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CHANAKYA IAS ACADEMY
SECTOR 25 CHANDIGARH

Israel committing genocide in Gaza in a bid to 'destroy Palestinians', says UN panel

Agence France-Presse
GENEVA

United Nations investigators on Tuesday concluded that Israel is committing genocide in Gaza in a bid to "destroy the Palestinians", accusing Israel's Prime Minister and other top officials of incitement.

The UN Independent International Commission of Inquiry, which does not speak on behalf of the world body, found that "genocide is occurring in Gaza", commission chief Navi Pillay said. "The responsibility lies with the State of Israel." The report, immediately slammed by Israel, marks the first time a UN-mandated investigative body has concluded the country is committing genocide.

Israel has since the start of the war in Gaza faced genocide accusations from NGOs and independent UN experts. Ms. Pillay said she believed the facts presented by the commission should prompt "high-level leaders at the UN also to call this what it is, the genocide".

Israel "categorically" rejected the report, with the Foreign Ministry describing it as "distorted and false" and calling "for the immediate abolition of this Commission of Inquiry".

After the report was published, UN rights chief Volker Turk said it was up to the courts to determine whether genocide was taking place, but warned: "We see the evidence mounting."

The commission published its latest report nearly two years after the war erupted in Gaza following Hamas's October 7, 2023, attack inside Israel.

The commission concluded that Israeli authorities and forces had since October 2023 committed "four of the five genocidal acts" listed in the 1948 Genocide Convention.

These are "killing members of the group, causing serious bodily or mental harm to members of the group, deliberately inflicting on the group conditions of life calculated to bring about its physical destruction in whole or in part, and imposing measures intended to prevent births within the group".

The investigators said explicit statements by Israeli civilian and military authorities and their patterns of military action "indicated that the genocidal acts were committed with intent to destroy... Palestinians in the Gaza Strip as a group".

They concluded that Israeli President Isaac Herzog, Prime Minister Benjamin Netanyahu and former Defence Minister Yoav Gallant have "incited the commission of genocide and that Israeli authorities have failed to take action against them to punish this incitement".

"The responsibility for these crimes lies with Israeli authorities," stated Ms. Pillay.

Gaza exodus: Displaced Palestinians flee northern Gaza along the coastal road toward the south on Tuesday. AP

Israel launches ground offensive in Gaza City

Associated Press
JERUSALEM

The Israeli military began its ground offensive in Gaza City on Tuesday, slowly closing in on the Palestinian territory's largest city. Thousands of people streamed out of the city in vehicles laden with their belongings, but hundreds of thousands more remain. The conflict has already decimated much of the Gaza Strip, and the new operation likely pushes any ceasefire farther out of reach.

» PAGE 14

KEY HIGHLIGHTS

Context & Background

- The UN Independent International Commission of Inquiry (COI), chaired by Navi Pillay, has concluded for the first time that Israel is committing genocide in Gaza.
- Trigger: The ongoing Gaza war began after Hamas's attack on Israel on October 7, 2023.
- Significance: Marks a turning point since no UN-mandated body had earlier directly termed Israel's actions as "genocide."

Key Facts / Prelims Pointers

- Genocide Convention, 1948 (UN Convention on the Prevention and Punishment of the Crime of Genocide) defines genocide as acts committed with intent to destroy, in whole or in part, a national, ethnical, racial, or religious group.
- Five genocidal acts under Article II:
  - Killing members of the group
  - Causing serious bodily or mental harm
  - Inflicting conditions of life leading to destruction
  - Preventing births within the group
  - Forcibly transferring children
- COI found Israel guilty of 4 of 5 acts.
- Key officials named: PM Netanyahu, President Isaac Herzog, Ex-Defence Minister Yoav Gallant.
- UN rights chief Volker Turk emphasized only courts (like ICJ/ICC) can legally determine genocide.
- Israel rejected the report, calling it "false" and "biased."

Static Linkages

- Polity & IR: International Court of Justice (ICJ), International Criminal Court (ICC), UNHRC.
- Geography: Gaza Strip's geostrategic location, Mediterranean coastline, borders with Egypt & Israel.
- History: Post-WWII conventions, Holocaust memory shaping Genocide Convention.
- Security: Middle East conflicts and global oil/economic impacts.

Critical Analysis

Opportunities / Pros

- Report strengthens global accountability mechanisms under international law.
- Brings visibility to civilian suffering and humanitarian crises.
- Could spur reforms in UN enforcement architecture.

Challenges / Cons

- Israel rejects findings → undermines legitimacy of UN investigations.
- Enforcement weak: UN bodies lack coercive power without UNSC backing.
- Deepens polarisation in geopolitics (US vs Global South / Muslim nations).

Long-term Implications

- May impact future peace negotiations in West Asia.
- Risk of erosion of faith in multilateral institutions.
- Could redefine global debates on responsibility to protect (R2P) and sovereignty.

Way Forward

- Strengthen international legal enforcement (ICJ, ICC cooperation).
- Encourage neutral humanitarian monitoring mechanisms in conflict zones.
- Promote inclusive peace dialogues backed by regional powers + UN.
- India: Continue balancing act → support two-state solution while protecting strategic ties with both Israel and Palestine.

Top court asks who will decide that a religious conversion is 'deceitful'

Petitioner-advocate seeks a ban on such conversion; NGO's counsel seeks a stay of 'Freedom of Religion' Acts, which, he says, are getting more and more strident as courts grant bail and bring relief to persons accused and arrested under them

Krishnadas Rajagopal
NEW DELHI

The Supreme Court on Tuesday asked a petitioner seeking a complete ban on "deceitful" religious conversions who exactly will decide whether an inter-faith marriage is fraudulent or not.

Chief Justice of India B.R. Gavai agreed with senior advocate C.U. Singh, appearing for an NGO questioning the validity of the increasingly stringent anti-religious conversion laws across 10 States, that the court sits to examine the constitutionality of laws, and not to make laws.

Petitioner-advocate Ashwini Upadhyay said his petition was against religious conversion through allurement and duplicity. Mr. Upadhyay argued that one had the right to propagate religion under Article 25 of the Constitution, but not to convert through fraud or force.

