

# Governance and Reforms



**Dhyeya's Yojana Gist**  
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## THE ROLE OF CIVIL SERVICE IN DEMOCRACY

The civil service is a vital institution in democratic governments, responsible for assisting the political executive in policy formulation, governance implementation, and system maintenance. Successful civil service actions garner public support for executive and legislative decisions, while failures lead to accountability through parliamentary oversight.

### EVOLUTION OF BUREAUCRACY

- ❖ The term 'bureaucrat,' coined in 18th-century France and developed further in Frederick the Great's Prussia, embodies Max Weber's characteristics of formality, impersonality, rule adherence, and hierarchy. India's Civil Service, influenced by these ideas and the 1854 Northcote-Trevelyan report, operates on the meritocratic principle of open competitive exams.
- ❖ India's Constitution, in Part XIV, establishes efficient 'public services' with the Union Public Service Commission and State Commissions, ensuring professionalism. Indian bureaucrats work as executive extensions, subject to discipline, control, and full supervision.

### CHALLENGES IN INDIAN BUREAUCRACY

- ❖ **The Complexity of the Bureaucrat's Role:** The Indian bureaucracy operates in a diverse and complex environment, where civil servants have various roles, often spanning executive, quasi-judicial, and sometimes political functions. While many bureaucratic tasks are well-defined and rule-bound, citizens often express dissatisfaction with the quality and timeliness of services provided.
- ❖ **Capacity Building and Creating Effective Civil Servants:** Building the capacity of Indian civil servants to meet these challenges is difficult. Simply matching the right person to the right job isn't a straightforward solution. It requires a reimagining of the civil service and how services are delivered, as exemplified by the Mission Karmayogi Programme.
  - ◆ **The Mission Karmayogi Approach:** This mission aims to enhance civil servants' skills in behavior, functional knowledge, and domain expertise. It also seeks to make the civil service more adaptable through continuous upskilling and shifting the focus from following rules to understanding roles. These changes are fundamental and far-reaching.
- ❖ **Transforming Rule-Bound Bureaucrats into Empathetic Civil Servants:** However, transforming rule-bound bureaucrats into empathetic civil servants who consistently provide high-quality service across vast and diverse contexts is a formidable task.

### TRANSFORMATION FROM RULE TO ROLE APPROACH

**MISSION KARMAYOGI:  
RULES-BASED TO  
ROLES-BASED**

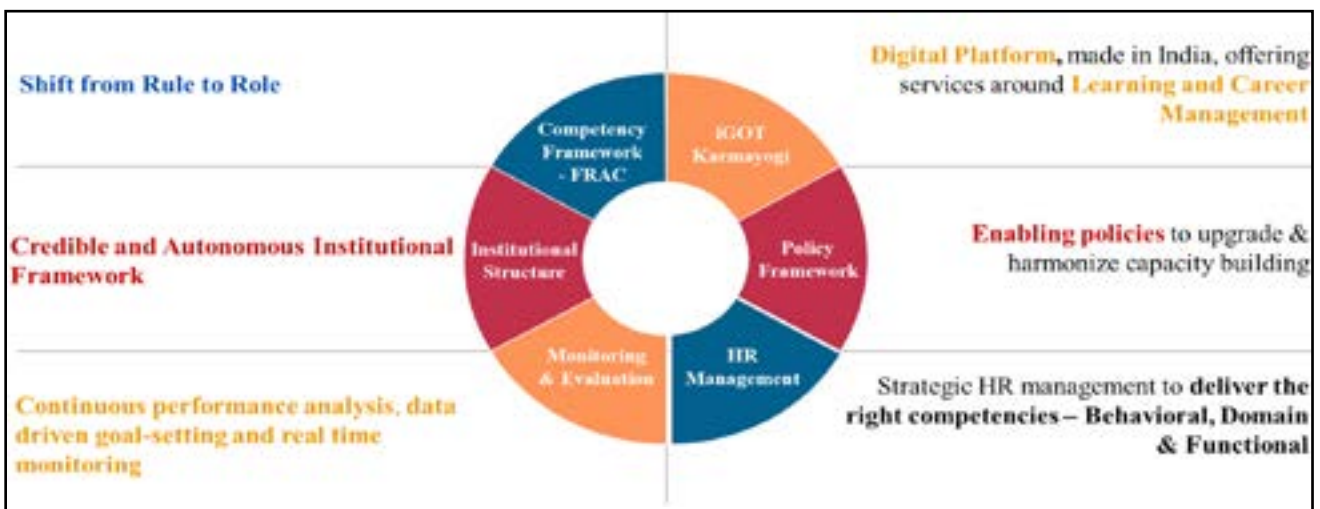
**National Programme for Civil Services  
Capacity Building (NPCSCB)**

- ◆ Shift from 'Rules-based' to a 'Roles-based' human resource management
- ◆ Emphasise role of "On-Site learning" in complementing "Off-Site learning"
- ◆ Linking training and development of competencies of civil servants
- ◆ Transforming training institutions into Centres of Excellence
- ◆ Ministries to directly invest and co-create a common learning ecosystem
- ◆ Focus on massive scale training on e-learning



The transition from a 'rule' to a 'role' approach through Mission Karmayogi carries both significance and challenges. On the surface, it appears to make the bureaucratic process more personal, allowing for individualized responses to citizens' needs. However, in reality, it decentralizes decision-making among numerous officials. This shift towards decentralization leads to a more uniform response structure, reducing the influence of hierarchy.

- ❖ The first significant implication of this shift is the decentralization of authority. Instead of a top-down approach with centralized supervision and guidance, the focus shifts towards accountability at the point of service delivery. In a diverse country like India, we require effective command structures at all levels, necessitating the development of capabilities for every civil servant. The challenge lies in transforming a large number of previously untrained individuals (those without continuous training, unlike senior civil servants) into lifelong learners.
- ❖ The second implication is instilling a lifelong learning mindset in civil servants, enabling them to continually improve their performance based on feedback from their peers. This is envisioned through the delivery of easily digestible content in a digital learning ecosystem, accessible anytime, anywhere, on any device. While the technology for targeted content delivery exists, implementing it effectively at an individual level remains a challenge. Examples of targeted advertising and personalized recommendations in e-commerce platforms demonstrate the potential, but the question is how to identify and address individual-level learning needs.
- ❖ The third implication of the shift from 'rule' to 'role' involves the identification of skills at every job, function, and task level. This is achieved through a framework called FRAC (Framework of Roles, Abilities, and Competencies), which maps out these various actions within the bureaucratic structure. A prototype of this framework was introduced by the Department of Personnel and Training (DoPT) at the launch of the Mission Karmayogi. This template is now available for different government agencies, ministries, and state entities to adapt. During the early stages of the COVID-19 pandemic, the iGOT (Integrated Government On-Line Training) platform was used to train nearly 1.5 million civil servants in a short span. However, this was a moderate example as it involved a specific number of roles. In contrast, implementing this approach across the entire government involves an indefinite number of tasks.



- ❖ The fourth implication of shifting from 'Rule' to 'Role' involves the need to curate and create learning materials, a specialized task where content plays a crucial role. To meet the increasing demand for learning driven by learner accountability and citizen pressure for better service, a responsive environment is required. This necessitates the creation of a 'Content Marketplace,' where creators, including public institutions, private knowledge entities, academia, and individuals, can offer consumable content. Each piece of content in this marketplace is evaluated for its impact on the workplace, allowing future consumers to make informed choices and pay for their consumption using allocated learning resources.
- ❖ The fifth implication of this shift is the need for harmonization. While localized capacity-building markets address local needs, there is a requirement for coordination at the national level. All microactions at the citizen level must converge into a national agenda, aligning with the national direction. This alignment is achieved through annual capacity-building plans of ministries, guided by the Mission Programme's architecture, which includes the Capacity Building Commission for advice and the Karmayogi Bharat digital learning ecosystem.

- ❖ The sixth and final piece of this architecture is the governance framework in the form of a Prime Minister-led Human Resource Council, supported by its secretariat, the Cabinet Secretariat Coordination Unit.

## CONCLUSION

The transformation of a traditional rule-bound 'bureaucrat' into a role-driven 'civil servant' represents a long-awaited reform that bodes well for public welfare. A hallmark of modern societies is a government administration that efficiently serves the basic needs of the public without delays, harassment, or misconduct. In a youthful democracy with a significant portion of the population relying on government services, any improvements at the grassroots level can have widespread and far-reaching impacts.

Therefore, the government's growing emphasis on principles like Bhagidari (partnership with citizens), bridging the trust deficit in government processes, promoting innovation, and ensuring impactful service delivery reflects a citizen-centric approach. This shift signifies a departure from a rigid 'Rule Orientation' toward a preference for enhanced role-based service delivery.

Under the 'National Programme for Civil Services Capacity Building,' the reimagined spirit of the Civil Servant is that of the 'Karmayogi,' serving during India's journey towards greater prosperity in the post-independence era. This new vision portrays civil servants as dynamic, empathetic, skilled, and compassionate individuals, no longer confined to static rule-bound bureaucracy.



## ACCOUNTABILITY AND FINANCIAL ADMINISTRATION

Public administration in India has deep historical roots dating back to the 4th century BCE. The Arthashastra, authored by Kautilya, stands as the world's oldest written text on public administration. This treatise covers a wide range of topics related to politics, statecraft, and governance, including the accountability of financial systems. It emphasizes a thorough audit of accounts in line with established rules, precedents, circumstances, and calculations.

### ESTABLISHMENT OF THE COMPTROLLER AND AUDITOR GENERAL (CAG)

- ❖ The establishment of the Comptroller and Auditor General (CAG) took place in 1860, and it was later granted Constitutional status in 1950. The framers of the Constitution envisioned a crucial role for the CAG in overseeing government expenses authorized by Parliament. The CAG holds a unique position as an authority responsible for defining the format of government accounts and conducting audits of all government receipts and expenditures.
- ❖ The Constitution safeguards the independence of the CAG from both the legislature and the executive branches. The CAG enjoys complete discretion in carrying out its duties, including the selection of audit topics. The CAG's office is responsible for conducting audits and managing its operations independently. These audits are carried out through the Indian Audit & Accounts Department. Collectively, the CAG and the IA&AD make up India's Supreme Audit Institution (SAI).

### ROLE OF THE CAG IN FINANCIAL OVERSIGHT

**Public Financial Management Oversight:** The CAG plays a crucial role in overseeing the Public Financial Management of the country. Public finances are collected and spent in accordance with authorizations from the Legislature, while the Executive allocates funds based on the approved budget. The CAG provides guidance to the government on how to maintain the accounts of both the Union and State Governments. While the Controller General of Accounts handles Union Government accounts, the responsibility for State Governments lies with the CAG.

**Auditing and Reporting:** The CAG conducts audits of the accounts of both Union and State Governments and submits the audited accounts, along with an Audit Report, to the President of India, Governors of the States, and Administrators of Union Territories. These reports are then presented in the Parliament and the respective State/UT Legislatures.

