

**Course correction — on GST Council's alterations****The GST Council does well to simplify the tax regime; it must sustain this conciliatory stance**

Nearly 100 days after India's **tryst** with the new Goods and Services Tax regime began, the GST Council **empowered** to **oversee** its **implementation** has approved several alterations. These relate to coverage and compliance norms with a view to easing the burden of paperwork and **stretched** cash flows imposed on smaller businesses and exporters. The Council lowered the rates on 27 items, including dried sliced mango, *khakhra*, unbranded *namkeen* and, more importantly, **yarn** and sewing threads to **soothe** the textile industry that has been in **distress** over GST norms and is a **bulwark** for job-creation. Prime Minister Narendra Modi has said the Council's decisions at its 22nd meeting, taken at his **behest** to overcome the GST system's apparent **shortcomings**, are **akin** to an early Deepavali. That the meeting was **advanced** by almost 20 days, and that it has tried to deliver on the Prime Minister's promise to fix the problems faced by traders in the first quarter of GST is welcome. The decision to **switch** the requirement to file three monthly returns and an annual return to a quarterly frequency for firms with a turnover of Rs.1.5 crore will ease the burden of compliances on small and medium enterprises, and reduce the workload on the tax regime's **fledgling IT backbone**.

Equally critical is the expansion and proposed simplification of the **composition** scheme, under which firms with an annual turnover of up to Rs.1 crore pay a flat and low tax, and the six-month suspension of the reverse charge mechanism that required large firms to deduct tax on supplies from firms outside the GST net. This should **spur** fresh confidence among small firms and help expand the tax base. The promise of faster tax refunds, starting Tuesday, for exporters facing a working **capital crunch** too is re-assuring. Time will tell how smoothly these decisions **pan out** on the ground, but suspension for six months of the payment of integrated GST (IGST) on inputs used for exports will bring immediate relief. While **putting off** the e-way bill provisions dealing with movement of goods that were making businesses and transporters nervous, the Council is instead considering a **staggered** introduction. So the system would begin with one or more States from January 2018 and cover the entire country by April 2018. It is not clear how this will impact inter-State movement of goods in the **interim** three months, and industry has good reason to worry about fresh complications. Amidst this **flurry** of adjustments, suspense **persists** on the operationalisation of the GST law's **anti-profiteering** provisions, which **cramp** pricing decisions by businesses. The government needs to move **swiftly** to bring clarity on all such remaining **grey areas**. Lastly, though some of the latest rate revisions may be based on **impeccable** economic **rationale**, it is important to resist giving the impression that some tweaks, even if they are **warranted**, are based on the Assembly election schedules.

**WORD LIST**

1. **conciliatory** – intended or likely to placate or pacify.  
**synonym** : propitiatory, appeasing, pacifying/peacemaking.  
**Irenic** : (शांतिप्रिय) aiming or aimed at peace.
2. **tryst** – meeting, arrangement, agreement.
3. **empower** – give (someone) the authority or power to do something.  
**synonym** : authorize, allow, entitle.

