

Today's Prelims Topics

Registered Unrecognised Political Parties (RUPPs)

Context

Election Commission of India (ECI) has decided to **verify the background** of the founding members of Registered Unrecognised Political Parties (RUPPs) at the time of their registration.

WHY?

Because many RUPPs have become **inactive or defunct, but still remain registered**, leading to crowding of the political space and raising concerns about misuse (for example, for money laundering, tax evasion, or creating dummy outfits).

About Registered Unrecognised Political Parties (RUPPs)

- Political parties registered under **Section 29A of the Representation of the People Act, 1951**, but not granted recognition as State or National parties.
- **Privileges:**
 - Eligible for **income tax exemptions**.
 - Can legally **receive political donations**, even without contesting elections.
- **Common Symbol Allotment:** They are eligible for common symbols if they commit to put up at least 5% of the total candidates in the relevant Legislative Assembly election of a State.
- **Scale:**
 - As of 2025, India has over **2,800 RUPPs**.
 - According to ADR, their number rose from **1,112 in 2010** to **2,301 in 2019**—more than doubling in a decade.
- **Status:**
 - Around **97%** of all registered political parties in India are **unrecognised**.
 - Majority **fail to file mandatory financial reports** and disclosures.

Section 29A – Registration of Political Parties

- **Any association or body of individuals** can apply to the Election Commission of India (ECI) to be registered as a political party.
- **Application** The application must be made to the ECI within **30 days of formation** of the party.
- **Details required:**
 - Name of the party.
 - A copy of its memorandum, rules, and regulations.
 - Names and particulars of office-bearers.
 - A declaration that party members will bear true faith and allegiance to the **Constitution of India** and to the principles of **socialism, secularism, and democracy**, and will uphold the sovereignty, unity, and integrity of India.
- **Membership Requirements:** At least **100 members** of the party must:
 - File **sworn affidavits**.
 - Provide **certified extracts of electoral rolls** showing them as electors.
 - Submit copies of their **Electoral Photo Identity Cards (EPICs)**.
 - Affirm that they are **not members of any other registered political party**.

Criteria for Recognition as a Political Party

- **For State Party Recognition (Must meet any one):**
 - **6% Vote + 2 Assembly Seats**

- **6% Vote + 1 Lok Sabha Seat (from that state)**
- **Minimum 3% of Assembly Seats or 3 seats**, whichever is higher
- **1 Lok Sabha seat for every 25 seats** allocated to the state
- **8% of total valid votes** in the state (Lok Sabha or Assembly), even without winning a seat
- **For National Party Recognition (Must meet any one):**
 - **6% Valid Votes in 4+ States + 4 Lok Sabha Seats**
 - **2% of Total Lok Sabha Seats (i.e., 11 seats)** from at least 3 different states
 - **Recognised as a State Party in 4 or more states**

Structural and Functional Issues with RUPPs

- **Electoral Inactivity:** Many RUPPs have not contested a single election since 2019, questioning their genuine political intent.
- **Lack of Financial Transparency:** Less than **5% submitted donation reports** between 2013–2016, reflecting poor financial compliance.
- **Tax Misuse:** Exploit **Section 13A of the Income Tax Act** to enjoy tax exemptions despite being politically inactive.
- **No Verifiable Presence:** Many parties have no functional offices or staff and fail to meet basic requirements under **Section 29A of RPA, 1951**.
- **Election-Time Surge:** Sharp rise in party registrations during election years often indicates misuse for **illicit donations or proxy candidates**.

Source: [TOI](#)

Gyan Bharatam Mission

Context

The Ministry of Culture will launch 'Gyan Bharatam' at the first-ever Gyan Bharatam International Conference on 'Reclaiming India's Knowledge Legacy through Manuscript Heritage'.

What is the Gyan Bharatam Mission?