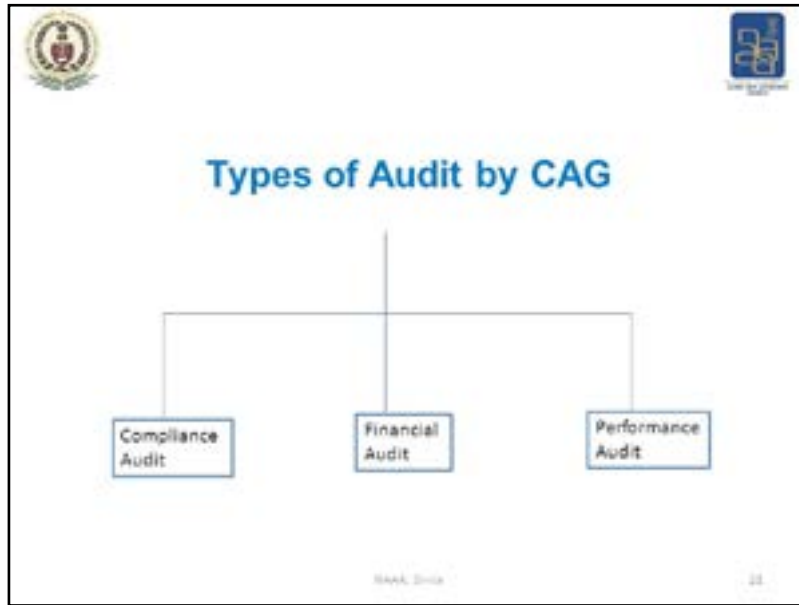
- ❖ **Levels of Accountability:** Accountability in financial administration operates on three levels: internal audits within Executive ministries and departments, external audits conducted by the CAG, and independent examinations by Legislative Committees. The CAG's institution plays a pivotal role in promoting transparency in financial systems and advancing good governance. It achieves this by offering timely, impartial, and trustworthy assessments of public resources.
- ❖ **Ensuring Accountability at Every Level:** The CAG has a nationwide audit mandate that covers all three levels of the federal governance structure: the Union Government, State/UT Governments, and local bodies. This ensures that accountability is upheld at every level, right down to the grassroots. The scope of audits includes attached and subordinate offices, autonomous bodies, statutory authorities, and Public Sector Undertakings (PSUs).

### ROLE OF LEGISLATIVE COMMITTEES TO ENSURE ACCOUNTABILITY

- ❖ Legislative committees are potent tools for ensuring accountability and promoting good governance. When the CAG presents Audit Reports to Parliament and State Legislatures, these reports are selected by the Legislative Committees for in-depth examination. The CAG acts as an advisor to these committees, suggesting areas of focus and highlighting concerns.
- ❖ The Legislative Committees conduct thorough reviews of the CAG's audit findings and request explanations from executive ministries and departments regarding any identified irregularities. These ministries/departments must provide Action Taken Notes to the committees, detailing the actions they've taken in response to the issues raised. Importantly, the CAG reviews these Action Taken Notes before they are submitted to the committees, underscoring the crucial role of the CAG in the governance accountability cycle.

**TYPE OF CAG AUDIT AND FINANCIAL ACCOUNTABILITY**

- ❖ Types of Audits Conducted by CAG: The Comptroller and Auditor General (CAG) conducts three types of audits: financial audit, compliance audit, and performance audit.



- ❖ Financial audits aim to verify the accuracy of an entity's financial statements. Compliance audits check if the entity follows applicable rules and procedures. Performance audits assess the efficiency, effectiveness, and economy of the entity's systems.
- ❖ Audit Subject Selection: The selection of audit subjects involves a meticulous risk assessment process, considering the entity and its operating environment. Internal audit reports, data analysis using analytics tools, and financial audits contribute to identifying potential issues for deeper examination in compliance and performance audits.
- ❖ Communication of Audit Findings: Audit findings are communicated to the audited entity through Inspection Reports, Separate Audit Reports for statutory authorities, and management letters. This allows the entity's management to address deficiencies and take corrective actions.
- ❖ Reporting to Parliament and State Legislatures: Significant audit observations are reported to Parliament and State Legislatures through CAG's Audit Reports, which cover various aspects of government finances, including fiscal analysis, deficits/surpluses, debt profiles, and public account transactions. These reports provide valuable insights to the government, aiding decision-making in areas like fiscal sustainability and debt management.

**ROLE OF AUDITS IN PROMOTING GOOD GOVERNANCE**

Audit efforts play a crucial role in promoting good governance by facilitating policy changes, improving system designs, making mid-course corrections, and strengthening various aspects of governance.



❖ **Impact on Tax Administration And Public Fund:**

- ◆ For instance, in the realm of tax administration, audit reports serve as a catalyst for corrective actions when there are omissions or commissions that could result in potential revenue losses for the government. These audit reports on tax receipts often highlight instances of under-assessed taxes, unrecovered receivables, and losses that require recovery from concerned parties. In a recent audit for the fiscal year 2021-22, both the Union and State Governments acknowledged the need to recover a substantial sum of Rs 25,571 crore. The Income Tax Department subsequently initiated recoveries totaling Rs 415 crore over the past three years to rectify errors identified by the audit.
- ◆ Furthermore, CAG's audits of receipts have played a pivotal role in ensuring that public funds are collected in accordance with prevailing laws. For example, during an audit of search and seizure assessments within the Income Tax Department, the audit raised concerns regarding the absence of certain provisions in the Income Tax Act, non-compliance with income tax regulations, decentralized search assessments, and the non-imposition of penalties. In response to these audit findings, the government introduced amendments to the Income Tax Act, including the addition of Section 79A, which prevents set-offs of losses on undisclosed income following a search operation, and Sub-Section (1A) in Section 149, allowing for the assessment of previously unassessed taxable income.

❖ **Audit of Government-Owned Companies:** The CAG conducts audits of government-owned companies, identifying classification errors, misstatements, financial irregularities, and corporate governance issues. In the fiscal year 2021-22, audits of 1,351 companies and corporations led to amendments totaling Rs 49,089.53 crore in the Notes to the Accounts, changes in profit and loss of Rs 13,694.18 crore, and changes in assets and liabilities of Rs 1,07,340.76 crore. Additionally, errors amounting to Rs 32,015.80 crore were rectified.

❖ **Advisory Role:** Audit reports presented to Parliament and State Legislatures are selected by Legislative Committees for an in-depth examination. The CAG serves as an advisor to these committees, suggesting topics of focus and highlighting areas of concern.

❖ **Digitalization and Data-Led Auditing:** To enhance efficiency, digitalization and data-led auditing approaches have been adopted. These innovations have streamlined accounting processes, allowing accounting personnel to perform more voucher validation and assurance checks, resulting in improved accuracy. An institutional framework for digitally auditing GST revenues has been established.

❖ **Reforms in Public Financial Administration:**

- ◆ The use of data analytics tools has helped identify outliers and potential issues, strengthening controls in financial administration and overall governance. Reforms in public financial administration, including the Integrated Financial Management System (IFMS) and automation of various governance mechanisms such as electronic tax filing, toll collection, and Direct Beneficiary Transfers, have increased transparency and accountability.
- ◆ The CAG institution has adapted to the evolving financial management landscape by integrating accounting software with the government's IFMS, enabling better analysis of large datasets to enhance controls not only in financial administration but also in governance mechanisms.
- ◆ Government financial administration reforms have been a key focus of recent performance audits. For example, the CAG institution has conducted numerous audits of the Direct Benefit Transfer (DBT) system to evaluate its effectiveness and efficiency. These audits emphasize the accurate identification of beneficiaries, comprehensive coverage, and timely and accurate payments. Audit findings and recommendations regarding DBT can enhance control measures within the government's IT systems, ensuring timely payments to genuine beneficiaries and preventing issues like pilferage and duplicate payments.
- ◆ Financial management is a crucial aspect of audits for all government schemes. Audits of financial systems within schemes such as MNREGA, PM Awaas Yojana, DDUGJY, SAUBHAGYA, AIBP, and NRHM have been conducted. These audits have uncovered systemic issues related to fund disbursement to implementing agencies, unspent balances, non-submission of utilization certificates, and financial irregularities including fund diversion, parking, fictitious expenditures, and revenue shortfalls. Audit observations, supported by evidence-based recommendations, provide valuable insights to the government for making course corrections, revising implementation strategies, and eliminating bottlenecks at the operational level.

- ❖ **Addressing Emerging Challenges:** Addressing today's emerging challenges, including inequalities, diverse systems, the digital divide, and sustainability, requires a holistic approach. In the era of liberalization and increased autonomy, policymakers and society expect the National Auditor to instill confidence in the functioning of the executive branch, enhance transparency, and promote accountability. The CAG institution plays a pivotal role in upholding the trust of taxpayers and investors in Indian enterprises. It continues to contribute constructively to the goal of establishing robust financial administration.

### STRATEGIC GOALS FOR 2023-2030

The CAG's institution's Strategic Plan for 2023-2030 aims to strengthen the connection between the Accounts and Audit divisions. This involves building capacity in data analytics, particularly for financial information analysis. The goal is for accounting offices to become advisors in Public Financial Management and support PFM outcomes.

### CONCLUSION

The CAG of India is guided by core values such as professionalism, competence, social awareness, and a commitment to providing credible assurance on the collection and utilization of public resources. These values uphold the institution's legacy as a symbol of good governance.





## PARLIAMENTARY COMMITTEES STRENGTHENING THE SCOPE AND ROLE

Parliament, as a significant state institution, carries out a wide range of complex functions, including legislative activities and the oversight of executive affairs. However, the process of in-depth deliberation on all issues within Parliament can be challenging due to its size and scope. To address this challenge, Parliament has established various Committees tasked with investigating specific issues in a comprehensive manner and subsequently reporting their findings to Parliament.

### PARLIAMENTARY COMMITTEES

Standing Committees serve various purposes and can be broadly categorized into four types: subject, financial, accountability, and administrative.

1. **Subject Committees:** These committees oversee each ministry's functions and activities. Ministers are not eligible to be members of these committees. There are a total of 24 subject committees, each consisting of 31 members, with 21 from the Lok Sabha and 10 from the Rajya Sabha. Membership is allocated to parties in proportion to their strength in the respective House. Subject committees review proposed laws, select subjects for closer examination, and scrutinize the allocated budget for each ministry. Bills can be referred to subject committees for detailed examination, ensuring thorough scrutiny before passage.
2. **Financial Committees:** There are three Financial Committees within Parliament, namely the Estimates Committee, the Committee on Public Undertakings (CoPU), and the Public Accounts Committee (PAC). These Committees do not include ministers as members.
  - ♦ The Estimates Committee is responsible for examining the pre-budget estimates of various ministries.
  - ♦ The Committee on Public Undertakings (CoPU) focuses on scrutinizing the functioning of public undertakings.
  - ♦ The Public Accounts Committee (PAC) is tasked with reviewing the government's spending statement that has been approved by Parliament.
3. **Other Committees:** Apart from financial committees, there are various other committees that investigate administrative and accountability matters related to Parliament and the day-to-day operations of the House. Some of these include:
  - ♦ The Committee on Privileges examines issues related to breaches of the rights, privileges, and immunities enjoyed by Members of Parliament.
  - ♦ The Committee on Petitions reviews complaints submitted in the form of petitions by the public.
4. **Ad hoc Committees:** Parliament also forms Ad hoc Committees on a temporary basis for specific purposes, such as the Joint Parliamentary Committee established for the Jan Vishwas (Amendment of Provisions) Bill of 2022. These Committees are disbanded after completing their assigned tasks and submitting their reports.

