

Required reforms: On reforms to the GST system

Risking some revenue to **boost** consumption **will** help the economy

The central government's **proposals** to reform the Goods and Services Tax (GST) system **are bold** and timely. They **stand to benefit** the middle class and the business community, as the government claims. **Shifting 99%** of the items in the 12% slab to a 5% tax rate, and **90% of** the items in the 28% slab to 18% **will substantially** reduce the tax burden on most consumers. **Rationalising** the number of **slabs** and **shifting** similar products to the same slab **will** also reduce **ambiguity** and **litigation**, which are the major issues businesses have with the current GST setup. Further, while most of the focus has been captured by the rate **restructuring** proposals, the procedural reforms regarding registration, return filing and refunds are equally important. Simplifying GST is not just about reducing the **multiplicity** of rates but also about making it easier and less time-consuming for tax-payers to **navigate** the system. **Easing** registration, **simplifying** returns and **speeding up** refunds, therefore, **are** welcome improvements the **Centre is pursuing**. Combined with the new Income Tax Bill and the **rejj** of income-tax slabs in this year's Budget, these GST reforms will **highlight** 2025 as a **watershed** year for tax reform — **direct** as well as **indirect tax**. While the government has not made an official estimate of what the revenue impact of these reductions will be, sources have said that it expects a hit. Two years ago, the Reserve Bank of India had estimated that the average GST rate was 11.6%, which is now expected to fall substantially. However, the government is confident that an **increase** in consumption and a **widening** of the tax base **will offset** most of the revenue loss. With a large number of items set to be taxed at just 5%, the **incentives** for **input tax credit** scams and tax **evasion** **will** also be substantially removed.

A **willingness** to **risk** some amount of revenue **in order to** boost domestic consumption **bodes well** for the economy, especially at a time when export demand is **faltering** due to **tariff** uncertainties. **It remains to be seen** how the State governments will react to this **proposed** revenue **surrender**. They have already been **lobbying** the Sixteenth Finance Commission to increase the share of States in central taxes. These tax cuts will also make it even more **unlikely** that **petroleum products** — a major source of States' revenues — **will** be included in the GST any time soon. Politically, it will be difficult for the States to directly oppose these rate reductions, but they might instead **pressure** the Centre for **compensation** once again. **Crucially**, the Centre will be **reaching out** to the States over the next few weeks to **put forth** its case. It is important that their concerns are **taken on board** as well.

- Red/blue coloring of words in the sentence indicates subject verb relationship; where 'red' denotes 'subject' and 'blue' denotes 'verb'. **[Practice Exercise]**
- **Input tax credit** (noun) – a tax that businesses pay on purchases of goods or services. It can be reduced from the tax liability that arises following the sale of goods or services. ITC obviates double taxation.

Vocabulary

1. **Boost** (verb) – increase, stimulate, spur, energize, propel बढ़ावा देना
2. **Bold** (adjective) – daring, audacious, courageous, assertive, decisive साहसिक
3. **Stand to benefit** (phrase) – be likely to gain, be poised to benefit, be set to gain, can profit, will advantage लाभ होने की संभावना होना
4. **Substantially** (adverb) – significantly, considerably, markedly, materially, appreciably काफी हद तक
5. **Rationalise** (verb) – streamline, simplify, standardize, harmonize, restructure सुव्यवस्थित करना
6. **Slab** (noun) – bracket, band, tier, rate category, slab level कर-श्रेणी
7. **Ambiguity** (noun) – uncertainty, vagueness, equivocation, obscurity, indeterminacy अस्पष्टता
8. **Litigation** (noun) – legal action, lawsuits, court cases, judicial proceedings, legal disputes वाद-विवाद
9. **Restructuring** (adjective) – reforming, reorganizing, overhauling, realigning, reconfiguring पुनर्संरचनात्मक
10. **Multiplicity** (noun) – multitude, variety, plethora, profusion, abundance अनेकता
11. **Navigate** (verb) – traverse, maneuver, work through, steer through, negotiate राह निकालना
12. **Speed up** (phrasal verb) – accelerate, expedite, hasten, quicken, fast-track तेज़ करना
13. **Pursue** (verb) – undertake, prosecute, follow, advance, push forward आगे बढ़ाना
14. **Rejig** (noun) – makeover, revamp, reshuffle, rework, reconfiguration पुनर्गठन
15. **Highlight** (verb) – emphasize, underscore, spotlight, showcase, foreground ज़ोर देना
16. **Watershed** (noun) – an event or period marking a turning point in a situation. ऐसी घटना जो इसलिए महत्वपूर्ण है कि उससे स्थिति में कोई नया मोड़ आया
17. **Direct tax** (noun) – a tax, such as income tax, which is levied on the income or profits of the person who pays it, rather than on goods or services. प्रत्यक्ष कर
18. **Indirect tax** (noun) – GST, sales tax, excise duty, VAT, customs duty परोक्ष कर
19. **Widening** (noun) – expansion, broadening, enlargement, extension, spread विस्तार
20. **Offset** (verb) – counterbalance, compensate, neutralize, balance out, set off क्षति की पूर्ति कर देना कमी पूरी करना

