

Reset time: On GST revenue growth

The current revenue **trajectory** presents an opportunity to **fix** GST's **flaws**

Gross Goods and Services Tax (GST) revenues grew 11.5% to cross ₹1.57 lakh crore in May. While this **marks** the slowest growth in six months, with collections 16% lower than April's inflows, a **nuanced reading is warranted**. April's **revenues**, which crossed a record ₹1.87 lakh crore, **were bumped up by financial year-end compliances**. Although May's **collections**, for transactions during April, the first month of this financial year, **were** the lowest in three months, they **signal** a broader positive trend. While GST revenues have been over the ₹1.4 lakh mark for 15 **successive** months, May's revenues mark only the sixth time that GST revenues have crossed the ₹1.5 lakh crore **mark**. Four of those **occasions** have been in 2023. More **significantly**, even after **discounting** the April **spurt**, the average monthly **revenues** between October 2022 and May 2023 **are** over ₹1.53 lakh crore (and ₹1.57 lakh crore-plus if April's record **kitty** is included). Revenues have **held up** despite **retail inflation cooling** to 4.7% in April and wholesale prices **slipping into deflation**. **Given** this **backdrop**, if price rise continues to **ease**, 10%-12% growth rates in the GST kitty should be fine even if they seem more **solemn** than last year.

Initial data on May's economic activity **indicate** some **acceleration**. As per the S&P Global Purchasing Managers' Index (PMI), manufacturers had their best month since October 2020, fuel sales **rebounded** after two **patchy** months, and wholesale auto sales appear to be speeding, **albeit** on a low base for some segments. Besides, other compliance- and consumption-led **tailwinds** could **lift** revenues in the coming months. Till July, when the GST **regime** completes six years, the Revenue Department is **undertaking** a special two-month **drive** to tackle **evasion** and fake registrations. A new **return scrutiny** system has **kicked in** to prioritise cases with higher revenue **implications**. From August, e-invoicing will be mandatory for firms with an annual turnover over ₹5 crore, **snipping** possible **loose ends** in the **tax trail**. **That** some holders of the withdrawn ₹2,000 currency notes are looking to spend part of their **stash** by September 30 **may** provide some **fillip** too. If around ₹1.55 lakh crore is likely to be the **new normal** for monthly GST revenues, the government must **seize this window** to **expedite** the **resolution** of policy-level **anomalies** that still **haunt** the tax. Even if political **bandwidth** is **constricted** ahead of the Lok Sabha polls, the GST Council must not **dither on** what is doable **in the short run**, such as **setting up tribunals**, clarifying gaming and casino **levies**, and **drawing up the blueprint** for **fixing** an **unwieldy** rate structure. [Practice Exercise]

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

Vocabulary

1. **Trajectory** (noun) – Path, arc, curve, track, course प्रक्षेप-पथ
2. **Fix** (verb) – Repair, mend, rectify, resolve ठीक करना
3. **Flaw** (noun) – Defect, shortcoming, blemish, fault, imperfection दोष/त्रुटि
4. **Mark** (verb) – Indicate, denote, signify, symbolize, represent दर्शाना
5. **Nuanced** (adjective) – made slightly different in appearance, meaning, sound, etc. सूक्ष्म
6. **Reading** (noun) – the way in which you understand something अध्ययन
7. **Warranted** (adjective) – Justified, necessary, reasonable, right ज़रूरी
8. **Bump up** (phrasal verb) – Increase, raise, boost, amplify, elevate बढ़ाना
9. **Financial year** (noun) – Financial year starts with 01 April to 31 March.
10. **Calendar year** (noun) – It starts with 1 January and ends on 31 December.
11. **Compliance** (noun) – Conformity, adherence, observance, following, abidance अनुपालन
12. **Signal** (verb) – Indicate, suggest, hint, imply, point to संकेत देना
13. **Successive** (adjective) – Consecutive, sequential, following, subsequent, ensuing लगातार
14. **Mark** (noun) – Level, stage, स्तर
15. **Occasion** (noun) – Event, incident, happening, circumstance, situation अवसर
16. **Significantly** (adverb) – Noticeably, markedly, substantially, considerably, greatly महत्वपूर्ण रूप से
17. **Discount** (verb) – Disregard, ignore, overlook, dismiss, omit अवहेलना करना
18. **Spurt** (noun) – Surge, burst, increase, wave, उछाल
19. **Kitty** (noun) – money to be used for a particular purpose that has been collected from a number of people लोगों से इकट्ठा किया हुआ पैसा
20. **Hold up** (phrasal verb) – to stay strong or well मज़बूत रहना
21. **Retail inflation** (noun) – the rate at which the prices of goods and services that consumers buy for personal use increase over time.
22. **Cool** (verb) – Decrease, reduce, lower, lessen, diminish घटाना