Highlighting the risk his plea posed to the freedom of conscience enshrined in the Constitution, Chief Justice Gavai pointedly asked, "But who would find out that a religious conversion was deceitful or not?"

Faith and freedom

The Supreme Court is hearing pleas that have raised questions on the right to faith, marriage and personal liberty in a democracy as State governments bring in strict legislation against unlawful religious conversion

- Some petitioners have opposed the validity of the anti-religious conversion laws across 10 States while others said that the laws work to prevent conversion through allurement, fraud and force
- Senior advocate C.U. Singh, representing an NGO, said that the States had enacted increasingly stringent laws that even make it possible for third parties to file criminal complaints against interfaith couples
- Additional Solicitor-General K.M. Nataraj, on behalf of some States, opposed the pleas for stay on the laws
- The court scheduled the case after six weeks to consider the question of stay after hearing from the States

Mr. Singh, appearing in the case along with senior advocate Indira Jaising and advocate Vrinda Grover, said that States such as Uttar Pradesh, Himachal Pradesh, Madhya Pradesh, Uttarakhand, Gujarat, Chhattisgarh, Haryana, Jharkhand, and Karnataka had enacted copycat "Freedom of Religion" Acts one after the other, with Rajasthan recently coming up with one.

"The batch of laws are characterised as Freedom of Religion Acts, but they contain everything but freedom. They are virtually anti-conversion laws," Mr. Singh submitted.

He sought a stay of these laws, which were getting more and more strident as courts grant bail and bring relief to persons accused and arrested under them.

The court scheduled the case after six weeks to consider the question of stay of the implementation of the Acts.

Frivolous complaint

Mr. Singh said recent amendments made in these Acts empowered third parties to file criminal complaints against couples in inter-faith marriage. The punishment under these laws included a "minimum 20-year sentence or a maximum of life imprisonment". The bail conditions were on a par with the draconian Unlawful Activities (Prevention) Act. The burden of proof was on the convert to prove that he or she was not forced or "allured" to change faith, senior counsel argued.

"For anybody who marries inter-faith, bail becomes impossible. These are Constitutional challenges... It is not just marriages but any normal church observances or festivals, mobs may come..." Mr. Singh submitted.

Additional Solicitor-General K.M. Nataraj said the case was coming up for hearing after three years, "and suddenly they [the petitioners] are asking for stay".

In 2023, while hearing the case, the court had refused to refer to the Law Commission the question whether "forcible conversion" should be made a separate offence relating to religion under the Indian Penal Code.

The government had even opposed the *locus standi* of the NGO, Citizens for Justice and Peace, represented by Mr. Singh, to move the court against these laws.

Mr. Singh had, however, argued that these State laws amounted to undue interference in a person's right of choice of faith and life partner. He said each State's law was used by the other as a "building block" to make a more "virulent" law for itself.

The petitions have argued that these State laws have a "chilling effect" on the right to profess and propagate one's religion, enshrined in Article 25.

KEY HIGHLIGHTS

Context & Background

- A batch of petitions challenges "Freedom of Religion" Acts enacted by 10+ States, which are essentially anti-conversion laws.
- The petitions argue these laws violate Article 25 (freedom of conscience and religion) and the right to life and liberty under Article 21.
- Trigger: Petition by advocate Ashwini Upadhyay seeking ban on deceitful conversions; counter-arguments highlighted the misuse of such laws against inter-faith marriages.
- Historical context: Anti-conversion debates trace back to colonial-era "missionary regulations" and later to the Constituent Assembly debates where Dr. B.R. Ambedkar rejected explicit restrictions on conversions.
- Previous stance: SC (2023) refused to refer issue to Law Commission on criminalising forcible conversion as a separate IPC offence.

Key Facts / Prelims Pointers

- States with such Acts: UP, MP, Uttarakhand, Gujarat, Himachal Pradesh, Chhattisgarh, Jharkhand, Haryana, Karnataka, Rajasthan (recent).
- Punishment: Up to life imprisonment; bail conditions on par with UAPA.
- Burden of proof: On the convert, reversing usual criminal law principle.
- Third-party complaints allowed: enabling misuse by unrelated actors.
- Article 25(1) – Right to freedom of conscience and to profess, practice, and propagate religion (subject to public order, morality, health).
- Article 21 – Right to personal liberty includes marriage choice (Shafin Jahan v. Asokan, 2018, "Hadiya case").
- SC observations: Court tests constitutionality, not policy. Key query: "Who will decide if a conversion is deceitful?"

Static Linkages

- Polity: Fundamental Rights (Part III), Directive Principles (Article 46 – protect weaker sections).
- IR link: Global debates on religious freedom (US International Religious Freedom Report, UNHRC observations).
- History: Missionary activity in colonial India, Arya Samaj's Shuddhi movement, post-Independence anti-conversion debates.

Critical Analysis

Opportunities / Pros

- Prevents exploitation through fraud, coercion, inducement.
- Ensures protection of vulnerable groups from manipulation.
- Reinforces "public order" ground under Article 25(1).

Challenges / Cons

- Over-broad provisions → criminalises genuine inter-faith marriages.
- Burden of proof on the convert violates presumption of innocence.
- Allows third-party interference in personal choices.
- Chilling effect on Article 25 freedoms, minority rights, and privacy under Article 21.
- May deepen communal polarisation.

Long-term Implications

- Judicial confrontation with legislative overreach.
- Possible constitutional bench reference.
- Potential precedent on defining limits of State control over personal faith.

Way Forward

- Judicial scrutiny: SC must strike balance between preventing forced conversions and protecting liberty.
- Law reform: Narrowly define "fraudulent conversion", remove vague terms like "allurement".
- Safeguards: Disallow third-party complaints; restore burden of proof on prosecution.
- Best practices: Comparative study of laws in democracies (e.g., U.S. strict scrutiny on laws burdening religious freedom).
- Awareness programs: Promote interfaith dialogue rather than criminalisation.

GST 2.0 — short-term pain, possible long-term gain

Goods and Services Tax (GST) was introduced in India with a view to promoting consumption and production efficiencies with a tax system that was destination-based. The objective was to ensure that the tax incidence fell on final consumers and taxes paid on inputs were rebated. The way GST evolved in the presence of a complex compensation cess mechanism continued to suffer from multiple tax rates, inverted duty structure and considerable compliance cost.

