generated Sexual Abuse Images

- The law aims to combat the **growing misuse** of AI in creating and distributing child sexual abuse material.
- **Britain** will become the **first country** to introduce laws targeting AI-generated sexual abuse content.

Key Provisions of the New Law

- **Criminalization of AI Tools for Child Sexual Abuse Images:** Illegal to possess, create, or distribute AI tools used to generate sexualized images of children.
- **Ban on AI "Paedophile Manuals":** Paedophile Manuals are guides that teach perpetrators how to use AI for child sexual abuse.
- **Ban on AI Models Used for Child Abuse:** AI models used for generating child abuse content will be banned.
- **Criminalization of Websites Enabling Child Abuse:** Targeting website operators who provide platforms for sharing child abuse content or grooming advice.

Source:

- [The Hindu - laws against AI tools](#)

Parasnath Hill

- **Parasnath Hill** is the **highest peak** in Jharkhand (**1,365 m**), located in the **Giridih district**.
- It is a **sacred site** for **Jains** and a **holy place** for the tribal **Santhal community**.
- The hill is part of the **Parasnath Wildlife Sanctuary**, which is a **protected area**.

Religious & Cultural Importance

- **Jainism:**
 - Considered the most **sacred pilgrimage site (Shri Sammed Shikharji)** for **Jains**.
 - Believed to be the place where **20 out of 24 Tirthankaras** attained **Moksha**.
 - Numerous **Jain temples and shrines** are present on the hill.
- **Santhal Tribe:**
 - Recognizes **Marang Buru ("Great Mountain")** as a **sacred site** for their religious practices.
 - Conducts an annual **festival and rituals** at the site.
 - The site holds spiritual and cultural importance for the tribal community.

Source:

- [The Hindu - Parasnath's Marang Buru](#)

Refugee Influx in Manipur from Myanmar

- Amid airstrikes by the Myanmar military, around 260 Myanmar refugees have taken shelter along the **Moreh border in Manipur**.
- **Moreh (Manipur-Myanmar Border):**
 - It is a border town in Manipur, India.
 - It is a key **trade point** between **India and Myanmar** & **Entry point for Myanmar refugees** fleeing violence.

Free Movement Regime (FMR) with Myanmar

- FMR is a bilateral agreement between India and Myanmar established in **1968**, allowing residents within a certain distance of the border to cross freely due to familial and ethnic ties.
 - The **Mizo, Kuki and Chins**, collectively known as **Zo people** (on either side of the border) share a common ancestry and strong ethnic ties.
- Indian & Myanmar share a boundary of **1643 Km. (largely unfenced)** which passes through **4 Indian States** - **Arunachal Pradesh, Nagaland, Manipur and Mizoram**



Source:

- [The Hindu - 260 refugees from Myanmar](#)

Editorial Summary

Law to protect domestic workers' rights

Context

Recently, the Supreme Court of India directed the Union government to explore the possibility of enacting a separate law for domestic workers.

More in News

- The Court ordered the Centre to **form an inter-ministerial committee** to assess the need for a **legal framework** to protect and regulate the rights of domestic workers.

Challenges Faced by Domestic Workers

- **Lack of Legal Protection:** Domestic workers remain largely excluded from key labour laws, such as:
 - **Minimum Wages Act**
 - **Equal Remuneration Act**
 - Some states have regulations, but there is **no national law binding all states**.
- **Feminised Occupation:** A significant portion of domestic workers are **women and migrants from marginalised communities**.
- **Wage Disparities and Poor Working Conditions:** Wages and benefits **vary** based on tasks and employment type.
 - Many workers face **low wages, job insecurity, and lack of social security measures**.
 - Increased workloads often come **without extra compensation**.
- **Social Perception & Workplace Issues:** Domestic work is **undervalued**, perceived as a "**natural skill**" for women.
 - Employers often **mistreat workers**, with cases of **harassment and humiliation** rarely making it to the media.
- **Legal Recognition Issues:** **India has not ratified ILO Convention 189**, which mandates protections for domestic workers.
 - Past **judicial interventions** for registering **placement agencies** have **not led to significant improvements**.