- **Accredit** : (of an official body) give authority or sanction to (someone or something) when recognized standards have been met.  
**Synonym** : recognize , license, authorize, approve
- 4. **oversee** – supervise (a person or their work), especially in an official capacity  
**synonym** : supervise, administer, manage.
- 5. **implementation** – the process of putting a decision or plan into effect; execution  
**synonym** : execution, application, performance.
  - **Accomplishment** : something that has been achieved successfully.  
**Synonym** : achievement, act, deed, exercise, exploit, performance
- 6. **stretched** – overtaxed, overextended, strained.
- 7. **yarn** – spun thread used for knitting, weaving, or sewing.  
**synonym** : thread, cotton/wool, fibre.
- 8. **soothe** – gently calm (a person or their feelings)  
**synonym** : comfort/pacify, settle, conciliate.
  - **Appease** : pacify or placate (someone) by acceding to their demands.  
**Synonym** : placate, pacify, make peace with, propitiate
- 9. **distress** – extreme anxiety, sorrow, or pain.  
**synonym** : – hardship, adversity, trouble.
  - **Woe** : great sorrow or distress (often used hyperbolically).  
**Synonym** : misery, sorrow, distress
- 10. **bulwark** – (बुलवर्क)protector, guard, supporter.
- 11. **behest** – a person's orders or command.  
**synonym** : instruction, request; command/order.
  - **Decree** : an official order that has the force of law.  
**Synonym** : order, edict, command, commandment, mandate
  - **Mandate** : an official order or commission to do something.  
**Synonym** : decree, command, order
- 12. **shortcomings** : a fault or failure to meet a certain standard, typically in a person's character, a plan, or a system.  
**synonym** – fault, flaw, imperfection/defect.
  - **Blemish** : a small mark or flaw which spoils the appearance of something.  
**Synonym** : flaw, defect, deformity
- 13. **akin** – of similar character.  
**synonym** : similar, related, equivalent.
  - **Analogous** : comparable in certain respects, typically in a way which makes clearer the nature of the things compared.  
**Synonym** : comparable , similar, like, corresponding
  - **Cognate** : related; connected.  
**Synonym** : similar, like, alike, comparable
- 14. **advance** – make or cause to make progress  
**synonym** : bring forward, move forward, make earlier.
  - **Thrive** : prosper; flourish.  
**Synonym** : burgeon, bloom, blossom, do well, advance, succeed
- 15. **switch** – an act of changing to or adopting one thing in place of another.  
**synonym** : change, swap/exchange, replace.

16. **fledgling** – a person or organization that is immature, inexperienced, or underdeveloped.  
**synonym** : emerging, beginning, promising.  
 ➤ **Nascent** : (especially of a process or organization) just coming into existence and beginning to display signs of future potential.
17. **backbone** – support, mainstay/cornerstone, strength
18. **composition** – the nature of something's ingredients or constituents; the way in which a whole or mixture is made up.  
**synonym** : formation, structure, organization.
19. **spur** – a thing that prompts or encourages someone; an incentive.  
**synonym** : stimulate, encourage, motivate/urge.  
 ➤ **Incitement** : the action of provoking unlawful behaviour or urging someone to behave unlawfully.  
**Synonym** : persuasion, inducement, persuasion, encouragement
20. **capital crunch** – severe shortage (of capital).
21. **pan out (phrasal verb)** – turn out, work out, conclude/succeed.
22. **on the ground (phrase)** – in a situation/place where things are happening really/practically.
23. **put off (phrasal verb)** – postpone, defer/delay, reschedule/shelve.
24. **staggered** – astonish or deeply shock.  
**synonym** : astonished, surprised, shocked.  
 ➤ **Stupefy** : stagger, amaze, astonish, startle
25. **interim** – in or for the intervening period; provisional.  
**synonym** : provisional, temporary, short-term.
26. **flurry** – a series of things happening suddenly at the same period; spate, cascade.
27. **persist** – continue in an opinion or course of action in spite of difficulty or opposition.  
**synonym** : continue, carry on, remain.  
 ➤ **Endure** : remain in existence; last.  
**Synonym** : abide, continue, persist, remain, stay
28. **anti-profiteering** – relating to a clause which acts against a person who makes excessive profit illegally.
29. **cramp** – inhibit the development of.  
**synonym** : hinder, impede, inhibit.  
 ➤ **Shackle** : restrain; limit.  
**Synonym** : hamstring, encumber, inhibit  
 ➤ **Stymie** : prevent or hinder the progress of.  
**Synonym** : obstruct, inhibit, frustrate, thwart
30. **swiftly** – at high speed; quickly.  
**synonym** : quickly, rapidly, fast.  
 ➤ **Briskly** : in an active, quick, or energetic way.
31. **grey area** – an area of activity/a condition which is not clearly described.
32. **impeccable** – in accordance with the highest standards; faultless.  
**synonym** : flawless, perfect, exemplary.  
 ➤ **Virtuous** : having or showing high moral standards  
**Synonym** : righteous, blameless, guiltless  
 ➤ **Exemplary** : serving as a desirable model; very good.  
**Synonym** : perfect, ideal, model, faultless