The new rate structure, which takes effect from September 22, 2025, implies significant rate reductions for some categories of goods. In the revised GST rate structure, 12% and 28% rates have been discontinued. The rates of 0%, 5% and 18% have been continued with changes in the goods and services covered under these rates. There is also a demerit rate of 40% for sin goods and luxury items. Some other lower special rates below 5% have also been continued. Major beneficiary sectors include textiles, consumer electronics, automobiles, health and most food items. These are employment-intensive sectors where the benefits of lower prices would be quite broad based. On the production side, sectors that would benefit include fertilizers, agricultural machinery and renewable energy, where farmers would gain benefits through lower input costs.

Out of a total number of 546 goods where rate changes have been brought in, more than 80% have been subjected to rate reductions and 20% to rate increases. Rate reductions along with corresponding reduction in post-tax prices, in percentage terms, are given in the *Table*.

GST revenues (R) are determined as the tax rate (r) multiplied by the tax base (E), which is final consumption expenditure. Tax base is the product of pre-tax price (p) and quantity (q). Thus, R=r.E=r.(p.q). Rate changes will have two effects on revenues: one, through the tax rate change, and the other through the impact on tax base. As the tax rates are lowered, post-tax prices are expected to fall, leading to an increase in the quantity demanded. The percentage fall in post-tax price would be much less than the percentage fall in the tax rate. Calibrations indicate that for all feasible ranges of demand elasticity, revenues would fall. Where the tax rates have been brought down to nil, irrespective of the level of expenditure, revenues will be zero.

There are only limited instances of increase in the tax rate. In cases where the tax rate has been increased from 28% to 40%, pertaining to demerit or luxury goods, most of this change implies only the merger of the compensation cess into the tax rate. This does not constitute a genuine increase in the tax rate. There are some instances where goods may have been moved from 12% to 18%. Overall, our assessment is that substantial revenue reduction is involved due to the multiplicative effect of the fall in the tax rate.

Various estimates of net revenue loss are available which include the one given by the Ministry of Finance – at ₹48,000 crore for a full year. Other estimates provide higher figures.

Income augmenting effect

To the extent that the government has to bear a substantive amount of foregone revenues on account of these GST reforms, this benefit would accrue to the tax-payer and his disposable incomes would go up. Much of the benefit would accrue to consumers of goods in the 5% rate category, that are necessities. Elasticity of demand for this group of goods is low. As a result of an increase in disposable income, consumers would increase, relatively more, their demand for goods in the higher rate categories of 18% and 40% that are in the nature of comforts and luxuries. These effects would be revenue augmenting. However, the revenue loss would be immediate and revenue gains would emerge over time.

The GST impact on growth arises from avoiding cascading and promoting better resource allocation. The new rate categories do not fully avoid cascading. For all goods and services which are being placed under the exempt category, no input tax credit would be available and the taxes paid on inputs would be loaded onto the price. Where goods are zero rated or even in the 5% category, many inputs may be taxed at 18%; although input tax credit may be admissible, there may be considerable bottlenecks in claiming input tax credit (ITC). In this context, it is also important to note that the classification of goods under the various rate slabs should be determined by the nature of commodities and not by demand weakness at a certain point in time.

Macro implications

There may be some pressure on the Government of India's budgeted fiscal deficit for 2025-26. In Q1, the nominal GDP growth, at 8.8%, was well below the budgeted GDP growth assumption of 10.1%. With the Consumer Price Index and the Wholesale Price Index both remaining low, the expectation is that unless liquidity is increased in the system, nominal GDP growth may turn out to be well below the budgeted level of 10.1%. In the first four months of 2025-26, the direct taxes have contracted by (-)4.3% as compared to 33.6% growth in the corresponding period of the previous year. At the time the Budget was presented, a revenue foregone figure of ₹1 lakh crore was estimated, arising mainly from personal income-tax reforms. With substantial revenue reduction also anticipated in the GST revenues, the realised gross tax revenues may fall well short of Budget projections. To some extent, the Reserve Bank of India's higher dividends may help.

It is important to see how the government responds to the expected revenue shortfall in 2025-26. The option is to either reduce expenditure or to increase fiscal deficit. States may have to resort to higher borrowing or cut expenditures in view of the revenue losses that they may suffer. Both these options will have an adverse impact on real growth. Monetary initiatives through repo rate reductions or liquidity expansions may result in higher inflation, opening up the possibility of monetising some fiscal deficit. Clearly, there are limits to which this option can be exercised.

Any strategy to support growth through demand stimulation spurred by tax rate reductions can be done only on a few occasions. More generally, growth will be driven by saving and investment rates. In fact, the potential growth rate would depend on the investment rate and the incremental capital output ratio.

The views expressed are personal

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While revenue loss would be immediate, revenue gains would emerge over time

Table: Main rate and price changes

Change	Percentage fall in rate	Percentage fall in post-tax price
18% to 5%	13/18 = 72.2%	11%
12% to 5%	7/12 = 58.3%	6.3%
28% to 18%	10/28 = 35.7%	7.8%
18%, 12%, and 5% to nil	100%	15.3%, 10.7% and 4.8%

KEY HIGHLIGHTS

Context & Background

- GST was introduced in July 2017 to create a destination-based, consumption-led tax regime replacing multiple indirect taxes.
- Aim: avoid cascading, increase efficiency, and shift incidence of taxation onto final consumers.
- Over the years, issues persisted: multiple tax slabs, inverted duty structures, compensation cess, compliance burden.
- On 22 September 2025, a new GST rate structure is implemented with rationalisation of slabs and merging of cess.

Key Facts / Prelims Pointers

- Discontinued slabs: 12% and 28%.
- Retained: 0%, 5%, 18%.
- Introduced: 40% "demerit" rate for luxury/sin goods.
- Special rates below 5% continue (e.g., essentials).
- 546 goods affected → 80% rate cuts, 20% hikes.
- Major beneficiaries: textiles, consumer electronics, automobiles, health, food, fertilizers, renewable energy.
- Revenue loss estimates: ₹48,000 crore (MoF), some estimates higher.
- Budget assumption: 10.1% nominal GDP growth vs actual Q1: 8.8%.
- Direct tax collection Q1 2025-26: (-)4.3% growth vs 33.6% growth previous year.
- Revenue foregone already: ₹1 lakh crore (from income tax reforms).