Need for Separate Legislation

Despite arguments that new labor codes are inclusive, there are compelling reasons for separate legislation:

- The Code on Wages (2019) does cover domestic work but does not address the unique complexities of employment types (part-time/full-time, live-in/live-out).
- The private nature of domestic work creates an asymmetric relationship between employers and employees, making regulation challenging.

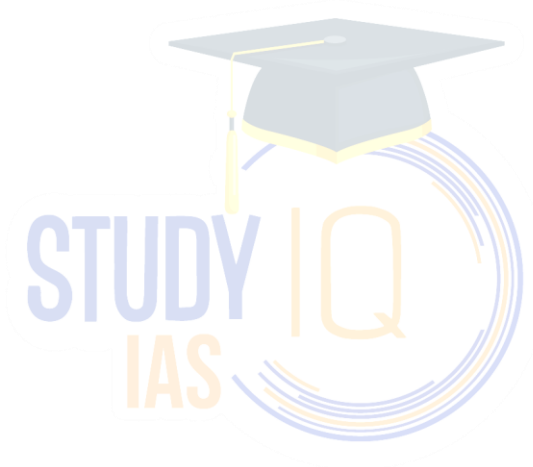
Defining Domestic Work & Proof of Employment

- A clear and **inclusive definition of domestic work** is essential.
- **Proof of employment** is a major hurdle:
 - Experience from multiple states shows that workers struggle to provide evidence of employment for **Minimum Wages Act** enforcement.
 - **Domestic workers' unions** advocate for mandatory **employer registration** of workers to ensure compliance.
- **Resistance from Employers:** Many employers do **not see themselves as formal employers**.
 - Their resistance to **registering domestic workers** must be factored into policy decisions.

Future Directions

- **Minimum entitlements and redressal mechanisms** could help challenge **existing power hierarchies**.
- A **national law** should take into account **regional and local conditions**, with Kerala and Delhi serving as case studies.
- **Unions' perspectives** must be included while framing the legislation.
- While a law **may not immediately** improve conditions, it could:
 - **Redefine power relations** over time.
 - **Strengthen workers' voices and unions**.
- The success of this initiative depends on:
 - The **committee's recommendations**.
 - The **Union government's follow-up actions**.

Source: [Indian Express: My Workplace, Your Home](#)



Detailed Coverage

Union Budget 2025-26

Context

The Union Budget 2025-26 was presented by the Union Finance Minister in the Parliament.

India's Union Budget: Constitutional Provisions, and Process of Preparation

- **Article 112:** Defines the **Annual Financial Statement (AFS)**, which is the Union Budget of India.
- **Article 113:** Deals with the procedure for the presentation of **Demand for Grants** by ministries.
- **Article 114:** Governs the **Appropriation Bill**, which authorizes the withdrawal of funds from the Consolidated Fund of India.
- **Article 115:** Provides for **Supplementary, Additional, and Excess Grants** if the initial budget allocation is insufficient.
- **Article 116:** Deals with **Vote on Account, Vote of Credit, and Exceptional Grants**, allowing expenditure in specific situations.
- **Article 265:** Ensures that **no tax can be levied or collected except by authority of law**.
- **Article 280:** Provides for the **Finance Commission**, which recommends financial distribution between the Union and States.

Process of Budget Preparation

1. **Pre-Budget Consultations**
2. **Formulation of Budget Estimates**
3. **Approval by the Cabinet**
4. **Presentation in Parliament**
5. **Parliamentary Scrutiny and Approval:** The **Budget is discussed in Parliament**, followed by:
 - General Discussion (No voting, only debate).
 - Departmental Scrutiny by Parliamentary Standing Committees.
 - Demand for Grants (Detailed discussion and voting).
 - Appropriation Bill (Legal authorization for spending).
 - Finance Bill (Legislation for tax proposals).
6. **Implementation**

