

Reform reluctance: On the 49th GST council meeting

The **sense** of **urgency** to **fix** the Goods and Services Tax **regime's** **flaws** **seems** to have **ebbed**

Meeting **in person** after nearly eight months, the Goods and Services Tax (GST) Council last Saturday reached a broad **consensus** on **establishing GST Appellate Tribunals** to **resolve** disputes under the tax regime launched in July 2017. After some **fine print** changes in consultations with States, the Finance Ministry hopes to include the legislative **backing** for the tribunals in the Finance Bill **likely** to be passed next month. This raises hopes of quicker **disposal** of GST **disagreements** that are **adding to** courts' **caseloads**, but the reason for delaying this **vital cog** of the 'One Nation, One Tax' promise is difficult to **fathom**. A few rate **changes** that could make, among other things, pencil sharpeners a **tad** cheaper, and lower **penal charges** for delayed filings by smaller taxpayers also **got** the Council's **nod**. The **implications** of some other moves, like a new system for **evasion-prone** sectors such as gutkha, **will** depend on the **minutiae** in their notifications. A **much-deferred** review of the GST on online gaming and casinos remains **stuck**. The **stated reason** for not taking it up this time **was** that the chief of the ministerial group **entrusted** with the issue had Assembly poll work. With nine Assembly elections scheduled this year, that does not **augur well** for the Council's ability to resolve **prickly** issues faster this year.

Of greater **concern** is the **stalling** of the **rationalisation** of the complex GST rate structure with multiple **slabs**, and **critical inputs left out**. A Group of Ministers (GoM) was **tasked**, in late 2021, to **propose** a fix for **anomalies** in GST **levies** such as **inverted duty structures**, and propose revised rates with fewer slabs. The Council was **informed** that GST was still not delivering enough revenues — with the **aggregate** tax rate close to 12% rather than the 15.5% **revenue-neutral rate envisaged** originally, "knowingly or unknowingly" due to rate cuts on some items between 2017 and 2021. While some **anomalies** **flagged** by the GoM **were** fixed last June, the Centre had **signalled** the rates' **rejig** would be **deferred** as inflation had **surged** and any **revision** would mean higher taxes for some items. The report on rate reforms is still awaited, inflation remains a headache and the **onset** of an electoral season **culminating** with the Lok Sabha election in 2024, means the same **dithering** logic **holds true**. Tighter **compliance** and higher prices have also **bolstered** average GST revenues, **perhaps diluting** the urgency to fix the **unwieldy** tax **tangle**. But for taxpayers, who continue to pay 28% GST on as **essential** an item as cement — whether it is used to build **a roof over one's head** or construct an expressway — a truly good and simple tax system will now likely have to wait till at least 2025.

- Red/blue coloring of words in the sentence indicates subject verb relationship; where 'red' denotes 'subject' and 'blue' denotes 'verb'.

[Practice Exercise]

Vocabulary

1. **Reluctance** (noun) – hesitation, unwillingness, disinclination अनिच्छा
2. **Urgency** (noun) – emergency, exigency, need, stress, importunity तात्कालिकता
3. **Regime** (noun) – system, arrangement, scheme, code व्यवस्था
4. **Flaw** (noun) – fault, defect, blemish, imperfection, shortcoming खामियां, दोष
5. **Ebb** (verb) – Fade, diminish, recede, disappear, abate, fail, decline कमजोर पड़ना, कम होना
6. **In person** (phrase) – personally व्यक्तिगत रूप से
7. **Consensus** (noun) – Agreement; accord; consent सर्वसम्मति
8. **Establish** (verb) – set up, determine, create, institute स्थापित करना
9. **GST Appellate Tribunal** (noun) – The government will constitute an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal to hear appeals against the orders passed by the Appellate Authority or the Revisional Authority.
10. **Resolve** (verb) – Solve, settle, sort out समाधान करना
11. **Fine print** (noun) – (In a contract or agreement) important details printed in very small letters
12. **Backing** (noun) – Support, Assistance, patronage, aid, backup, समर्थन
13. **Likely** (adjective) – probable, possible, expected संभावना
14. **Disposal** (noun) – the action or process of getting rid of something. निपटान, छुटकारा पाना
15. **Disagreement** (noun) – dissent, lack of agreement, difference of opinion, dispute मतभेद
16. **Add to** (phrasal verb) – increase, magnify, amplify, augment, intensify बढ़ाना
17. **Caseload** (noun) – the number of cases with which a doctor, lawyer, or social worker is concerned at one time.
18. **Vital** (adjective) – Absolutely necessary; essential, crucial, key महत्वपूर्ण
19. **Cog** (noun) –Component, part, mechanism अंग, पुरजा
20. **Fathom** (verb) – understand, comprehend, grasp, figure out समझना, जानना