Static Linkages

- Economy: Concepts of direct vs indirect taxes, elasticity of demand, fiscal deficit management, incremental capital output ratio (ICOR).
- Polity: GST Council (Art. 279A), Finance Commission role in fiscal transfers.
- Global Best Practice: Many countries have single-rate GST/VAT systems (e.g., New Zealand ~15%).

Critical Analysis

Opportunities / Pros

- Simplifies GST by reducing slabs (closer to a 3+1 structure).
- Boost to employment-intensive sectors → textiles, food, electronics.
- Lower input costs for agriculture & renewable energy.
- Raises disposable incomes → demand push in short term.
- Long-term efficiency gains from reduced cascading.

Challenges / Cons

- Revenue loss (~₹48k–100k crore) → strain on fiscal deficit.
- Revenue foregone + weak direct tax collections → gross tax revenue below Budget estimates.
- Exemptions & multiple slabs → continued inverted duty structure, ITC bottlenecks.
- States may face higher borrowing/cut in expenditure → adverse on growth.
- Inflationary risk if deficit monetised through liquidity expansion.

Long-term Implications

- If consumption demand fails to rise adequately, revenue shortfall may persist.
- Investment-driven growth still key → GST reform alone not sufficient.
- Need alignment towards fewer slabs, minimal exemptions, seamless ITC to achieve full efficiency.

Way Forward

- Move towards a 2/3 rate GST structure (e.g., merit, standard, demerit).
- Minimise exemptions, ensure seamless ITC to avoid cascading.
- Strengthen compliance & digital infrastructure to widen base.
- Balance short-term fiscal prudence with long-term growth push.
- Learn from global best practices (NZ, Canada) → simple, broad-based GST with fewer slabs.

'Judicial experimentalism' versus the right to justice

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The top court's endorsement of the Allahabad High Court's steps to prevent the misuse of Section 498A IPC affects a victim's pursuit of justice

The Supreme Court of India, in *Shivangi Bansal vs Sahib Bansal* (July 22, 2025), endorsed the guidelines by the Allahabad High Court, in *Mukesh Bansal vs State of U.P.* (2022), to prevent the misuse of Section 498A of the Indian Penal Code (now Section 85 of the Bharatiya Nyaya Sanhita). The High Court had introduced a two-month 'cooling period' for any coercive action after the registration of a first information report (FIR) or complaint to the magistrate. During the 'cooling period', the matter will be referred to a Family Welfare Committee (FWC). However, both the introduction of the 'cooling period' and the referral of the matter to the FWC undermine a victim's right to prompt access to justice and affects the functional autonomy of the criminal justice agencies.

The basis of the checks

The enactment of Section 498A was with the objective of punishing various forms of cruelty against women in a matrimonial setting. Be that as it may, the courts, in a series of cases, have lamented the increasing tendency by women to misuse the law when it concerns FIR registrations and subsequent arrests. Courts have accordingly established procedural safeguards to protect the 'innocent' husband and his family. The Supreme Court of India, in *Lalita Kumari*, has put cases arising out of matrimonial disputes in the category of 'preliminary inquiry' before the registration of the FIR. The recent criminal law reforms also place cases of cruelty by husband in the domain of 'preliminary enquiry' before registration of the FIR.

In addition to these checks to prevent the registration of an FIR in false or frivolous complaints, the courts have also addressed another area for potential abuse in case of Section 498A – rampant arrests of husbands and their family members. The power of arrest was rationalised at two levels. First, by bringing a statutory change to the Code of Criminal Procedure in 2008, and the second, by judicial dictum in *Arnesh Kumar* (2014). The 2008 amendment introduced the 'principle of necessity' in the matter of arrest. In *Arnesh Kumar*, the Supreme Court effectively plugged the unbridled exercise of arrest powers by the police in cases that saw the use of Section 498A cases, by introducing a checklist and enforcing 'notice for appearance'.

In *Satender Kumar Antil* (2022), the Court further strengthened these institutional checks by directing the release of a person on bail if arrested in non-compliance of the directions in *Arnesh Kumar*.

As an 'arrest offence'

The National Crime Record Bureau (NCRB) report, 'Crimes in India', suggests that Section 498A has remained among top five 'highest arrest' offences till 2016. Thereafter, it was within the top 10, which suggests that the steps taken at statutory and institutional levels have had an impact. Although the registered offences under this provision rose from 1,13,403 in 2015 to 1,40,019 in 2022, arrests declined from 1,87,067 to 1,45,095, as in NCRB data during the same period. This was suggestive of safeguarding the liberty of the accused without making compromises with a victim's right to her access to justice.

The proposal to introduce a quasi-judicial committee, alongside a restriction on arrests during a designated cooling period, might prove to be an ambitious step on paper. It may be attributable to the absence of a statutory authority to implement these directives as well as the undefined scope of their jurisdictional applicability. The recent ruling undermines a victim's pursuit of justice by denying her the opportunity to have her complaint addressed in a timely manner.

Despite filing an FIR/complaint, no action can be taken until the "cooling period" concludes, thereby exacerbating the victim's plight even after lodging the complaint. The idea of introducing a 'cooling period' and referring the complaint to the FWC falls outside the ambit of the statutory and institutional framework.

This reminds us of another instance of judicial experimentalism. In 2017, the Supreme Court, in *Rajesh Sharma*, gave similar directions for constituting FWCs and the forwarding of complaints to such FWCs. The one-month period provided to FWCs, in *Rajesh Sharma*, is akin to the 'cooling period' devised by the Allahabad High Court. We should not forget that the directions in *Rajesh Sharma* were not welcomed by the society at large. These were termed 'regressive' and beyond 'judicial competence'. This resulted in the rollback of the directions by the Supreme Court within a year.

A three-judge Bench, in Social Action Forum for *Manav Adhikar* (2018), overturned the directions in *Rajesh Sharma* and restored the victim's right to prompt access to justice and the supremacy of the criminal justice functionaries in the reporting of crimes and the dispensation of justice.