### CONTRIBUTIONS OF COMMITTEES

- ❖ Committees play a vital role in improving the legislation passed by Parliament. For instance, the Anti-Maritime Piracy Bill of 2019 initially mandated the death penalty in cases where an act of piracy resulted in death. However, the Standing Committee on External Affairs noted that the Supreme Court had ruled that the mandatory death penalty violated fundamental rights to equality and liberty. As a result, the committee recommended modifying the penalty to either life imprisonment or the death penalty, providing valuable insights and recommendations to enhance the legislation.
- ❖ Parliament heavily relies on these Parliamentary Committees to conduct thorough examinations of various matters. Consequently, Parliament operates in two primary modes: the first is during its sessions in the legislative chambers, and the second is through the work of these Committees. The reports presented by these Committees serve as valuable resources for informed discussions and debates within Parliament.
- ❖ Furthermore, these Committees offer a platform for fostering consensus among members from different political parties, cultivating expertise in specific subjects, and engaging in consultations with experts and stakeholders.

## THE ROLE OF PARLIAMENTARY COMMITTEES IN THE FUNCTIONING OF PARLIAMENT

The effectiveness of Parliamentary Committees is crucial to the effective functioning of Parliament. There are several areas where Parliamentary Committees need improvement and strengthening

### 1. Automatic Referral of All Bills to Committees for Greater Parliamentary Scrutiny

- Currently, bills in the parliamentary system aren't automatically referred to committees; instead, the Speaker or Chairman decides, often with the Minister's input. This proposal suggests changing this process to improve parliamentary oversight.
- For instance, consider the Motor Vehicles Act of 1988. In 2016, an amendment bill suggested capping insurance payouts at Rs 10 lakh in case of death. A parliamentary committee disagreed, arguing that compensation by courts should not be limited. Parliament agreed with the committee's recommendation.
- In the 17th Lok Sabha, only 17% of bills were referred to committees, a declining trend (see Figure1). This number has been declining over the last three Lok Sabhas, (as shown in Table 1).

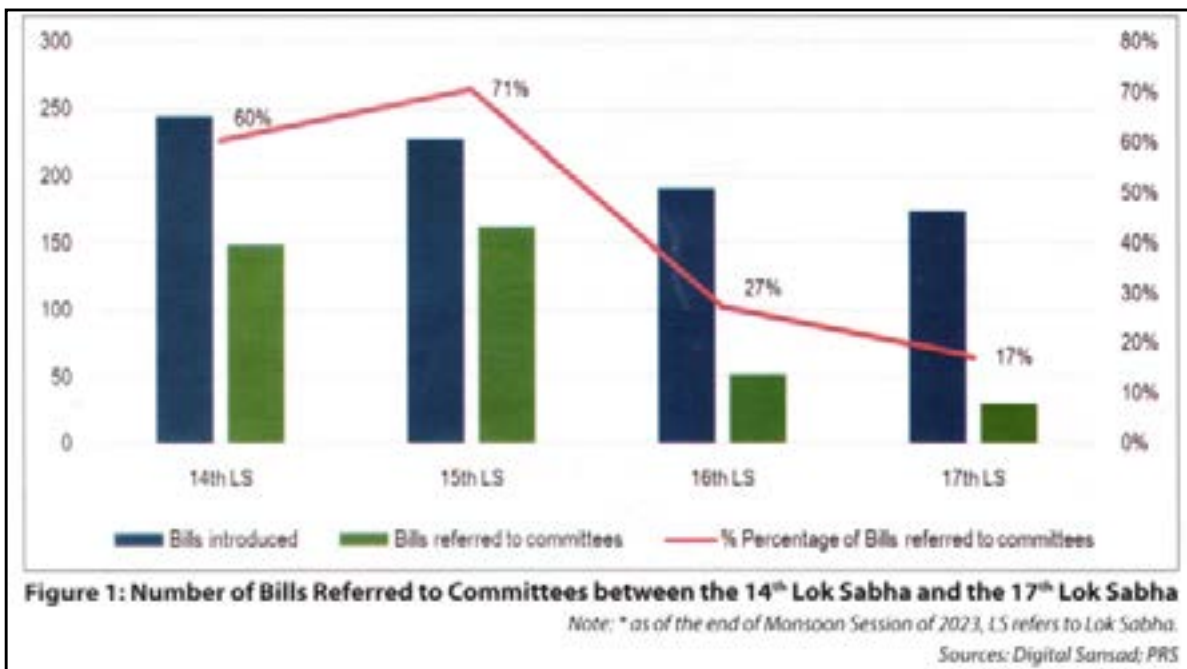


Table 1 : Types of reports published by Subject Committee

Report type	No of Resports				% of Total Resports			
	14 <sup>th</sup> LS	15 <sup>th</sup> LS	16 <sup>th</sup> LS	17 <sup>th</sup> LS	14 <sup>th</sup> LS	15 <sup>th</sup> LS	16 <sup>th</sup> LS	17 <sup>th</sup> LS
Bills**	134	145	41	21	13%	14%	4%	2%
DFG	333	285	331	343	32%	28%	31%	38%
Topics	158	159	194	118	15%	16%	18%	13%
ATR	416	423	504	404	40%	42%	47%	45%
Total	1,041	1,012	1,070	892				

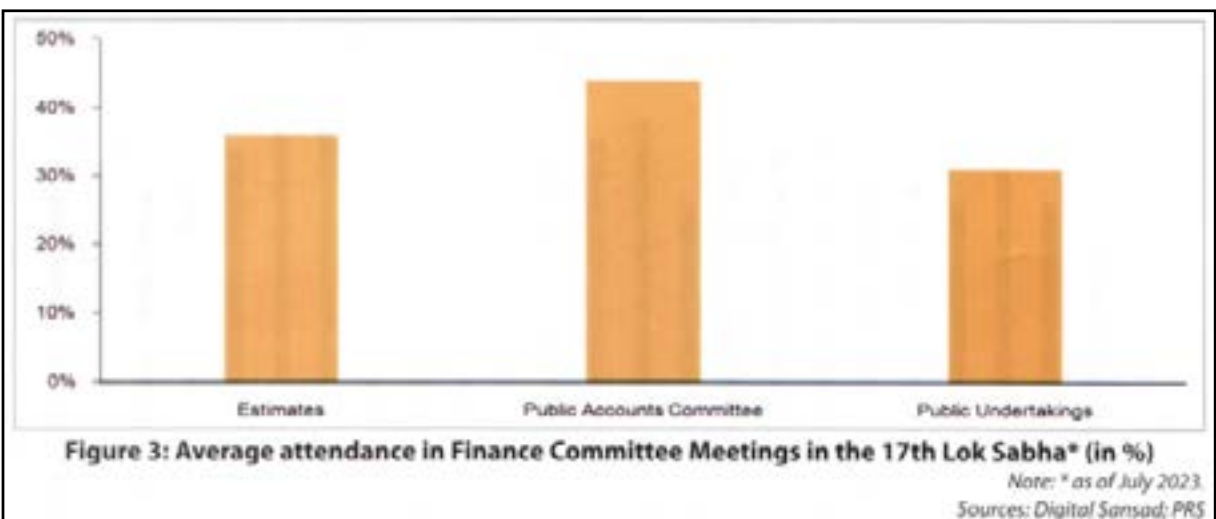
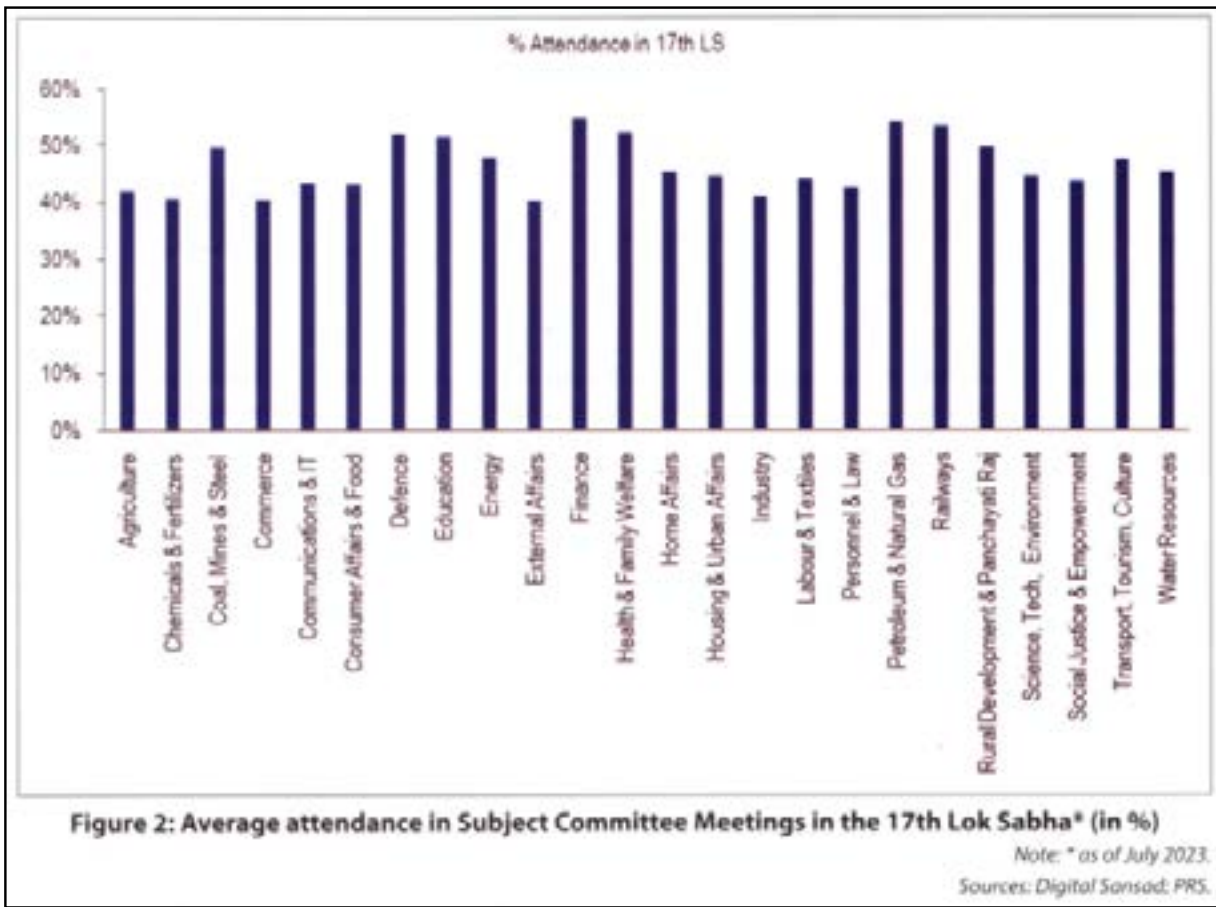
Notes: \*as of July 2023, \*\*does not include Bills referred to Joint Parliamentary Committees, LS refers to Lok Sabha.

Sources: Digital Sansad; Madhavan MR, "Parliament" in Rethinking Public Institutions in India; PRS.

- ❖ Discussing committee recommendations or reasons for rejections isn't obligatory. However, doing so could lead to stronger laws. Consulting experts during law formulation could help fill potential gaps.
- ❖ Based on the 2002 National Commission's recommendation, this proposal suggests automatically referring all bills to subject-specific committees for in-depth review and discussion.
- ❖ This practice is in place in some parliamentary systems, like the United Kingdom, except for Money Bills. This reform aims to enhance transparency, accountability, and legislation quality by ensuring every bill undergoes a minimum level of parliamentary scrutiny with input from lawmakers and subject experts.