21. **Tad** (noun) – a very small amount थोड़ा
22. **Penal** (adjective) – punitive, punishing, severe, strict, disciplinary, corrective दण्डनीय
23. **Nod** (noun) – Permission, signal, affirmation स्वीकृति
24. **Implication** (noun) – effect, consequence, result, repercussion, knock-on effect प्रभाव
25. **Evasion-prone** (adjective) – Be likely to affected or suffered from evasion कर की चोरी से प्रभावित
26. **Minutiae** (noun) – small and often not important details विवरण
27. **Much-deferred** (adjective) – Much-delayed बहुत टाला हुआ
28. **Stuck** (adjective) – Fixed, caught, immovable, jammed अटका हुआ
29. **Stated** (adjective) – claimed, supposed, professed कथित, वर्णित
30. **Entrust** (verb) – assign the responsibility for doing something to (someone) सौंपना, जिम्मे करना
31. **Augur well/ill** (phrase) – (of an event or circumstance) portend a good or bad outcome संकेत मिलना (शुभ / अशुभ)
32. **Prickly** (adverb) – Problematic, awkward, ticklish, tricky, delicate समस्यात्मक
33. **Concern** (noun) – Anxiety, worry, apprehension fear चिंता
34. **Stalling** (noun) – Stopping, freezing, halting, pausing, impeding रोक
35. **Rationalisation of tax rate** (noun) – Restructuring of the tax policy through which the efficiency of the policy can be increased
36. **Slab** (noun) – GST rates in India for various goods and services are divided into four slabs: 5% GST, 12% GST, 18% GST, and 28% GST
37. **Critical** (adjective) – crucial, vital, essential, of the essence, all-important महत्वपूर्ण
38. **Input** (noun) – information सूचना
39. **Leave out** (phrasal verb) – omit, neglect, exclude, overlook, miss छोड़ देना
40. **Task** (verb) – Assign a task to काम सौंपना
41. **Propose** (verb) – suggest, submit, offer, put forward, advance प्रस्तावित करना

42. **Anomaly** (noun) – oddity, peculiarity, abnormality, irregularity, inconsistency विसंगति
43. **Levy** (noun) – charge, duty, tariff, impose, toll कर
44. **Inverted duty structure** (noun) – a situation where the rate of tax on inputs purchased (i.e. GST rate paid on inputs received) is more than the rate of tax on outward supplies (i.e. GST rate payable on sales)
45. **Informed** (adjective) – Knowledgeable, well-versed, conversant, learned, up-to-date, cognizant अवगत
46. **Aggregate** (adjective) – formed or calculated by the combination of several separate elements; total. सकल, कुल
47. **Revenue-neutral rate** (noun) – the rate of tax that allows the Government to receive the same amount of money despite changes in the tax laws.
48. **Envisage** (verb) – imagine, contemplate, visualize, envision, predict परिकल्पना करना
49. **Flag** (verb) – Indicate, signal, highlight, mark, signal संकेत करना
50. **Signal** (verb) – sign, indicate, suggest, show संकेत करना
51. **Rejig** (noun) – a reorganization पुनर्गठन
52. **Defer** (verb) – delay, postpone, put off, adjourn, suspend टालना
53. **Surge** (verb) – to increase suddenly and by a large amount बढ़ना
54. **Revision** (noun) – Change, correction, improvement, reconsideration संशोधन
55. **Onset** (noun) – start, commencement, beginning शुरुआत
56. **Culminate** (verb) – finish, conclude, come to an end समाप्त होना
57. **Dithering** (adjective) – indecisive, hesitant, irresolute, of two minds दुविधा में पड़ा हुआ
58. **Hold true** (phrase) – seem to be true; remain true or valid. सच प्रतीत होता है।
59. **Compliance** (noun) – it refers to taxpayers' decision to comply with tax laws and regulations by paying tax timely and accurately
60. **Bolster** (verb) – strengthen, reinforce, encourage, support, augment, sustain मजबूत करना
61. **Perhaps** (adverb) – maybe, for all I know, for all you know शायद
62. **Dilute** (verb) – make weaker, weaken कमजोर करना

63. **Unwieldy** (adjective) – cumbersome, awkward, clumsy, unmanageable, ponderous बोझिल