- **Irreproachable** : beyond criticism; faultless.  
**Synonym** : blameless , guiltless , exemplary, model
- 33. **rationale** – a set of reasons or a logical basis for a course of action or belief.  
**synonym** : reason/basis; principle; motivation.
  - **Vindication** : the action of clearing someone of blame or suspicion
- 34. **warrant** – justify or necessitate (a course of action)  
**synonym** : justify, necessitate, validate.
  - **Legitimize** : make legitimate  
**Synonym** : permit, warrant, authorize, sanction
  - **Uphold** : confirm or support (something which has been questioned).  
**Synonym** : sustain, validate, ratify

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### Unacceptable fetters: on the Rajasthan ordinance

#### Rajasthan's ordinance shields the corrupt, threatens the media and whistle-blowers

The Rajasthan ordinance making it a punishable offence to **disclose** the names of public servants facing allegations of corruption before the government grants formal sanction to prosecute them is a **grave** threat to media freedom and the public's right to know. In recent times, the legislative mood is **consolidating** towards adding more layers of protection to officials from corruption cases. While no one can object to genuine measures aimed at insulating honest officials from **frivolous** or motivated charges of wrong-doing, there can be no justification for the Vasundhara Raje government to prescribe a two-year prison term for disclosing the identity of the public servants concerned. Section 228-B, the newly introduced Indian Penal Code offence that relates to acts done **in the course of** discharging official functions, is a direct threat to the functioning of the media and whistle-blowers. It is a **patently** unreasonable restriction on legitimate journalism and activism against **venality**. In addition, the Criminal Laws (Rajasthan Amendment) Ordinance, 2017 fetters judicial magistrates from ordering an investigation without prior sanction, as an additional shield for public servants who already enjoy the protection of Section 197 of the Code of Criminal Procedure, and Section 19 of the Prevention of Corruption Act, 1988, which make prior sanction mandatory before a court can take **cognizance** of a case. It may even **paralyse** an **impending** probe, as no investigating agency can approach a sanctioning authority without gathering any material.

This is the first time a section prescribing punishment for disclosure is being introduced in India, though provisions barring investigation or prosecution without prior sanction are also **in force** in Maharashtra. However, the time limit for the sanctioning authority to act is 180 days in Rajasthan, and 90 days in Maharashtra. The Union government, too, has a set of amendments to the Prevention of Corruption Act pending since 2013, including a proviso for prior sanction. The Supreme Court verdict of May 2014 **striking down** a **statutory** provision for prior government clearance for a Central Bureau of Investigation probe against officials of the rank of joint secretary and above is the **touchstone** against which the constitutionality of the pre-investigation sanction requirement will be tested. The court had observed that such a provision destroys the objective of anti-corruption legislation, blocks the truth from **surfacing**, **thwarts** independent investigation and **forewarns** corrupt officers. Anti-corruption legislation in India seems to be in a state of unacceptable **flux**. Amendments, including those redefining criminal misconduct among public servants so that *bona fide* decisions by officials do not result in corruption charges, are yet to be passed. The Lokpal Act is yet to be operationalised. It is time the Centre enforced a

strong body of legislation that punishes the corrupt, protects the honest, and ensures **time-bound** public services and whistle-blower safety. Nothing less will behave a government **ostensibly** keen on **bringing down** the **edifice** of corruption.