23. **Slip into** (phrasal verb) – Fall into, descend into, go into, get into, become embroiled in में फिसलना
24. **Deflation** (noun) – reduction of the general level of prices in an economy. अपस्फीति
25. **Given** (preposition) – Considering, taking into account, in view of, bearing in mind, given that देखते हुए
26. **Backdrop** (noun) – Background, setting, scene, context पृष्ठभूमि
27. **Ease** (verb) – Lessen, reduce, alleviate, relieve, moderate कम होना
28. **Solemn** (adjective) – Serious, grave, earnest, somber, sober गंभीर
29. **Acceleration** (noun) – Increase of rate, spurt, increase in speed, burst of speed तेज़ी
30. **Rebound** (verb) – Recover, bounce back, rally, pick up, revive में उछाल आना
31. **Patchy** (adjective) – Irregular, inconsistent, uneven, variable, spotty अनियमित/विचित्र
32. **Albeit** (adverb) – Although, even though, despite the fact that, notwithstanding हालांकि
33. **Tailwind** (noun) – Boost, impetus, momentum, improvement, increase प्रोत्साहन, सहारा
34. **Lift** (verb) – Raise, elevate, uplift, boost, enhance बढ़ाना
35. **Regime** (noun) – system, arrangement, scheme, code व्यवस्था
36. **Undertake** (verb) – Embark on, begin, start, initiate शुरू करना
37. **Drive** (noun) – Campaign, push, effort, initiative अभियान
38. **Evasion** (noun) – escape, dodging, avoidance, sidestepping (tax) कर की चोरी
39. **Return** (noun) – it is a tax return where person file every month mentioning the detail of sales in it to the government
40. **Scrutiny** (noun) – Examination, inspection, review, analysis जांच
41. **Kick in** (phrasal verb) – Start to take effect, begin to work, come into play, start, begin, commence आरंभ करना
42. **Implication** (noun) – an occasion when you suggest or show that someone is involved in a crime
43. **Snip** (verb) – Cut, trim, clip, shear काटना, छाँटना
44. **Loose ends** (phrase) – Unresolved matters, unfinished business, unsettled issues; things that still need to be done or explained: अनिर्णीत मुद्दे

45. **Tax trail** (noun) – a step-by-step sequential record which provides evidence of the documented history of financial transactions to its source.
46. **Stash** (noun) – a store or supply of something, typically one that is kept hidden or secret. छिपाया हुआ (पैसा / भंडार)
47. **Fillip** (noun) – Stimulus, boost, incentive, spur प्रोत्साहन
48. **New normal** (noun) – a previously unfamiliar or atypical situation that has become standard, usual, or expected. नई सामान्य स्थिति
49. **Seize this window/opportunity** (phrase) – Grab the chance, take advantage of the situation, capitalize on the opportunity अवसर का लाभ उठाना
50. **Expedite** (verb) – Hasten, speed up, accelerate, quicken जल्दी करना
51. **Resolution** (noun) – Solution, answer, settlement, conclusion समाधान
52. **Anomaly** (noun) – Irregularity, abnormality, discrepancy, inconsistency विसंगति
53. **Haunt** (verb) – Obsess, trouble, disturb, plague सताना
54. **Bandwidth** (noun) – Capacity, scope, range, breadth, reach क्षमता
55. **Constrict** (verb) – Limit, restrict, constrain, restrain प्रतिबंधित होना
56. **Dither** (on) (verb) – Hesitate, vacillate, waver, falter, oscillate हिचकिचाना
57. **In the short run** (phrase) – In the near future, temporarily, for the time being, momentarily, in the interim कम समय में
58. **Setting up** (noun) – Establishment, formation, organization, initiation स्थापना
59. **Tribunal** (noun) – Court, adjudicator, arbiter, panel न्यायाधिकरण
60. **Levy** (noun) – Tax, duty, tariff, charge कर
61. **Draw up** (phrasal verb) – Formulate, devise, draft, design तैयार करना
62. **Blueprint** (noun) – Plan, design, outline, scheme योजना
63. **Unwieldy** (adjective) – Clumsy, awkward, ungainly, bulky बेडौल/ बोझिल