64. **Tangle** (noun) – Complication, mess, disorder, difficulty, labyrinth उलझन/पेचीदगियां

65. **Essential** (adjective) – Vital, indispensable, important, crucial, critical, necessary आवश्यक

66. **A roof over one's head** (phrase) – a place to live; A home in which to live or rest; basic shelter सिर के ऊपर छत

Practice Exercise

Direction (Q1 – Q3): Select the best express synonym of the given words

[Editorial page]

1. **EBB**

- A. Rich
- B. Questionable
- C. Improper
- D. Fade

2. **FATHOM**

- A. Kneejerk
- B. Shambolic
- C. Grievous
- D. Understand

3. **REJIG**

- A. Setback
- B. Reorganisation
- C. Grit
- D. Domination

4. **Idioms & Phrase**

His Father has to work day and night to support a big family to keep the wolf from the door.

- A. To try ignore something or to stop worrying about
- B. To keep away starvation
- C. To succeed very easily in something
- D. To remain hopeful and optimistic about the future

5. **Direction: Two statements are given below, which are jumbled in any random order. These statements will form a coherent and meaningful paragraph, when arranged in the correct sequence. Arrange the sentences in the right order and answer the questions that follow.**

- (i) Saturday's announcement by the U.S., the U.K. and European allies,(A)/ including France and Germany, of a raft of 'further restrictive economic measures' to increase(B)/ the costs on Russia for its invasion of Ukraine has just raised the risks of a more widespread economic fallout from this war.(C)/
- (ii) the SWIFT messaging system that banks and financial institutions use to validate and (D)/ With a view to further isolating Russia from the international financial system,(E)/ the Western allies decided to block 'selected' Russian banks from (F)/ complete international payment transactions.(G)/

- A. ABC, EFDG
- B. DGFE, BAC
- C. BAC, FDEG
- D. FDGE, CBA

E. None of the above

Direction (Q6 – Q9): Read the given sentences to find out whether there is any grammatical error in them

6. It is often said that (A)/ change only happens (B)/ when there are being (C)/ a crisis. (D)/ No Error. (E)
7. Concerns are being raised (A)/ over the Government's plans (B)/ to relocating cheetahs(C)/ in India. (D)/ No Error(E)
8. The rural poor (A)/can neither migrate to (B)/ the urban areas or afford (C)/ the very high fees charged by the corporate and private schools. (D)/ No Error. (E)
9. Bangalore youths are for protest (A)/ against the decision to grant (B)/ a free plot of land (C)/ to each member of the winning team. (D)/No Error. (E)
10. **Find out the misspelt word**
 - A. Appreciation
 - B. Hierarchy
 - C. Surreptitious
 - D. Quibbling

Direction: Read the passage given below and answer the following questions.

(The Hindu Editorial: A shot for science – Feb 04, 2022)

The Ministry of Science & Technology has received an allocation of ₹16,361.42 crore this year, on paper an impressive 15% increase from the previous estimate.(1)/ However, between 2021-22 and 2022-23, the Ministry had seen a 3.9% decrease. (2)/ The Budget speech in the year preceding a general election is usually one that seeks to appease as wide a swathe of society as possible.(3)/ It follows that ministries that fund the bulk of research and development (R&D) too would see a healthy jump in allocation.(4)/

The bulk of the hike has went to (A)/ the Department of Science and Technology (DST) — ₹7,931.05 crore, up 32.1% from last year. (B)/ It was ₹2,683.86 crore for the Department of Biotechnology, or DBT (a nominal hike of 3.9%), and ₹5,746.51 crore (1.9%) (C)/ for the Department of Scientific and Industrial Research (DSIR). (D) The Deep Ocean mission — which includes among other components developing a deep-submersible vehicle — and the National Research Foundation have got substantially higher hikes than in previous years, a sign that they are the Centre's immediate focus. There were multiple references in the Budget speech for **investing(A)** in dedicated centres for **excellence(B)** in 'Artificial intelligence' research, **initiatives(C)** to scale up technology to **produce(D)** laboratory-made diamonds and a centre for research in sickle cell anaemia. While all of these efforts could be spread out across multiple arms of government, none of the budgetary allocations suggests a significant scale up of basic research. As with previous governments, this government too has not succeeded ____ (a) ____ increasing the percentage of spend on research and development to beyond 1% of GDP. While different countries define R&D spends variously, a rule of thumb suggests that developed and technologically advanced countries spend over 2% of their GDP on R&D, and India, according to a 2022 estimate by the Global Innovation Index, continues to hover ____ (b) ____ 0.7% despite being among the world's largest producers of scientific literature. While funds are not the only challenge to research and development in India, the lack of significant raises across departments shows that the absorptive capacity of scientific institutions in the country is limited. A major challenge continues to be research scholars not getting promised funds on time and the wait

for the quality equipment required by researchers, continuing to be mired in a _____(c)_____ of bureaucratic **whimsy**. The bulk of research continues to be funded by government and the participation of the private sector has grown only incrementally. In the next few years, the government must not only increase the size of the funding _____(d)_____ but also ease the procedures to make the most efficient use of it.