21. **Incentive** (noun) – motivation, inducement, stimulus, spur, sweetener
प्रोत्साहन
22. **Evasion** (noun) – avoidance, dodging, circumvention, concealment, noncompliance करचोरी
23. **Willingness** (noun) – readiness, inclination, openness, preparedness, eagerness
तत्परता/ इच्छा
24. **Risk** (verb) – endanger, jeopardize, gamble, venture, hazard जोखिम उठाना
25. **In order to** (phrase) – to, for the purpose of, so as to, with a view to, with the aim of
ताकि
26. **Bodes well** (phrase) – augurs well, signals positively, promises well, portends favorably, is a good omen शुभ संकेत देना
27. **Falter** (verb) – weaken, waver, stumble, flag, slow down लड़खड़ाना
28. **Tariff** (noun) – duty, levy, customs tax, import tax, impost शुल्क
29. **It remains to be seen** (phrase) – uncertain yet, time will tell, yet to be determined, still unclear, awaits outcome देखना बाकी है
30. **Proposed** (adjective) – suggested, planned, put forward, mooted, envisaged प्रस्तावित
31. **Surrender** (noun) – relinquishment, yielding, ceding, giving up, concession
समर्पण
32. **Lobby** (verb) – campaign, advocate, push, press, petition पैरवी करना
33. **Unlikely** (adjective) – improbable, doubtful, implausible, remote, uncertain
असंभाव्य
34. **Pressure** (verb) – pressurize, push, coerce, urge, lean on दबाव डालना
35. **Compensation** (noun) – recompense, indemnity, reimbursement, damages, payment क्षतिपूर्ति
36. **Crucially** (adverb) – importantly, vitally, pivotally, decisively, essentially निर्णायक रूप से
37. **Reach out** (phrasal verb) – contact, approach, engage, extend a hand, communicate संपर्क करना
38. **Put forth** (phrase) – present, advance, propose, set out, table प्रस्तुत करना
39. **Take on board** (phrase) – accept, acknowledge, accommodate, incorporate, heed स्वीकार करना

Summary of the Editorial

1. The Centre has proposed major reforms to the GST system, aimed at reducing tax burdens and simplifying compliance.
2. The proposal includes moving 99% of items from the 12% slab to 5%, and 90% of items from the 28% slab to 18%.
3. These changes will significantly reduce the tax burden on consumers, especially the middle class and businesses.
4. Rationalising slabs and aligning similar products under the same rate will reduce ambiguity and litigation.
5. Apart from tax rate changes, procedural reforms like easier registration, simplified returns, and faster refunds are also planned.
6. Simplification will make GST less time-consuming and easier for taxpayers to comply with.
7. Alongside GST, the new Income Tax Bill and changes to income-tax slabs in the Budget mark 2025 as a watershed year for tax reforms.
8. No official revenue impact estimates have been released, but a fall in average GST rates is expected.
9. RBI had earlier pegged the average GST rate at 11.6%, which will now fall substantially due to reforms.
10. The government is confident that higher consumption and a wider tax base will offset most of the revenue loss.
11. Lowering rates to 5% on many items will reduce the incentive for input tax credit scams and tax evasion.
12. The reforms show a willingness to risk some revenue to boost domestic consumption amid weak export demand.
13. State governments may resist since they are already pressing the Finance Commission for a larger share of central taxes.
14. The tax cuts also make it unlikely that petroleum products (a key State revenue source) will be brought under GST soon.
15. Politically, States may not oppose reforms directly but could seek compensation from the Centre, making cooperation crucial.

