

# Info Capsule

Tuesday  
March 22, 2022

**President : CS Devendra V. Deshpande**

**Vice President : CS Manish Gupta**

## ❖ **Ministry of Labour & Employment**

### **Electronic Employment Exchange (March 21, 2022)**

The Government is implementing National Career Service (NCS) Project to provide a variety of employment related services like job search and matching, career counselling, vocational guidance, information on skill development courses, etc. The services are available online on the National Career Service Portal ([www.ncs.gov.in](http://www.ncs.gov.in)). The portal also allows jobseekers to add their skill certificates on NCS through Digilocker. The certificate of candidates undertaking Pradhan Mantri Kaushal Vikas Yojana (PMKVY) training is also accessible to NCS through integrating with Skill India Portal. The candidate registered on NCS portal can also provide information related to their key skills and education etc. based on which they can find relevant jobs.

*For details:*

<https://www.pib.gov.in/PressReleasePage.aspx?PRID=1807730>



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## ❖ **Ministry of Environment, Forest and Climate Change**

### **IPCC Report on Climate Change (March 21, 2022)**

The Intergovernmental Panel on Climate Change (IPCC), periodically prepares comprehensive Assessment Reports on the state of knowledge on climate change, its causes, potential impacts and response options. These assessments are based on the extant scientific literature available at the time. Scientists from all over the world, including India, contribute to the preparation of IPCC Assessment Reports. The IPCC is currently in its Sixth Assessment cycle and has completed two reports so far, released in August 2021, by Working Group I and in February 2022 by Working Group II.

India has taken note of the Working Group II contribution to the IPCC Sixth Assessment Report (AR6) on 'Climate Change: Impacts, Adaptation and Vulnerability'. The report notes that global hotspots of high human vulnerability are found particularly in West, Central and East Africa, South Asia, Central and South America, Small Island Developing States and the Arctic. Further, as per the report, Asia is identified as one of regions most vulnerable to climate change, especially on extreme heat, flooding, sea level rise, and erratic rainfall. India is one of the leading examples of this, having contributed so far only about 4 per cent of global cumulative emissions.

*For details:*

<https://www.pib.gov.in/PressReleasePage.aspx?PRID=1807725>

## ❖ *Technology and Automation*

### **State of art technologies being used for better security at airports (March 21, 2022)**

The requirement of security is dynamic in nature. The Bureau of Civil Aviation Security (BCAS), the regulatory authority for civil aviation security in the country, in consultation with other concerned agencies and stakeholders reviews the security systems at airports from time to time and upgrades the same as per requirement. Various state of the art technologies are in place/initiated for upgradation of security system at the airports viz. Centralized Access Control System, Installation of Body Scanner at airports in a phased manner, Digi Yatra, Radiological Detection Equipment and Counter Drones/Remotely Piloted Aircraft (RPA) Systems.

*For details:*

<https://www.pib.gov.in/PressReleasePage.aspx?PRID=1807631>

## ❖ *Business and Economic News*

### **What does Air India board composition say about its future direction? (March 21, 2022)**

On March 14, 2022, Tata Sons approved the appointment of Mr. Chandrasekaran as Chairman of Air India. With this, Air India, under the Tata Group, has taken off on several new notes. While Air India firms up its much needed strategic turnaround plans, the new composition of the airline's board is a sign of things to come. This is how it looks now. While Mr. Chandrasekaran is the Chairman, Mr. Sanjiv Mehta, CMD of FMCG giant Hindustan Unilever and Mr. Alice Vaidyan, former Chairman and Managing Director of General Insurance Corporation of India have been inducted as non-executive independent directors.

*For details:*

[https://www.business-standard.com/podcast/companies/what-does-air-india-board-composition-say-about-its-future-direction-122032100037\\_1.html](https://www.business-standard.com/podcast/companies/what-does-air-india-board-composition-say-about-its-future-direction-122032100037_1.html)

## ❖ *Market Watch*

### **Stock Market Indices as on 22.03.2022**

S & P BSE Sensex	57989.30 (+696.81)
Nifty 50	17315.50 (+197.9)

### **Foreign Exchange Rates as on 21.03.2022**

*(<https://www.geojit.com/currency-futures>)*

INR / 1 USD	INR / 1 EUR	INR / 1 GBP	INR / 1 JPY
75.96	83.84	99.99	0.63

## ❖ *Ministry of Law and Justice*

### **Online courts for ensuring fair trial (March 21, 2022)**

In the pre-covid period, the virtual hearing setup was being used by most of the courts primarily for conducting remand matters without movement of prisoners between court and jails. This experience helped in expanding the video-conferencing (VC) of court hearings in the wake of the COVID-19 pandemic. To bring about uniformity and standardization in the conduct of VC, an overarching order was passed by the Hon'ble Supreme Court of India on April 6, 2020 which gave legal sanctity and validity to the court hearings done through VC. Further, Model VC rules were framed by a 5-judge committee which was circulated to all the High Courts for adoption after local contextualization.