Revisit the ruling

It becomes crucial for the Supreme Court to revisit its ruling as the apprehension surrounding the misuse of the law by the victim and the abuse of power by the police has been addressed through legislative and judicial measures. The act of forwarding complaints to FWCs is beyond legislative intent, against the functional autonomy of the criminal justice agencies and, most importantly, dents the victim's pursuit of justice.

Static Linkages

- Polity & Constitution: Article 21 (life & personal liberty), Article 14 (equality before law).
- Criminal Law: Evolution from IPC → BNS, CrPC → BNSS.
- Judiciary: Doctrine of judicial restraint, separation of powers.
- Women issues: Dowry prohibition laws, Domestic Violence Act, gender justice framework.

KEY HIGHLIGHTS

Context & Background

- Trigger: The Supreme Court (July 2025) endorsed Allahabad HC's guidelines (Mukesh Bansal, 2022) on Section 498A IPC (now Section 85, Bharatiya Nyaya Sanhita) introducing a two-month cooling period + referral to Family Welfare Committees (FWC) before coercive action.
- Historical background:
  - Section 498A IPC (1983) was introduced to punish cruelty against women in matrimonial settings.
  - Over time, concerns of misuse led to judicial & statutory safeguards.
  - Lalita Kumari (2014) → preliminary inquiry allowed in matrimonial disputes before FIR.
  - Arnesh Kumar (2014) → rationalised arrests, introduced "notice of appearance."
  - Satender Kumar Antil (2022) → bail if arrest violated Arnesh safeguards.
  - Rajesh Sharma (2017) → FWCs mandated, but struck down by Social Action Forum for Manav Adhikar (2018).

Key Facts/Data (Prelims Pointers)

- Statistical trends (NCRB):
  - Registered cases: 1,13,403 (2015) → 1,40,019 (2022).
  - Arrests: 1,87,067 (2015) → 1,45,095 (2022).
- Legal shifts: Section 498A IPC → Section 85 BNS.
- Criminal law reforms (2023–25): cruelty cases placed under preliminary inquiry before FIR.
- CrPC Amendment 2008: "Principle of necessity" for arrest.

Critical Analysis

Opportunities/Pros:

- Protects innocent husbands/families from arbitrary arrest.
- Reduces police excesses & misuse of law.

Challenges/Cons:

- Delays immediate protection & justice for genuine victims.
- Undermines functional autonomy of police & magistrates.
- Repeats Rajesh Sharma (2017) mistake—judicial overreach.
- Creates legal uncertainty—no statutory authority for FWCs.

Long-term implications:

- Weakens victim's trust in legal system.
- Risks normalising patriarchal suspicion of women's complaints.
- Possible clash with legislative intent & fundamental rights.

Way Forward

- Revisit ruling: Restore victim's prompt access to justice.
- Strengthen safeguards: Use Arnesh Kumar checklist & CrPC amendments instead of extra-legal FWCs.
- Alternative reforms: Fast-track matrimonial offence cases, mandatory counseling (but post-FIR, not pre-FIR).
- Global best practices: Protective orders (like restraining orders in US/EU) with speedy hearings, not cooling delays.

Constitutional clarity

Presidential Reference proceedings boost case against delays by Governors

The hearings on the Presidential Reference that followed the Supreme Court judgment on April 8, 2025, clarifying the constitutional position on the powers of the Governor and the President in providing assent to Bills passed by State Assemblies, have largely confirmed that Governors should not indefinitely withhold assent to such Bills. Addressing the 14 questions posed in the Presidential Reference, the observations of the five-judge Bench largely converged on the constitutional principles elucidated in April. The question by the Chief Justice of India, B.R. Gavai, on whether the Court should "sit powerless" while Governors make "competent State legislatures defunct" echoed the core concern in the April judgment – that constitutional offices cannot paralyse democratic governance through inaction. While States' counsel largely argued along political lines based on which parties governed them, this did not detract from the thorough examination of Articles 200 and 201 during the proceedings. The argument that the Constitution's silence on specific timelines in these Articles does not grant unlimited discretion to Governors remains compelling. When the Solicitor-General argued that Governors serve as a "check on hasty legislation", the Bench's response also indicated the tension between this position and democratic principles. Justice Vikram Nath's observation, that Governors "cannot sit over the wisdom of the legislature indefinitely", was succinct.

That only Opposition-ruled States have faced prolonged delays, as pointed out by Kerala's counsel, suggests the constitutional framework itself is not ambiguous but that its application has become selective. The Bench's examination of why judicial review applies to Governors' recommendations under Article 356 (President's Rule) but supposedly not to actions under Article 200 (assent to Bills) highlighted potential inconsistencies in arguments defending unlimited discretion for Governors. The proceedings related to the questions posed in the Presidential Reference demonstrate why the April judgment's framework remains constitutionally sound and necessary to maintain the balance between federal cooperation and State autonomy. The question from these hearings is on why the Centre chose this unusual route. As scholars have established, an advisory opinion by the Court under Article 143 does not override a binding judgment under Article 141. If the Centre genuinely sought clarity on the April judgment, well-established judicial procedures such as review petitions or curative petitions were available. When the Court's final reply to the Reference is received, the Centre should accept the constitutional boundaries that the April judgment and these proceedings have reinforced, rather than continuing to pursue powers that would alter the delicate federal balance that the Constitution has established.

KEY HIGHLIGHTS

Context & Background

- Trigger: The Supreme Court's April 8, 2025 judgment clarified that Governors and the President cannot indefinitely withhold assent to Bills under Articles 200 and 201.
- Presidential Reference (Article 143): Following this judgment, the Centre sought the Court's advisory opinion on 14 questions regarding Governor/President's powers.
- Historical Background:
  - Articles 200 & 201 of the Constitution deal with Governor's assent to State Bills.
  - The issue has been politically contentious, with Opposition-ruled States alleging deliberate delays.
  - Similar tussles in the past: Shamsher Singh (1974), Nabam Rebia (2016) on Governor's discretionary powers.
  - Article 143 allows Presidential References, but advisory opinions are not binding unlike judgments under Article 141.