Key Highlights of Union Budget 2025-26

PRINCIPLES OF VIKSIT BHARAT

- ZERO-POVERTY**
- 100% GOOD QUALITY SCHOOL EDUCATION**
- ACCESS TO HIGH-QUALITY, AFFORDABLE, AND COMPREHENSIVE HEALTHCARE**
- 100% SKILLED LABOUR WITH MEANINGFUL EMPLOYMENT**
- 70% WOMEN IN ECONOMIC ACTIVITIES**
- FARMERS MAKING OUR COUNTRY THE 'FOOD BASKET OF THE WORLD'.**

Major Central Govt Expenditure (Budget Estimates)

UNION BUDGET
2025-26

Central Govt Expenditure

Budget Estimates for 2025-26 (in ₹ crore)

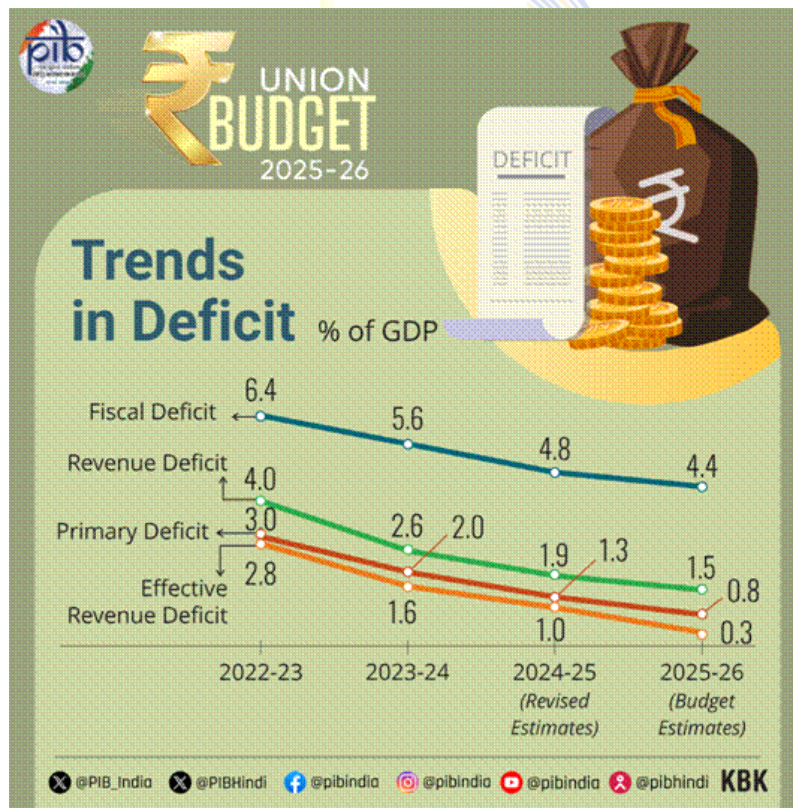
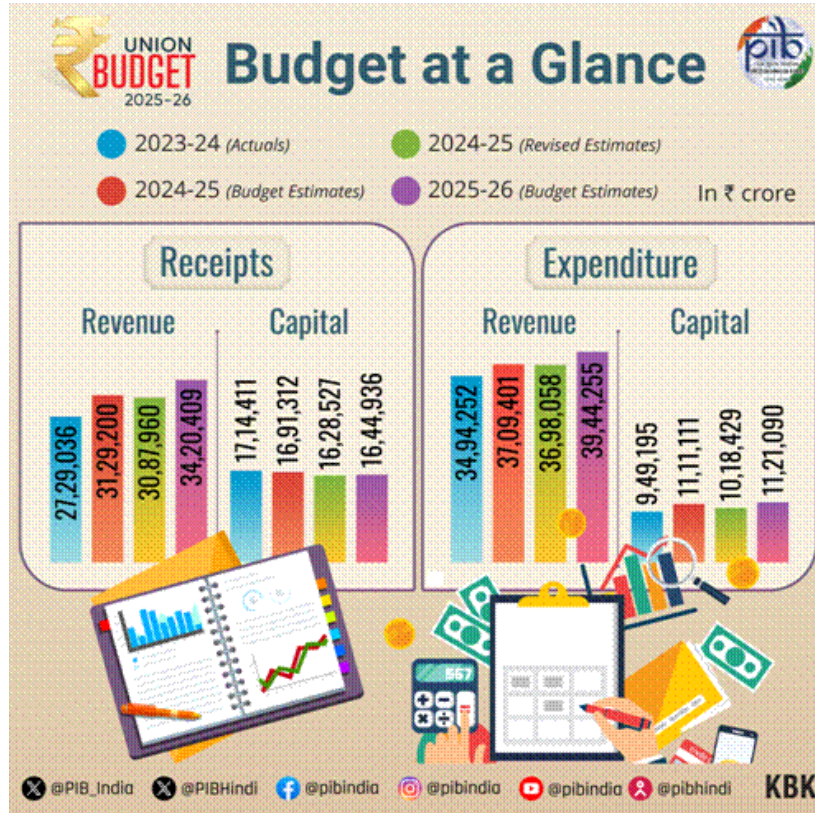
Total: **50,65,345**