Fill in the blanks with the most appropriate combinations of words

11. As with previous governments, this government too has not succeeded _____ (a)_____ increasing the percentage of spend on research and development to beyond 1% of GDP.

Fill the most appropriate option in (a)

- (i) Into
- (ii) Of
- (iii) In
- (iv) Out

- A. Only (i) B. Only (ii) C. Only (iii) D. Both (ii) and (iv) E. None of the above

12. While different countries define R&D spends variously, a rule of thumb suggests that developed and technologically advanced countries spend over 2% of their GDP on R&D, and India, according to a 2022 estimate by the Global Innovation Index, continues to hover _____(b)_____ 0.7% despite being among the world's largest producers of scientific literature.

Fill the most appropriate option in (b)

- (i) Around
- (ii) To
- (iii) On
- (iv) With

- A. Only (i) B. Only (ii) C. Only (iv) D. Both (ii) and (iv) E. None of the above

13. A major challenge continues to be research scholars not getting promised funds on time and the wait for the quality equipment required by researchers, continuing to be mired in a _____(c)_____ of bureaucratic whimsy.

Fill the most appropriate option in (c)

- (i) Bane
- (ii) Maze
- (iii) Callousness
- (iv) Dissemination

- A. Only (i) B. Only (ii) C. Only (iii) D. Both (i) and (ii) E. None of the above

14. In the next few years, the government must not only increase the size of the funding _____(d)_____ but also ease the procedures to make the most efficient use of it.

Fill the most appropriate option in (d)

- (i) Summation
- (ii) Impartiality

(iii) Pie

(iv) Revelation

A. Only (i) B. Only (iv) C. Only (iii) D. Both (iii) and (ii) E. None of the above

15. **The following sentence may or may not contain an error in one of its parts. Identify the part containing the error. If the sentence is correct, select 'No error' as your answers.**

The bulk of the hike has went to (A)/ the Department of Science and Technology (DST) — ₹7,931.05 crore, up 32.1% from last year. (B)/ It was ₹2,683.86 crore for the Department of Biotechnology, or DBT (a nominal hike of 3.9%), and ₹5,746.51 crore (1.9%) (C)/ for the Department of Scientific and Industrial Research (DSIR). (D)

A. (A)

B. (B)

C. (C)

D. (D)

E. No Error

16. **Rearrange the sentence to form a meaningful sentence.**

The Ministry of Science & Technology has received an allocation of ₹16,361.42 crore this year, on paper an impressive 15% increase from the previous estimate.(1)/ However, between 2021-22 and 2022-23, the Ministry had seen a 3.9% decrease. (2)/ The Budget speech in the year preceding a general election is usually one that seeks to appease as wide a swathe of society as possible.(3)/ It follows that ministries that fund the bulk of research and development (R&D) too would see a healthy jump in allocation.(4)/

A. 2341

B. 3412

C. 2134

D. 3142

E. 4321

17. Given below is a word, followed by three sentence that consist of that word. Identify the sentence (S) that best express (es) the meaning of the word. Choose option 5 'None of the above' if the word is not suitable in any of the sentence

WHIMSY

(i) This can result in distortions even when the original **whimsy** for the legislation begins at a grassroots level.

(ii) Add a touch of **whimsy** to your room with these cat sculptures.

(iii) The film combines **whimsy** and tragedy in equal measure.

A. Only (i)

B. Only (ii)

C. Only (iii)

D. (i), (ii)

E. (ii), (iii)

18. In the following question, a sentence is given with four words marked as (A), (B), (C), and (D). These words may or may not be placed in the correct order. Four options with different arrangements of these have been provided. Mark the option with the correct arrangement as the answer. If no rearrangement is required, mark option (5) as your answer.

There were multiple references in the Budget speech for **investing(A)** in dedicated centres for **excellence(B)** in 'Artificial intelligence' research, **initiatives(C)** to scale up technology to **produce(D)** laboratory-made diamonds and a centre for research in sickle cell anaemia.