Key Facts / Prelims Pointers

- Articles involved:
  - Article 200 – Options before Governor: (i) Assent, (ii) Withhold assent, (iii) Return for reconsideration, (iv) Reserve for President.
  - Article 201 – President's options when Bill is reserved.
- Judicial Review: Court questioned why Governor's decisions under Article 356 are reviewable but not under Article 200.
- April 8, 2025 Judgment: Governors cannot paralyse legislative functioning through inaction.
- Centre's step: Instead of filing a review/curative petition, it sought a Presidential Reference.

Static Linkages

- Governor's role: Constitutional head, bound by aid and advice (Art. 163).
- Judicial doctrines: Constitutional silence ≠ unlimited discretion.
- Federalism in India: Quasi-federal, but requires cooperative balance.

Critical Analysis

Opportunities / Pros:

- Reinforces judicial clarity on ambiguous constitutional provisions.
- Prevents misuse of office to delay State legislations.
- Strengthens cooperative federalism and accountability of constitutional authorities.

Challenges / Cons:

- Political misuse of Governors persists; neutrality often questioned.
- Presidential Reference route creates confusion vis-à-vis binding judgments.
- Centre–State trust deficit deepens.

Long-term Implications:

- May redefine scope of judicial review over Governor's actions.
- Could reduce executive overreach in Opposition-ruled States.
- Sets precedent for limiting constitutional inaction by high offices.

Way Forward

- Define time limits for Governor/President to act on Bills (like UK's royal assent convention).
- Codify Governor's discretionary powers in line with Sarkaria Commission & Punchhi Commission recommendations.
- Promote cooperative federal forums (Inter-State Council, GST Council-style mechanisms) for dispute resolution.
- Strengthen judicial recourse for States in case of undue delay.

A brief respite

The full effects of the 50% tariffs will reflect in September's trade data

India's August trade data by the Commerce and Industry Ministry must come as a respite for the Central government, as it faces demands ranging from interest subvention to loan repayment moratoriums from labour-intensive sectors such as seafood and textiles and apparels. But there is no telling how long this respite will last, as it largely depends on the trajectory of the renewed trade negotiations between India, and its largest trading partner, the United States, amid America's punishing 50% tariffs on imports applicable from August 27. Goods exports in August rose 6.7% year-on-year (YoY) to $35.10 billion, while imports declined by 10.12% to $61.59 billion, led by steep falls in inward shipments of gold (-57% YoY) and silver (-60% YoY). As a result, merchandise trade deficit narrowed to $26.49 billion in August from July's $27.35 billion. But the strains of the U.S.'s 25% "reciprocal tariffs", that kicked in on August 7, show in the sequential drop in exports. Goods exports in August to the U.S. dropped to $6.86 billion from $8.01 billion in July, while overall exports shrunk to $35.10 billion in August from $37.24 billion in July and $35.14 billion in June. This suggests that the scramble for stockpiling by American importers has begun to slow and the full effects of the 50% tariffs will reflect in September's trade data. While U.S. shipments in electronics, gem and jewellery and engineering goods saw mild declines in August, textiles witnessed the sharpest fall of about 2.7% YoY. To be sure, these sectors witnessed impressive YoY overall growth. Not surprisingly, drugs and pharmaceuticals, a sector that is exempt from the tariffs, have done well sequentially and on-year, with exports growing 6.94% YoY to $2.51 billion in August.

What is worrying is the sharp decline in imports across products and sectors – transport equipment (-26.54%), coal and allied products (-26.2%), wood and allied products (-14.46%) and iron and steel (-10.98%). This suggests either a slowing in economic activity, or an attempt to find cheaper domestic suppliers in the wake of tariff-related price pressures. Lower merchandise imports might be good for the deficit, but a sudden decrease such as this is alarming. What is also telling is that despite strained diplomatic relations between India and China, Beijing remains a top trading nation for India. That China remains a main source of imports (grew by 10.19%, April-August) shows that diplomacy and economic relations are far removed from each other.

KEY HIGHLIGHTS

Context & Background

- India's August 2025 trade data offers temporary relief with exports rising and imports falling, narrowing the trade deficit.
- Triggered by the U.S.'s imposition of steep tariffs: 25% reciprocal tariffs from August 7 and 50% punitive tariffs from August 27.
- This development is critical as the U.S. is India's largest trading partner and tariff escalation comes amidst ongoing trade negotiations.
- Historically, India has faced trade tensions with major partners (e.g., U.S. withdrawal of GSP benefits in 2019; earlier WTO disputes on poultry, solar panels).

Key Facts / Prelims Pointers

- Exports (Aug 2025): $35.10 bn (+6.7% YoY).
- Imports (Aug 2025): $61.59 bn (–10.12% YoY).
- Trade deficit: $26.49 bn (vs. $27.35 bn in July).
- U.S. Exports (Aug): $6.86 bn (down from $8.01 bn in July).
- Gold imports: –57% YoY; Silver imports: –60% YoY.
- Pharma exports: +6.94% YoY → $2.51 bn (tariff-exempt sector).
- China imports (Apr–Aug 2025): +10.19%, despite strained ties.

Static Linkages

- Polity & IR: WTO rules, bilateral trade negotiations, FTA dynamics.
- Economy: Balance of Payments (BoP), trade deficit implications, tariff impact on supply chains.
- Geography: Resource dependence (gold, coal imports; China's dominance in electronics/steel inputs).
- Environment: Lower coal imports → climate & energy transition relevance.

Critical Analysis

Opportunities/Pros

- Narrowing trade deficit improves BoP position.
- Push for import substitution → opportunity for "Make in India" & domestic suppliers.
- Pharma & sunrise sectors (electronics, engineering goods) show resilience.

Challenges/Cons

- Tariff shock from U.S. could erode competitiveness of labour-intensive exports (textiles, gems).
- Declining imports may signal slowing domestic demand → economic stress.
- Dependence on China despite political friction undermines strategic autonomy.

Long-term Implications

- Sustained tariffs could reconfigure India's export markets.
- Risk of job losses in labour-intensive sectors (textiles, seafood).
- Strategic recalibration needed → diversification of trade partners, FTAs with EU/UK.