Practice Exercise: SSC Pattern Based

1. **Which procedural reforms (apart from rate changes) does the Centre prioritize, and what specific problem are they meant to address?** [Editorial Page]
 - A. Easing GST registration, simplifying return filing, and speeding up refunds so that taxpayers spend less time navigating compliance and firms face fewer cash-flow delays.
 - B. Introducing a quarterly cess declaration to tighten monitoring by adding more layers of compliance even if it lengthens filing times.
 - C. Centralizing all GST assessments in the national capital to ensure uniform interpretations, even if that increases distance from taxpayers.
 - D. Mandating e-invoicing for every sub-₹100 transaction to eliminate ambiguity through exhaustive micro-recording.
2. **Why are State governments likely to seek compensation rather than openly opposing the proposed rate reductions?**
 - A. Because the cuts imply a revenue surrender for States while they are already lobbying the Sixteenth Finance Commission for a higher share; with petroleum products unlikely to enter GST soon (a key State revenue source), they may pressure the Centre for compensation instead of opposing popular tax cuts.
 - B. Because export demand is booming, so States want to cool the economy by clawing back revenues from the Centre.
 - C. Because the Centre has refused to consult States in the coming weeks, leaving them no channel except confrontation over the cuts.
 - D. Because the imminent inclusion of petroleum in GST will instantly increase State revenues, removing the need for any other stance.
3. **According to the passage, "Simplifying GST is not just about reducing the multiplicity of rates but also about _____ the system."**
 - A. abolishing input tax credit altogether, to deter evasion and remove the complexity associated with credits and refunds.
 - B. expanding GST to include petroleum immediately, thereby closing a major revenue gap for States and simplifying cross-commodity taxation.
 - C. increasing the number of rate slabs, so that finer distinctions across product categories can be taxed more precisely and fairly.
 - D. making it easier and less time-consuming for taxpayers to navigate, through streamlined registration, simpler return filing, and faster refunds
4. **Mark the option that correctly evaluates the statement according to the passage.**

Statement: The government has officially quantified the revenue loss from the proposed GST rate reductions.

 - A. True — the Centre has publicly released an official figure for the expected revenue shortfall alongside the rate rationalisation plan.
 - B. False — the passage notes there is no official estimate from the government; sources merely indicate the government expects a hit, and the RBI's earlier 11.6% average rate is not a revenue-loss estimate.
 - C. True — because the RBI's two-year-old estimate of the average GST rate at 11.6% precisely implies the fiscal impact of the current cuts.
 - D. Cannot be determined — the passage offers no information at all about revenue implications of the GST restructuring.
5. **Choose the option that is best supported by the passage, even if not stated verbatim.**

- A. While States are unlikely to oppose the rate cuts overtly, they are likely to bargain hard for fiscal compensation, making Centre–State negotiations central in the coming weeks as the Centre “reaches out” to secure buy-in.
- B. Because the Sixteenth Finance Commission has already agreed to raise States’ tax shares, there will be minimal friction and quick consensus on the reforms without any compensation demands.
- C. The inclusion of petroleum under GST will be accelerated due to States’ pressure to broaden the base and recover any revenue foregone from rate cuts.
- D. Procedural reforms (registration, returns, refunds) will likely be deferred until the revenue outlook stabilises, since simplifying processes during rate changes causes administrative overload.
6. **Select the most appropriate meaning of the given idiom.**
The world is your oyster
- A. You have all the opportunity to obtain what you wish from life
- B. Life is a precious gift
- C. Life is a puzzle you cannot ever unravel
- D. The world will dazzle you if you are not careful
7. **The following sentence has been split into four segments. Identify the segment that contains a grammatical error.**
The architect claimed that his latest project / was the most unique design ever created / in the history of modern Indian architecture, / and it immediately drew international attention.
- A. The architect claimed that his latest project
- B. was the most unique design ever created
- C. in the history of modern Indian architecture
- D. and it immediately drew international attention
8. **In the following Question, two lists are given with the keywords mentioned. You are required to match List-I with List-II and Select the option that can be used as a correct one-word substitute for the word given in List I.**
- List-I**
- A) Ex gratia
- B) Suo motu
- C) Arraignment
- D) Locus standi
- List-II (Meaning)**
1. Right/capacity to bring an action
2. Done/given as a favour; without legal obligation
3. On one’s own motion (authority acts by itself)
4. Stating/reading charges in court
- A. A-2, B-3, C-4, D-1
- B. A-3, B-2, C-1, D-4
- C. A-2, B-4, C-3, D-1
- D. A-1, B-3, C-2, D-4
9. **Select the most appropriate meaning of the given idiom.**
Cast one's bread upon the waters
- A. To dilute one's intentions
- B. To do good without seeking reward
- C. To while away one's time in unfruitful activity
- D. To misdirect one's efforts in life
10. **Select the most appropriate synonym of the given word.**
RECREANCY