**2. Attendance of Members of Parliament (MPs):**

- Attendance of Members of Parliament (MPs) in Parliamentary Committees is crucial for effective deliberations and discussions. Unfortunately, the participation of MPs in these Committee meetings has been notably low. As of July 2023, during the 17th Lok Sabha, the average attendance for subject Committees was only 47%, dropping even further to 37% for financial Committees. In comparison, attendance in the main Parliament sessions was substantially higher at 79% during the same period.
- For a Committee meeting to proceed, a quorum of one-third of its members is required, typically around 10 members for a subject Committee. This low attendance issue in Committees was also highlighted in the National Commission to Review the Working of the Constitution Report in 2002.
- The report pointed out widespread absenteeism in Committee meetings and also highlighted instances where a single Committee was responsible for overseeing too many ministries, hindering its ability to conduct a thorough examination of each ministry's functioning.



### 3. Shortage of Technical Staff and Experts in Parliamentary Committees:

- ◆ Parliamentary Committees play a crucial role in conducting in-depth examinations of specific issues and reporting their findings to the House. These Committees have the capacity to consult with expert witnesses, stakeholders, and the public to gain a better understanding of complex issues and assess the potential impact of policies or legislation.
- ◆ In 2002, the National Commission to Review the Working of the Constitution recommended allocating funds to support Committees in conducting inquiries, organizing public hearings, and gathering relevant data.
- ◆ Currently, the technical support available to Parliamentary Committees is limited to a secretariat that assists in scheduling meetings and recording minutes. This stands in contrast to other democracies like Canada, where the Library of Parliament provides research staff to all Committees upon request. These research staff members offer valuable background information and can help identify potential witnesses for the Committee.
- ◆ Furthermore, Committees in such systems have the flexibility to seek additional or specialized research assistance from sources outside the Library of Parliament.

### 4. Transparency in Parliamentary Committee Proceedings:

- ◆ While the reports produced by Parliamentary Committees are typically made available to the public, the internal workings of these Committees often lack transparency. As a transparency measure, the minutes of these Committee meetings are included in the Committee reports. However, the meetings themselves are held behind closed doors. Closed-door meetings provide an environment where party consensus can be more easily reached but may restrict public awareness of the key findings of these Committees.
- ◆ To address this issue, the National Commission to Review the Working of the Constitution in 2002 recommended that significant reports from all Parliamentary Committees be discussed in the main Parliament, especially in cases where there is a disagreement between a Committee and the Central Government.
- ◆ In contrast, some other democracies have adopted more transparent practices. For example, Canada allows Committees to broadcast their proceedings within established guidelines, dating back to 1991. During the COVID-19 pandemic, the United Kingdom provided live coverage of the Health and Social Care Committee's discussions on the country's preparedness for the pandemic, further enhancing public access to these proceedings.
- ◆ Recommendations from the National Commission to Review the Constitution in 2002 proposed several reforms for Parliamentary Committees. These reforms included the establishment of three new Committees: the Constitution Committee, the Committee on National Economy, and the Committee on Legislation. The Commission suggested that certain existing Committees on Estimates, Public Undertakings, and Subordinate Legislation might not be necessary anymore, as their functions could be absorbed by subject Committees or the newly proposed ones. However, it's worth noting that these recommendations have not been put into practice.

## CONCLUSION

The Parliamentary Committees play a vital role in scrutinizing the government's work and enhancing the quality of legislation presented in Parliament. They facilitate access to stakeholder and expert opinions for parliamentarians and foster consensus on contentious issues across party lines. Implementing certain reforms, such as referring all Bills to Committees and providing expert staff to subject and finance committees, could enhance the effectiveness of these Committees.





## ROLE OF CONSTITUTIONAL BODIES IN STRENGTHENING DEMOCRACY

Democracy has evolved into a more participatory institution, with Indian democracy being the world's largest due to its vast electorate. Democracy is built on fundamental principles, one of which is the inclusion of people in governance since they are both subjects and beneficiaries of the system. Numerous studies highlight the benefits of involving multiple perspectives and adjusting to stakeholder needs in democratic decision-making.

Constitutional Bodies	Non-Constitutional Bodies
<ul style="list-style-type: none"> <li>Mentioned in Constitution of India</li> <li>They cannot be destroyed /changed without change in Constitution.</li> <li>Election Commission, Finance Commission, UPSC.</li> </ul> <div style="text-align: center; margin-top: 10px;">  <p><b>UPSC</b></p> </div>	<p><b>Statutory bodies:</b></p> <ul style="list-style-type: none"> <li>They do not find specific mention in the Constitution of India.</li> <li>Created by passing an Act of Parliament.</li> <li>Ex: NHRC, SHRC</li> </ul> <p><b>Executive bodies:</b></p> <ul style="list-style-type: none"> <li>specifically formed by Government decision, without passing any act of Parliament.</li> <li>NITI Aayog.</li> </ul>

### ROLE OF CONSTITUTIONAL BODIES

- ❖ Constitutional bodies are essential for maintaining democratic principles. They serve as the mechanisms through which the principles of democracy are put into practice and upheld.
- ❖ Constitutional bodies are designed to be the guardians of democratic values and mechanisms, helping to prevent abuses of power and maintain the rule of law.

### CENTRAL ROLE OF THE ELECTED LEGISLATURE

The elected legislature, like India's Parliament, holds a pivotal role in democratic governance. It is the primary institution responsible for making and amending laws, which are the foundation of any democratic society. Members of the elected legislature are chosen by the people through free and fair elections, giving them a direct mandate from the citizens. The elected legislature represents the diverse interests and opinions of the electorate, making it a critical forum for democratic deliberation and decision-making.

- ❖ **Democratic Governance and Laws:**
  - ◆ Democracy's essence lies in the principle that people should have a say in the laws that govern them.
  - ◆ Laws created by elected representatives are generally more reflective of the collective will and are thus considered more legitimate.
  - ◆ Through a democratic process, individuals have the opportunity to participate in shaping the rules that govern their society.
  - ◆ This participation fosters a sense of ownership, accountability, and responsibility among citizens, enhancing the overall democratic experience.

❖ **Protection of Individual Rights:**

- Democracy goes beyond majority rule; it acknowledges the intrinsic value of individual rights.
- These rights, often considered inalienable, exist independently of any government or constitution.
- They are inherent to human beings and must be safeguarded to ensure the dignity and freedom of each individual.
- Democracy recognizes that protecting individual rights is a fundamental obligation of any just and fair society.

❖ **Constitutional Safeguards:**

- To protect individual rights effectively, democratic constitutions often include a dedicated section, such as Fundamental Rights.
- These sections enshrine specific rights and liberties as sacrosanct, making them immune to infringement by legislative or executive actions.
- Constitutional safeguards ensure that even the majority's will, as expressed through the legislature, cannot violate these rights.
- Such protections contribute to a more robust and resilient democracy by establishing a legal framework that transcends political changes.

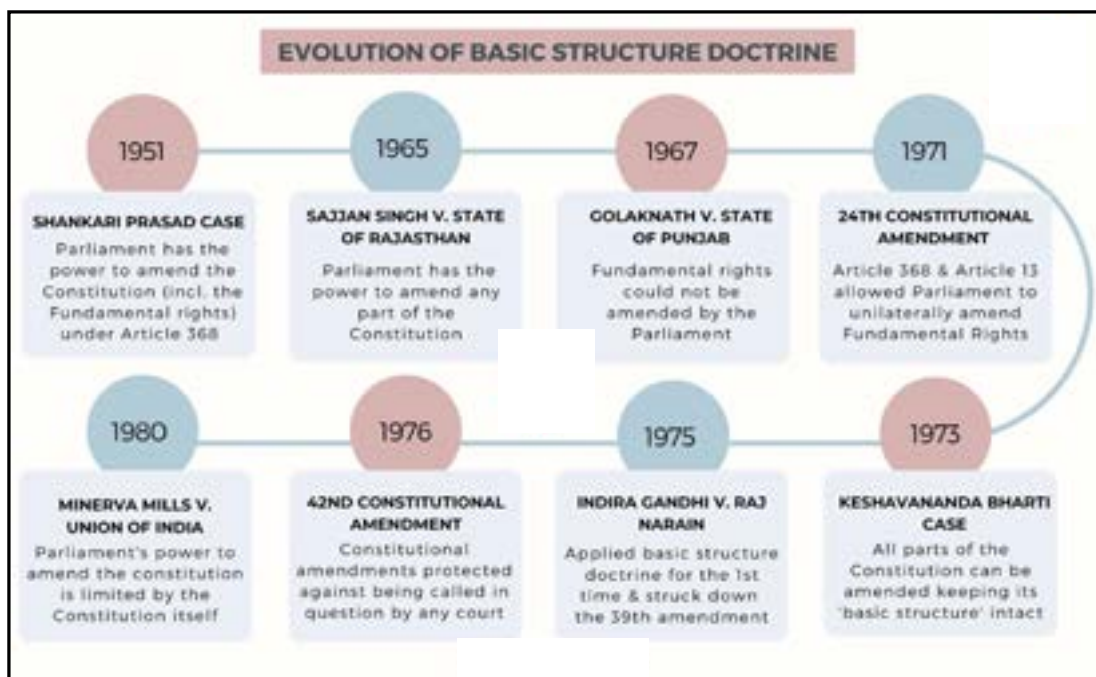
**ROLE OF THE INDEPENDENT JUDICIARY**

An independent judiciary plays a critical role in upholding the rule of law and safeguarding individual rights. It acts as a check on the actions of the government, ensuring that they adhere to the Constitution and do not violate citizens' rights. The judiciary provides a mechanism for citizens to seek redress when their rights are infringed upon, ensuring accountability. By remaining impartial and separate from the legislative and executive branches, the judiciary strengthens the overall democratic system's integrity.

❖ **Judiciary Addressing Issues Beyond Fundamental Rights:**

- The judiciary, as a constitutional body, plays a crucial role in addressing a wide range of issues that go beyond fundamental rights.
- Courts have the critical function of interpreting and upholding the Constitution, which includes ensuring that the government's actions adhere to the principles and provisions of the Constitution.
- This often requires the judiciary to make decisions that may go against the popular will, highlighting the importance of an impartial and independent judiciary in safeguarding the rule of law.

❖ **Evolution of the Basic Structure Doctrine:**



- ♦ It mentions the development of the basic structure doctrine in India through the landmark case of Kesavananda Bharti vs. the State of Kerala.
- ♦ This doctrine established that certain essential features of the constitution are beyond the amending power of the Parliament.
- ♦ It serves as a critical safeguard against any attempts to undermine the core principles and structure of the Constitution itself.
- ❖ **Checks on Subordinate Bodies:**
  - ♦ The judiciary also acts as a check on subordinate bodies created through laws and other constitutional mechanisms.
  - ♦ This oversight ensures that these bodies carry out their functions as prescribed and do not violate the principles and provisions of the Constitution.
  - ♦ It reinforces the idea that all branches of government, including these subordinate bodies, must operate within the boundaries set by the Constitution.
- ❖ **Comprehensive Constitution and Constitutional Bodies in India:**
  - ♦ India has one of the world's largest and most comprehensive constitutions, reflecting the complexity and diversity of the nation.
  - ♦ The constitutional founders designed this extensive framework to deeply embed the rule of law in India's governance system.
  - ♦ Various constitutional bodies, such as the Election Commission of India, the Union Public Service Commission, and the Comptroller and Auditor General of India, have been granted constitutional status.
  - ♦ This means that these bodies derive their authority and permanency directly from the Constitution, rather than being created solely by legislative acts.