Further, to bridge digital divide, Government has released Rs. 12.54 crore for setting up eSewa Kendras. As on 31.01.2022, 475 eSewa Kendras have been made functional under 25 High Courts. Rs. 12.12 cr has been allocated for creating 1732 Help Desk counters for e-Filing in Court Complexes; Judicial Service Centres have been established at all computerized courts to serve as a single window for filing petitions and applications by litigants / lawyers and for disseminating judicial information related to cause lists and other case related information to the lawyers and litigants through Info Kiosks.

*For details: <https://www.pib.gov.in/PressReleasePage.aspx?PRID=1807613>*

## ❖ *Ethics and Governance News*

### **L&T Technology Services aims for carbon, water neutrality by 2030 (March 21, 2022)**

L&T Technology Services (LTTS) aims to achieve carbon and water neutrality by 2030 and has unveiled its first sustainability report, the company said on Monday. The report, conforming to the Global Reporting Initiative (GRI), presents LTTS' sustainability efforts across its key elements for fiscal 2020-21.

*For details:*

*[https://www.business-standard.com/article/companies/l-t-technology-services-aims-for-carbon-water-neutrality-by-2030-122032100280\\_1.html](https://www.business-standard.com/article/companies/l-t-technology-services-aims-for-carbon-water-neutrality-by-2030-122032100280_1.html)*

## ❖ *Terminology for today*

### **Conflict Theory**

Conflict theory, first developed by Karl Marx, is a theory that society is in a state of perpetual conflict because of competition for limited resources. Conflict theory holds that social order is maintained by domination and power, rather than by consensus and conformity. According to conflict theory, those with wealth and power try to hold on to it by any means possible, chiefly by suppressing the poor and powerless. A basic premise of conflict theory is that individuals and groups within society will work to try to maximize their own wealth and power.

❖ **Pronouncement**

March 10, 2022	M/s Khera Trading Company	Haryana Appellate Authority of Advance Ruling
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**18% GST Payable on Pizza Topping as Pizza Topping is Not Pizza: AAAR****Facts of the case:**

The appellant is in the business of distributing various dairy and non-dairy products and is registered with the jurisdictional GST authorities. The product "pizza topping," which is sold by the appellant under the brand "Goodrich," is a proprietary food consisting of water, mozzarella cheese, vegetable oil, and milk solids along with premixes of emulsifiers and stabilizers. It is ideal for use on pizza as a topping of cheese as it provides a smooth, lasting taste and stringiness to the pizza.

The applicant submitted that the product "Pizza Topping" contained 14.5 percent mozzarella cheese and 15 percent other milk products, along with other ingredients, forming a type of cheese. Thus, it is classifiable under Chapter Heading 406 (SI. No. 13 of Schedule-II to Notification No. 1/2017 Integrated Tax/Notification No. 1/2017-Central Tax and Notification No. 35/ST-2 as "cheese" and chargeable to GST at the rate of 12%. The applicant has sought an advance ruling on the issue of whether the product "pizza topping" is classifiable under Chapter Heading 0406 [S. No. 13 of Schedule-1 of Notification No. 1/2017-Integrated Tax (Rate) dated June 28, 2017, attracting 5% IGST].

**Order:**

The Haryana Appellate Authority for Advance Ruling (AAAR) has said that a pizza topping is different from a pizza. It has held that 18% GST is applicable on Pizza Topping. AAAR ruled that pizza topping contains vegetable fat as a substantial portion being 22% of the ingredients and hence it does not qualify to be categorized as processed cheese or a type of cheese. Thus pizza topping would merit classification as "food preparation".

For details:

<https://www.livelaw.in/tax-cases/aaar-goods-and-service-tax-gst-customs-tariff-act-pizza-topping-194205>

**Prepared by Directorate of Academics**

For any suggestions, please write to [academics@icsi.edu](mailto:academics@icsi.edu).

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