- It is a national movement to safeguard and disseminate India's vast manuscript heritage, combining preservation, digitisation, scholarship, and global accessibility.
- **Key Features & Objectives:**
 - **Identification & Documentation:** Nationwide survey and cataloguing of manuscripts.
 - Creation of a comprehensive National Register.
 - **Preservation & Conservation:** Restoration of fragile and rare manuscripts.
 - Collaboration with libraries, temples, monasteries, and private custodians.
 - **Digitisation & Technology Use:** Large-scale digitisation using **AI-driven tools**.
 - Establishment of a **National Digital Repository**.
 - Launch of the **Gyan-Setu AI Innovation Challenge**.
 - **Research & Scholarship:** Translation, interpretation, and publication of manuscripts.
 - Integration of manuscript wisdom into education.
 - **Capacity Building & Public Participation:** Training scholars and conservators.
 - Collaborative programmes for public engagement.
 - **Global Knowledge Exchange:** Partnerships with international institutions.
 - Positioning India as a **Vishwa Guru**, in line with the vision of **Viksit Bharat@2047**.

About National Manuscript Mission

- It is a nationwide initiative focused on documenting, conserving, and digitising India's ancient manuscript heritage.
- **Launched:** February 2003.
- **Parent Organisation:** It functions under the Indira Gandhi National Centre for the Arts (IGNCA), which is part of the Ministry of Culture.
- **Objective:** The main goal is to safeguard India's intellectual legacy and make manuscripts easily accessible to both researchers and the general public.

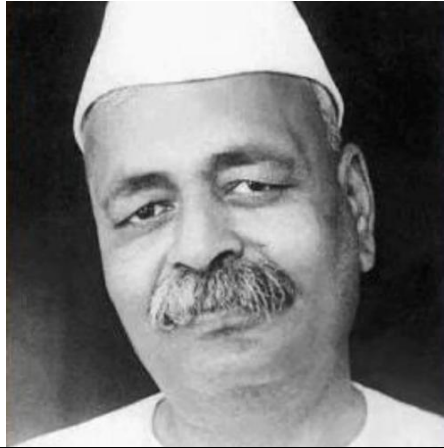
Source: [PIB](#)

Govind Vallabh Pant

Context

Pandit Govind Ballabh Pant on his 138th birth anniversary was celebrated 10 September 2025

About Govind Vallabh Pant



Aspect	Details
Birth & Early Life	Born on 10 September 1887 in Khoont, Almora (then United Provinces, now in Uttarakhand).
Education & Profession	Studied at Allahabad University; worked as a lawyer; early activism included opposing British policies and helping in local causes (e.g. Coolie begar).
Role in Freedom Struggle	Active participant in several movements: Civil Disobedience, Salt March, Quit India, etc. Was imprisoned on multiple occasions.
Political Career	<ul style="list-style-type: none"> Became Premier / Chief Minister of United Provinces before independence (1946) and then first Chief Minister of Uttar Pradesh after independence (from 1950). Later appointed Union Home Minister (from Jan 1955 until his death in 1961).
Major Contributions	<ul style="list-style-type: none"> Land reforms and abolition of Zamindari in Uttar Pradesh. Strengthening of state administration in post-Independence era. Promotion of Hindi (Rajbhasha), national integration. Role in the framing of policies for internal security, states reorganisation etc.
Honours	Awarded the Bharat Ratna in 1957.
Death	Died on 7 March 1961 while serving as Home Minister.

Source: [Live Hindustan](#)

Vembanad Lake

Context

Kerala's Vembanad Lake is facing severe ecological stress.

What are the Ecological Stresses?