### **BENEFITS OF CONSTITUTIONAL STATUS**

- ❖ Granting constitutional status to these bodies provides several benefits, including permanency and consistency in their functions.
- ❖ It ensures that these bodies operate predictably, which is essential for people approaching them for various purposes.
- ❖ This permanency and consistency align with the principles of the Rule of Law, which is a fundamental aspect of democratic governance.
- ❖ Rule of Law vs. Rule by a Monarch:
- ❖ The passage concludes by contrasting the concept of the Rule of Law with Rule by a Monarch.
- ❖ Under the Rule of Law, governance is based on established laws and principles, and decisions are not arbitrary or whimsical.
- ❖ In contrast, Rule by a Monarch allows a ruler to make arbitrary, discretionary, and often unpredictable decisions that are enforced as law.

### **CONSTITUTIONAL BODIES PRESERVING THE RULE OF LAW**

- ❖ In a Rule of Law governance system, the law takes precedence, and all individuals and institutions are subordinate to it. Discretionary and arbitrary decision-making is not permitted. Government decisions must undergo scrutiny, first by the Parliament and then through potential legal challenges by individuals who feel disadvantaged or discriminated against.
- ❖ Constitutional bodies play a vital role in upholding the Rule of Law and advancing democratic goals. In certain countries, including India, more bodies are granted constitutional status, ensuring that state actions align with principles of legality and justice.

- ❖ The legitimacy of government actions in a democracy is rooted in the will of the people. Laws passed by the elected Parliament derive their validity from democratic legitimacy. Similarly, government authorizations also possess indirect democratic legitimacy.
- ❖ It is essential for constitutional bodies to be led by functionaries with democratic legitimacy, either directly or indirectly, to ensure that government functions have the backing of democratic processes.

## CONCLUSION

Constitutional bodies serve as the foundation of democratic institutions. The Parliament sets procedural requirements, the Judiciary safeguards substantive aspects, the Election Commission ensures free and fair elections, and bodies like the Union Public Service Commission (UPSC) and Comptroller and Auditor General (CAG) preserve democratic ideals.

Strong constitutional bodies have contributed significantly to the resilience of Indian democracy. They protect citizens' rights, ensure the rule of law, and promote democratic values, enhancing the strength and stability of the democratic system in India.





## ADMINISTRATION REFORM

The Government has adopted the policy of 'Maximum Governance Minimum Government', which envisages a 'Digitally Empowered Citizen' and a 'Digitally Transformed Institution', radically changing India's governance landscape in scale, scope, and learning paradigms.

### TRANSFORMATIONAL REFORMS AND E-GOVERNANCE

- ❖ The adoption of e-governance models has played a crucial role in making government services more accessible and efficient for millions of Indians.
- ❖ Several government initiatives, such as Ayushman Bharat, PM's Jan Arogya Yojana, Jan Dhan Yojana, One Nation-One Ration Card, and Passport Sewa Kendras, have successfully brought transparency and openness to government processes.



In his words, "Technology has immense potential to bring Government and citizens closer. Today, technology has become a powerful tool to empower citizens as well as a medium to optimize transparency and accountability in day-to-day functioning. Through various policy interventions, we are strongly moving ahead towards the digital empowerment of citizens and the digital transformation of institutions."

### NEXT-GENERATION ADMINISTRATIVE REFORMS

- ❖ As India celebrated its 75th year of independence (Azadi Ka Amrit Mahotsav), the Prime Minister called for next-generation reforms to achieve "Viksit Bharat" (Developed India).
- ❖ These reforms encompass deep-rooted secretariat reforms, nationwide cleanliness campaigns, governance, and service benchmarking, addressing public grievances, improving service delivery, promoting meritocracy, and replicating good governance practices.
- ❖ Also the significant reforms in personnel administration, including the Mission Karmayogi initiative, lateral recruitment, accelerated promotion policies, and regional conferences to replicate good governance practices.
- ❖ Recognizing excellence in public administration through the Scheme of PM's Awards for Excellence in Public Administration represents a paradigm shift in governance.

### EFFECTIVE REDRESSAL OF PUBLIC GRIEVANCES

- ❖ **CPGRAMS Implementation and Impact:**
  - ◆ CPGRAMS, a centralized grievance redressal system, has been widely adopted by Central Ministries, Departments, and Union Territories.

- ◆ Over 17 lakh citizens have registered on the platform, and it has successfully redressed a significant number of grievances.
- ❖ **Grievance Statistics and Efficiency (2022 - 2023):**
  - ◆ In 2022, 18,19,104 grievances were received, with Central Ministries, Departments, States, and UTs collectively resolving 15,68,097 of them.
  - ◆ In 2023 (up to June), 10,75,247 grievances were received, with improved average disposal times.
- ❖ **Impactful Reforms and Parliamentary Recognition:**
  - ◆ The 10-step CPGRAMS reforms aimed at improving grievance quality and reducing timelines have yielded positive results.
  - ◆ The Parliamentary Standing Committee appreciated these reforms and the Department's commitment to faster grievance disposal, noting significant improvements.
  - ◆ The Committee commended the Department for its faster rate of grievance disposal, exceeding one lakh grievances per month.
  - ◆ It also noted the implementation of various recommendations to improve grievance redressal, such as the One Nation-One Portal, regional languages on the CPGRAMS portal, reduction in redressal periods, an appellate mechanism, and operational feedback mechanisms.

## BENCHMARKING GOVERNANCE

- ❖ **Assessment Frameworks:**
  - ◆ The Department of Administrative Reforms and Public Grievances (DARPG) conducts regular assessments of governance in Indian states and union territories.

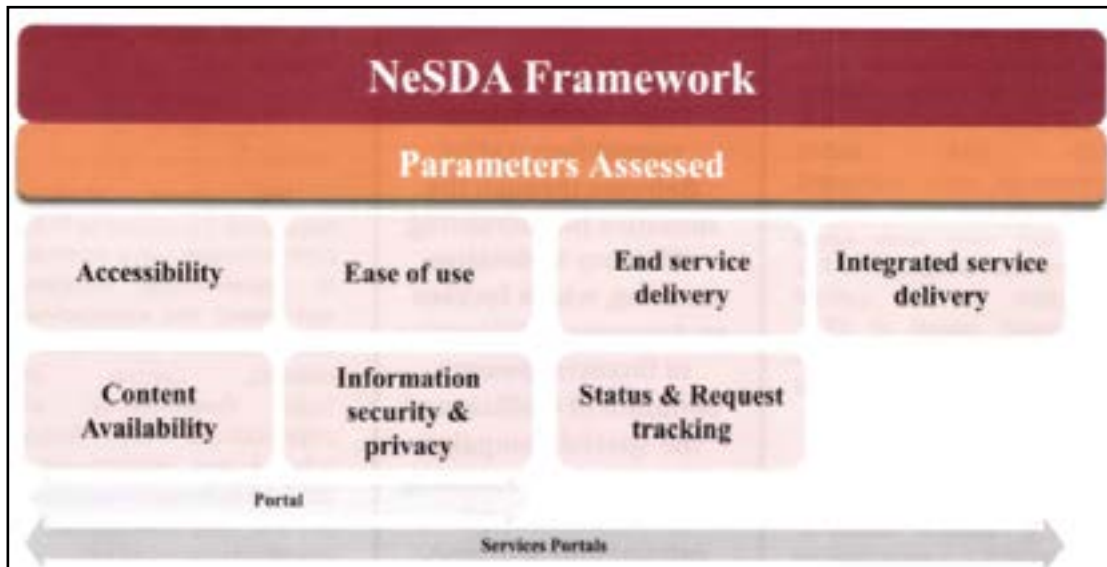
Three key assessment frameworks are mentioned:

- ◆ **Good Governance Index (GGI):** Assesses governance in states and union territories biannually, covering 10 sectors and 58 indicators.
- ◆ **District Good Governance Index:** Focuses on governance at the district level and includes region-specific indicators to assess ground realities.
- ◆ **National e-Services Delivery Assessment (NeSDA):** Assesses the state of e-service delivery across the nation.

The Good Governance Index framework provides a comprehensive assessment of governance and presents a competitive picture for improvement.

States and union territories are categorized into four groups: Union Territories, NE and Hill States, Other States - Group A, and Other States - Group B.

- ❖ **Improvement and Rankings:**
  - ◆ The GGI 2021 report indicates that 20 states have improved their composite scores compared to the GGI 2019 index.
  - ◆ Gujarat ranks first in the composite ranking in GGI 2021, followed by Maharashtra and Goa.
  - ◆ Uttar Pradesh showed an impressive 8.9% improvement in GGI indicators between 2019 and 2021.
  - ◆ NeSDA 2021 assessed 1400 e-services across all states and union territories, reflecting a significant increase from NeSDA 2019.



- ◆ States and union territories have improved e-service delivery, with 69% of all possible mandatory e-services being delivered, up from 48% in NeSDA 2019.
- ◆ Citizen satisfaction with e-services was reported at 74%.

### SECRETARIAT REFORMS

- ❖ **Secretariat Reforms for Efficiency:**
  - ◆ The government has implemented deep-rooted Secretariat Reforms to enhance efficiency in decision-making.
  - ◆ These reforms focus on delayering, delegation of financial powers, adoption of e-office, and a special campaign to institutionalize cleanliness (swachhata) and reduce pending matters.
- ❖ **Central Secretariat Manual of Office Procedure 2022:**
  - ◆ The Central Secretariat Manual of Office Procedure for 2022 incorporates these efficiency-enhancing initiatives.
  - ◆ These reforms aim to bring about a silent transformation in the functioning of the Central Secretariat.
- ❖ **Special Campaign 2.0 (Swachhata Campaign):**
  - ◆ Special Campaign 2.0, implemented in 2022, focused on cleanliness and reducing pending matters.
  - ◆ During this campaign, 1,01,582 campaign sites were covered, 64.92 lakh files were reviewed, 37.27 lakh files were weeded out, and 4.56 lakh public grievances were redressed.
  - ◆ Additionally, 8,998 references from Members of Parliament (MPs) were addressed, and 890 rules were eased. The campaign led to significant improvements in administrative processes and cleanliness.
- ❖ **Adoption of e-File System:**
  - ◆ The adoption of the e-file system in the Central Secretariat has been substantial, standing at 89.66%.
  - ◆ As of June 2023, there were 26.48 lakh e-files in use, significantly reducing the reliance on physical files, which numbered 7.17 lakh.
- ❖ **Regional Conferences on Good Governance Practices:**
  - ◆ Since 2014, the government has conducted 23 regional conferences on the Replication of Good Governance Practices in collaboration with state and union territory governments.
  - ◆ These conferences have showcased over 30 best practices in each session, facilitating the sharing and adoption of successful governance initiatives.

### CHINTAN SHIVIR

- ◆ The Chintan Shivir lays down a futuristic model of governance, representing far-reaching administrative reform in the Kartavya Kaal period.
- ◆ In 2023, Chintan Shivir as a concept gained considerable momentum following deliberations in the Council of Ministers that every Ministry should conduct internal, in-house deliberations to take a fresh look at their governance models.

## CIVIL SERVICE DAY

- ♦ Every year on April 21st, India celebrates Civil Services Day, a day for civil servants to recommit to public service and excellence in their work. Since 2015, this celebration spanned two days, with discussions and sessions on April 20th, followed by the Prime Minister conferring awards and addressing civil servants on April 21st. In 2023, the theme was "Viksit Bharat - Empowering Citizens and Reaching the Last Mile," featuring two Plenary Sessions and four Breakaway Sessions.
- ♦ The Vice President inaugurated the event, and the Prime Minister awarded 15 recipients. Over 26,000 civil servants participated in the 16th Civil Services Day, making it a landmark occasion.

