1.

In view of Assam Tea completing 200 years, the Assam government on Friday has decided to grant tax exemption on agriculture income for a period of three years with effect from April 1.

the state cabinet approved to issuing of notification under the Assam Agriculture Income Tax Act, 1939 for granting tax exemption on agricultural income for a period of 3 years with effect from April 1 this year and a decision has been taken in celebration of 200 years Assam tea industry.

2.

Olympic Values Education Programme to be implemented in 250 government and private schools across Guwahati in association with Abhinav Bindra Foundation Trust for Rs 6 crore in 2024-27 and in this regard, the state cabinet approved for the signing of MoU with International Olympic Committee and Abhinav Bindra Foundation. The programme will address the challenges of a prevalent sedentary lifestyle, lack of concentration and adolescents dropping out of school

3.

the state cabinet approved the Assam Goods and Services Tax (Amendment) Ordinance, 2023 to be promulgated as per the recommendations of the GST council.

State Bench of GST Appellate Tribunal will be set up with headquarters at Guwahati.

Need for the Tribunal

- In the absence of GST Appellate Tribunals, **taxpayers** are **filing** writ **petitions** to directly move the **High Cour**t this **burdens the already overburdened High Courts** and they may not have specialized benches for GST matters.
- The absence of the GST Appellate Tribunal (GSTAT) has led to a huge pile-up of cases
- Without a tribunal, taxpayers who feel aggrieved have no choice but to **wait for justice** while revenue authorities aggressively pursue their orders

About GST Appellate Tribunal (GSTAT)

- Section (109) of the **Goods and Service Tax Act, 2017 (CGST Act)** mandates the constitution of a GSTAT and its Benches.
- It is a specialized authority to resolve disputes **related to GST laws at the appellate level.**
- The **principal bench of the GSTAT will be located in New Delhi**, and each state can decide on the number of benches or boards they require, subject to GST council approval.

Composition

- The bench will consist of **two judicial members and two technical members,** with the selection panel including a senior judicial member from the State High Court.
  - The Tribunal is likely to **be headed by a former Supreme Court judge or a former Chief Justice of a High Court**

Powers of the Appellate Tribunal

- As per the **Code of Civil Procedure, 1908,** the GST Appellate Tribunal holds the same powers as the court and is deemed Civil Court for trying a case.

- It has been granted the powers to hear appeals and to pass orders and directions, including those for the recovery of amounts due, for the enforcement of its orders, and for the rectification of mistakes.
- It also has the power to impose penalties, revoke or cancel registrations, and take such other measures as may be necessary to ensure compliance with the GST laws.
- Its framework may permit the resolution of disputes involving dues or fines of less than Rs. 50 lakh by a single-member bench.

GST Redressal Mechanism:

- Under GST, if a person is not satisfied with the decision passed by any lower court, an appeal can be raised to a higher court, the hierarchy for the same is as follows
  - **Adjudicating Authority**
  - **Appellate Authority**
  - **Appellate Tribunal**
  - **High Court**
  - **Supreme Court.**

4.

The Assam Right to Public Services (Amendment) Ordinance, 2023 to be promulgated for amending Sections 8A and 8B of the Assam Right to Public Services Act, 2012 to improve the delivery of notified RTPS services and strengthen the RTPS appeal mechanism. The proposed amendments will ensure the setting up of an independent 3-member commission – Assam State Commission for Right to Public Services with a Chief Commissioner and two Commissioners – empowered to function as a quasi-judicial body

A quasi-judicial body is a body which has powers and procedures resembling those of a court of law or judge such as an arbitrator or tribunal board. It is obliged to objectively determine facts and draw conclusions from them so as to provide the basis of an official action. Their powers are usually limited to a very specific area of expertise and authority, such as land use and zoning, financial markets, public standards etc. National Human Rights Commission, National Commission for Women, National Commission for Minorities, etc. are examples of quasi-judicial bodies.

Features of Quasi-judicial bodies:

1. **Similar to law imposing bodies:** Quasi-Judicial bodies are institutes which have power similar to law imposing bodies but these are not courts. The courts have the power to supervise over all types of disputes but the quasi-judicial bodies are the ones with the powers of imposing law on administrative agencies.
2. **Specific purpose:** These are created for specific purpose. For example,
3. **National river water dispute tribunal:** National river water dispute tribunal has the power to grant the award to share the water among disputing states.
4. **Central administrative tribunal:** This is constituted to look into the matter related to service dispute of civil servants. For example determination of age of civil servant in case of dispute etc.
5. **National Human right commission**: National Human Rights Commission is a quasi-judicial body which looks into cases of specifically Human Rights violation. It was established under the Human right act 1993. They can investigate human right abuse and can recommend the steps to be taken.
6. **Election commission:** It is constitutional bodies that mainly function for the conduct, control, supervise the election. It also performs judicial function e.g. determination of disqualification of Member of legislator or examining the violation of model code of

conduct.