- A. Valour
B. Constancy
C. Magnanimity
D. Cravenness
11. **Identify the part of speech of the underlined word.**
The mighty river Brahmaputra flows through the plains of Assam.
A. Adverb
B. Adjective
C. Noun
D. Pronoun
12. **Identify the part of speech of the underlined word.**
He is one of the tallest boys in his class.
A. Possessive Pronoun
B. Noun
C. Reflexive Pronoun
D. Numeral Adjective
13. **The following sentence has been split into four segments. Identify the segment that contains a grammatical error.**
The volunteers assured the organizers / that they were quite all prepared / to handle the unexpected crowd / that had gathered at the festival ground.
A. The volunteers assured the organizers
B. that they were quite all prepared
C. to handle the unexpected crowd
D. that had gathered at the festival ground
14. **Select the most appropriate option to fill in the blank.**
The local bank was robbed by a group of men, _____ were armed.
A. four of whom
B. four of these
C. four of those
D. four whom
15. **Select the most appropriate synonym of the given word.**
EXIGUOUS
A. Copious
B. Argute
C. Fecund
D. Scanty
16. **Select the option that expresses the given sentence in reported speech.**
She said, "I am a girl. I cannot stay here at night".
A. She said that she was a girl and added that she could not stay there at night.
B. She said that she is a girl and added that she cannot stay there at night.
C. She said that she was a girl and added that she could not stay here at night.
D. She said that she had been a girl and added that she could not have stayed there at night.
17. **In the following Question, two lists are given with the keywords mentioned. You are required to match List-I with List-II and Select the option that can be used as a correct one-word substitute for the word given in List I.**
List-I
A) Inveterate
B) Sangfroid

C) Oracy

D) Interment

List-II (Meaning)

1. Long-established/habitual

2. Ability to express well in speech

3. Ability to stay calm in difficulty

4. Burying the dead

A. A-1, B-3, C-2, D-4

B. A-1, B-3, C-2, D-4

C. A-1, B-3, C-2, D-4

D. A-1, B-3, C-2, D-4

18. Select the option that expresses the given sentence in reported speech.

The leader said, "Friends, my country men, lend me your support. I will take care of your problems."

A. The leader addressed the people as friends and countrymen and ordered them to lend him their support. He further added that he will take care of their problems.

B. The leader addressed the people as his friends and countrymen and requested them to lend me your support. He further added that he would take care of our problems.

C. The leader addressed the people and told them to lend his support. He promised that he would be taking care of his problems.

D. The leader addressed the people as friends, my countrymen and requested them to lend him their support. He further added that he would take care of their problems.

19. Select the most appropriate option to fill in the blank.

Newspapers have reported heavy flooding in the coastal areas. The damage _____ to be extensive.

A. expected

B. is expecting

C. has been expected

D. is expected

20. Improve the underlined/bold part of the sentence. Choose 'No improvement' as an answer if the sentence is grammatically correct.

The conference will be conducted since 10 a.m. to 5 p.m. tomorrow at the city auditorium.

A. since 10 a.m. until 5 p.m. tomorrow

B. from 10 a.m. to 5 p.m. tomorrow

C. from 10 a.m. since 5 p.m. tomorrow

D. No improvement

Comprehension:

In the following passage, some words have been deleted. Read the passage carefully and select the most appropriate option to fill in each blank.

With global chronic _____ (1) _____ now on a downward trend, the world is beginning to turn a corner in its fight against hunger. The United Nations' newly released The State of Food Security and Nutrition in the World 2025 reports that 673 million people (8.2% of the world's population) _____ (2) _____ undernourished in 2024. This is down from 688 million in 2023. Although we have not yet returned to pre-pandemic levels (7.3% in 2018), this reversal marks a welcome _____ (3) _____ from the sharp rise experienced during COVID-19. India has played a _____ (4) _____ role in this global progress. The gains are the result of policy investments in food security and nutrition, increasingly _____ (5) _____ by digital technology, smarter governance, and improved service delivery.

