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7 May, 2024

GST Appellate Tribunal

Context: *Nirmala Sitharaman in New Delhi appointed Justice (Retd.) Sanjaya Kumar Mishra as the President of the GST Appellate Tribunal (GSTAT), administering the oath of integrity and secrecy.*

GST Appellate Tribunal Overview:

- The GST Appellate Tribunal serves as a specialised authority established to resolve disputes related to the Goods and Services Tax (GST) at the appellate level.
- It functions as the primary forum for addressing second-level appeals under GST laws, facilitating uniformity in dispute resolution and expediting case resolution processes.
- The principal bench of the GST Appellate Tribunal is located in New Delhi, serving as the central hub for its operations.

Composition of GST Appellate Tribunal:

- The National Bench, headquartered in New Delhi, comprises key members including the President (Head), a Judicial Member, and Technical Members representing both the state and Centre.
- Additionally, state benches are constituted with two Judicial Members and Technical Members from both the Centre and the respective state, ensuring comprehensive representation.

Rules, Powers, and Duties:

- The GST Appellate Tribunal operates independently, not bound by the Code of Civil Procedure, 1908, but adheres to principles of natural justice.
- It possesses extensive powers similar to a civil court under the Code of Civil Procedure, 1908, enabling it to requisition public records, issue commissions for witness examination, and enforce orders like court decrees.
- Moreover, the Tribunal has the autonomy to regulate its own procedures, ensuring efficient and fair dispute resolution.

GST Appeal Fees:

- To file an appeal with the GST Appellate Tribunal, applicants must remit the entire amount stipulated in the original order, encompassing taxes, fines, interests, and penalties.
- In cases of dispute, applicants are obligated to pay 20% of the aforementioned amount as GST appeal fees, ensuring fair participation in the appellate process.

Members of GST Appellate Tribunal:

- The appointment of members to the GST Appellate Tribunal is carefully structured, with stringent eligibility criteria ensuring the competence and expertise of its members.
- The President, a pivotal figure within the Tribunal, is either a former Supreme Court judge or a Chief Justice of a High Court, embodying the highest standards of legal acumen and experience.
- Judicial Members and Technical Members are selected based on specific criteria, ensuring a diverse and knowledgeable composition within the Tribunal.

Eligibility and Age Criteria:

- The eligibility and age criteria for members of the GST Appellate Tribunal are meticulously defined, ensuring the selection of individuals with the requisite qualifications and experience.
- The maximum age for members varies, with the President mandated to retire at seventy, while Judicial Members and Technical Members must retire at sixty-five, ensuring the infusion of fresh perspectives and talent within the Tribunal.

Application to Appellate Tribunal Under GST:

- Taxpayers dissatisfied with rulings from the First Appellate Authority can file appeals with the GST Appellate Tribunal within three months of the appeal date.
- Applications must be accompanied by the applicable fee and FORM GST APL-05, ensuring adherence to procedural requirements and facilitating efficient processing.
- Late applications submitted beyond the stipulated timeframe will not be considered, emphasising the importance of timely recourse to the appellate process for dispute resolution.

Anti-dumping Duties

Context: *Over three years, Finance Ministry anti-dumping duties often targeted goods from one or two domestic producers, mainly in chemicals.*

- Over the past three financial years, a significant percentage of anti-dumping duties targeted goods from China, either exclusively or in combination with other countries.
- Finance Ministry imposed anti-dumping duties in a high percentage of cases recommended by Ministry of Commerce and Industry in FY24, marking a notable increase from previous years.
- Directorate General of Trade Remedies recommended anti-dumping duties in numerous investigations over the last three financial years, with a significant portion covering goods produced by sole or two producers.
- Central Board of Indirect Taxes and Customs accepted a considerable portion of these recommendations, especially targeting chemical goods from specific companies.
- There's a surge in acceptance rate of anti-dumping duty recommendations post-pandemic, indicating the government's inclination towards tariff measures to tackle dumping.
- Ongoing anti-dumping cases include goods produced by sole producers targeting China, USA, and Russia.
- India's imports from China have surged significantly in recent years, highlighting trade imbalances.

Dumping

- **Definition:** Dumping occurs when a country or company exports a product at a lower price in the foreign market compared to its domestic market.