- A CWRDM study shows the lake's **carrying capacity for houseboats (461)** has been far exceeded, with **954 houseboats + 241 shikaras + 404 motorboats + 1,625 country boats** operating daily.
- **Tourism pressure** → untreated sewage, diesel pollution, and water congestion → coliform levels near Punnamada at **8,000** (dangerously high).
- **Local fishers' livelihoods** are collapsing due to loss of fish breeding grounds and monopolisation of waterways by luxury houseboats.
- The lake's **area is shrinking drastically** (from 130.68 sq km in 1967 to just 3.29 sq km in 2011; still losing ~0.3 sq km annually).
- **Encroachments** (illegal resorts, villas, high-rises like Maradu flats, Nedyathuruthu villas) continue to destroy wetlands and block water channels.

About Vembanad Lake

- It is located in **Kerala** bounded by the districts of **Alappuzha, Kottayam and Ernakulam**.
- It is the **2nd largest wetland** in India and was declared a **Ramsar site in 2002. (1st - Sunderbans)**
- A Ramsar Site is a wetland that has been declared an ecological area of international importance under the **Ramsar Convention on Wetlands, also known as the 'Convention of Wetlands'**.
- The lake has its source in **4 rivers: Meenachil, Achankovil, Pampa and Manimala**.
- Vembanad is the **longest lake in India (96.5 km) & largest lake of Kerala**.
- The famous **Nehru Trophy Boat Race** is held in Vembanad lake.
- Kumarakom Bird Sanctuary is located on the east coast of the lake.
- **Kuttanad, the rice bowl of Kerala**, is located in the southern portion of the lake.
- **Local names of the lake:** Vembanad Kayal, Vembanad Kol, Punnamada Lake etc.
- **Threats to the lake:**
 - **Pollution:** The lake is affected by microplastic pollution from sewage canals, rivers and run-off. It also receives nutrient discharge from urban settlements and pesticide residue from rice polders.
 - **Land reclamation:** The lake has lost 37% of its original area due to land reclamation.
 - **Coconut husk retting:** Coconut husk retting deteriorates the water quality.
 - **Tourism:** Resorts and residences discharge their waste into the river, and many houseboats do not have bio-toilets.

Facts

- Largest freshwater lake in India – Wular Lake, Jammu and Kashmir
- Largest Saline water lake in India – Chilka Lake, Orissa
- Highest lake in India (Altitude) – Cholu Lake, Sikkim
- Longest Lake in India – Vembanad Lake, Kerala

- Largest Artificial Lake in India – Govind Vallabh Pant Sagar (Rihand Dam)

Source: [DTE](#)



National Scheduled Tribe Finance and Development Corporation (NSTFDC)

Context

Coal India Limited and NSTFDC sign MoU to empower tribal students through Eklavya Model Residential Schools.

About NSTFDC

- Set up in **2001** under the **Ministry of Tribal Affairs**, Government of India.
- **Governance**
 - Managed by a Board of Directors.
 - Representation includes:
 - Central Government
 - State Channelizing Agencies (SCAs)
 - NABARD (National Bank for Agriculture and Rural Development)
 - IDBI (Industrial Development Bank of India)
 - TRIFED (Tribal Cooperative Marketing Development Federation of India Ltd.)
 - 3 eminent persons from Scheduled Tribes.
- **Objectives:**
 - **Socio-economic and educational upliftment** of Scheduled Tribes (STs).
 - Provide **self-employment opportunities** to promote economic independence and self-reliance.
 - Design and implement **financial assistance schemes** exclusively for STs.
- **Implementation:**
 - Works through **State Channelizing Agencies (SCAs)** and banks to deliver credit.
 - Targets **poor Scheduled Tribe families**, generally with income ceilings (₹3 lakh per annum for most schemes).

Scheme	Details
Term Loan Scheme	For viable income generation/self-employment projects costing up to ₹ 50 lakh per unit; financial assistance up to 90% of project cost.
Adivasi Mahila Sashaktikaran Yojana (AMSY)	Exclusive for ST women. Projects costing up to ₹ 2 lakh; loan up to 90% of cost; concessional interest (~4% p.a.)
Micro-Credit Scheme for Self Help Groups (SHGs)	For ST persons forming SHGs. Loan limit up to ₹ 5 lakh per SHG, with a per member ceiling; concessional interest (~6% or lower
Adivasi Shiksha Rinn Yojana (ASRY) (Education Loan)	Enables ST students to pursue technical/professional education (including PhD) with financial help up to ₹ 10 lakh; subsidised/low interest; interest subsidy during course + moratorium period
Margin Money Support Scheme	Specifically to support ST entrepreneurs under Stand-Up India scheme; helps with margin money (i.e. capital required to start projects) etc.