### WORD LIST

1. **fetter**– restrain with chains or manacles, typically around the ankles.  
**synonym** : shackles, handcuffs/chains; restrain/constrain.
  - **Manacle** : one of two metal bands joined by a chain, for fastening a person's hands or ankles.  
**Synonym** : chains, irons, fetters
  - **Darbies** : handcuffs.
2. **whistle-blower** – one who reveals others' illegal activities in public or to the government/authority.
3. **disclose** – make (secret or new information) known.  
**synonym** : reveal, communicate, make public.
  - **Divulge** : make known (private or sensitive information).  
**Synonym** : impart, communicate, pass on, publish, broadcast
  - **Promulgate** : promote or make widely known (an idea or cause).  
**Synonym** : publicize, spread, communicate
  - **Blab** : reveal secrets by indiscreet talk  
**Synonym** : reveal, betray, disclose
4. **grave** – very bad or unpleasant.  
**synonym** : serious/severe, terrible, awful.
  - **Nasty** : very bad or unpleasant.  
**Synonym** : unpleasant, disagreeable, disgusting, distasteful
  - **Horrendous** : extremely unpleasant, horrifying, or terrible.
  - **Obnoxious** : extremely unpleasant
5. **consolidate** – make (something) physically stronger or more solid  
**synonym** : strengthen, secure, reinforce/fortify.
  - **Reinforce** : strengthen , fortify
  - **Stiffen** : make or become stronger or more steadfast  
**Synonym** : strengthen, harden, toughen
  - **Enhance** : intensify, increase, or further improve the quality, value, or extent of.  
**Synonym** : amplify, inflate, strengthen
  - **Or** : combine (a number of things) into a single more effective or coherent whole.  
**Synonym** : combine, unite, merge
  - **Amalgamate** : combine or unite to form one organization or structure.  
**Synonym** : combine, merge, unite
  - **Affiliate** : officially attach or connect (a subsidiary group or a person) to an organization  
**Synonym** : unite with, combine with, join with
6. **frivolous** – (of a person) carefree and superficial.  
**synonym** : silly, foolish, irresponsible/thoughtless.
  - **Vacuous** : having or showing a lack of thought or intelligence; mindless.  
**Synonym** : blank, vacant, expressionless
7. **in the course of (phrase)** – during; as a part of specified activity.
8. **patently** – clearly; without doubt.  
**synonym** : obviously, clearly, apparently.
9. **venality** – (अष्टाचारी) dishonest, fraudulent, untrustworthy
10. **cognisance** – knowledge or awareness.  
**synonym** : awareness, notice, knowledge.

- **Consciousness** : the state of being aware of and responsive to one's surroundings.  
**Synonym** : awareness , wakefulness, alertness, responsiveness
  - **Perception** : awareness of something through the senses.  
**Synonym** : awareness , cognizance,
  - **Appreciation** : a full understanding of a situation  
**Synonym** : acknowledgement, recognition, realization
11. **paralyse** – make (someone) unable to think or act normally, especially through panic or fear.  
**synonym** : immobilize, bring to a halt, stop.
- **Transfix** : cause (someone) to become motionless with horror, wonder, or astonishment.  
**Synonym** : mesmerize, hypnotize
12. **impending** – be about to happen  
**synonym** : imminent, close/near, upcoming.
- **Prospective** : likely to happen at a future date  
**Synonym** : potential , possible, probable
  - **Imminent** : about to happen.  
**Synonym** : close, near, coming, forthcoming
13. **in force (phrase)** – effective, in operation, in action.
14. **strike down (phrasal verb)** – abolish, annul, nullify (a law or regulation).
- **Abolish** : formally put an end to (a system, practice, or institution).  
**Synonym** : eradicate, eliminate
  - **Annihilate** : destroy utterly; obliterate.  
**Synonym** : destroy , wipe out, obliterate
  - **Extirpate** : eradicate or destroy completely.  
**Synonym** : destroy, eradicate, stamp out, root out, eliminate
15. **statutory** – required, permitted, or enacted by statute.  
**Synonym** : mandatory, necessary, essential.
- **Obligatory** : required by a legal, moral, or other rule; compulsory.  
**Synonym** : compulsory , mandatory, prescribed, required
  - **Incumbent** : necessary for (someone) as a duty or responsibility.  
**Synonym** : mandatory, necessary, compulsory
  - **Requisite** : made necessary by particular circumstances or regulations.  
**Synonym** : necessary, required, prerequisite, essential
  - **Indispensable** : absolutely necessary.  
**Synonym** : essential, crucial, necessary
16. **touchstone** – a piece of fine-grained dark schist or jasper formerly used for testing alloys of gold by observing the colour of the mark which they made on it.  
**synonym** : measure, point of reference, guideline; criterion/standard.
- **Gauge** : a means of estimating something.  
**Synonym** : a means of estimating something.
17. **surface** – rise or come up to the surface of the water or the ground.  
**synonym** : emerge, arise, appear/crop up.
- **Emerge** : move out of or away from something and become visible.  
**Synonym** : appear , emanate, surface
18. **thwart** – prevent (someone) from accomplishing something  
**synonym** : block, prevent, stop.
19. **forewarn** – inform (someone) of a possible future danger or problem.  
**synonym** : warn/give advance warning, advise, apprise.
- **Premonish** : inform (someone) of a possible future danger or problem; forewarn
  - **Premonition** : a strong feeling that something is about to happen, especially something unpleasant.