Way Forward

- Negotiation Diplomacy: Fast-track India–U.S. trade talks; leverage pharma and digital trade.
- Diversification: Expand markets in Africa, Latin America, EU to reduce U.S. dependence.
- Domestic Capacity: Promote PLI schemes, skill training, logistics upgrades to enhance competitiveness.
- Tariff Shielding: Extend targeted interest subvention & credit support to vulnerable sectors.
- Best Practices: Follow Vietnam/Mexico model of integrating into alternative global value chains during tariff wars.

EASE OF TRADE

To integrate more closely with global supply chains, India should lower tariffs and relax non-tariff barriers

THERE ARE SIGNS of a thaw in India-US relations. After being extremely critical of India last week, US President Donald Trump said that the two countries are "continuing negotiations to address the trade barriers". A US trade team led by Brendan Lynch, Assistant US Trade Representative for South and Central Asia, is in India to hold talks with government officials on the trade deal. But, the 50 per cent tariff levied on India's exports to the US remains in place. The pain is now beginning to show. As a report in this paper shows, 50 per cent of orders of shrimp from Andhra Pradesh have been cancelled.

Even as the uncertainty over a deal with the US lingers, the India-EU trade talks are progressing, with both sides appearing confident of concluding the deal. A few days ago, the EU's commissioner for Trade and Economic Security, Maros Sefcovic, said that "we are now maximising our efforts to finalise negotiations by the end of the year". These are welcome signs. However, Delhi's push to sign free trade agreements must be complemented by efforts to liberalise the broader trade regime, including the easing of non-tariff barriers such as the Quality Control Orders (QCO). While QCOs are ostensibly to ensure the quality of products and to protect consumers from low-quality foreign goods, they tend to act as trade barriers and lead to higher costs. As of March, 187 QCOs covering 769 products had been notified. These cover a range of goods, from water bottles and helmets to furniture, stainless steel pipes, and tubes. A majority of these have been issued on the recommendation of the Department for Promotion of Industry and Internal Trade. The effects of these protectionist interventions, which only create space for lobbying, are being felt across various product categories. The Confederation of Indian Textile Industry had, reportedly, in its pre-budget memorandum to the finance ministry, said that QCOs on inputs is impacting competitiveness. As per a report in this paper, MSMEs have reportedly also raised the issue, arguing that these are non-tariff barriers and have raised their input costs. These views have been echoed by others as well. NITI Aayog Vice Chairperson Suman Bery had earlier said that QCOs for inputs are a "malign intervention". The issue is being deliberated upon by a high-level committee on non-financial regulatory reforms led by NITI Aayog member Rajiv Gauba.

Lowering tariffs alone will not facilitate integration with global supply chains. Firms desire transparent and predictable regimes. If India wants to integrate more closely with the world, if it wants its exports not to be subject to various forms of non-tariff barriers – such as labour and environmental standards – then it should also resist the temptation to impose such barriers. The market should be the adjudicator of quality. While there may be concerns over dumping, such measures will only make it more difficult to do business in the country, complicate efforts to boost manufacturing, and align with supply chains.

KEY HIGHLIGHTS

Context & Background

- India-US relations are showing strain due to 50% tariffs on Indian exports, particularly hurting seafood/shrimp exports from Andhra Pradesh.
- A US trade delegation led by Brendan Lynch (Assistant US Trade Representative for South and Central Asia) is in India to negotiate trade barriers.
- In contrast, India-EU trade talks are progressing smoothly, with EU Commissioner Maros Sefcovic expressing confidence about concluding a deal by end of 2025.
- Domestically, India's Quality Control Orders (QCOs)—meant to ensure quality and protect consumers—are being criticized as non-tariff barriers that increase costs and hurt competitiveness.
- Historically, India has been cautious in FTAs, citing concerns over dumping and cheap imports. However, since 2021, India has accelerated FTA negotiations (UAE, Australia, UK, EU).

Key Facts/Data (Prelims Pointers)

- US tariffs: 50% duty on Indian exports (August 2025).
- Shrimp exports: 50% of orders from Andhra Pradesh canceled.
- QCOs: 187 notified as of March 2025, covering 769 products (water bottles, helmets, stainless steel pipes, furniture, etc.).
- Source: Most QCOs recommended by Department for Promotion of Industry and Internal Trade (DPIIT).

- Criticism:
  - NITI Aayog VC Suman Bery – called QCOs for inputs a "malign intervention."
  - MSMEs and textile industry raised concerns about rising input costs.
- Committee: High-level committee on non-financial regulatory reforms chaired by Rajiv Gauba (NITI Aayog member).

Static Linkages

- Economy:
  - WTO rules on trade liberalization.
  - Free Trade Agreements (FTAs) – India's recent deals with UAE & Australia.
- Polity:
  - Role of DPIIT (Ministry of Commerce & Industry).
- IR:
  - India-US relations (trade tensions).
  - India-EU relations (FTA momentum).
- Industry:
  - MSMEs & Textile sector's role in exports and GDP.

Critical Analysis

Opportunities / Pros

- Strengthening India-EU trade ties diversifies dependence away from US.
- FTAs can integrate India into global supply chains, boosting exports and manufacturing.
- QCOs can ensure consumer safety & quality standards, align with global norms.

Challenges / Cons

- US tariffs hit export competitiveness, particularly in labour-intensive sectors like seafood & textiles.
- QCOs act as non-tariff barriers, raising costs for MSMEs, reducing competitiveness.
- Risk of retaliatory protectionism from trading partners if India imposes too many NTBs.
- Lobbying around QCOs creates regulatory capture, reducing transparency.

Long-term Implications

- Persistent protectionism may isolate India from global value chains (GVCs).
- Failing to resolve tariff and NTB issues can weaken investor confidence.
- Balancing domestic protection with export competitiveness will be key to sustained growth.

Way Forward

- Trade diplomacy: Proactively negotiate tariff rollbacks with the US while finalizing the EU deal.
- Rationalize QCOs: Ensure they apply only to end-consumer products, not inputs; reduce lobbying space.
- Transparency & predictability: Adopt global best practices (e.g., EU CE-marking model).
- Strengthen MSMEs: Provide compliance support, subsidies, and ease testing norms.
- Balance quality & openness: Resist using QCOs as hidden protectionist tools; instead, focus on market-driven quality standards.