7. **Other regulatory bodies**: SEBI, TRAI, IRDA etc. are some other quasi-judicial regulatory bodies. Their main function is to ensure transparency in the market economy. They also take judicial measures e.g. punishing in case of violation of rules through fines etc.
8. **Nature of bodies:** They can be statutory, regulatory or constitutional in nature. For example, the National Human Rights Commission is a statutory body, while Finance Commission is a constitutional body created under Article 280. Whereas SEBI is a regulatory body which performs judicial functions too.
9. **Expertise:** These bodies need not only be headed by a judge rather experts too can be included having sectoral knowledge like Finance, Economics, and Law etc.
10. **Judicial review:** Verdict of these bodies can be challenged in a court of law which is the final authority.

Advantages of Quasi-Judicial Bodies:

1. **Low Cost:** In the conventional judicial process, a large section of the population hesitate from approaching the Courts, thus defeating the purpose of justice. Tribunals on the other hand, have an overall low cost which encourages people to seek redressal for their grievances.
2. **Simplicity:** Tribunals and other such bodies do not follow any lengthy or complex procedure for submitting application or evidence etc.
3. **Expert Knowledge:** A tribunal comprises experts, who can easily understand the technicalities of a case, the necessary actions involved and their consequences.
4. **Reduction of Workload:** Tribunals while taking up specific matters, majorly help by sharing the massive workload of the Judiciary. In a country which has 2.81 crore pending cases, it is important to take steps to decrease the burden of the Judiciary.

Issues in Quasi-Judicial Bodies:

1. **Funding:** Public funding is not available for tribunals so one side may be at a disadvantage if the parties can afford a lawyer to represent them, making the process unfair.
2. **False cases:** While lower costs of Tribunals encourage people to fight for justice, they also invite a lot of ill-founded claims.
3. **Burden:** Though the concept and working of Tribunals and Quasi-Judicial Bodies is still new to our country, they mostly remain understaffed and burdened with the ever increasing number of cases, because of which they find it difficult to perform their functions smoothly.Many times the decision given by a Tribunal is challenged in a High Court by the losing party, which defies the purpose of Tribunals.

As a whole, a quasi-judicial body is a good concept as it reduces the burden on Judiciary but there are some loopholes there in this system also. Govt should choose individuals with both technical and legal knowledge and providing them with power to take decisions will be a booster to this organ of Government.

5.

The Assam cabinet approved amending the Assam ESI Doctors' Service Rules, 2000 for ensuring the smooth administration of the Employees' State Insurance Doctors Service of Assam

6.

Assam govt gave approval of the framework of Digital Infrastructure for the DBT Schemes

platform, and subsequent rollout and adoption of the platform to streamline disbursal of welfare benefits to citizens.

An Integrated Social Registry will be prepared initially with the database of Orunodoi along with NFSA schemes including Aadhaar data, beneficiaries of other onboarded schemes will also be added to the registry subsequently, mandatory onboarding of all DBT schemes of the state government will be carried out as per the timeline notified by State Level Advisory Committee

Structure of the Direct Benefit Transfer

The Direct Benefit Transfer program aims to bring transparency and terminate pilferage from the distribution of funds sponsored by the Central Government of India.

Benefits or subsidies are immediately transferred to citizens living below the poverty level under DBT.

The Office of the Controller General of Accounts' Central Plan Scheme Monitoring System (CPSMS) serves as a common platform for routing DBT.

CPSMS can be used to prepare the beneficiary list, digitally sign it, and process payments in the beneficiary's bank accounts via the Aadhaar Payment Bridge.

Note: Aadhar is not mandatory to access benefits under DBT.

Objectives of Direct Benefit Transfer

- Curbing pilferage and duplication.
- Accurate targeting of the beneficiary.
- Reduced delay in payments.
- Electronic transfer of benefits, minimizing levels involved in benefit flow.

The mechanism of the Direct Benefit Transfer Scheme

- First, the beneficiaries are determined, and the beneficiary database is digitalized.
- Beneficiaries are given bank accounts if they don’t already have one.
- Beneficiaries will enrol in Aadhaar after the bank account has been set up.
- The seeding of Aadhaar with bank accounts and the beneficiary database.
- Putting the payment into the beneficiary’s account as soon as possible and starting the last-mile connectivity or service delivery under the protocol.