Summary of the Editorial

1. Gross Goods and Services Tax (GST) revenues grew by 11.5% in May, crossing ₹1.57 lakh crore, though this was the slowest growth in six months.
2. April's record collections of ₹1.87 lakh crore were influenced by financial year-end compliances.
3. Despite being the lowest in three months, May's collections show a generally positive trend.
4. GST revenues have been over the ₹1.4 lakh mark for 15 consecutive months.
5. GST revenues have crossed the ₹1.5 lakh crore mark only six times, four of which occurred in 2023.
6. Despite a drop in retail inflation to 4.7% in April and a slip into deflation in wholesale prices, revenues have remained stable.
7. 10%-12% growth rates in GST collection should be acceptable if the price rise continues to ease.
8. Initial data indicates some acceleration in May's economic activity, with manufacturing, fuel sales, and wholesale auto sales showing positive trends.
9. Compliance and consumption-led tailwinds may lift revenues in the coming months.
10. The Revenue Department is launching a special two-month initiative to combat evasion and fake registrations.
11. A new return scrutiny system is prioritizing cases with higher revenue implications.
12. From August, e-invoicing will be mandatory for firms with an annual turnover over ₹5 crore.
13. Potential spending from holders of withdrawn ₹2,000 currency notes could boost revenues.
14. With around ₹1.55 lakh crore likely being the new normal for monthly GST revenues, the government must address policy-level issues in the tax.
15. Despite potential political constraints ahead of the Lok Sabha polls, the GST Council should focus on achievable short-term tasks like setting up tribunals, clarifying gaming and casino levies, and planning for rate structure reform.

Practice Exercise: SSC Based

1. **Based on the passage, which statement correctly reflects the trend of Gross Goods and Services Tax (GST) revenues?** [Editorial Page]
 - A. GST revenues have been under the ₹1.4 lakh crore mark for the past 15 months.
 - B. April's revenues were the lowest in the first three months of the financial year.
 - C. Revenues have declined due to retail inflation cooling to 4.7% in April.
 - D. Despite a slowdown in April, the average monthly revenues between October 2022 and May 2023 have been consistently high, even exceeding ₹1.5 lakh crore on several occasions.
2. **According to the passage, all of the following are true about the GST revenue growth EXCEPT that:**
 - A. The Gross Goods and Services Tax (GST) revenues grew 11.5% to cross ₹1.57 lakh crore in May.
 - B. April's revenues were bumped up by financial year-end compliances.
 - C. The average monthly revenues between October 2022 and May 2023 are over ₹1.53 lakh crore.
 - D. The GST revenues have been under the ₹1.4 lakh mark for 15 successive months.
3. **According to the passage, what are the key actions the Revenue Department is undertaking to ensure compliance with GST and enhance revenues?**
 - A. Requiring all firms to implement e-invoicing irrespective of their annual turnover
 - B. Implementing a new return scrutiny system to prioritize cases with higher revenue implications and launching a special drive against evasion and fake registrations
 - C. Setting up tribunals, clarifying gaming and casino levies, and fixing an unwieldy rate structure
 - D. Encouraging holders of withdrawn ₹2,000 currency notes to spend their money by September 30
4. **According to the passage, which of the following statements is true regarding the actions planned by the Revenue Department to improve GST revenue growth?**
 - A. The Revenue Department is planning to make e-invoicing mandatory for firms with an annual turnover under ₹5 crore.
 - B. The Revenue Department will not implement a new return scrutiny system.
 - C. The Revenue Department is undertaking a special two-month drive to tackle evasion and fake registrations.
 - D. The Revenue Department is planning to ignore cases with higher revenue implications.
5. **What is the tone of the passage?**
 - A. Pessimistic
 - B. Optimistic
 - C. Critical
 - D. Indifferent
6. **What is the main theme of the passage?**
 - A. The downfall of the Indian economy