Interest	12,76,338
Transport	5,48,649
Defence	4,91,732
Major Subsidies	3,83,407
Pension	2,76,618
Rural Development	2,66,817
Home Affairs (including UTs)	2,33,211
Tax Administration	1,86,632
Agriculture and Allied Activities	1,71,437
Education	1,28,650
Health	98,311
Urban Development	96,777
IT and Telecom	95,298
Energy	81,174
Commerce and Industry	65,553
Finance	62,924
Social Welfare	60,052
Scientific Departments	55,679
External Affairs	20,517
Development of North East	5,915
Others	4,82,653

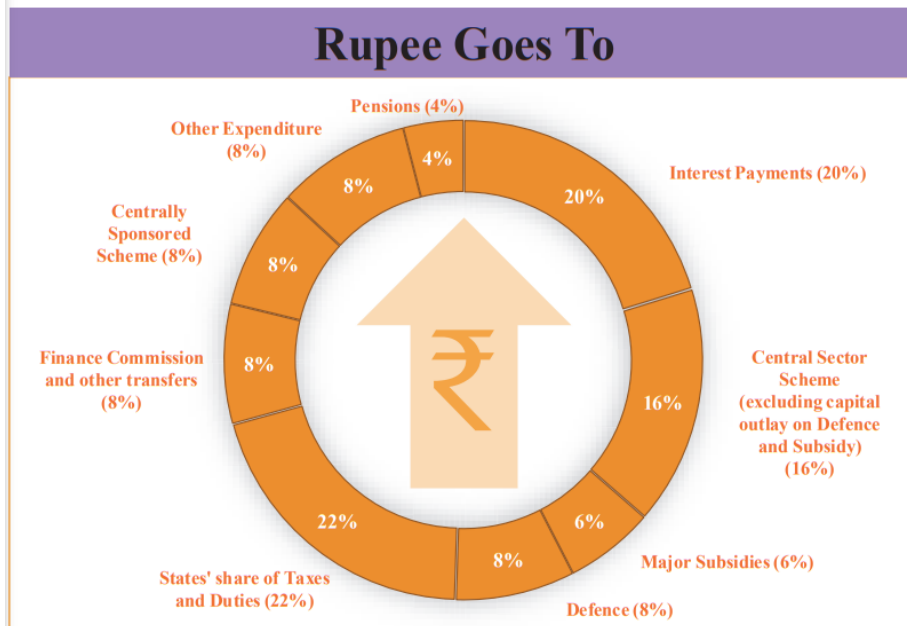
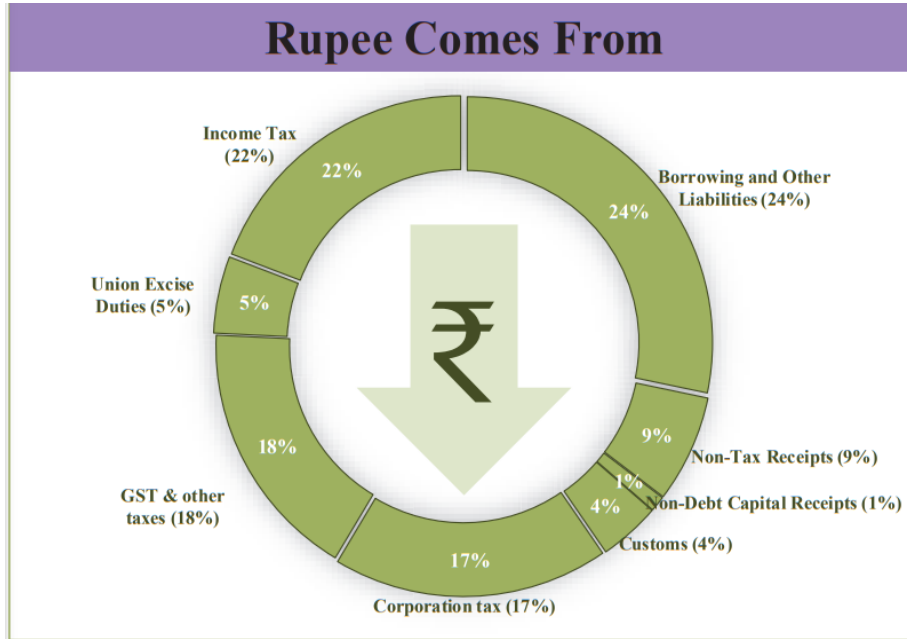
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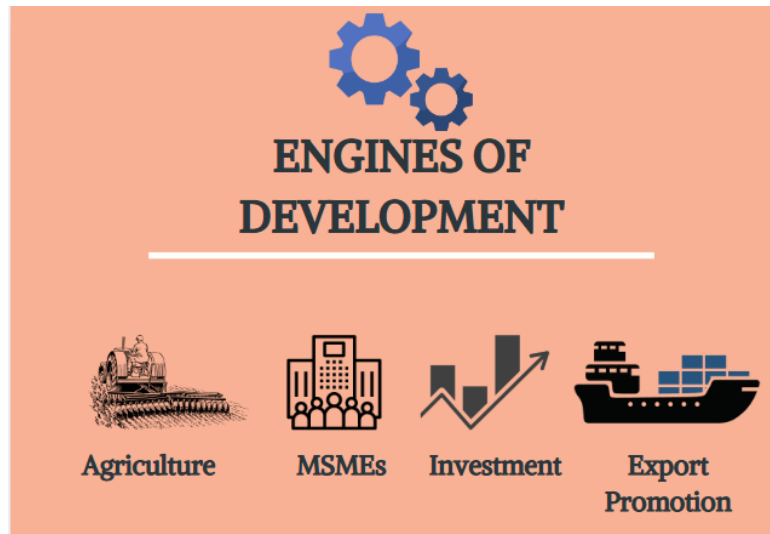
Financial Trends