The Components of the Direct Benefit Transfer

Beneficiary Account Validation System, a strong payment and reconciliation platform integrated with RBI, NPCI, Public and Private Sector Banks, Cooperative Banks, and Regional Rural Banks (core banking solutions for banks, settlement systems of Reserve Bank, Aadhaar Payment Bridge of the Payment Corporation of India), etc., are the essential elements in the execution of DBT schemes.

Validation of Beneficiary Account

These functions include features like application for the scheme by the beneficiary with a bank account and Aadhaar details, review by scheme owners for eligibility of the beneficiary according to scheme guidelines, beginning bank account/Aadhaar verification, payment initiation through Fund Transfer Order, etc. These features make up a workflow-based framework for centrally sponsored and state-linked schemes.

MGNREGA, PM-AWAS, PM-KISAN, DBT-PAHAL, etc. are some examples of such systems.

Although many of the initiatives use Aadhaar to process payments, payments can also be made using a bank account number if Aadhaar is not readily available.

Payment and Reconciliation Platform

By sending payment instructions to PFMS, which then sends them to banks after the appropriate beneficiary confirmation, the IT systems of the plan start the process of paying legitimate beneficiaries.

With the integration of more than 500 banks for the verification of bank accounts and the Aadhar seeding of beneficiaries with the NPCI, PFMS has developed into a powerful payment and reconciliation platform.

The failure of payments and delays in the beneficiary receiving their monies were significantly reduced by the prior authentication of beneficiary accounts.

Core Banking Solutions

As the final mile of distribution, banks are important to the DBT process flow.

All account-based transfers are sent through core banking channels. The processing effectiveness at this point along with the flow of reverse MIS provided the DBT program with the desired momentum.

Aadhaar Payment Bridge (APB)

One of the unusual payment methods mandated by NPCI, the Aadhaar Payment Bridge (APB), leverages the Aadhaar number as a crucial key to digitally channel government rewards and subsidies into the Aadhaar Enabled Bank Accounts (AEBA) of the targeted beneficiaries.

NPCI generates an Aadhaar mapper to enable the transfer of funds.

The most crucial element of the Aadhaar Payments Bridge (APB) is the Aadhaar mapper, which holds data about the bank accounts that have been seeded with the Aadhaar number and are used by NPCI to send payments to the destination Bank.

The types of schemes covered under the Direct Benefit Transfer

The following are the different methods of cash transfer covered under DBT.

Cash transfer

The government immediately forwards cash to each beneficiary under the Direct Benefit Transfer cash transfer scheme. Following is a list of the numerous ways that money is transferred from the government to beneficiaries:

- The beneficiary may receive the amount directly.
- The fund is transferred from the State Treasury Account to the beneficiary.
- Through an Implementing Agency that has been assigned by the government.
- The beneficiary gets the fund from the State or Central Government.
- Some examples include the National Social Assistance Program (NSAP) and MGNREGA.

In-kind benefit transfers from the government to beneficiaries

- The Government pays benefits to the recipients in kind under the Direct Benefit Transfer In-Kind Benefit Transfer Scheme either directly or through government-appointed implementing entities.
- The cost of purchasing the items that can be used for public distribution and transporting them to the intended beneficiaries is often covered by the government. Then, these goods or services are provided to the beneficiaries at no cost or for a very cheap cost.

Other types of transfers

The Direct Benefits Transfer program also distributes funding and subsidies to other non-governmental functionaries that help implement government objectives, in addition to cash and in-kind transfers.

This category of benefit transfer includes incentives, entitlements, etc. that are provided to community workers and Non-Governmental Organizations (NGOs). Due to the assistance they provide to other recipients and the community, they are provided such benefits.

Advantages of the Direct Benefit Transfer

- Direct Benefit Transfer lessens the possibility of fraud while accelerating the safe delivery of information and money.
- It eliminates the need for middlemen, such as government employees, by sending the subsidy amount directly to the beneficiary accounts.
- Transparency is increased, and incidences of theft from central government-sponsored monies being distributed are reduced.
- Direct Benefit Transfer ensures precise targeting of beneficiaries.
- By linking the fund deposits to their Aadhaar details, beneficiaries will be permitted to join just one bank account, preventing the duplication of subsidies.
- It enables the government to communicate with both citizens and program participants at the same time.
- DBT assists in the distribution of grants to worthy candidates who are living in poverty. It makes it easier for the government to communicate with the target recipients.
- The plan prevents theft during the distribution of payments and lessens the exploitation of public resources.
- DBT is a potent settlement and transaction technology that collaborates with numerous organizations.
- DBT has shown to be a successful method of reaching out to people to disperse aid funding.