Dignity of choice

Gap between rights and lived realities of queer couples must be bridged

FIROZA MEHROTRA

A SAME-SEX COUPLE has moved the Bombay High Court court, challenging the law that discriminates against them by taxing gifts received by one partner from the other. Under the Income Tax Act, no such tax on gifts is levied on heterosexual couples. This discriminates against them according to Article 14 and 15 of the Constitution. The petition has been admitted, and the next date of hearing is September 18. Even if the Bombay High Court gives a verdict in favour of the same-sex couple, how will it be implemented? The same question arises for implementing advisories issued by the Government as a follow up of the Supreme Court verdict in *Supriyo @ Supriya Chakraborty and another v Union of India*.

October 17, 2023 was indeed a very disappointing and sad day for supporters of same-sex marriages in India. On this day, while deciding on a batch of petitions seeking marriage equality for non-heterosexual couples, the Supreme Court held that there was no fundamental right to marry. However, there was unanimous consensus over acknowledging the right to be in a relationship. Leading the majority opinion on this question, Justice S Ravindra Bhat agreed with then CJI D Y Chandrachud that "all queer persons have the right to relationship and choice of partner, cohabit and live together, as an integral part of choice." The Supreme Court also recorded that the Union government will constitute a committee chaired by the Cabinet Secretary for the purpose of defining and elucidating the scope of entitlements of queer persons who are in unions.

In April 2024, Government of India, constituted a committee with the Cabinet Secretary as the chairperson and secretaries of concerned key ministries as members. After a series of meetings, amongst other interim measures, the Department of Food and Public Distribution issued an advisory to all the states and Union Territories, that partners in a queer relationship are to be treated as part of the same household for the purposes of ration card and should not be subjected to any discrimination. Similarly, the Department of Financial Services has issued an advisory that there are no restrictions for persons of the queer community to open a joint-bank account and to nominate a partner in a queer relationship as a nominee. In the same vein, the Ministry of Health and Family Welfare has issued instructions to states prohibiting discrimination to the community with relation to healthcare and claiming the body of a deceased partner.

While these seem to be baby steps in the right direction, how are these advisories and any favourable court verdicts — as in the case of the gift tax — going to be implemented? In order to operationalise these rights/facilities, one will first need to show that the two non-heterosexual persons are in a recognised relationship/association. How will the department concerned know who the partners are in a queer relationship, who are to be provided with the entitlements?

The answer may lie in making a provision for a Deed of Familial Association (DoFA), originally suggested in Justice N Anand Venkatesh judgment of the Madras High Court, dated November 17, 2023. He suggested that the Tamil Nadu government consider recognising a DoFA as a right of partners to choose to form or retain families. This could be a good way of recognising a partnership between two non-heterosexual individuals. From my decades of administrative experience in government, I feel such a DoFA would help operationalise any court orders or government advisories already issued or to follow.

Any queer couple entering into a DoFA could provide affidavits of their desire to enter into an association of their own free will to the district magistrate or any other person, who should be authorised to issue a DoFA to them. This will help queer couples in accessing the facilities and rights given in court orders/advisories/circulars/orders of government. In the absence of this documentation, how would any government department or entity identify them and provide them with their entitlements? Documentation like a DoFA will provide the much needed recognition and dignity to same-sex couples, and, to quote the Supreme Court in *Supriya Chakraborty v Union of India*, also ensure "all queer persons have the right to relationship and choice of partner, cohabit and live together, as an integral part of choice" and be treated at par with heterosexual couples.

The writer is a former IAS officer who retired from the Planning Commission, Government of India

KEY HIGHLIGHTS

Context & Background

- A same-sex couple moved the Bombay High Court challenging discriminatory provisions of the Income Tax Act where gifts between heterosexual couples are exempt from tax, but same-sex couples face taxation.
- They argue violation of Article 14 (Equality before Law) and Article 15 (Non-discrimination) of the Constitution.
- This comes in the backdrop of the Supreme Court's October 2023 judgment in Supriyo @ Supriya Chakraborty v. Union of India, which denied marriage equality but recognized the right to relationship, cohabitation, and choice of partner for queer persons.
- Government committees and ministries have since issued advisories granting limited entitlements (ration cards, joint bank accounts, healthcare rights).

Key Facts/Data (Prelims Pointers)

- Articles Involved:
  - Article 14 → Equality before law.
  - Article 15 → Prohibition of discrimination.
- Case Law:
  - Supriyo @ Supriya Chakraborty v. UOI (2023): No fundamental right to marry, but right to partnership recognized.
  - Justice N Anand Venkatesh (Madras HC, Nov 2023) → Suggested creation of Deed of Familial Association (DoFA) for queer couples.
- Committees/Advisories:
  - Cabinet Secretary-led committee (2024).
  - Ministries issued advisories (Food & Public Distribution, Financial Services, Health).

Static Linkages

- Polity: Fundamental Rights (Articles 14, 15, 19, 21).
- Judiciary: Power of judicial review, doctrine of equality.
- Society: Social justice, vulnerable communities.
- International Reference: Marriage equality recognized in ~35 countries including USA, UK, Canada, South Africa.

Critical Analysis

Opportunities/Pros:

- DoFA could institutionalize recognition of same-sex partnerships.
- Enhances access to welfare schemes, banking, healthcare.
- Strengthens constitutional morality and rule of law.

Challenges/Cons:

- Lack of legislative backing → advisories/court verdicts hard to implement.
- Social resistance and stigma.
- Risk of fragmented rights instead of holistic recognition.

Long-term Implications:

- Possible gradual shift toward legal recognition of same-sex unions.
- Balancing between judiciary's progressive push and legislature's hesitation.

Way Forward

- Formalize DoFA mechanism via legislation (like civil union laws in Germany, France).
- Strengthen grievance redressal mechanisms for LGBTQ+ persons in welfare delivery.
- Awareness campaigns to reduce stigma.
- Adopt global best practices: civil unions (France), partnership registries (Germany), step-by-step recognition leading to marriage rights (South Africa).