## PRIME MINISTER'S AWARDS FOR EXCELLENCE IN PUBLIC ADMINISTRATION

- ❖ The Prime Minister's Awards for Excellence in Public Administration were established to recognize and reward outstanding and innovative efforts undertaken by districts, Central and State Governments, and organizations. In 2015-16, the Awards Scheme underwent restructuring, with a renewed focus on excellence in the implementation of priority programs.
- ❖ In 2021, the Prime Minister personally reviewed the scheme, aiming to promote healthy competition, innovation, replication, and the institutionalization of best practices, thereby encouraging maximum participation. This restructuring led to a record number of nominations in 2022, with 743 districts submitting a total of 2520 nominations, representing 97 percent of all districts in the country participating in the scheme.
- ❖ The 2022 Awards Scheme highlighted various categories, including the promotion of clean water through the Har Ghar Jal Yojana, the promotion of a healthy India through Health and Wellness Centers, the advancement of quality education through Samagra Shiksha, holistic development in Aspirational Districts with a special focus on saturation approaches, and innovation categories for Central Ministries, States, and Districts.

## REPLICATION OF GOOD GOVERNANCE PRACTICES

- ❖ The government has been actively promoting the replication of award-winning initiatives. Since 2014, they've organized 23 regional conferences showcasing over 30 best practices each. In 2022, they initiated deep-rooted Secretariat Reforms to boost decision-making efficiency, involving delayering, financial power delegation, e-office adoption, and the Special Campaign 2.0 for cleanliness and reduced backlog.
- ❖ To facilitate knowledge sharing, 16 National Good Governance Webinars have taken place monthly since 2022, featuring 32 PM's Award winners. The Abhinav Pahal series on Sansad TV has also spotlighted 15 PM's Award winners engaging with beneficiaries to showcase their initiative's benefits.

## NATIONAL CONFERENCES ON E-GOVERNANCE AND NATIONAL E-GOVERNANCE AWARDS

- ❖ The Indian government hosts annual National e-Governance Conferences in collaboration with states and UTs. The 25th conference in Katra, Jammu & Kashmir, had over 1600 participants, including officials, industry, academia, and the private sector, featuring an exhibition showcasing awards and best practices.
- ❖ The conference emphasized the importance of open digital platforms for efficiency and affordable technology for citizens. It significantly boosted e-Governance in Jammu & Kashmir, expanding services from 15 to 450 in three years.
- ❖ Additionally, the Regional Conference in Mumbai in January 2023 shaped administrative reforms in Maharashtra.

## CONCLUSION

India has implemented a series of Next Generation Administrative Reforms between 2014 and 2023, aimed at enhancing its well-established administrative systems for the purpose of nation-building and fostering an inclusive state. The vision of "India@2047" becomes achievable through the establishment of digital institutions and the development of an inclusive internet ecosystem. This ecosystem will support thousands of citizen-centric services using cutting-edge 6G technology, ensuring reliable connectivity and high-speed access, ultimately contributing to India's progress and development.





## DIRECT TAX REFORM

Economic growth is a paramount objective for governments worldwide. Achieving it involves policy initiatives and infrastructure development, particularly in developing countries where inclusive growth is crucial. To support various social objectives and public service programs, governments heavily rely on revenue generation, with taxation playing a vital role as a tool for social and economic progress.

Tax collections empower governments to provide essential services like education, healthcare, housing, and other amenities that enhance people's quality of life while addressing issues such as poverty, unemployment, and slow development. However, it's essential to strike a balance in revenue generation to ensure it doesn't hinder trade and industry growth. Simply raising tax rates or introducing new taxes can negatively affect businesses.

The challenge lies in increasing tax revenue without resorting to higher tax rates or new taxes. Moreover, tax administration plays a pivotal role in ensuring that every citizen contributes their fair share of taxes. The ever-evolving landscape of new business models and technology presents ongoing challenges for tax authorities in efficiently collecting taxes.

### TAX REFORMS

In the realm of Direct Tax, the Government of India has implemented significant tax reforms in recent years. These reforms are designed to enhance tax collection in a non-adversarial manner, promoting a stable and predictable tax regime. These reforms are based on four key pillars:

1. **Removing Exemption/Deduction and Reducing Tax Rates:** One pillar involves simplifying the tax system by eliminating unnecessary exemptions and deductions while simultaneously reducing tax rates. This approach aims to make the tax structure more straightforward and fair.
2. **Widening and Deepening Tax Base:** Another crucial aspect is broadening and deepening the tax base through various measures. This entails bringing more individuals and entities into the tax net, thus expanding the revenue pool.
3. **Using Technology for Efficiency:** Embracing technology is a third pillar of these reforms. By leveraging technological advancements, particularly in the income tax department, the government can enhance efficiency in tax collection and administration.
4. **Reducing Litigation and Providing Tax Certainty:** The final pillar focuses on minimizing tax disputes and litigation by offering greater tax certainty. Creating a more transparent and predictable tax environment helps reduce conflicts between taxpayers and tax authorities.

Collectively, these four pillars form the foundation of India's recent Direct Tax reforms, aimed at improving tax collection and fostering a more taxpayer-friendly and efficient tax system.

### REMOVING EXEMPTIONS/DEDUCTIONS AND REDUCING TAX RATES

- ❖ In October 2015, a joint report to the G20 Development Working Group by the IMF, OECD, UN, and World Bank concluded that tax incentives in developing countries are often unnecessary and can harm revenue generation through unhealthy tax competition.
- ❖ The corporate tax rate in India, which stands at 30%, is higher compared to the prevailing rates in other major Asian economies. This has made our domestic industry less competitive. Moreover, the effective collection of corporate tax only amounts to about 23%. Essentially, we face a situation where we are perceived as having a high corporate tax regime, but we do not collect the expected tax revenue due to excessive exemptions. The regime of granting exemptions has given rise to pressure groups, legal disputes, and a loss of revenue.



- ❖ Around the same time, India's Finance Minister announced a significant tax reform. He proposed reducing the corporate tax rate from 30% to 25% over four years due to India's high corporate tax rate and the ineffectiveness of current exemptions, which result in disputes and revenue loss. This move aimed to boost investment, economic growth, and job creation while simplifying the tax system.
- ❖ In 2020, similar reforms were implemented in personal income tax, offering taxpayers the choice to transition to a new tax regime featuring lower tax rates but without exemptions or deductions. The Finance Act of 2023 has continued to lower the tax rates in this new regime, enhancing its appeal further.

### WIDENING AND DEEPENING OF TAX BASE

Recent reforms aim to create a fair and efficient tax system:

- ❖ New TDS and TCS provisions, including rent payments, e-commerce, cash withdrawals, large payments, purchase of goods, business benefits, virtual assets, online games, car purchases, LRS, and overseas tours.
- ❖ Measures to ensure high-net-worth individuals pay their fair share, addressing arbitrage, clarifying taxation of business trust returns, limiting tax-saving through property investments, and imposing higher surcharges.
- ❖ Enactment of the Black Money Act (2015) to tackle undisclosed foreign income/assets and the Benami Transactions Act (2016) to prohibit benami transactions.
- ❖ Strengthening third-party information collection to uncover undeclared income/assets.
- ❖ Amendments to promote digital transactions over cash.

### USING TECHNOLOGY TO INCREASE EFFICIENCY OF THE INCOME TAX DEPARTMENT

The government has consistently aimed to make tax compliance easier as part of its business-friendly initiatives. Encouraging voluntary compliance is the preferred approach, but when taxpayers don't adhere to tax laws willingly, it becomes necessary to introduce new reporting or TDS/TCS provisions. This can sometimes create a conflict with the ease of doing business, a challenge faced by policymakers worldwide. Fortunately, technology has proven to be a valuable tool in reconciling this conflict. The Income Tax Department has initiated several reforms to facilitate voluntary tax compliance:

- ❖ Previously, third-party information was used for reopening assessments, often leading to prolonged legal disputes. Now, this information is included in the Annual Information Statement (AIS), visible to taxpayers when filing their tax returns. This encourages taxpayers to report all income and pay taxes voluntarily.
- ❖ An e-verification scheme has been introduced, allowing taxpayers to update their returns with additional tax if required. In select cases based on risk parameters, the scheme issues inquiries to verify discrepancies between income tax returns and third-party data. This offers taxpayers another chance to clarify their position and meet their obligations voluntarily.
- ❖ The Income Tax Department has implemented a faceless system for assessment and appeals, enhancing efficiency and allowing taxpayers to respond to queries without the need to visit a tax office.

- ❖ Additionally, the department has made significant strides in direct tax e-governance initiatives, offering end-to-end technology-driven services to taxpayers. These initiatives include technology-driven processing of tax returns, prompt issuance of refunds, and seamless online tax return filing, tax payment, and refund processing.

### REDUCING LITIGATION BY PROVIDING TAX CERTAINTY

Tax disputes consume significant time and resources for all involved parties, including taxpayers, tax authorities, courts, and tribunals. The early resolution of such disputes is essential for efficient tax collection. The government has consistently strived to minimize litigation by implementing various measures:

- ❖ Advance Pricing Agreements (APAs) have proven successful in reducing transfer pricing-related litigation. Last year, a record-breaking 95 APAs were signed.
- ❖ Amendments have been introduced to provide clarity and certainty on various tax issues, aiming to reduce tax disputes.
- ❖ Regular issuance of circulars and FAQs has been a practice to offer clear interpretations and guidance.
- ❖ The e-verification scheme, as mentioned earlier, coupled with the option to update returns, has significantly reduced the need for reassessment notices. In just one year, over 30 lakh updated returns have been filed, along with the payment of due taxes. Without this, litigation would have been prolonged if reassessment notices were issued for all these cases.

### RESULT OF THESE REFORMS

- ❖ The government's direct tax reforms have led to a significant increase in tax collection.
- ❖ Direct tax collection has exhibited a buoyancy factor of more than 1 over time, indicating that it consistently outpaces GDP growth.
- ❖ This demonstrates the efficiency of tax collection and the positive impact of these reforms.
- ❖ Tax reforms and administrative initiatives take time to show their full effects.
- ❖ Reductions in tax rates may initially result in lower tax collections but can yield long-term benefits.
- ❖ Over a nine-year period from 2013-2014 to 2022-23, GDP has grown by 140%, while direct tax collection has increased by 160%.
- ❖ This long-term direct tax buoyancy factor of 1.15, exceeding 1, reflects the effectiveness of tax administration and the success of various tax reforms.

Financial Year	GDP at current price (Rs lakh crore)	Direct Tax collection (Rs lakh crore)	GDP growth	Direct tax growth
2014-15	125.41	6.96	10.4%	8.96%
2015-16	135.67	7.42	8.25%	6.63%
2016-17	153.62	8.50	13.23%	14.53%
2017-18	170.98	10.03	11.30%	18.00%
2018-19	188.87	11.38	10.46%	13.46%
2019-20	200.75	10.51	6.29%	-7.65%
2020-21	198.00	9.47	-1.36%	-9.85%
2021-22	236.64	14.12	19.51%	49.12%
2022-23	272.41	16.61	15.12%	17.63%

(Source: Time series data from income tax website)

### CONCLUSION

The journey of reforming direct tax policies has been fruitful thus far, but there are impending challenges to address. Tax policy reform is an ongoing and evolving process, and further reforms are envisioned along the lines mentioned above. These reforms aim to sustain the buoyancy of direct tax collection, reduce tax disputes, and provide early tax certainty. Additionally, tax policies should continue to contribute to the ease of doing business. Ultimately, the goal remains to ensure that all individuals and entities subject to direct taxes pay their dues fairly and willingly.