Challenges faced by the Direct Benefit Transfer

- Despite its widespread use and applicability, it can be noted that DBT has a few structural issues that need to be taken into account in due course.
- Approximately 91% of the population in the nation has currently registered for an Aadhar card. Since DBT and Aadhar are linked for programs, it is necessary to increase the Aadhar connection to 100% to ensure that no one is excluded.
- A low level of digital literacy in people living in rural areas poses one of the significant challenges in implementing this mechanism.
- Around 81% of Indians now have access to financial services, which may disqualify those from rural backgrounds. People won’t be able to access financial facilities if they are inadequate. Pradhan Mantri Jan Dhan Yojna of the Government of India will play a vital role here.
- Reaching those without bank accounts is extremely difficult for bank correspondents. Additionally, internet connectivity issues and other technical difficulties plague bank correspondents. For the benefits to reach the beneficiaries, banking services in rural regions must be improved.

Direct Benefit Transfer in PDS

Recently, The Centre has decided to make the Direct Benefit Transfer (DBT) for the Public Distribution System (PDS) optional for states as the pilot initiatives have failed to yield the desired results.

Details

The Centre had launched pilot projects for cash transfers in three Union Territories — Chandigarh, Puducherry, and Dadra & Nagar Haveli — to PDS beneficiaries, who had to then purchase food grains from the open market.

Food and Public Distribution Minister Ram Vilas Paswan stated the DBT effort did not achieve the desired objectives since recipients diverted payments for reasons other than purchasing food grains.

Furthermore, PDS recipients in a Maharashtra hamlet were offered the option of using DBT or purchasing foodgrains from a fair-pricing shop. It was discovered that the beneficiaries preferred to shop at the fair price shop.

Similarly last year, Jharkhand discontinued a DBT pilot in the public distribution system ten months after it was launched.

Positives of DBT in PDS

- DBT can prevent fraudulent transactions while also reducing red tape and enhancing efficiency.
- Flexibility and convenience: PDS provided flexibility, convenience, and choice in terms of food quality – people could now buy better quality grains than what they received through the PDS or spend the money on other foods.
- Targeting: The goal of DBT is not to do away with subsidies, but to target them effectively so that they flow only to the intended beneficiaries.
- Prevent market distortion: The subsidy in indirect subsidy is embedded in the physical

delivery of a product at a price lower than the open market price. This price disparity disrupts the market, creating chances for arbitrage, supply diversion, and profit in the black market.

- Low economic cost: To handle the rationing of subsidized commodities, sophisticated administrative machinery must be maintained at a high expense, which can be reduced by DBT.

Negatives of DBT in PDS

- Delay in payment: Money not being deposited in accounts on time.
- Not Inflation indexed: The cash sum is not adjusted for market pricing or inflation. As a result, the monetary value is less than the market value of rice.
- Multiple accounts: Money is being placed into another account. This occurs when recipients open a new bank account, which is automatically connected to their Aadhaar number. The money is automatically deposited in the newest account to be seeded with Aadhaar via the Public Finance Management System – National Payments Corporation of India's cash remittance system. The beneficiary, on the other hand, examines the account registered with the civil supplies department.
- Inaccessibility: According to a study by NITI Aayog, it was found that the beneficiaries of the cash transfer initiative had trouble accessing funds deposited in their bank accounts.
- Lack of communication: DBT's standard operating procedures require recipients to be notified through SMS. People are unconcerned about money being deposited by SMS. As a result, recipients were frequently required to make several journeys to banks to check on and withdraw funds. This resulted in significant opportunity costs, particularly for the rural poor.
- Extra cost: It was also discovered that the majority of beneficiaries had to spend extra money on single-purpose visits to banks to withdraw the subsidy amount and to the

market to purchase food grains.

- Time-consuming: Beneficiaries discovered that going to the bank to withdraw money takes longer than going to the ration shop to obtain their fortnightly rations.
- Exploitation by banks: Banks were discovered to be adjusting the money beneficiaries received with any outstanding loans they had, rendering them unable to buy rice from ration stores.
- Inadequate grievance redressal mechanisms: There were toll-free numbers, but people did not know how to report their grievances.

What is the current level of Central Government subsidy and to what extent is it under DBT?