Major Sources Of Revenue



Four Growth Engines



1st Engine – Agriculture

- **PM Dhan-Dhaanya Krishi Yojana:** Targets 100 low-productivity districts, benefiting 1.7 crore farmers by improving irrigation and post-harvest storage.
- **Rural Prosperity & Resilience Program:** A state partnership initiative for skilling, investment, and technology to address agricultural underemployment.
- **Atma Nirbharta in Pulses:** A 6-year mission focusing on **Tur, Urad, and Masoor**, ensuring climate-resilient seeds and fair prices.
- **Procurement Support for Pulses:** NAFED (National Agricultural Cooperative Marketing Federation of India) and NCCF (National Cooperative Consumers' Federation of India) to procure these pulses over the next 4 years.
- **Enhanced Kisan Credit Card (KCC) Limit:** Increased from ₹3 lakh to ₹5 lakh, benefiting 7.7 crore farmers.
- **National Mission on High-Yielding Seeds:** Aims to develop 100+ high-yielding and pest-resistant seed varieties.
- **Mission for Cotton Productivity:** A 5-year initiative to promote sustainable cotton farming and enhance Extra-Long Staple (ELS) cotton production.
- **Makhana Board in Bihar:** To boost production, processing, and value addition in the Makhana sector.
- **Fruits & Vegetables Program:** Enhances supply chain efficiency and market prices for farmers.
- **Fisheries Development:** A new framework for sustainable fishing in India's Exclusive Economic Zone, with a focus on Andaman & Nicobar and Lakshadweep.
- **Urea Plant in Assam:** A new facility at Brahmaputra Valley Fertilizer Corporation Ltd (BVFCL) with a 12.7 lakh metric ton capacity.