Source: [PIB](#)

Geo-tagging of buildings during upcoming Census

Context

India's next Census will geo-tag all buildings across India as part of the exercise for the first time.

More in News

- It will be the **first digital Census**, with options for self-enumeration and caste-wise counting after 1931.

What is Geo-tagging?

- **Geo-tagging** is the process of marking the **latitude and longitude coordinates** of buildings on a **Geographic Information System (GIS)** map.
- It creates a **digital location identity** for every building/structure on the surface of the Earth.
- Helps uniquely identify and categorise each building as residential, non-residential, partly residential, or landmark.
- **How will it take place?**
 - Conducted during the **Houselisting Operations (HLO)** – the **first phase of the Census (April–September 2026)**.
 - Enumerators will:
 - Visit buildings in their assigned **Houselisting Blocks (HLBs)**.
 - Use **Digital Layout Mapping (DLM)** tools.
 - Geo-tag buildings with **mobile applications**.
 - Each **HLB is a well-defined unit** covering about 120–150 households, ensuring systematic coverage.

How will it help?

- **Accuracy in Data:** Helps map houses precisely and avoid duplication.
 - Ensures exact count of houses, households, and population.
- **Efficient Census Operations:** Reduces workload of enumerators.
 - Allows better monitoring of progress.
- **Policy & Planning Benefits:** Provides **up-to-date information** on housing and infrastructure.
 - Supports welfare schemes (e.g., **PM Awas Yojana–Gramin & PMAY–Urban**) by mapping housing shortages.
- **Governance Use:** Geo-tagged houses can be reused in other govt schemes and surveys.
 - Enhances transparency and accountability in service delivery.

Source: [Indian Express](#)

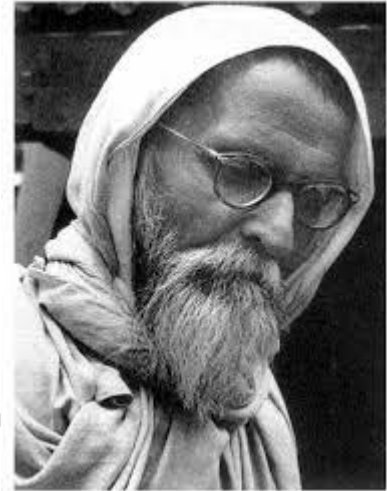
Vinoba Bhave

Context

On 11th September 2025, Prime Minister Narendra Modi paid tribute to Acharya Vinoba Bhave on his birth anniversary.

About Vinobha Bhave

- **Early Life:** Born on **11 September 1895** at Gagode, Maharashtra.
 - Deeply influenced by **Bhagavad Gita** and Gandhian philosophy.
- **Role in Freedom Struggle:** Close associate of **Mahatma Gandhi**; often regarded as his spiritual successor.
 - Participated in **Civil Disobedience Movement** and was imprisoned multiple times.
 - First **individual Satyagrahi** during the Quit India Movement (1940).
- **Bhoodan Movement (1951):** Launched in **Telangana** to persuade landlords to donate land to landless peasants.
 - “Bhoodan” = Land Gift.
 - The movement spread across India → later expanded into **Gramdan (village gift)** and **Sampattidan (wealth gift)**.
 - Collected over **4 million acres** of land, though redistribution faced challenges.
- **Philosophy:** Advocated **Sarvodaya (welfare of all)**, **Ahimsa (non-violence)**, and **Simple Living**.
 - Strong proponent of **self-reliance, decentralisation, and rural upliftment**.
- **Recognition:** Awarded **Bharat Ratna** (posthumously in 1983).
 - Revered as “Acharya” (teacher) for his moral authority and spiritual guidance.
- **Death:** Passed away on **15 November 1982** at Paunar Ashram, Maharashtra.