- In the fiscal year 2021-22 Union Budget, the Centre allocated approximately Rs 3.70 lakh crore (more than 10% of the entire budget amount of Rs 35.83 lakh crore) for 38 different forms of subsidies, the most important of which being food, fertilizer, and gasoline.
- All subsidies are included in DBT. DBT also covers several sorts of scholarships/stipends and monetary support, in addition to subsidies.
- 312 schemes, including key subsidies being run by 54 Central Government Ministries and Departments, are part of DBT.
- The deletion of 3.99 crore duplicate and fake/non-existent ration cards (between 2013 and 2020) resulted in an estimated saving of approximately Rs 1 lakh crore for the Public Distribution Scheme (PDS).
- MGNREGS saved 10% on wages by removing duplicate, fictitious/non-existent, and ineligible beneficiaries. Aside from that, 4.11 crore duplicate, fake/non-existent, dormant LPG connections have been removed.

Way forward

- For a DBT implementation to succeed, there must be a focus on three critical areas:

1. Proper identification of beneficiaries: Aadhaar can solve the identification problem.
2. Timely transfer of money to beneficiaries: Some banking tasks could be replaced by mobile penetration. However, physical connectivity to financial centres will be required at the final mile.
3. Their ability to access these benefits with relative ease.

- Choice-based DBT system: People could be given the option of switching to cash transfers or remaining with subsidized food in this case. This will protect recipients, particularly the most vulnerable, against suboptimal implementation.
- More pilot initiatives are needed, with a focus on beneficiary convenience rather than government cost savings. If beneficiaries embrace it freely, savings will occur, possibly in bigger numbers.

7.

The Assam government and Tata Technologies Limited has entered into an agreement to upgrade 77 institutes, including 43 industrial training institutes (ITIs) and 34 polytechnics in the state.

The project, to be implemented at a cost of Rs 2390.08 crore, aims to transform technical education in the state where the workforce will be equipped with more employable skills and knowledge in accordance with the latest industry requirements.

The ITIs and polytechnics will be developed as Centres of Excellence for Industry 4.0 required

skill sets.

This will provide an opportunity to 15,000 to 20,000 students every year who study in these institutes, to learn new technologies related to Industry 4.0

Long term courses will be provided in the ITIs, including courses on mechanical electric vehicles, basic designer and virtual verifier, advanced CNC machining, manufacturing process control and automation, industrial robotics and digital manufacturing.

Besides, short term courses will be conducted in both ITIs and polytechnics including innovation and design thinking, fundamentals of product design, product design and development, auto electrical design and development, product verification and analysis, computer aided machining, advanced computer aided machining, process control and automation, fundamentals of automobile engineering, advanced automobile engineering, among other courses.

In the first phase, the government has planned to launch six centres of excellence in the month of September 2023, which includes three polytechnic institutions (at Sonitpur, Nalbari and Lakhimpur) and three ITIs (Nagaon, Tinsukia and Kajalgaon)

Short term courses will commence in the three ITIs and three polytechnics from September 2023. Candidates will be able to apply for long term courses in the portal of ITIs and few short-term courses in polytechnics from August onwards

8.

35 years of ATDC

The Assam Tourism Development Corporation Ltd. was incorporated on the 9th June, 1988 and registered under the Companies Act, 1956.
The State Govt. of Assam has promoted and set up the Corporation for growth and development of tourism in Assam.

9.

A wildlife panorama was inaugurated recently at Rampur Anchalik College under Palashbari LAC in Kamrup district.

Wildlife panoramas are **the ultimate "environmental portraits," revealing your subjects within the greater context of their habitat**. A wildlife panorama image is one of the most beautiful ways to show wildlife in their environment.

10.

Safety audits and inspections are undertaken at regular intervals on railway infrastructure with a view to identifying weak areas in asset maintenance. Safety procedures are followed to provide ways and means to prevent accidents. Besides, periodic safety drives are launched from time to time to check safety consciousness amongst staff and streamline safety aspects, including asset maintenance. To improve safety as well as reliability of assets in train operation, timely replacement of over-aged assets, adoption of suitable technologies for upgrade and maintenance of track, rolling stock, signalling, and interlocking systems, safety drives, greater emphasis on training of officials, and inspections at regular intervals to monitor and educate staff for observance of safe practices, safety devices/systems being used to prevent accidents include electronic interlocking, track circuiting, the provision of block-proving axle counters (BPAC), color-lit LED signals, train protection warning systems (TPWS), mobile train radio communication (MTRC), dedicated OFC-based acoustic sensing systems, vigilance control devices (VCD), fog pass devices, pre-stressed concrete sleepers, and the use of digital types of machines for ultrasonic flaw detection (USFD). The System

Monitoring and Predictive Maintenance Centre has been installed at many locations across NFR. This system remotely monitors and diagnoses failures relating to signal and telecommunication assets