2nd Engine – MSMEs

- **Revised MSME Classification:** Investment and turnover limits raised, expanding credit opportunities.

Enterprises	Investment (₹ in Crore)		Turnover (₹ in Crore)	
	Current	Revised	Current	Revised
Micro	1	2.5	5	10

Small	10	25	50	100
Medium	50	125	250	500

- **Micro Enterprise Credit Cards:** ₹5 lakh credit facility for 10 lakh micro enterprises, enhancing financial inclusion.
- **Increased Credit Cover for MSMEs:** Guarantee cover raised from ₹5 crore to ₹10 crore, enabling higher loan access.
- **Focus Product Scheme for Leather & Footwear:** Expected to generate 22 lakh jobs, achieve ₹4 lakh crore turnover, and boost exports to ₹1.1 lakh crore.
- **Toy Sector Development:** Cluster-based manufacturing to promote 'Made in India' toys globally.
- **National Institute of Food Technology (Bihar):** To foster food processing, skilling, and entrepreneurship.
- **Fund of Funds for Startups:** Expanded scope with an additional ₹10,000 crore contribution to support startups.

3rd Engine – Investment

- **Urban Challenge Fund:** ₹1 lakh crore to develop cities as growth hubs, improve sanitation, and promote urban redevelopment (₹10,000 crore for FY 2025-26).
- **Jal Jeevan Mission:** Budget raised to ₹67,000 crore, extended till 2028, ensuring universal piped water access; 15 crore rural households benefited so far.
- **Maritime Development Fund:** ₹25,000 crore fund (49% government contribution) for shipbuilding, ports, and logistics infrastructure.
- **Expansion of IITs:** Additional infrastructure for 6,500 students, strengthening technical education.
- **PM Research Fellowship:** 10,000 fellowships for advanced research at IITs and IISc.
- **Day Care Cancer Centers:** 200 centers in 2025-26, with district-level expansion over the next 3 years for affordable cancer treatment.
- **Bharatiya Bhasha Pustak Scheme:** Digital books in Indian languages to enhance education accessibility.
- **Nuclear Energy Mission for Viksit Bharat:** ₹20,000 crore investment in Small Modular Reactors (SMRs), with 5 operational by 2033.
 - **Amendments to Atomic Energy laws** for private sector collaboration.
- **UDAN – Regional Connectivity Expansion:**
 - 120 new destinations added.
 - Target of 4 crore passengers over the next 10 years.
 - Support for helipads and small airports in hilly and Northeast regions.
- **Greenfield Airport in Bihar:** Development of new airports and expansion of Patna airport, with a brownfield airport at Bihta (Patna).
- **Western Koshi Canal ERM Project:** Financial support for irrigation infrastructure in Mithilanchal, Bihar.
- **Tourism Development:** Top 50 tourist destinations to be developed through a state partnership model.

4th Engine – Export Promotion

- **Export Promotion Mission:** Sectoral and ministerial targets led by Commerce, MSME, and Finance Ministries.
- **BharatTradeNet (BTN):** A digital platform for international trade documentation and financing.
- **National Framework for Global Capability Centres (GCCs):** Policy incentives for outsourcing hubs in Tier-2 cities.
- **Air Cargo Warehousing:** Infrastructure development for high-value perishable exports.

Indirect Taxes

Rationalization of Customs Tariff Structure for Industrial Goods

- Tariff rates adjusted with appropriate cess to maintain effective duty incidence.
- Only one cess or surcharge will be levied on applicable items.
- Exemption of **Social Welfare Surcharge** on multiple tariff lines.

Medicine Import

- **Duty Relief on Lifesaving Drugs: 36 essential medicines** exempted from **Basic Customs Duty (BCD)**.
 - **6 additional medicines**, including those for cancer and rare diseases, subject to a concessional **5% duty**.
- **Patient Assistance Program: 37 more medicines** and **13 new patient assistance programs** granted **BCD exemption**.