Source: [PIB](#)

News In Short

Adi Sanskriti	<p>News? The Ministry of Tribal Affairs has unveiled the Beta Version of Adi Sanskriti during the National Conference on Adi Karmayogi Abhiyan.</p> <p>What is it?</p> <ul style="list-style-type: none"> ● It is a world's first tribal Digital University aims to preserve, promote, and disseminate tribal artforms and heritage, while also enabling livelihood opportunities for tribal communities. ● Key Components: <ul style="list-style-type: none"> ○ Adi Vishwavidyalaya: Digital Tribal Art Academy with 45 courses (dance, painting, crafts, folklore, music). ○ Adi Sampada: Socio-cultural repository with 5,000+ curated documents (paintings, dance, textiles, artefacts, livelihood). ○ Adi Haat: Online marketplace (linked with TRIFED) for tribal artisans, enabling direct consumer access. ● Implementation: Built in collaboration with State Tribal Research Institutes (TRIs) from 15 states. <ul style="list-style-type: none"> ○ Ensures grassroots participation and authenticity. <p>Source: PIB</p>
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Mains Topics

What is Pushing Himalayas to the Edge - Climate or Rampant Development

Context

Recent floods (Punjab, J&K, Himachal, Uttarakhand) exposed the fragile nature of the **Hindu Kush Himalayan region**. Disasters were officially attributed to “acts of nature” (heavy rains, cloudbursts), but evidence points to **unregulated development, deforestation, and poor planning**.

Fragility of the Himalayas

- The Himalayas are the **world’s youngest mountains**, geologically unstable and prone to landslides, earthquakes, and floods.
- According to ICIMOD, they are highly vulnerable to **cloudbursts, glacial lake outburst floods (GLOFs), and seismic activity**.
- Climate change has worsened risks:
 - Average Himalayan temperature is rising faster than the global average.
 - Reduced snowfall and accelerated snowmelt.
 - Over **25,000 glacial lakes** across Himalayan river basins increase flood risks downstream.

Rising Disasters in the Himalayas

- **Punjab floods (2025):** Worst since 1988, caused by overflow of Sutlej, Beas, and Ravi rivers.
- **Kashmir and Pakistan floods (2025):** At least 34 deaths after intense rainfall.
- **Uttarakhand (2025):** Dharali village wiped out by a landslide triggered by deluge.
- **Past precedents:** 2013 Kedarnath floods, 2021 Chamoli disaster.

The Development Challenge

- **Hydropower and Infrastructure Projects:**
 - **Himachal Pradesh:** 1,144 hydropower projects planned (180 operational, 53 under construction).
 - Uttarakhand: 40 operational plants, 87 more under planning.
 - Highways, tunnels, and bridges cut through fragile slopes, destabilising the terrain.
- **Deforestation:** Extensive tree felling for roads, hotels, and hydropower projects.
 - Logs seen floating in recent floods in Himachal Pradesh underline reckless deforestation.
- **Tourism Boom:** Rapid growth of hotels, homestays, and tourism facilities → increased demand for land and construction.
- **Weak Environmental Governance:**
 - **Environmental Impact Assessments (EIAs)** are often poorly conducted or bypassed. Projects proceed without **carrying capacity studies** or disaster risk assessments.
 - Development models are copied from plains and metros, ignoring mountain-specific ecological limits.