- A. A – D
 - B. B – A
 - C. C – D
 - D. A – C
 - E. No arrangement
19. In the following question, two statements and five connectors/ starters are given. Only one of the connectors from those given can be used to combine the given two statements into one sentence without changing the meaning. Choose that connector/ starter as your answer.

- (i) The border areas between the two countries have remained conflict-free,
- (ii) The Line of Actual Control continues to be subject to conflicting interpretations by both India and China and the scene of intermittent transgression.

- A. Despite
 - B. Although
 - C. Due to
 - D. Unless
 - E. But
 - F. None of the above
20. Fill the appropriate preposition in the given blanks

I apprised him _____ the serious food situation in the state.

- A. Of
- B. In
- C. Upon
- D. To

Answers

1. D 2.D 3.B 4. B 5.A 6.C 7. C 8.C 9.A 10.C 11. C
 12. A 13.B 14. C 15. A 16. B 17.E 18.E 19.A 20.A **[Practice Exercise]**

Explanations

- Ebb** (verb) – Fade, diminish, recede, disappear, abate, fail, decline कमज़ोर पड़ना, कम होना
 - Rich** (adjective) – Ironic, outrageous, unreasonable, preposterous, ludicrous असंगत, विडंबनात्मक
 - Questionable** (adjective) – controversial, contentious, open to question संदिग्ध
 - Improper** (adjective) –inappropriate, unsuitable, unfitting, wrong, incorrect अनुचित
- Fathom** (verb) – understand, comprehend, grasp, figure out समझना, जानना
 - Kneejerk** (adjective) – automatic and unthinking; hasty, immediate, imprudent, thoughtless, unconsidered विचारहीन
 - Shambolic** (adjective) – chaotic, disorganized, confused, cluttered, disordered बेतरतीब, अस्त-व्यस्त
 - Grievous** (adjective) – grave, severe, painful, sad, serious गंभीर
- Rejig** (noun) – a reorganization पुनर्गठन
 - Setback** (noun) – problem, difficulty, issue, hitch, complication, upset, नाकामयाबी, झटका
 - Grit** (noun) – Determination, perseverance, tenacity, fortitude, courage साहस, धैर्य
 - Domination** (noun) – supremacy, mastery, control, dominance, authority वर्चस्व
- Keep the wolf from the door** (phrase) – to keep away starvation भुखमरी को दूर करना
- ABC, EFDG**
 Saturday's announcement by the U.S., the U.K. and European allies, including France and Germany, of a raft of 'further restrictive economic measures' to increase the costs on Russia for its invasion of Ukraine has just raised the risks of a more widespread economic fallout from this war. With a view to further isolating Russia from the international financial system, the Western allies decided to block 'selected' Russian banks from the SWIFT messaging system that banks and financial institutions use to validate and complete international payment transactions.
- (C) 'there are being' के बदले 'there is' का प्रयोग होगा क्योंकि 'There' का प्रयोग जब Introductory Subject के रूप में होता है तो इसके साथ प्रयोग में आनेवाला Verb इसके बाद प्रयुक्त Noun या Pronoun के Number तथा Person पर निर्भर करता है; जैसे-
 - There is a crisis of food in this country.

- 'there is' will be used instead of 'there is being' because when 'there' is used as an introductory subject, then the verb used with it depends on the number and person of the Noun or Pronoun used after this does; like-
 - i. There is a crisis of food in this country.
7. (C) 'relocating' के बदले 'relocate' का प्रयोग होगा क्योंकि 'plan to + V¹' का प्रयोग होता है; जैसे- He has no plan to buy a car.
- 'relocate' will be used instead of 'relocating' because 'plan to + V1' is used; like- He has no plan to buy a car.
8. (C) 'or' के बदले 'nor' का प्रयोग होगा क्योंकि Part (B) में 'neither' का प्रयोग है और 'neither' के साथ 'nor' का प्रयोग होता है; जैसे-
- i. Neither Rohan nor Sohan will come here.
- 'nor' will be used instead of 'or' because 'neither' is used in Part (B) and 'nor' is used with 'neither'; like-
 - i. Neither Rohan nor Sohan will come here.
9. (A) 'for protest' के बदले 'to protest' का प्रयोग होगा क्योंकि future में होने वाले किसी कार्य के लिए 'Is/are/am + to + V¹' का प्रयोग होता है; जैसे-
- i. The train is to start now.
 - ii. She is to go to Mumbai.
- 'to protest' will be used instead of 'for protest' because 'Is/are/am + to + V1' is used for some action to be taken in future; like-
 - i. The train is to start now.
 - ii. She is to go to Mumbai.
10. **Surreptitious** (adjective) – clandestine, furtive, secret, covert, sneaky छल से किया हुआ
11. **Succeed in** (phrasal verb) – Attain success or reach a desired goal सफल होना
12. **Hover** (around) (verb) – Remain at or near a particular level. मंडराना / रहना
13. **Maze** (noun) – Confusion, muddle, mess, jumble, intricacy चक्रव्यूह/ घालमेल
- **Bane** (noun) – something that causes trouble and makes somebody unhappy परेशानी का कारण, दुःख का कारण
 - **Callousness** (noun) – insensitive and cruel disregard for others. निष्ठुरता
 - **Dissemination** (noun) – Distribution, broadcasting, diffusion, propagation, spreading प्रसार
14. **Pie** (noun) – portion, part हिस्सा
- **Summation** (noun) – summary, synopsis, outline, precise संकलन
 - **Impartiality** (noun) – fairness, equity, justice, disinterest, objectivity निष्पक्षता