21. Select the most appropriate option to fill in blank number 1.

A. undernourishment

B. Repletion

- C. Opulence
D. expedition
22. **Select the most appropriate option to fill in blank number 2.**
A. was
B. were
C. are
D. is
23. **Select the most appropriate option to fill in blank number 3.**
A. shifts
B. shifted
C. shifting
D. shift
24. **Select the most appropriate option to fill in blank number 4.**
A. tentative
B. slothful
C. decisive
D. indolent
25. **Select the most appropriate option to fill in blank number 5.**
A. irresolute
B. driven
C. ambivalent
D. succumb

Answers

1. A 2. A 3.D 4. B 5. A 6.A 7. B 8. A 9. B 10.D 11.B 12.A
 13. B 14.A 15.D 16.A 17.A 18.D 19.D 20.B 21.A 22.B 23.D 24.C
 25. B

[\[Practice Exercise\]](#)

Explanations

- A) Easing GST registration, simplifying return filing, and speeding up refunds so that taxpayers spend less time navigating compliance and firms face fewer cash-flow delays.
 The passage explicitly highlights “easing registration, simplifying returns and speeding up refunds” to make the system “easier and less time-consuming” for taxpayers—i.e., reduce compliance time and cash-flow frictions.
 B: Adds compliance layers; the passage seeks simplification, not extra filings.
 C: No mention of centralizing assessments; goal is simplification, not relocation.
 D: No such mandate is stated; the passage emphasizes simplification, not hyper-granular reporting.
- A) Because the cuts imply a revenue surrender for States while they are already lobbying the Sixteenth Finance Commission for a higher share; with petroleum products unlikely to enter GST soon (a key State revenue source), they may pressure the Centre for compensation instead of opposing popular tax cuts.
 The passage says States face revenue surrender, are lobbying the Sixteenth Finance Commission for a higher share, and petroleum is unlikely to be included under GST soon. Politically, opposing cuts is difficult, so they may push for compensation.
 B: The passage says export demand is faltering, not booming.
 C: It states the Centre will reach out to States; no refusal to consult.
 D: Petroleum inclusion is described as unlikely; it is not an imminent revenue booster for States in this context.
- D) making it easier and less time-consuming for taxpayers to navigate, through streamlined registration, simpler return filing, and faster refunds.
 The passage states verbatim that simplification is also about “making it easier and less time-consuming for tax-payers to navigate the system,” via easier registration, simpler returns, and faster refunds—exactly captured by option A.
 B contradicts the passage, which says the cuts make inclusion of petroleum even more unlikely any time soon.
 C is the opposite of the passage’s advocacy for rationalising slabs (fewer, not more).
 A is not proposed; instead, the passage argues that lower rates reduce incentives for ITC scams, not abolition of ITC.
- B) False — the passage notes there is no official estimate from the government; sources merely indicate the government expects a hit, and the RBI’s earlier 11.6% average rate is not a revenue-loss estimate.
 The passage explicitly says “the government has not made an official estimate... sources have said that it expects a hit.” The RBI’s 11.6% figure is an average rate, not an official loss estimate.
 A invents an official figure that the passage explicitly denies exists.
 C misuses the RBI’s historical average-rate datapoint as if it were a current revenue-loss estimate.
 D is wrong because the passage does discuss revenue impact (lack of official estimate + expectation of a hit).
- A) While States are unlikely to oppose the rate cuts overtly, they are likely to bargain hard for fiscal compensation, making Centre–State negotiations central in the coming weeks as the Centre “reaches out” to secure buy-in.

The passage says States will find it politically difficult to oppose cuts, might pressure the Centre for compensation, and that the Centre will be reaching out to States over the next few weeks. Taken together, it is reasonable to infer that hard bargaining and intergovernmental negotiation will be central.

B adds a claim not in the passage (that the Commission has already agreed to raise shares) and contradicts the text's expectation of compensation pressure.

C contradicts the line that the cuts make inclusion of petroleum even more unlikely any time soon.

D goes against the passage, which treats procedural changes as equally important and welcome improvements the Centre is pursuing, not deferring.

6. A) **The world is your oyster** (idiom) – You have abundant opportunities available जीवन में अपार अवसर उपलब्ध हैं

7. B) 'the most unique design' गलत है क्योंकि unique absolute adjective है और इसके साथ most/very नहीं लगाया जाता।

Rule: Absolute adjectives (unique, perfect, complete, total, entire, ideal) don't take "most/very." Use "absolutely/quite/completely" or just the adjective.