## PROTECTING THE INTERESTS OF CONSUMERS AND BUSINESSES

While it may appear that the interests of consumers and businesses are in conflict when seen from a competition perspective, both groups have a shared stake. The Competition Law is designed to safeguard the interests of both consumers and businesses by cultivating a competitive atmosphere in markets and preventing anti-competitive behaviors. Its primary goal is to ensure fair competition and an equitable platform for all market participants, which, in turn, promotes innovation and efficiency.

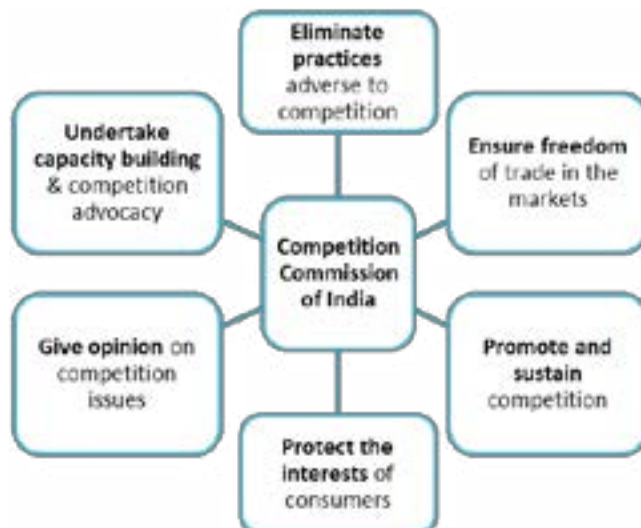
### THE COMPETITION COMMISSION OF INDIA (CCI)

- ❖ The enforcement of this law falls under the jurisdiction of the Competition Commission of India (CCI), serving as the regulatory body responsible for upholding competition conditions and safeguarding consumer welfare.
- ❖ CCI's responsibilities encompass the prevention of anti-competitive practices, the promotion and sustenance of competition, and the protection of consumer interests.
- ❖ Competition Law focuses on preventing market abuses and ensuring fair competition, protecting consumers and honest businesses from harmful practices like cartels. It supports business growth, productivity, and international competitiveness, also regulating mergers to avoid harming competition or consumers.
- ❖ While Competition Law and Consumer Law have distinct approaches, they share the goal of safeguarding consumer well-being. Competition law enforcement is vital in penalizing anti-competitive practices harming consumers, such as price hikes and stifled innovation.
- ❖ The Competition Commission of India (CCI) advocates pro-competitive policies and safeguards consumer interests, fostering efficiency, innovation, and economic growth. It corrects market disruptions, promoting economic development by allowing businesses to expand while shielding consumers from powerful market players.

### ROLE OF CCI IN MARKETS AND ITS TOOLS

- ❖ The Competition Commission of India (CCI), established under the Competition Act, 2002, has been dedicated to fostering a competitive environment in the Indian economy since its inception in 2003.
- ❖ CCI adheres to the core principles outlined in the Act's preamble, functioning as an expert body to monitor competition conditions in Indian markets. Its responsibilities encompass preventing practices that harm competition, promoting and sustaining competition, ensuring equal trading opportunities, and safeguarding consumer interests.
- ❖ Through the Competition Act, with CCI as its operational arm, it not only regulates markets but also cultivates fair competition and a level playing field for businesses.
- ❖ In contrast to the Monopolies and Restrictive Trade Practices Act of 1969, the modern Competition Act of 2002 places a strong emphasis on addressing and rectifying the abuse of dominance by market entities, which can detrimentally impact competition in India. CCI is tasked with preserving the competitive process and upholding trade freedom by prohibiting exclusionary and exploitative practices by dominant undertakings.
- ❖ To enforce competition laws, promote fair competition, and protect consumer interests, CCI employs a range of tools and mechanisms.

### KEY FUNCTION OF CCI



## ADVOCACY

- ❖ Conducting educational and awareness campaigns to promote competition principles among businesses, consumers, and policymakers.
- ❖ Offering policy recommendations to government bodies at central and state levels.
- ❖ Publishing easy-to-understand advocacy materials, available in 13 languages, including English and Hindi.
- ❖ Focusing on competitive tendering processes to enhance value for money in procurement.
- ❖ Emphasizing competition compliance programs for enterprises to reduce the cost of competition enforcement and promote competition-compliant businesses.

## ANTI-COMPETITIVE AGREEMENTS DETECTION

- ❖ Monitoring and investigating agreements among competitors that may violate the Competition Act, 2002. These can include practices like cartels, price-fixing, bid-rigging, market allocation schemes, and resale price maintenance.



- ❖ Such agreements not only harm end consumers but also limit the choices available to businesses, ultimately reducing their bargaining power.

## ABUSE OF DOMINANCE ASSESSMENTS

- ❖ Scrutinizing the behavior of dominant firms to ensure they do not exploit their market power to harm competitors or hinder new entrants.

## DIGITAL TOOLS AND DATA ANALYTICS

- ❖ Utilizing advanced digital tools and data analytics to process large datasets, identify potential violations, and make evidence-based decisions.

## FINES AND PENALTIES

- ❖ Imposing fines and sanctions on those found guilty of violating competition laws as a deterrent and to encourage compliance.
- ❖ For abuse of dominant position cases, CCI can impose a penalty of up to 10% of the average turnover for the last three financial years.
- ❖ In cartel cases, CCI may impose a penalty of up to three times the profit or ten percent of the turnover for each year of the agreement's continuance, whichever is higher.
- ❖ Individual officers of the enterprise can also be penalized, with fines of up to 10% of their average total income in the preceding three financial years.



## INTERNATIONAL COOPERATION

- ❖ Collaborating with other competition authorities and regulatory bodies to address cross-border competition issues and learn from international best practices.
- ❖ CCI establishes memoranda of understanding (MoUs) with foreign counterparts to facilitate international cooperation.

## MARKET STUDIES

- ❖ Conducting comprehensive market studies to identify potential competition issues, understand market dynamics, barriers to entry, and anti-competitive behavior.
- ❖ Study reports help identify areas requiring market correction and inform evidence-based policy formulation.

## MERGER CONTROL

- ❖ Reviewing mergers, acquisitions, and amalgamations to assess their potential impact on competition and consumer welfare.
- ❖ Evaluating whether proposed transactions may result in an appreciable adverse effect on competition (AAEC).
- ❖ CCI conducts efficient scrutiny of such transactions, with provisions like the Green Channel for streamlined procedures.

## LENIENCY PROGRAMS

- ❖ Offering incentives to parties to come forward and provide information about their involvement in anti-competitive practices.
- ❖ Providing reduced penalties in exchange for cooperation.

## REMEDIES

- ❖ Requiring companies to take corrective actions, divest assets, or implement structural changes to address identified competition concerns.

## RELATIONSHIP BETWEEN COMPETITION AND CONSUMER PROTECTION

- ❖ While the Competition Law doesn't explicitly address consumer rights, it places consumers' interests at the forefront by fostering a market free from anti-competitive forces and dominance abuse.
- ❖ Although their approaches differ, both competition and consumer protection laws aim to ensure consumer well-being. They address market failures effectively, with consumer-specific laws focusing on demand-side advocacy of rights, while competition laws emphasize the supply side, offering consumers diverse choices and affordable prices.
- ❖ Fair competition serves as a crucial pillar for consumer welfare by providing a wide range of products and services at the lowest cost, benefiting all stakeholders.
- ❖ Additionally, fair competition is essential for business growth, innovation, and meeting consumer needs effectively. It ensures that businesses are constantly pushed to improve and innovate, resulting in entrepreneurial markets and a thriving startup economy. An active competition regulation mechanism in the digital sector, for example, fosters market outcomes driven by fair competition and prevents anti-competitive practices, promoting efficiency and economic opportunity.
- ❖ Moreover, better competition in local markets leads to increased productivity, growth, and enhanced international competitiveness for domestic businesses. Conversely, a distorted market with anti-competitive practices can hinder GDP growth and harm the overall economy of a nation.
- ❖ The relationship between competition and consumer protection is interlinked, with both working together to create a fair and efficient marketplace that benefits consumers, businesses, and the economy as a whole.
- ❖ These tools and mechanisms empower CCI to promote competitive markets, protect consumers from anti-competitive practices, and stimulate economic growth and innovation.

## CONCLUSION

The legislative framework of competition regulation in India, coupled with the tools at the disposal of the Competition Commission of India (CCI), underscores the role of competition in promoting consumer interests. Competition serves as a powerful catalyst for innovation, efficiency, and growth, compelling businesses to continually enhance their offerings and provide better products and services.

In the capacity of a bridge between businesses and consumers, competition law proves advantageous for both parties. For businesses, competition acts as a driving force to identify consumer needs and subsequently develop new and improved products or services to meet those needs. This, in turn, ensures that consumers have access to a wider array of superior choices.



## CONSUMER PROTECTION ACT, 2019: STRENGTHENING PROVISIONS FOR CONSUMER PROTECTION

The Consumer Protection Act, of 2019, which replaced the Consumer Protection Act of 1986, was enacted to strengthen provisions for consumer protection, particularly in the context of globalization and the rise of online platforms and e-commerce markets. Here are some key points regarding how it aims to protect consumers:

**Expanded Definition of 'Consumer':** One significant change in the Consumer Protection Act, of 2019 is the expanded definition of a 'consumer.' It now includes individuals who purchase or avail goods or services online or through electronic means. This modernization of the definition recognizes the evolving consumer landscape in the digital era.

**Definition of Advertisement:** The Act also includes a comprehensive definition of 'advertisement.' It encompasses any audio or visual publicity, representation, endorsement, or pronouncement made through electronic media, the Internet, or a website. This broader definition ensures that deceptive marketing practices in the online sphere are covered under consumer protection regulations.

### GUIDELINES FOR PREVENTION OF MISLEADING ADVERTISEMENTS

- ❖ The Consumer Protection Authority (CPA) has issued guidelines, namely the "Guidelines for Prevention of Misleading Advertisements and Endorsements for Misleading Advertisements, 2022." These guidelines, published on 9 June 2022, aim to tackle misleading advertisements and protect consumers from deceptive marketing practices.
- ❖ The primary objective of these guidelines is to curb misleading advertisements. Such advertisements can mislead consumers, leading to financial losses or harm to their interests. By regulating and monitoring advertisements more effectively, the authorities intend to create a fair and transparent marketplace.
- ❖ The guidelines not only address misleading advertisements but also aim to protect consumers who may be exploited or adversely affected by such advertisements. This underscores the government's commitment to safeguarding the interests of consumers in the digital age.