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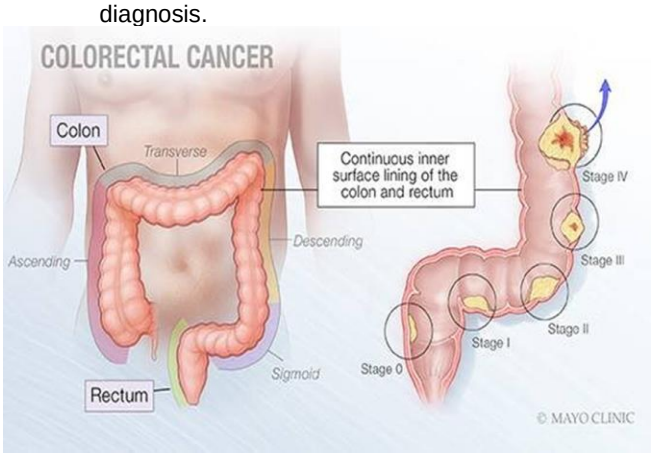
- **Advantages of Dumping:**
  - Ability to flood a market with unfairly priced products, potentially gaining a competitive advantage.
  - Subsidies may offset losses incurred by selling below manufacturing cost.
- **Disadvantages of Dumping:**
  - Subsidies can become unsustainable over time.
  - Increased restrictions by trade partners may lead to higher export costs or limits on imports.
- **International Attitude on Dumping:**
  - Dumping is legal under WTO rules unless proven to harm domestic producers.
  - Nations typically use tariffs and quotas to counter dumping and protect domestic industries.
  - Violations of trade agreements regarding dumping can be challenging and costly to enforce.
- **Trade Agreement Restrictions:**
  - Most trade agreements include restrictions on dumping.
  - Enforcement of dumping violations can be difficult without specific trade agreements in place between countries.

	Global Safeguards	Anti-Dumping measures	Countervailing Duties
Legal Basis	• GATT Article XIX	• GATT Article VI • Agreement on Implementation of Article VI (AD Agreement)	• WTO Agreement on Subsidies and Countervailing Measures
Objectives and Features	• Create "breathing room" for domestic industry struggling with increasing imports • MFN based import restrictions • No allegations about unfair trade	• Protect domestic industry from imports sold "at less than the normal value of the products" • Departure from MFN principle • It's about the "unfair" (pricing) practices of individual firms	• Protect domestic industry from effects of another country's export subsidies actions • Departure from MFN principle • It's about the "unfair" (subsidies) practices of governments
Measures	• Supplementary tariffs beyond bound MFN rates	• Supplementary tariff beyond bound MFN rates targeted at particular foreign firms based on difference between the import price and the "normal" value	• Supplementary tariff beyond bound MFN rates based on the value of the subsidy provided by the government of the exporting country
Criteria	• Imports must be rising (absolute) • Imports are causing "*serious*" injury to the domestic industry	• Dumping, thus pricing below (1) production cost or (2) market price • Imports are causing "*material*" injury to the domestic industry	• Specific subsidies (financial contribution) by foreign governments that are exported • Imports are causing "*material*" injury to the domestic industry

Colorectal cancer

Context: *Researchers from the Fred Hutchinson Cancer Centre in the U.S. have identified a unique subtype of the bacterium Fusobacterium nucleatum, which is more abundant in colorectal cancer (CRC) tumours.*

- **Colorectal Cancer (CRC) Incidence:**
  - CRC is the seventh most common cancer in India, with a 20% increase in cases from 2004 to 2014.
  - While overall CRC incidence worldwide has declined, the incidence of early-onset CRC has risen alarmingly, particularly in individuals younger than 30 years.
- **Fusobacterium Nucleatum and CRC:**
  - Researchers at the Fred Hutchinson Cancer Centre identified a distinct subtype of Fusobacterium nucleatum associated with CRC tumours.
  - This subtype was found to induce precancerous formations in mouse intestines when infected.
- **Genetic Analysis:**
  - Genetic analysis revealed two clades of Fusobacterium nucleatum, termed Fna C_1 and Fna C_2.
  - Fna C_2, associated with CRC tumours, displayed genetic factors facilitating colonisation and metabolism in the gut.
- **Metabolic Factors:**
  - Fna C_2 bacteria had genes enabling them to metabolise specific compounds found in the human gut, enhancing their ability to associate with CRC tumours.
  - These metabolic traits were validated through analysis of human stool samples.
  - **Pathways of Infection:** Contrary to previous belief, Fna bacteria can descend from the mouth to the gut, possibly through the gastrointestinal tract, due to specific genetic adaptations.
- **Mouse Model Studies:**
  - In mouse models, Fna C_2 bacteria induced a higher incidence of adenomas compared to Fna C_1 bacteria.
  - Intestinal metabolic profiles of Fna C_2-treated mice showed changes consistent with tumour progression.
- **Human Validation:**
  - Fna C_2 was found to be enriched in CRC tissues compared to non-cancerous tissues in human patients.
  - Similar enrichment was observed in stool samples from CRC patients but not healthy individuals.
- **Potential Clinical Applications:**
  - The study holds promise for developing early detection tests and targeted treatment options for CRC.
  - Future research may focus on microbial interventions and diagnostics for CRC, as well as tracking the colonisation timeline of Fna C_2 bacteria for early diagnosis.



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NEWS IN BETWEEN THE LINES

Tadoba-Andhari Tiger Reserve

Recently, the Maharashtra forest department is gearing up for translocation of a few tigers from the Tadoba-Andhari Tiger Reserve (TATR) in Chandrapur to Sahyadri.