Support for Domestic Manufacturing and Value Addition

- **Critical Minerals:** Exemption of **BCD on cobalt powder, lithium-ion battery scrap, lead, and zinc** to boost availability.
- **Textile Sector:** Inclusion of **two more shuttle-less looms** under the fully exempted textile machinery category to support domestic production.
- **Electronic Goods:** Rectifying inverted duty structure:
 - Increased **BCD on Interactive Flat Panel Displays (IFPD)**.
 - Reduced **BCD on Open Cell and other electronic components**.
- **Lithium-Ion Battery Manufacturing:** Additional **duty exemptions on capital goods** for **EV battery and mobile phone battery production**.
- **Shipping Industry:** **BCD exemption extended by 10 years** on raw materials, components, and consumables used in ship manufacturing and dismantling.

Export Promotion Measures

- **Handicraft Sector:** Addition of **nine new items** to the **duty-free inputs list**.
- **Leather Industry:** Full **BCD exemption on Wet Blue Leather** to encourage domestic value addition and employment.
- **Marine Exports:** Reduction of **BCD on Frozen Fish Paste (Surimi)** from **30% to 5%** to boost India's seafood exports.
- **Railway Goods Maintenance (MROs):** Time limit for **duty-free import of foreign railway goods for repairs** extended from **6 months to 1 year** to promote domestic MRO development.

Direct Taxes

New Income-Tax Bill

- A new bill will be introduced to simplify and streamline taxation, ensuring responsive and efficient governance in line with the spirit of "Nyaya."

Personal Income Tax

- No Income Tax for annual incomes up to ₹12 lakh, extended to ₹12.75 lakh for salaried taxpayers with deductions.

Total Income per Annum	Rate of Tax
₹ 0 – 4 Lakh	NIL
₹ 4 – 8 Lakh	5%
₹ 8 – 12 Lakh	10%

₹ 12 – 16 Lakh	15%
₹ 16 – 20 Lakh	20%
₹ 20 – 24 Lakh	25%
Above ₹ 24 Lakh	30%

TDS/TCS Rationalization

- **Reduction in TDS Rates & Thresholds:** Lower tax deduction rates and increased thresholds for better tax clarity.
 - Senior citizen interest deduction limit increased to ₹1 lakh.
 - TDS on rent raised to ₹6 lakh, benefiting small taxpayers.
- **Higher TCS Exemption on Remittances:** Under RBI's Liberalized Remittance Scheme (LRS), the TCS threshold will rise from ₹7 lakh to ₹10 lakh.
- **Decriminalization of TCS Payment Delay:** Relaxation provided for delayed payment of TCS until the filing deadline, without penalties.
- **Encouraging Voluntary Compliance:** Time to file updated tax returns extended from **2 years to 4 years** for taxpayers who missed reporting correct income.

Ease of Doing Business

- **Simplified Transfer Pricing Rules:** A new mechanism for determining arm's length pricing for international transactions, covering a **3-year block period**.
- **Expansion of Safe Harbour Rules:** Broader scope to minimize litigation and enhance tax certainty for international businesses.
- **Senior Citizens' Withdrawal Exemption:** Withdrawals from **old NSS accounts** by senior citizens (post-August 29, 2024) will be tax-exempt.
 - NPS Vatsalya accounts will be treated like regular NPS accounts within prescribed limits.

Employment and Investment Incentives

- **Tax Certainty for Non-Residents:** A presumptive taxation scheme will be introduced for **non-residents** offering services in electronics manufacturing and **infrastructure sector AIFs**.
- **Tonnage Tax Scheme for Inland Vessels:** Extended to **inland vessels** under the **Indian Vessels Act, 2021**.
- **Start-Up Incorporation Extension:** The eligibility period for **start-up incorporation extended by 5 years**, covering entities incorporated before April 1, 2030.
- **Support for International Financial Services Centre (IFSC):** Special incentives for ship-leasing units, insurance offices, and **global company treasury centers** set up in IFSC.
- **Extended Investment Period for Sovereign & Pension Funds:** **Investment window extended by 5 years** for Sovereign Wealth and Pension Funds in infrastructure.

Source: [PIB: SUMMARY OF UNION BUDGET 2025-26](#)