✓ This is a unique design.

Correct sentence:

... was a unique design ever created...

8. A) **A-2, B-3, C-4, D-1**

- **Ex gratia** → Given as a favour; no legal obligation. अनुग्रहवश/कानूनी बाध्यता के बिना।
- **Suo motu** → On one's own motion (court/authority acts itself). स्वप्रेरणा से/स्वतः संज्ञान।
- **Arraignment** → Stating/reading charges in court. अभियोग-पठन/औपचारिक आरोप लगाना।
- **Locus standi** → Right/capacity to bring an action. वाद दायर करने का अधिकार।

9. B) **Cast one's bread upon the waters** (idiom) – Do good without expecting any return बिना प्रतिफल की अपेक्षा किए भलाई करना

10. D) **Recreancy** (noun) – Cowardice; faithless retreat or betrayal. कायरता/विश्वासघात।

Synonym: Cravenness (noun) – Abject cowardice. घोर कायरता।

- **Valour** (noun) – Bravery. वीरता/साहस।
- **Constancy** (noun) – Steadfastness; fidelity. स्थिरता/निष्ठा।
- **Magnanimity** (noun) – Generosity of spirit. उदारता/उदार मन।

11. B) **Adjective**

Describes/qualifies the noun "river." यह संज्ञा "river" का गुण बताता है—विशेषण।

12. A) **Possessive Pronoun**

Used before a noun to show possession (traditionally "possessive adjective," modern term "possessive determiner"). यहाँ "his" स्वामित्व दिखाता है; विकल्पों में सबसे समीप "possessive pronoun" है।

13. B) 'quite all prepared' गलत है क्योंकि quite का प्रयोग all के साथ नहीं होता।

Rule: Don't use "quite" with "all." Correct is "quite prepared" or "all prepared" — but not "quite all prepared."

✓ They were quite prepared OR They were all prepared.

Correct sentence:

... that they were all prepared to handle the unexpected crowd...

14. A) **'four of whom'**

'four of whom' सही relative partitive संरचना है। 'Four of these/those' demonstratives के साथ अलग वाक्य-रचना मांगते हैं; 'four whom' व्याकरणतः गलत है।

'Four of whom' is the correct relative-partitive. 'Four of these/those' would require a different structure; 'four whom' is ungrammatical.

15. D) **Exiguous** (adjective) – Very small in amount; meager. अल्प/न्यून।

Synonym: **Scanty** (adjective) – Insufficient; meager. अल्प/कम।

- **Copious** (adjective) – Abundant; plentiful. प्रचुर/बहुत।
- **Argute** (adjective) – Acute, shrewd. तीक्ष्ण-बुद्धि/चतुर।
- **Fecund** (adjective) – Fruitful; fertile. उर्वर/उत्पादक।

16. A) She said that she was a girl and added that she could not stay there at night.

- Step 1: Reporting the first statement – The direct speech is "I am a girl." In reported speech, the pronoun "I" changes to "she", and the present tense "am" changes to past tense "was" (due to backshift). So, it becomes "she said that she was a girl".
- Step 2: Reporting the second statement – The direct speech is "I cannot stay here at night." In reported speech:
"I" changes to "she".
"cannot" (present tense) changes to "could not" (past tense).
"here" (adverb of place) changes to "there".

➤ Why option 1 is correct?

It correctly applies backshift: "am" → "was", "cannot" → "could not".

It changes the adverb "here" to "there".

It uses "added" to connect the two statements naturally.

Why other options are incorrect?

- Option 2: Does not apply backshift: retains "is" (should be "was") and "cannot" (should be "could not").
- Option 3: Correctly applies backshift but does not change "here" to "there" (adverb of place must change in reported speech).
- Option 4: Uses incorrect tense: "had been a girl" (implies she was a girl in the past but no longer) is wrong; "could not have stayed" (implies past possibility) is incorrect for direct "cannot stay" (present inability).

17. A) **A-1, B-3, C-2, D-4**

- **Inveterate** → Long-established/habitual. पुरानी/जमी हुई आदत वाला।
- **Sangfroid** → Ability to stay calm in difficulty. विपत्ति में धैर्य/संयम।
- **Oracy** → Ability to express well in speech. वाक्-कौशल/सुस्पष्ट बोलने की क्षमता।
- **Interment** → Burying the dead. दफ़न/अंत्येष्टि।

18. D) The leader addressed the people as friends, my countrymen and requested them to lend him their support. He further added that he would take care of their problems.