- **Revelation** (noun) – Expose, disclosure, divulgence, declaration, utterance, रहस्योद्घाटन

15. 'went' के बदले 'go' का प्रयोग होगा क्योंकि has के साथ verb की third form का प्रयोग होगा!

16. (B) **3412**

The Budget speech in the year preceding a general election is usually one that seeks to appease as wide a swathe of society as possible. It follows that ministries that fund the bulk of research and development (R&D) too would see a healthy jump in allocation. The Ministry of Science & Technology has received an allocation of ₹16,361.42 crore this year, on paper an impressive 15% increase from the previous estimate. However, between 2021-22 and 2022-23, the Ministry had seen a 3.9% decrease.

17. **Whimsy** (noun) – unusual, capriciousness, and pleasant ideas or qualities सनक

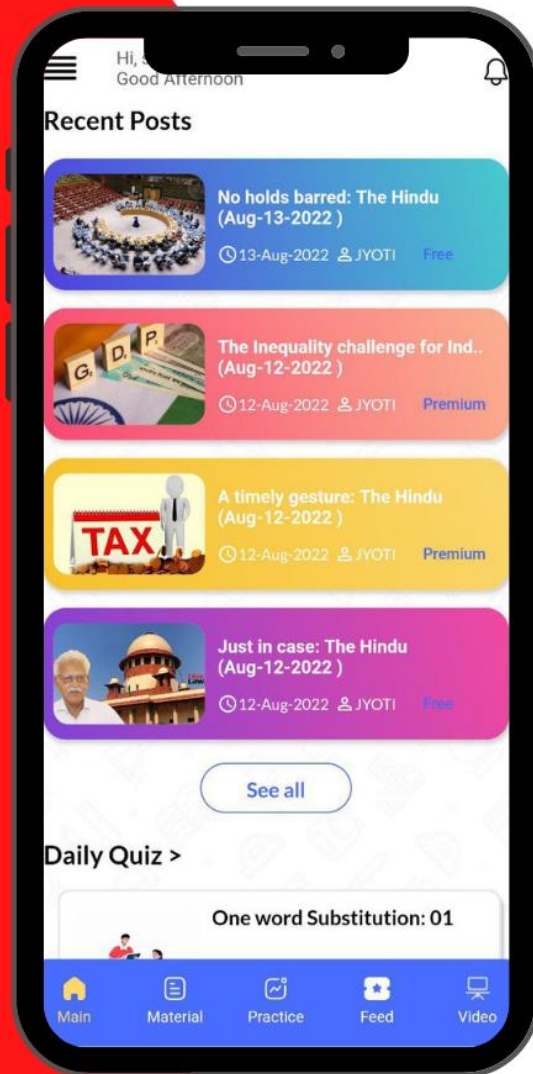
According to the given options only (ii) AND (iii) are contextually correct.

Because the (i) sentence is not giving any meaning and correct sentences should be like

This can result in distortions even when the original **impetus** for the legislation begins at a grassroots level.

18. There were multiple references in the Budget speech for investing in dedicated centres for excellence in 'Artificial intelligence' research, initiatives to scale up technology to produce laboratory-made diamonds and a centre for research in sickle cell anaemia.

19. **Despite** the border areas between the two countries have remained conflict-free, the Line of Actual Control continues to be subject to conflicting interpretations by both India and China and the scene of intermittent transgression.



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