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## Daily Current Affairs Encyclopedia

## 23 November 2024

## **Kerala Regional News**

### **GST**

#### Context:

- The Kerala houseboat industry is facing an uncertain future due to the state government's demand for an 18% Goods and Services Tax (GST) with retrospective effect from 2017.
- This decision has caused significant financial burden on houseboat owners, with individual demands ranging from Rs 1 crore to Rs 7 crore.
- The state government's classification of houseboats as "water transport" instead of "tour operators" has led to this dispute.
- While the central GST office considers houseboats as tour operators, subject to a 5% GST rate, the state government's classification implies a higher tax rate.

#### About GST:

- GST stands for Goods and Services Tax.
- It is a comprehensive, multi-stage, destination-based tax levied on the supply of goods and services.

#### This means:

- **Comprehensive**: It subsumes most indirect taxes like VAT, service tax, excise duty, etc.
- **Multi-stage**: Tax is charged at each stage of the supply chain, but only on the value added.
- Destination-based: The final consumer in the state of consumption bears the tax.

## **Key Constitutional Provisions:**

- 122nd Amendment: This amendment introduced Articles 246A, 269A, and 279A to the Constitution.
- Article 246A: Grants concurrent powers to the Centre and states to make laws on GST.
- **Article 269A**: Defines the levy and collection of Integrated GST (IGST) on inter-state supply of goods and services.
- Article 279A: Establishes the GST Council, a body consisting of representatives from the Centre and states, to make recommendations on GST-related matters.

### Key benefits of GST:

- Reduced tax burden: Eliminates cascading effect of taxes.
- Improved compliance: Simplified tax structure.
- Common national market: Reduces interstate trade barriers
- Increased revenue: Better tax collection efficiency.







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Hill highway project	<ul> <li>Kerala's PWD Minister P A Mohamed Riyas has announced that the ambitious Hill Highway project is on track for completion by 2026.</li> <li>The Hill Highway project in Kerala is officially designated as State Highway 59.</li> <li>This project aims to improve connectivity and infrastructure in the hilly regions of the state.</li> <li>The minister emphasized the importance of collaborative efforts to achieve this goal, along with the coastal highway project.</li> <li>About:</li> <li>The Hill Highway project in Kerala aims to create a 1332.16 km long highway traversing through 13 of the state's 14 districts.</li> <li>This ambitious project will connect the hilly regions of Kerala, improving connectivity and boosting economic development.</li> </ul>
Sroo Chitro Tirunol	Contaxt
Sree Chitra Tirunal Institute for Medical Sciences and Technology (SCTIMST)	<ul> <li>Context:         <ul> <li>The Sree Chitra Tirunal Institute for Medical Sciences and Technology (SCTIMST) has developed a gelatin-modified bioink for 3D bioprinting of tissues.</li> <li>This innovative bioink has the potential to revolutionize tissue engineering and regenerative medicine.</li> <li>By using this bioink, researchers can create complex 3D tissue structures that closely mimic natural tissues, offering hope for treating various diseases and injuries.</li> </ul> </li> </ul>
	Key Points:
	<ul> <li>The main ingredient in this bioink is a chemically modified gelatin or Gelatin Methacrylamide (GelMA).</li> <li>It is India's first indigenous patented bioink formulation which can be used for the biofabrication of tissues of liver, kidney, pancreas, skin, brain and heart, using advanced three-dimensional (3D) bioprinting technology.</li> </ul>
WINGS survey	Context:
	<ul> <li>During the recent WINGS survey, a remarkable 183 bird species were documented in Thiruvananthapuram.</li> <li>This highlights the city's rich biodiversity and its importance as a bird habitat.</li> <li>While the overall count was lower than the previous year, the survey still revealed a diverse range of avian species, including some rare ones.</li> </ul> About:
	<ul> <li>The WINGS survey in Kerala is a citizen science initiative aimed at monitoring bird populations across the state.</li> <li>Conducted annually, it involves volunteers who record bird sightings in specific locations.</li> <li>The data collected helps scientists and conservationists understand</li> </ul>
	bird diversity, distribution, and potential threats.





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