

**“Great leaders create more leaders, not followers.” Roy T. Bennett**

**NATIONAL****INDIA TO HOST WORLD ENVIRONMENT DAY 2018**

Context: India is the global host of 2018 World Environment Day which will take place on **June 5, 2018**.

Theme: **“Beat Plastic Pollution”**.

Background: World Environment Day is a UN Environment-led global event, the single largest celebration of our environment each year, which takes place on June 5 and is celebrated by thousands of communities worldwide. Since it began in 1972, it has grown to become a global platform for public outreach that is widely celebrated across the globe.

**INDIA GEARS UP FOR AI-DRIVEN WARS**

The government has initiated to incorporate artificial intelligence (AI) to enhance the operational preparedness of the armed forces.

Note: Artificial intelligence (AI) is a term for simulated intelligence in machines. These machines are programmed to “think” like a human and mimic the way a person acts. The ideal characteristic of artificial intelligence is its ability to rationalize and take actions that have the best chance of achieving a specific goal.

**Important facts:**

India had started the work on the application of AI to boost the capabilities of its armed forces as many developed national is already following AI.

A high-powered task force headed by Tata Sons chairman N. Chandrasekaran is finalizing the specifics and framework of the project, which would be implemented in a “partnership model” between the armed forces and the private sector.

The government had decided to introduce Artificial intelligence as a part of a broader

Policy initiative to prepare the Army, Navy and the Air Force for next-generation warfare.

Unmanned aerial vehicles, naval vessels, tanks and automatic robotic rifles as weapon systems would be included as a part AI in future wars.

The induction of Artificial intelligence will provide Indian Armed force a level playing field and to overcome the Chinese and other world power in field of Artificial intelligence.

Artificial intelligence will help in border surveillance and could ease the pressure on armed forces personnel guarding the sensitive frontiers with China and Pakistan.

China is putting its hard efforts in Artificial intelligence research and machine learning.

The U.S., Britain, France and the European Union are also investing significantly in Artificial intelligence.

The U.S. has carried out successful with the help of artificial intelligence to target terrorist hideouts in Afghanistan and Northwest Pakistan using drones.

**A HIGH-TECH TIGER CENSUS IN ANDHRA PRADESH**

Recently, the 3rd phase of 4th All-India Tiger Estimation (AITE) began in Nallamala forest of Andhra Pradesh

Recently, there have been indications that tigers have also spread to the region south of the Nagarjunasagar-Srisailem Tiger Reserve (NSTR) in the forest up to the Penna River.

The recent tiger estimation is the first in Andhra Pradesh after its bifurcation

During the last estimation in 2014, tiger count in united Andhra Pradesh was 68. Tiger count was 95 in the first AITE in 2006

For the first time, the authorities have used a new app Tigers – Intensive Protection and Ecological Status (M-StrIPES). The app would facilitate avoiding human error in the traditional recording of the pugmarks and other signs during survey

For the survey, 250 members of the Particularly Vulnerable Tribal Group (PVTG) of Chenchus have been engaged as trackers for protecting and monitoring the tigers.

#### **TWO NIPAH VIRUS DEATHS CONFIRMED IN KOZHIKODE**

The Health Department of Kozhikode district has confirmed Nipah virus (NiV) infection for the first time in the State.

The National Virology Institute, Pune has confirmed the Presence of the zoonotic virus in the blood sample of died person.

Nipah virus (NiV) infection cause severe disease in both animals and humans.

The virus is transmitted through Fruit bat which is natural reservoir of Nipah virus.

Symptoms of Nipah Virus include:

- Fever and muscle pain.
- Inflammation of the brain which further lead to coma.

Infection can lead to acute respiratory syndrome and fatal encephalitis among humans.

The virus is capable of causing diseases in domestic animals also.

There is no vaccine for the disease and the only form of treatment is supportive medicines.

To control the spread of virus the district administration has constituted a task force to monitor the situation and directed to set up special wards in private and government hospitals.

Union Health Ministry has directed the Director of National Centre for Disease Control (NCDC) to visit Kozhikode to assist the State government regarding the Nipah virus.

#### **GST COUNCIL ASKED THE CENTRE AND STATES TO BRING AUTHORITY FOR ADVANCE RULINGS (AAR)**

The GST council has asked the Centre and states to expedite setting up of appellate authorities for aggrieved entities to appeal against orders of the authority for advance rulings (AAR).

With AARs in different states started giving rulings since March, it has become imperative for the Centre as well as states to set up the appellate authority for advance ruling (AAAR). So far only 12 states, including West Bengal, Gujarat, Madhya Pradesh, Rajasthan, Tamil Nadu and Uttar Pradesh, have issued notifications for setting up AAARs. However, these have not become operational as the members have not yet been appointed.

#### **AAAR:**

As per the state GST law, the appellate authority will have two members – the chief commissioner of central tax as designated by CBIC and the commissioner of state tax.

The appellate authority has been mandated to pass order within 90 days of the filing of appeal.

Under the GST (goods and services tax) law, an aggrieved party can file an appeal against the order of the authority for advance rulings within 30 days, which may be further extended by a month.

#### **Advance Ruling:**

“Advance ruling” means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or subsection (1) of section 100 of the CGST Act, 2017, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

The broad objectives for setting up a mechanism of Advance Ruling are:

- Provide certainty in tax liability in advance in relation to an activity proposed to be undertaken by the applicant.
- Attract Foreign Direct Investment (FDI).
- Reduce litigation.
- Pronounce ruling expeditiously in a transparent and inexpensive manner.

**‘Authority for advance ruling’ (AAR) and ‘Appellate authority for advance ruling’ (AAAR):**

The Authority for advance ruling constituted under the provisions of State Goods and Services Tax Act or Union Territory Goods and Services Tax Act shall be deemed to be the Authority for advance ruling in respect of that State or Union territory under the CGST Act, 2017 also.

The Appellate Authority for Advance Ruling constituted under the provisions of a State Goods and Services Tax Act or a Union Territory Goods and Services Tax Act shall be deemed to be the Appellate Authority in respect of that State or Union territory under the CGST Act, 2017 also.

Thus it can be seen that both the Authority for Advance Ruling (AAR) & the Appellate Authority for Advance Ruling (AAAR) is constituted under the respective State/Union Territory Act and not the Central Act. This would mean that the ruling given by the AAR & AAAR will be applicable only within the jurisdiction of the concerned state or union territory. It is also for this reason that questions on determination of place of supply cannot be raised with the AAR or AAAR.

Before giving the ruling, AAR must hear the applicant or his authorised representative as well as the jurisdictional officers of CGST/SGST.

If there is a difference of opinion between the two members of AAR, they shall refer the point or points on which they differ to the AAAR for hearing the issue. If the members of AAAR are also unable to come to a common conclusion in regard to the point(s) referred to them by AAR, then it shall be deemed that no advance ruling can be given in respect of the question on which difference persists at the level of AAAR.

**SCIENCE AND TECH****TONETAG**

ToneTag, a Bengaluru-based financial technology company, is set to introduce

sound-based data transfer technology named Tonetag.

ToneTag is a technology which is a communication protocol that will enable data transfer using sound waves. It is not hardware dependent and works with the devices that do not have a microphone or speaker.

ToneTag sound-wave communication platform enables highly secure proximity payments, customer engagement services and on-the-go mobility solutions. The approach in this technology makes the entire process device agnostic and completely frictionless, making the user experience intuitive and highly adaptable.

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