About Tadoba-Andhari Tiger Reserve:

- The Tadoba Andhari Tiger Reserve is a **wildlife sanctuary** and **national park** in the Chandrapur district of **Maharashtra.**
- It was established in **1995** by merging **Tadoba National Park,** established in **1955** and **Andhari Wildlife Sanctuary, founded in 1986 .**
- It is home to a significant **tiger population**, with approximately **43 tigers** recorded in the **2010 National Census**, making it one of India's important tiger habitats.
- Abundant water bodies such as **Tadoba Lake**, **Kolsa Lake** and **Tadoba River** are vital for sustaining wildlife, especially during the monsoon season.
- **Flora:** The reserve boasts diverse flora, including **Teak**, **Ain**, **Bija** and Bamboo.
- **Fauna:** The fauna comprises **Tigers**, **Indian leopards**, **Sloth bears** and Gaur, among other species.

Drip Pricing

Recently, the Centre issued a warning regarding "drip pricing," cautioning consumers about the possibility of encountering "hidden charges" that could surprise them beyond a product's Maximum Retail Price (MRP).

About the Drip Pricing:

- Drip pricing is a **pricing strategy** where companies initially advertise only part of a product's price and reveal additional charges later during the buying process.
- It involves **withholding unavoidable fees such as booking, service**, **resort** or **credit card fees**, **local hotel taxes** or **add-ons** like internet access or certain facilities.
- Additional costs are disclosed gradually to the buyer at the point of purchase, commonly used in sectors like hospitality, travel, and online payments.
- It aims to **entice customers into starting the purchase process**, making it less likely for them to abandon the transaction upon discovering the added costs.
- Consumers may find drip pricing frustrating as they prefer upfront transparency regarding the total cost of a product or service, complicating comparison shopping.
- An example of drip pricing is the **cost of an airplane ticket** that initially appears lower but doesn't include baggage fees, which are revealed later during the purchasing process.

Sri Madhava Perumal Temple

Recently, a team from Yaakkai Heritage Trust conducted a study on inscriptions found in and around the dilapidated Sri Madhava Perumal Temple.

About Sri Madhava Perumal Temple:

- Sri Madhava Perumal Temple is located in the **Bhavanisagar dam area** of Erode district, **Tamil Nadu.**
- It dates back over **1,000 years** and served as a **significant religious** and **cultural center** in the region.
- The temple remained largely **submerged** due to the construction of the Bhavanisagar dam in **1948**.
- This temple is dedicated to **Thondreeshwaramudiayar (Lord Shiva).**
- The temple's architecture reflects the **Dravidian style** prevalent in South India, featuring intricate carvings and inscriptions.
- Inscriptions found at the temple suggest its association with a **major trade route connecting the Kongu region** in western **Tamil Nadu** with southern **Karnataka** and **Kerala**.
- It is considered that there was a **trunk road in the area** and traders crossed River **Bhavani** and **River Moyar** to reach Wayanad in Kerala and various places in Karnataka
- The area around the temple witnessed significant historical events, including battles during the reign of **Hoysala rulers** and the **British colonial period**.

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Arabian Travel Market

The 31st edition of the Arabian Travel Market kicked off in Dubai on May 6, 2024.

About the Arabian Travel Market:

- The Arabian Travel Market (ATM) is a **leading global event for travel** and **tourism** professionals in the **Middle East,** a nnually held in **Dubai**.
- It serves as a **crucial platform for businesses** in both **inbound** and **outbound** tourism sectors to network, showcase their offerings, and foster partnerships.
- The 31st edition of ATM took place in Dubai, featuring participants from over **165 countries** and drawing **over 2,300 exhibitors**.
- The theme of the 31st edition is "**Empowering Innovation: Transforming Travel Through Entrepreneurship,"** focusing on fostering innovation and entrepreneurship in the travel industry and will take place from **May 6–9.**
- India played a significant role in ATM 2024, showcasing its diverse cultural attractions and promoting lesser-known summer destinations through the **"Cool Summers of India" campaign.**
- The Indian pavilion, known as the "**Incredible India Pavilion**," attracted strong visitor interest, featuring over **100 participants, including state tourism boards and luxury hotels.**
- India's inbound tourism sector experienced a remarkable revival, with **a 64% surge in foreign** tourist arrivals in **2023** compared to the previous year.

POINTS TO PONDER

- Which country recently launched the Chang'e 6 probe to bring back soil from the dark side of the moon? **– China**
- India recently agreed to enhance cooperation in energy and local currency settlement with which African country? **– Nigeria**
- Bhadra Tiger Reserve, recently seen in news, is located in which state? **– Karnataka**
- Recently, where was the 7th India-Indonesia Joint Defence Cooperation Committee meeting held? **– New Delhi**
- What is the rank of India in the World Press Freedom Index 2024? **– 159**