- Step 1: Addressing the audience – In direct speech, the leader says, "Friends, my countrymen," which is an address. In reported speech, this becomes "addressed the people as friends, my countrymen" (though "my" might be adjusted, but option 4 retains it appropriately).
- Step 2: Reporting the imperative – The phrase "lend me your support" is an imperative sentence expressing a request. In reported speech, it changes to "requested them to lend him their support" (pronoun change: "me" → "him", "your" → "their").

- Step 3: Reporting the future promise – The sentence "I will take care of your problems" is a future promise. In reported speech, "will" changes to "would" (due to backshift) and "your" changes to "their". So, it becomes "he would take care of their problems".

Why option 4 is correct?

It correctly addresses the audience: "addressed the people as friends, my countrymen".

- It uses "requested" for the imperative (which is polite and accurate).
- It changes pronouns correctly: "me" → "him", "your" → "their".
- It applies backshift: "will" → "would".
- It uses "their" consistently for possessive pronoun.

Why other options are incorrect?

- Option 1: Uses "ordered" (which is too strong; the direct speech is a request, not an order) and incorrectly retains "will" (should be "would").
- Option 2: Incorrectly retains "me your support" (should be "him their support") and uses "our problems" (should be "their problems").
- Option 3: Misrepresents the address ("addressed the people" without the terms), uses "lend his support" (wrong pronoun; should be "lend him their support"), and says "his problems" (should be "their problems").

19. D) 'is expected'

'is expected' सही passive निर्माण है: "The damage is expected ...". 'Expected' अकेले अधूरा है, 'is expecting' अर्थहीन है (damage किसी को expect नहीं करता), और 'has been expected' संदर्भानुकूल नहीं।

- 'Is expected' is the correct passive form. 'Expected' alone is incomplete; 'is expecting' is illogical; 'has been expected' is awkward here.

20. B) 'since 10 a.m. to 5 p.m.' गलत है क्योंकि since का प्रयोग Perfect Tense के साथ किसी starting point (till now) के लिए होता है, जबकि यहाँ एक समयावधि दी गई है। सही structure है from ... to ...। जैसे— The shop is open from 9 to 6.

'from 10 a.m. to 5 p.m.' will be used instead of 'since 10 a.m. to 5 p.m.' because "since" is used with perfect tenses, while here we need a time span (from...to...).

21. A) 'Undernourishment' का प्रयोग होगा क्योंकि इसका अर्थ है कुपोषण या भोजन की कमी, और पूरे sentence में बात हो रही है hunger (भुखमरी) से लड़ने की। यहाँ adjective "chronic" को एक ऐसे noun की ज़रूरत है जो लंबे समय तक जारी रहने वाली समस्या (कुपोषण) को दिखाए।

जबकि 'Repletion' का अर्थ है पूर्णता/तृप्ति, 'Opulence' का अर्थ है विलासिता या समृद्धि, और 'Expedition' का अर्थ है यात्रा या अभियान, जो इस context में बिल्कुल सही नहीं है।

- 'Undernourishment' will be used because it means lack of sufficient food/nutrition (कुपोषण). The sentence is about the global fight against hunger, so this fits grammatically and contextually. Whereas, 'Repletion' means fullness/satiation, 'Opulence' means wealth/luxury, and 'Expedition' means journey, none of which connect with "hunger" context.

22. B) 'Were' का use होगा क्योंकि subject "673 million people" plural है और वाक्य past year (2024) की स्थिति बताता है। इसलिए plural past tense auxiliary verb "were" सही है। जबकि 'Was' singular subject के लिए प्रयोग होता है, 'Are' present tense के लिए है, और 'Is' singular present tense में प्रयोग होता है, जो इस context में सही नहीं है।

- 'Were' will be used because the subject "673 million people" is plural and the sentence refers to 2024 (past context). Hence, the correct verb form is "were." Whereas, 'Was' is

used for singular subjects, 'Are' denotes present tense plural, and 'Is' is singular present tense, which do not fit in this context.