- B. The negative impacts of GST on the Indian economy
C. The importance of tackling tax evasion
D. The growth and future prospects of GST revenues in India
7. Which of the following is a synonym for "**spurt**" as used in the passage?
A. Reduction
B. Surge
C. Trickle
D. Retreat
8. Which word serves as an antonym for "**evasion**" as mentioned in the passage?
A. Deception
B. Compliance
C. Dodge
D. Trickery
9. Select the option that can be used as a **one-word substitute** for the given group of words.
Evoking a keen sense of sadness or regret
A. Poignant
B. Unaffecting
C. Pungent
D. Impactful
10. Select the most appropriate meaning of the given idiom.
Heart and soul
A. With complete honesty
B. Front to front
C. With all the effort you can put
D. Feeling sympathy for someone

Comprehension

The Government has quietly dropped the ____1____ of releasing preliminary monthly merchandise trade estimates at the beginning of the month, and updating them two weeks later with 'quick' estimates. The foreign trade numbers for October 2022 and beyond ____2____ be released by the middle of the next month, as was the practice till two years ago. Perhaps the idea of issuing early estimates for export and import shipments in late 2020 ____3____ driven by the need to have some more high frequency indicators for assessing the direction of the economy as it found its feet again after the ____4____ from COVID-19 lockdowns. While one cannot really say the pandemic is over yet, it is a sensible decision to now revert to the older system when 'quick' estimates were released on the fifteenth day of each subsequent month, or earlier if that date happened to fall on a weekend. The early estimates have ____5____ conflicting signals about the economy in recent months, thanks to sharp variations between the preliminary and 'quick' estimates in the volume of trade and even the direction of exports growth.

Fill in the blanks with the most appropriate combinations of words

11. **Select the most appropriate option to fill in blank 1.**
A. Peace

- B. Malfeasance
C. Inference
D. Practice
12. **Select the most appropriate option to fill in blank 2.**
A. Would
B. Will
C. Should
D. Could
13. **Select the most appropriate option to fill in blank 3.**
A. Is
B. Are
C. Was
D. Were
14. **Select the most appropriate option to fill in blank 4.**
A. Heartening
B. Battering
C. Appalling
D. Paradigm
15. **Select the most appropriate option to fill in blank 5.**
A. Estimated
B. Appreciated
C. Emitted
D. Dilute
16. **Arrange the following sentences to form a coherent paragraph.**
P. Any success in curbing illegal mining in the Aravallis would require consolidated efforts at all levels and at all times.
Q. The drive launched by the Haryana Forest Department in Nuh to seal all pathways or forest trails to curb plying of mining vehicles is a step in the right direction.
R. It would be prudent to term it the beginning of a long-drawn process.
S. The scale and sustainability of the crackdown will depend on the political will. If the signal to the official machinery is to put an end to illegal mining and crushing, the task becomes a tad easier to accomplish.
A. PQRS B. QRPS C. SQPR D. PRQS
17. **Arrange the following sentences to form a coherent paragraph.**
P. He has triumphed in what has been described by his rival Kemal Kilicdaroglu as ‘the most unfair election in years’.
Q. Recep Tayyip Erdogan’s increasingly authoritarian rule has entered its third decade with his victory in Turkiye’s runoff presidential election.
R. The US and its allies were hoping that the tide would turn in their favour, but now they have no choice but to deal with Erdogan, who has proved to be a tough nut to crack for the West.

S. Kilicdaroglu had promised to put Turkiye on a more democratic path and improve relations with the West.

A. SQPR B.QPSR C.RSPQ D.QPRS

18. Arrange the following sentences to form a coherent paragraph.

P. Packed English-learning centres, foreign university seminars, institutions with dubious credentials, and the reality that escapes no one: students desperate for admission, but with little intention of studying.