Consequences of Rampant Development in the Himalayas

- **Increased Frequency and Intensity of Disasters:** Floods, landslides, and cloudbursts have become more common. Construction weakens mountain slopes, making them highly prone to collapse even during moderate rainfall.
 - **Eg:** Dharali village in Uttarakhand (2025) wiped out by landslide after heavy rains.
- **Soil Erosion and Destabilisation:** Loss of forest cover removes the **natural sponge effect**, reducing water absorption and increasing runoff.
 - **Eg:** Native deodar trees, which bind soil, are being cut → soil breaks into loose boulders → more landslides.
- **Glacial and Hydrological Risks:** Rapid road building, dams, and hydropower tunnelling disturb glaciers and rivers. Rising Himalayan temperatures → more **glacial lake formation**. Poorly planned projects increase risks of **Glacial Lake Outburst Floods (GLOFs)**.
- **High Human Casualties:** Leads to repeated **loss of lives, livelihoods, and displacement**.
- **Disruption of Local Livelihoods:** Agriculture, horticulture, and pastoralism suffer due to:
 - Loss of arable land to landslides/floods.
 - Siltation of rivers affecting irrigation.
 - Also Tourism, which is a source of livelihood, becomes unsustainable as floods and landslides drive visitors away.
- **Strain on State Finances:** Frequent disasters → governments spend more on **relief and reconstruction** than on planned development.

Way Forward

- **Sustainable Development Planning:** Himalayan states need unique models, not replicas of metro cities. Development should respect **carrying capacity** and local ecological limits.
- **Strengthening Environmental Assessments:** Mandatory independent EIAs and disaster impact studies before approval.
- **Nature-Based Solutions:** Promote afforestation with native species to stabilise soil. Use ecosystem-based approaches for flood and landslide mitigation.
- **Community-Centric Governance:** Empower local communities for disaster preparedness and resource management.
- **Safer Infrastructure Development:** Avoid construction of schools, hospitals, and critical facilities on fragile slopes.
- **Tourism Regulation:** Strict monitoring of construction in tourist hubs. Encourage **eco-tourism** to balance economic benefits with sustainability.

GST 2.0 - Reforms & their Impact on Economy

Context

India's GST has seen its biggest revamp since 2017, aimed at easing consumer costs, boosting demand, and giving a festive-season growth push - though it also raises concerns about revenue loss and fiscal sustainability.

Why was an Overhaul Needed?

- **Complex Structure:** Earlier, GST had multiple slabs - 0%, 5%, 12%, 18%, 28% - plus a compensation cess. This created confusion, compliance burden, and frequent disputes.
- **End of Compensation Cess:** The legal provision for levying the cess (used to compensate states for revenue loss) is ending in 2025. Without rationalisation, some "sin goods" like tobacco would have suddenly become cheaper - politically and socially unacceptable.
- **Boosting Consumption:** With U.S. imposing **50% tariffs on Indian exports**, India needed to boost **domestic demand** to offset external shocks.
- **Stimulating Consumption:** With Q1 GDP growth at **7.8%**, the government wants to sustain momentum and avoid slowdown in later quarters.
 - Lower taxes mean cheaper goods, which can stimulate consumer spending.
- **Next-Generation Reform Push:** Simplifying GST was a long-standing demand of industries and states.

Major Changes in GST Structure

- **New Slabs:**
 - **5%:** Essentials & consumer staples (food items, soaps, shampoos, EVs, small cars, farm equipment).
 - **18%:** Aspirational goods (TVs, ACs, cement, consumer durables, non-luxury cars, two-wheelers).
 - **40%:** Sin goods (tobacco, luxury cars, ultra-luxury items).

Sectors That Benefit

- **Healthcare:** GST cut from **12% to 5%** on many medical products → cheaper treatment.
- **Insurance:** Premiums for personal **life and health insurance exempted** from GST.
 - But insurers have lost input tax credit, which may increase their costs.
- **Renewable Energy:** Taxes on solar/wind components reduced (12% → 5%) → boost to clean energy.
- **Real Estate & Construction:** Cement (28% → 18%), granite and tiles cheaper → lowers housing cost.