23. D) **Shift** का use होगा क्योंकि article "a" के बाद singular countable noun की आवश्यकता है। वाक्य कह रहा है कि यह reversal एक welcome shift (परिवर्तन) है। यहाँ noun form "shift" ही सही है। जबकि 'Shifts' plural form है और article "a" के साथ प्रयोग नहीं हो सकता, 'Shifted' verb का past tense है जो grammar के अनुसार फिट नहीं होता, और 'Shifting' verb/participle form है जो noun की जगह नहीं ले सकता।

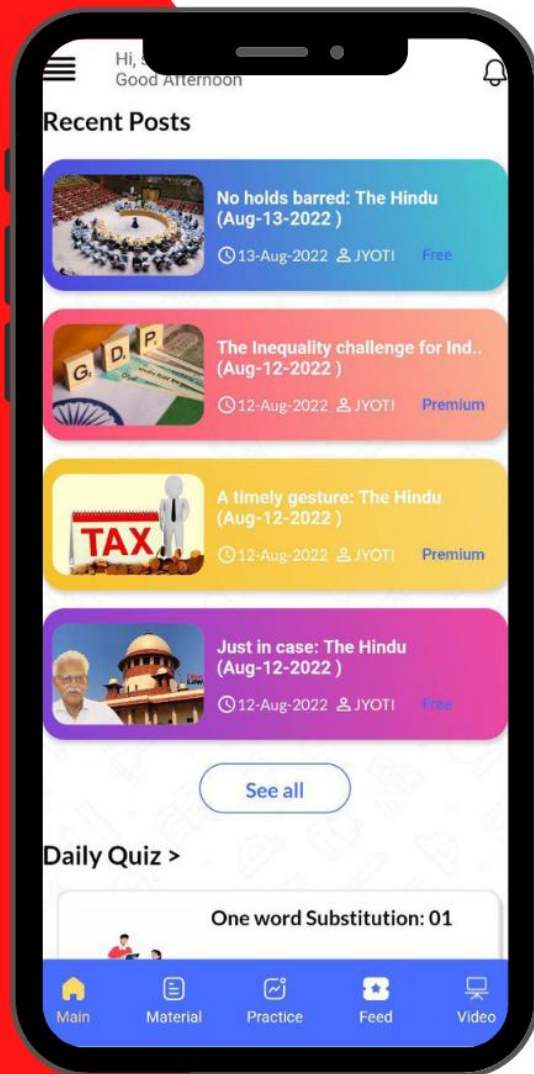
- **'Shift'** will be used because after the article "a," a singular countable noun is required. The sentence describes the reversal as "a welcome shift," meaning a positive change. Whereas, 'Shifts' is plural and cannot follow "a," 'Shifted' is past tense verb, and 'Shifting' is participle form, none of which fit grammatically or contextually here.

24. C) **Decisive** का use होगा क्योंकि "decisive role" का अर्थ है महत्वपूर्ण और निर्णायक भूमिका निभाना। वाक्य में कहा गया है कि India has played a decisive role in this global progress, यानी भारत ने इस प्रगति को आगे बढ़ाने में अहम भूमिका निभाई है। जबकि 'Tentative' का अर्थ है अस्थायी या अनिश्चित, 'Slothful' और 'Indolent' दोनों का अर्थ है आलसी, जो context में बिल्कुल भी उपयुक्त नहीं हैं।

- **'Decisive'** will be used because "decisive role" means an important, impactful, and crucial role. The sentence highlights India's significant contribution to global progress, so "decisive" fits grammatically and contextually. Whereas, 'Tentative' means uncertain/hesitant, 'Slothful' means lazy, and 'Indolent' also means lazy or inactive, which do not match the context.

25. B) **Driven** का use होगा क्योंकि "increasingly driven by digital technology" का अर्थ है कि ये प्रगति मुख्य रूप से digital technology, smarter governance और improved service delivery से प्रेरित/संचालित हो रही है। यहाँ passive construction ("driven by") contextually और grammatically बिल्कुल सही बैठता है। जबकि 'Irresolute' का अर्थ है अस्थिर/दुविधाग्रस्त, 'Ambivalent' का अर्थ है मिश्रित भावनाओं वाला, और 'Succumb' verb है जिसका अर्थ है झुक जाना या हार मान लेना। ये सभी context और grammar के हिसाब से गलत हैं।

- **'Driven'** will be used because the sentence says the gains are "increasingly driven by digital technology," meaning powered or propelled by it. This passive usage fits perfectly. Whereas, 'Irresolute' means indecisive, 'Ambivalent' means having mixed feelings, and 'Succumb' is a verb meaning to yield or give in, none of which are grammatically or contextually suitable here.



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