Q. Since the study visa ensures the easiest way through the immigration counter, the business opportunity it provides is exponential.

R. The demand is at an all-time high, and those with an entrepreneurial spirit are employing all means to cater to it

S. Good, bad, sign of hope or hopelessness — making generalisations about the large-scale exodus of Punjabi youths abroad, particularly to Canada, serves little purpose because first, it can't be controlled and second, no one actually wants to.

A. SRPQ B.QRSP C.SRQP D.SPRQ

19. Arrange the following sentences to form a coherent paragraph.

P. One of the clauses of the Punjab Government's ambitious smart school policy was making English compulsory as the medium of instruction.

Q. The step was intended to make school education more equitable for the poor by bridging the yawning socio-economic gap created by the mushrooming and much sought-after swanky 'English-medium' schools.

R. It has given in to the pressure of teachers' unions which have been opposing the move, and saying that the pupils be taught in their mother tongue till Class V.

S. However, in a step back, the state government has now decided to do away with this mandatory clause.

A. QRSP B.PSRQ C.QSRP D.PQSR

20. Arrange the following sentences to form a coherent paragraph.

P. Allowing online delivery of liquor on a trial basis in Mohali qualifies for the treatment.

Q. There is, of course, the political argument that it goes against the spirit of the Constitution — Article 47 says the State shall endeavour to bring about prohibition of consumption, except for medicinal purposes, of intoxicating drinks and drugs.

R. SOME government proposals are products of creative instincts, make for eye-catching headlines, but are best shelved at the drafting stage itself.

S. Also, since sale of liquor to those below 25 is prohibited, how would a delivery man check the age of the buyer? Reasoning out that the plan would reduce drunk driving speaks more for the government's inability to check the gross violation where it should, on the road.

A. RPQS B.RPSQ C.PSQR D.PRQS

Answers

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

Explanations

1. D.) Despite a slowdown in April, the average monthly revenues between October 2022 and May 2023 have been consistently high, even exceeding ₹1.5 lakh crore on several occasions. As per the passage, GST revenues have been over the ₹1.4 lakh mark for 15 successive months, and four occasions in 2023 saw the GST revenues crossing the ₹1.5 lakh crore mark. The revenue for April was a record ₹1.87 lakh crore, which was higher due to year-end financial compliances, not because it was the lowest. Option C is incorrect because the revenues held up despite the retail inflation cooling to 4.7% in April. Therefore, options A, B, and C do not reflect the trend correctly.
2. D.) In the passage, it is stated that "While GST revenues have been over the ₹1.4 lakh mark for 15 successive months," meaning that the statement in option D is incorrect according to the passage as it says the opposite. Options A, B, and C are all correct as per the information given in the passage.
3. **B. Implementing a new return scrutiny system to prioritize cases with higher revenue implications and launching a special drive against evasion and fake registrations**
 The passage explicitly mentions that the Revenue Department is undertaking a special two-month drive to tackle evasion and fake registrations, and has implemented a new return scrutiny system to prioritize cases with higher revenue implications. Option A is incorrect because e-invoicing will be mandatory only for firms with an annual turnover over ₹5 crore, not all firms. Option C refers to future activities that the GST Council needs to undertake, not the current initiatives by the Revenue Department. Option D is not a strategy of the Revenue Department, but a potential boost to economic activity.
4. **C) The Revenue Department is undertaking a special two-month drive to tackle evasion and fake registrations.**
 The passage mentions that the Revenue Department is planning various measures to boost GST revenue growth. Among these is a special two-month drive to tackle tax evasion and fake registrations. Option A is incorrect because the passage states that e-invoicing will be mandatory for firms with an annual turnover over ₹5 crore, not under. Option B is incorrect as the passage clearly mentions that a new return scrutiny system has been implemented. Option D is also false as it is in direct contradiction with the passage which states that the new system will prioritize cases with higher revenue implications.
5. **B) Optimistic**
 The passage discusses the growth in the Gross Goods and Services Tax (GST) revenues and predicts further growth due to economic activities and new compliance measures. While there is acknowledgment of some shortcomings, the overall tone of the passage is optimistic.
6. **D) The growth and future prospects of GST revenues in India**

The main theme of the passage is the analysis of the growth in GST revenues, the factors contributing to this growth, and the potential for future growth. It also discusses the need for further improvements and adjustments to GST policy to optimize the tax system.