20. **flux** – changeability, variability, instability.
21. **bona fide** – genuine; real.  
**synonym** : authentic, genuine, real/actual., pure  
➤ **Unadulterated** : (especially of food or drink) having no inferior added substances or
22. **time-bound** – related to a certain moment or era in time.
23. **behave** – benefit, be suitable for, be proper for.
24. **ostensibly** – as appears or is stated to be true, though not necessarily so; apparently.  
**synonym** : seemingly, evidently; apparently.  
➤ **Professedly** : ostensibly; apparently (used in reference to something claimed or asserted, possibly falsely)  
**Synonym** : , ostensibly, allegedly, apparently  
➤ **Outwardly** : on the surface.  
**Synonym** : apparently, ostensibly, seemingly
25. **bring down** –(उतारना) let/come down, impose, overturn.
26. **edifice** – a large, imposing building.  
**synonym** : a complex system/structure.  
➤ **Erection** : the action of erecting a structure or object.  
**Synonym** : fabrication, forming, manufacture, production

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### SOME IMPORTANT PHRASES

#### 1. **Once in a blue moon:**

Meaning - Something that happens very rarely

Sentence - Once in a blue moon, the blue jay can be seen in these parts of the forest.

#### 2. **Beating around the bush:**

Meaning - Avoiding the main topic

Sentence - The President was beating around the bush when the citizens demanded a reason for the forgery of legal documents.

#### 3. **Chip on your shoulder:**

Meaning - When someone is upset about something that happened a while ago

Sentence - He has a chip on his shoulder for being abandoned by his parents in his childhood.

#### 4. **Cry over spilt milk:**

Meaning - Complaining about a loss or failure from the past

Sentence - He was mad because he couldn't clear the cut off due to a silly mistake. But, then he realized there was no use crying over spilt milk and decided to become more careful.

#### 5. **Spill the beans:**

Meaning - To disclose a secret

Sentence - The little one spilled the beans about the surprise vacation we had planned.

#### 6. **Piece of cake:**

Meaning - Something that is easy to understand or do

Sentence - I thought that the problem would be tough, but it turned out to be a piece of cake!

#### 7. **Blessing in disguise:**

Meaning - Something good and useful that did not initially seem that way

Sentence - His accident was a blessing in disguise because it gave him a lot of time to think about his life while he was recovering, and as a result, he made some important decisions that improved his life.

**8. Come hell or high water:**

Meaning - Possible obstacles in your path (will not stop you)

Sentence - I have decided that come hell or high water I will become an engineer.

**9. Taste of your own medicine:**

Meaning - When someone receives the same treatment, usually negative, that he/she gives to others

Sentence - She is always taunting others and hurting their sentiments. I just wish someone would give her a taste of her own medicine.

**10. Golden handshake:**

Meaning - A big sum of money given to a person when he/she leaves a company or retires

Sentence - The management of the company wanted to decrease their workforce. They offered a golden handshake to their aged employees.

**11. Mean business:**

Meaning - Being serious/dedicated

Sentence - The border is sealed by troops who mean business.

**12. Apple of one's eye:**

Meaning - Being cherished more than others are

Sentence - Sam is adored by his teacher for his childlike nature. He is the apple of her eye.

**13. The best of both worlds:**

Meaning - The benefits of widely differing situations, enjoyed at the same time.

Sentence - I had the best of both worlds since I worked as an ordinary member of the team but got to learn from the leaders.

**14. Feeling a bit under the weather:**

Meaning - Feeling slightly ill

Sentence - I may not be able to jog today, as I am feeling a bit under the weather.

**15. Icing on the cake:**

Meaning - Something that turns good into great

Sentence - India's victory over England on India's Independence Day was like icing on the cake.

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