**More Power to the Consumer!**  
Consumer Protection Act, 2019 Comes into Force (1/4)

- Consumer Protection Act, 2019 replaced the Consumer Protection Act, 1986 to provide timely administration & settlement of consumers' dispute
- The new Act empowers & protect the rights of consumers through various notified rules & provisions related to:
  - Consumer Protection Councils
  - Consumer Disputes Redressal Commissions
  - Mediation
  - Product Liability
  - Rules on e-commerce and direct selling
  - Penalty for adulterant & spurious goods

**More Power to the Consumer!**  
Consumer Protection Act, 2019 Comes into Force (2/4)

- Establishment of Central Consumer Protection Authority (CPA) to promote, protect & enforce the rights of consumers
- CPA empowered to perform the followings:
  - Conduct investigations into violations of consumer rights & institute complaints /prosecution
  - Order recall of unsafe goods and services
  - Order discontinuance of unfair trade practices & misleading advertisements
  - Impose penalties on manufacturers/vendors/publishers of misleading advertisements

**More Power to the Consumer!**  
Consumer Protection Act, 2019 Comes into Force (3/4)

- Product liability provision to deter manufacturers & service providers for delivering defective products or deficient services
- Alternate dispute resolution mechanism of Mediation for early settlement of cases
- Simplified dispute resolution process
  - State & District Commissions can now review their own orders
  - Empowerment of Consumer Commissions to enforce their orders
  - Ease of approaching Consumer Commissions through electronic filing of complaints & Videoconferencing for hearing
  - Deemed admissibility after 21 days of filing; Appeals only on question of law after second stage

**More Power to the Consumer!**  
Consumer Protection Act, 2019 Comes into Force (4/4)

- Provision of Rules for prevention of unfair trade practice by e-commerce platforms
  - Every e-commerce entity to provide information relating to return, refund, grievance redressal mechanism, etc. including country of origin
  - Acknowledge the receipt of any consumer complaint within 48 hours
  - Redress the complaint within one month from the date of receipt
- Punishment of manufacturer or sale of adulterant/spurious goods, Suspension of license up to 2 years in case of first conviction & cancellation of license for subsequent conviction

## CENTRAL CONSUMER PROTECTION AUTHORITY (CCPA)

The Consumer Protection Act, 2019, established the Central Consumer Protection Authority (CCPA) in July 2020. This authority is responsible for regulating matters related to false or misleading advertisements that can harm the interests of the public and consumers as a whole.

The CCPA has been granted significant powers to ensure consumer protection, including:

- ❖ Conducting investigations into violations of consumer rights.
- ❖ Initiating complaints or prosecutions against violators.
- ❖ Ordering the recall of unsafe goods and services.
- ❖ Ordering the discontinuance of unfair trade practices and misleading advertisements.
- ❖ Imposing penalties on manufacturers, endorsers, and publishers involved in misleading advertisements.

**Endorsement Guidelines:** The guidelines emphasize the importance of due diligence in endorsements for advertisements. Endorsements must genuinely represent the opinion of the endorser, be based on adequate information or experience with the product or service, and not be deceptive. If there is a material connection between the endorser and the advertiser, it must be disclosed to the audience.

**Advisories by CCPA:** The CCPA has issued advisories to e-commerce companies, cautioning them against selling or listing dangerous products that could pose a risk to consumers' lives. Additionally, marketplace e-commerce platforms have been advised to display seller information in compliance with the E-Commerce Rules, 2020.

**Consumer Safety Notices:** CCPA has issued safety notices to consumers, warning them against purchasing products that do not meet safety standards, such as those lacking a valid ISI Mark. This includes products like helmets, pressure cookers, cooking gas cylinders, and household goods like electric immersion water heaters and sewing machines.

**Prevention of Unfair Trade Practices:** The Consumer Protection Act, 2019, provides provisions for preventing unfair trade practices by e-commerce platforms. These provisions require e-commerce entities to provide information on returns, refunds, and grievance redressal mechanisms, including the country of origin for products. It also sets specific timelines for acknowledging and resolving consumer complaints.

**Punishment for Sale of Adulterated Goods:** The Act includes provisions for punishing manufacturers or sellers of adulterated or spurious goods. Penalties include the suspension of licenses for up to two years for a first conviction and the cancellation of licenses for subsequent convictions.

**Inclusion of E-commerce:** The Consumer Protection Act, 2019, explicitly encompasses e-commerce transactions within its scope. It defines e-commerce as the buying or selling of goods or services, including digital products, conducted over a digital or electronic network. This reflects the recognition of the growing importance of e-commerce in consumer transactions.

**Consumer Protection (E-commerce) Rules, 2020:** To protect consumers from unfair trade practices in the e-commerce sector, the Department of Consumer Affairs has notified the Consumer Protection (E-commerce) Rules, 2020, under the provisions of the Consumer Protection Act. These rules outline the responsibilities of e-commerce entities and specify the liabilities of both marketplace and inventory e-commerce entities. They also establish provisions for customer grievance redressal, ensuring that consumers have avenues for addressing their concerns when shopping online.

**Emergence of 'Dark Patterns':** The term 'dark patterns' refers to unfair trade practices that involve using design and choice architecture to deceive, coerce, or influence consumers into making choices that are not in their best interest. These practices often manipulate the design and layout of online interfaces to nudge consumers toward certain actions, such as making unintended purchases or sharing personal information.

**Government's Response:** In response to the emergence of dark patterns in e-commerce, the Department of Consumer Affairs has urged e-commerce companies and industry associations to refrain from employing design or interface patterns that deceive or manipulate consumer choices. This initiative underscores the government's commitment to ensuring fair and transparent practices in the online marketplace and protecting consumers from potentially harmful tactics.

## CONCLUSION

The Consumer Protection Act of 2019, along with its associated guidelines and rules, aims to modernize consumer protection in the context of globalization and digital commerce. It expands the definition of consumers, addresses misleading advertisements, and empowers the Central Consumer Protection Authority (CCPA) to enforce regulations, protect against unsafe products, and penalize violators. Additionally, it addresses emerging concerns such as 'dark patterns' and sets standards for e-commerce transparency. These efforts collectively ensure fair and transparent practices, safeguarding consumers' interests in the evolving digital landscape.





## THE DIGITAL PERSONAL DATA PROTECTION ACT, 2023

The Digital Personal Data Protection Act of 2023 is a landmark legislation designed to address the complexities of the digital age by protecting the personal data of individuals while fostering a robust digital economy and innovation ecosystem in India. Here is a comprehensive overview of the Act's key provisions and principles:

### OBJECTIVES AND PRINCIPLES

The Act's primary objective is to strike a balance between safeguarding individuals' rights to protect their personal data and the imperative to process such data for legitimate purposes.

It lays out seven fundamental principles to guide data processing:

- (a) **Consent:** Personal data must be processed with explicit consent and in a transparent and lawful manner.
- (b) **Purpose Limitation:** Data can only be used for the specific purpose agreed upon during consent.
- (c) **Data Minimization:** The collection of personal data should be limited to what is necessary for the specified purpose.
- (d) **Data Accuracy:** Fiduciaries must ensure that data is accurate and up-to-date.
- (e) **Storage Limitation:** Data should only be retained as long as necessary for the specified purpose.
- (f) **Security Safeguards:** Adequate security measures must be in place to prevent data breaches.
- (g) **Accountability:** Breaches are subject to adjudication and penalties, holding fiduciaries accountable for compliance.

### INNOVATIVE FEATURES

- ❖ The Act adopts a unique approach by ensuring simplicity and clarity in its language, making it accessible to a wide audience.
- ❖ It breaks away from traditional gender-specific language by using 'she' instead of 'he' acknowledging the inclusivity of women in parliamentary law-making.

### RIGHTS OF INDIVIDUALS

- ❖ The Act empowers individuals with several rights:
  - (a) **Right to Access:** Individuals can request access to information about their personal data processing.
  - (b) **Right to Correction and Erasure:** Individuals can rectify or request the deletion of their data.
  - (c) **Right to Grievance Redressal:** A mechanism is provided for individuals to raise grievances.
  - (d) **Right to Nominate:** Individuals can nominate someone to exercise their rights in case of incapacity or demise.

### DATA FIDUCIARY OBLIGATIONS

- ❖ Data fiduciaries are mandated to implement robust security measures to prevent data breaches.
- ❖ They are required to promptly notify affected data principals and the Data Protection Board in the event of a personal data breach.
- ❖ Personal data must be erased when it is no longer required for the specified purpose.
- ❖ A grievance redressal system and a designated officer for addressing queries from data principals are obligatory.
- ❖ Significant Data Fiduciaries have additional responsibilities, including appointing data auditors and conducting periodic Data Protection Impact Assessments.

### PROTECTION OF CHILDREN'S DATA

- ❖ The Act places a special emphasis on safeguarding the personal data of children. Data fiduciaries can only process such data with parental consent.
- ❖ Processing detrimental to children's well-being, such as tracking, behavioral monitoring, or targeted advertising, is strictly prohibited.

### CONCLUSION

In essence, the Digital Personal Data Protection Act of 2023 establishes a comprehensive framework for responsible and ethical data handling in the digital era. It promotes transparency, accountability, and individual control over personal data while fostering an environment conducive to digital innovation and economic growth.



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## LAW COMMISSION OF INDIA

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The Law Commission of India is a significant non-statutory body that operates under the purview of the Government of India, specifically the Ministry of Law & Justice and the Department of Legal Affairs. Established with distinct terms of reference, the Commission's primary function is to conduct research in the field of law and provide recommendations to the government in the form of reports, based on its terms of reference.

### COMPOSITION AND STRUCTURE

- ❖ The Law Commission is typically composed of various members, including a full-time Chairperson, four full-time Members (including the Member-Secretary), and additional ex officio Members representing key legal departments and ministries. The number of part-time members may vary.

### ROLE AND RESPONSIBILITIES

- ❖ The Commission serves as an essential body for legal reform in India. It addresses a wide array of legal subjects, either referred to it by the Central Government, the Supreme Court, High Courts, or initiated by the Commission itself (*suo moto*).
- ❖ It conducts in-depth research and analysis on these legal subjects and compiles comprehensive reports with recommendations for reforms.

### METHODOLOGY AND RESEARCH

- ❖ When a legal subject is taken up for examination, the Commission determines priorities and allocates preparatory work to its members.
- ❖ Research methodologies are tailored to the specific nature and scope of the legal topic, considering the scope of potential reforms.
- ❖ During the examination phase, discussions at Commission meetings serve to articulate issues, refine research objectives, and establish a consensus among Commission members.
- ❖ The outcome of this preparatory work is a working paper that outlines the problem and suggests areas deserving consideration.
- ❖ In some cases, these working papers are circulated among the public and relevant interest groups and stakeholders to solicit objections and suggestions.

### CONSULTATION AND STAKEHOLDER ENGAGEMENT

- ❖ A hallmark of the Commission's work is its commitment to engaging a broad range of stakeholders in law reform efforts. It actively collaborates with professional bodies, academic institutions, and arranges seminars and workshops to gather diverse and critical opinions.
- ❖ Wider consultations with stakeholders ensure that law reform proposals are well-informed and representative of the broader legal community.

### FINAL REPORT AND RECOMMENDATIONS

- ❖ After the assimilation of data and views from stakeholders, the Commission evaluates this information and leverages it to create its final report.
- ❖ The report is meticulously drafted under the guidance of the Commission's leadership, including the Chairperson, Members, and Member-Secretary.

- ❖ Prior to finalization, the report undergoes thorough scrutiny during Commission meetings.
- ❖ The final report often includes draft amendments or new bills to be considered for implementation as part of the legal reform process.

### **FOLLOW-UP AND IMPLEMENTATION**

- ❖ Once a Law Commission report is completed, it is presented before Parliament, typically by the Department of Legal Affairs, and forwarded to relevant administrative Departments/Ministries for further consideration and potential implementation.
- ❖ The recommendations from these reports frequently find their way into court proceedings, parliamentary committee deliberations, academic studies, and public discourse, shaping legal reforms and improvements.

The Law Commission of India serves as a cornerstone of the nation's legal system, continuously working to enhance and refine the legal framework in response to evolving societal needs and challenges. Its inclusive approach to gathering input from a wide array of stakeholders ensures that its recommendations reflect the diverse perspectives and requirements of the legal community and society at large.



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