7. B. **Surge**

Spurt (noun) – Surge, burst, increase, wave, उछाल

"Spurt" in the passage refers to a sudden marked increase or burst. Hence, "Surge", which means a sudden powerful forward or upward movement, is the correct synonym.

8. B. **Compliance**

Evasion (noun) – escape, dodging, avoidance, sidestepping (tax) कर की चोरी

In the context of the passage, "evasion" refers to the act of avoiding or escaping, specifically from a law or rule (GST in this case). Therefore, "compliance", which means adherence to a law or rule, is the antonym here.

9. **Poignant** – Evoking a keen sense of sadness or regret मार्मिक

- **Pungent** – having a sharply strong taste or smell. तीखा, तीक्ष्ण

10. **Heart and soul** (phrase) – With all the effort you can put पूरी ईमानदारी और भक्ति के साथ।

11. **Practice** (noun) – habit, custom, tradition, way, system, routine प्रथा, कार्य

The sentence refers to a routine or procedure the government has been following, so "practice" is the correct term.

- **Peace** (noun) – Tranquility, serenity, calmness, harmony, concord शांति
- **Malfeasance** (noun) – Misconduct, wrongdoing, misbehavior, crime, abuse भ्रष्टाचार
- **Inference** (noun) – Conclusion, deduction, assumption, presumption निष्कर्ष

12. In this context, "will" is used because it indicates a future action that is certain to happen. "Would" and "could" imply conditionality or uncertainty, which isn't the case here, while "should" implies an obligation or expectation which is not the intended meaning.

13. This sentence is discussing a past action or idea (the issuing of early estimates in late 2020), hence the correct form of the verb to be is "was". "Is" and "are" are present tense, and "were" is past tense for plural subjects, none of which are appropriate here as the subject "the idea" is singular

14. **Battering** (noun) – damage caused by an action or event क्षति, नुकसान

The context of the sentence is the impact of COVID-19 lockdowns, which is generally considered negative. "Battering" meaning a severe defeat or damaging, fits the context best.

- **Heartening** (adjective) – Encouraging, uplifting, inspiring, reassuring, comforting उत्साहजनक
- **Appalling** (adjective) – Horrifying, dreadful, shocking, awful, terrible भयावह
- **Paradigm** (noun) – Model, framework, archetype, pattern, standard आदर्श

15. **Emit** (verb) – discharge, release, give off, give out, pour out निकालना

- **Estimated** (adjective) – Approximated, calculated, projected, predicted, expected
अनुमानित
- **Appreciate** (verb) – Recognize, Value, Respect, Cherish, Praise प्रशंसा करना
- **Dilute** (verb) – Weaken, reduce, lessen, कमजोर करना

16. B) **QRPS**

Q: The drive launched by the Haryana Forest Department in Nuh to seal all pathways or forest trails to curb plying of mining vehicles is a step in the right direction. This sentence introduces the initiative being discussed, setting the context for the subsequent sentences.

R: This sentence provides a characterization of the action described in Q, establishing it as just the start of a larger effort.

P: After setting up the fact that the initiative is just a beginning, P offers a general observation that success in this endeavor will require sustained, widespread efforts.

S: Finally, sentence S presents a conclusion based on the ideas introduced in sentences Q, R, and P, making it clear that the success of the crackdown hinges on political will.

17. B) **QPSR**

Q: This sentence is a clear introductory statement, setting up the situation by informing us about Erdogan's victory and his long-standing rule.

P: The next logical sentence is "P" because it follows the introduction by elaborating on the election mentioned in "Q" and introduces a new character, Kemal Kilicdaroglu.

S: After introducing Kilicdaroglu in sentence "P", sentence "S" follows naturally because it details Kilicdaroglu's political promises, continuing the narrative of the election

R: Finally, sentence "R" follows logically because it references the international implications of Erdogan's victory, tying up the narrative by returning to Erdogan and highlighting the challenges he poses to the West.