Sectors with Concerns

- **Aviation:** Higher GST on non-economy seats criticized by airlines.
- **Vegetable Oil Sector:** Inverted duty issue unresolved.
- **MSMEs:** Labour charges now taxed at **18%** (up from 12%), raising cost of operations.

Economic Impact of the GST Overhaul

Short-Term Impact

- **Boost to Consumption:** Lower GST on everyday goods → means **lower retail prices**. With **more disposable income**, households can spend on other goods and services, creating a **multiplier effect** on demand.
- **Inflation Moderation:** Lower GST on essentials like food, medical items, and construction materials could **soften inflationary pressures**.
- **Disruption in Some Sectors:**
 - Airlines fear higher GST on non-economy seats will **raise fares** and hurt demand.
 - Auto dealers worry consumers will **delay purchases until new rates apply** (Sept 22 onwards).

Medium-Term Impact

- **Virtuous Investment Cycle:** More consumer demand → industries expand production → more jobs created → higher household incomes → more demand again.
 - **Eg:** Cheaper cement reduces construction costs → housing demand rises → jobs in real estate and allied industries → more income and spending.
- **Support to Growth Amid External Pressures:** With the U.S. imposing a 50% tariff on Indian imports, exports may suffer. Domestic consumption, supported by lower GST, can **cushion India's GDP growth** from global shocks.
- **Push for Green Economy:** Lower GST on renewable energy components accelerates the **clean energy transition**, aligning economic growth with sustainability goals.

Long-Term Impact

- **Formalisation of Economy:** Simplified GST slabs reduce compliance burden for MSMEs, bringing more small firms into the **formal tax net**.
- **Attracting Investment:** A simpler and more predictable GST system improves India's **Ease of Doing Business** rankings.
- **Fiscal Challenges for Union & State Government:** States' concerns about compensation could strain **Centre-State relations**, unless a new framework for revenue-sharing is developed.
 - **Centre's Estimate:** Revenue shortfall of **₹48,000 crore**.
 - **States' Worry:** They may bear 70% of shortfall; demand for a cess on 40% slab not accepted.

Challenges that still remain

- **Still Multiple Rates:** Even with reduction, large differences remain (5% vs 18%). It can lead to misclassification of rates often resulting in litigation.
- **Inverted Duty Structure:** In some sectors like textiles, footwear, tractors etc., inputs are taxed higher than the final product. It leads to inefficiency as input tax credits don't match final tax slabs.
- **Cascading Taxes Remain:** Petroleum products excluded from GST → high transport costs. This leads to **cascading effect** → tax on tax → higher prices for consumers.
- **Inflation Linkage Weak:** ~50% of CPI basket is exempt from GST → reduction may not ease inflation significantly.

Way Forward

- **Move towards a Single Rate GST:** 81% of countries with VAT levy a single rate. Helps avoid distortions and simplifies administration.
- **Expand GST Base:** Bring petroleum products and some exempt services (e.g., legal fees) under GST. Reduce list of exempted goods.
- **Ensure Revenue Neutrality:** Protect States' fiscal health. Explore formula-based transfers or temporary revenue-sharing adjustments.
- **Strengthen Compliance & Broaden Base:** Use of digital tools (AI-driven audits, e-invoicing, GSTN data analytics) to curb evasion.
- **Expand Formalisation:** Encourage MSMEs and informal sectors to join GST net with simplified procedures.
- **Adjust Merit Goods Tax:** Raise lower slab to 6–7% to balance revenue needs with consumption.
- **Strengthen Competitiveness:** Tax reform must be linked with broader strategy to counter global tariff challenges.

India's **GST 2.0** reform marks a **bold leap** toward a fairer, simpler tax system. It promises to drive consumption, support economic resilience, and move India toward global tax norms. But the government will need to manage **revenue losses and state-level fiscal pressures** carefully to ensure sustainability.