18. C.) **SRQP**

S: Good, bad, sign of hope or hopelessness — making generalisations about the large-scale exodus of Punjabi youths abroad, particularly to Canada, serves little purpose because first, it can't be controlled and second, no one actually wants to.

This paragraph serves as a good introduction to the issue discussed in the remaining paragraphs, namely the mass migration of Punjabi youth abroad, specifically to Canada.

R: This paragraph flows naturally from the first, explaining that the demand for migration is high and that businesses are capitalizing on it. This paragraph creates suspense and curiosity about the specifics of these businesses, leading to the next paragraph.

Q: This paragraph provides the specifics hinted at in the previous paragraph - the 'business opportunity' mentioned earlier is clarified here as being related to study visas, which offer the easiest path to immigration.

P: This final paragraph gives concrete examples of the businesses and phenomena described in the previous paragraphs, wrapping up the discussion by pointing out the repercussions for the students involved.

19. **D) PQSR**

P: This sentence serves as an introductory statement, setting up the situation and stating the initial policy introduced by the Punjab government.

Q: The sentence "Q" logically follows "P", explaining the rationale behind the policy mentioned in the first sentence.

S: "S" is next, because it introduces a twist or a change in the situation after the policy was introduced and the rationale explained.

R: Finally, "R" provides the reason for the change mentioned in "S", showing the influence of teachers' unions on the government's decision.

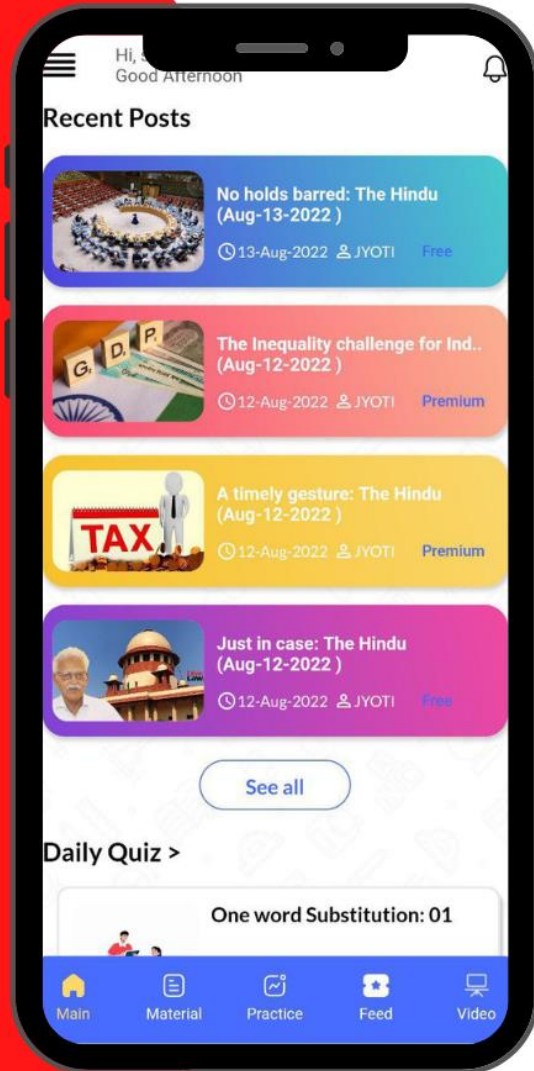
20. **A) RPQS**

R: This sentence serves as an introduction to the paragraph, giving a general statement about certain government proposals that, while creative and eye-catching, should ideally be shelved at the drafting stage.

P: This sentence extends the premise from the previous sentence, identifying the online delivery of liquor in Mohali as a specific example of the types of proposals described in Sentence R.

Q: Sentence Q explains the political and legal arguments against the proposal mentioned in Sentence P, making it a logical follow-up in the progression of ideas.

S: Finally, Sentence S builds upon the previously mentioned complications by adding ethical considerations and practical issues to the mix, serving as a suitable conclusion that extends the arguments laid out in Sentence Q.



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