



Daily News Analysis

The Hindu Important News Articles & Editorial For UPSC CSE

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Edition : International | Table of Contents

Page 01 Syllabus : GS 2 : Social Justice / Prelims	Remove stray dogs from public places, says SC
Page 01 Syllabus : Prelims	No one in the country believes it was pilot's fault: SC on AI Dreamliner crash
Page 01 Syllabus : GS 2 : Indian Polity / Prelims	SC to hear appeals challenging legality of special revision of rolls on Tuesday
Page 03 Syllabus : GS 2 : International Relations	'You cannot disenfranchise millions and say you are governing by consent'
In News Syllabus : GS 3 : Indian Economy	Where states stand on revenue collections, before and after GST
Page 06 : Editorial Analysis Syllabus : GS 2 : Indian Polity	A wider SIR has momentum but it is still a test case



Daily News Analysis

Page 01 : GS 2 : Social Justice / Prelims

The Supreme Court of India has recently issued a significant order directing all States and Union Territories to immediately remove stray dogs from public institutions and spaces such as schools, hospitals, bus stands, and railway stations, and to relocate them to designated shelters after sterilisation and vaccination. The directive comes amid a sharp rise in dog-bite incidents and growing public concern over safety, hygiene, and animal management.

Remove stray dogs from public places, says SC

Court orders the neutering and vaccination of dogs before relocation to a designated shelter

Animals removed from public places must not be released back into the same locality, it adds

The court also ordered the removal of cattle from highways to reduce frequent accidents

Aaratrika Bhaumik
NEW DELHI

Expressing concern over the "disturbing increase" in dog-bite incidents across the country, the Supreme Court on Friday directed all the States and the Union Territories to "forthwith" remove stray dogs from educational institutions, hospitals, sports complexes, bus stands and depots, and railway stations, and relocate them "to a designated shelter". The dogs have to be sterilised and vaccinated in accordance with the Animal Birth Control (ABC) Rules, 2023 before relocation.

A Bench of Justices Vikram Nath, Sandeep Mehta, and N.V. Anjaria directed that stray canines removed from such premises shall not be released back into the same locality. "We have consciously directed



Time to act: The Supreme Court Bench directed all government and private hospitals to maintain a constant stock of anti-rabies vaccines, on Friday. B. VELANKANNI RAJ

the non-release of such stray dogs to the same location from which they were picked up, as permitting the same would frustrate the very effect of the directions issued to liberate such institutional areas from the presence of stray dogs," the Bench said.

The directions were is-

sued in the *suo motu* proceedings aimed at framing a national framework for stray dog management and ensuring compliance with existing regulations.

Placing the responsibility of implementation on local bodies, the court directed the respective municipal authorities to ensure

the immediate removal of stray dogs and to submit compliance reports within eight weeks, detailing the remedial measures undertaken to secure adherence to the court's directions.

Also, the Bench acknowledged that accidents involving cattle and stray animals on roads have

become "alarmingly frequent". It directed the National Highways Authority of India, and transport and municipal authorities to ensure the removal of cattle and other stray animals from the highways. The matter will be taken up again on January 13, 2026.

All local self-government institutions have been directed to ensure that the premises of such establishments are properly secured with fencing, boundary walls, and gates to prevent the ingress of stray animals.

Survey to follow. This will be preceded by a survey conducted by State governments, to be completed within two weeks, identifying all government and private educational institutions from where stray canines have to be removed.

The Bench also mandat-

ed that each institution designate a nodal officer for upkeep and surveillance of each such premise. It has also ordered the conduct of regular inspections at least once every three months, to ensure that no stray canines exist within or in the immediate vicinity of such institutions.

"Any lapse in this regard shall be viewed seriously, and responsibility shall be fixed upon the concerned officials/administrative authorities," the Bench cautioned.

Additionally, the Animal Welfare Board of India, which is a party to the proceedings, was instructed to frame comprehensive Standard Operating Procedures (SOPs) for the prevention of dog bites and the management of stray dogs. These SOPs, the court said, must be uniformly implemented across all States and Union Territories.

Background and Context

India has an estimated 1.5–2 crore stray dogs, and dog-bite cases have risen sharply in recent years — with the Health Ministry reporting over 1.8 crore dog bites in 2023 alone. The issue has created tension between public safety and animal rights, leading to conflicting interpretations of the Animal Birth Control (ABC) Rules, 2023, which allow sterilised dogs to be released back to their original locality.



Daily News Analysis

Key Features of the SC Order

1. Immediate removal of stray dogs from public institutions and high-footfall areas.
2. Mandatory sterilisation and vaccination before relocation to shelters.
3. Non-release clause — dogs once removed cannot be released back into the same locality.
4. Designation of nodal officers and quarterly inspections to ensure compliance.
5. Removal of cattle from highways to curb road accidents.
6. Constant stock of anti-rabies vaccines in all hospitals.
7. Framing of SOPs by the Animal Welfare Board of India for uniform dog-bite prevention and stray dog management.

Analysis and Implications

1. **Public Health and Safety:** The move directly addresses rising dog-bite cases and the spread of rabies, which remains almost 100% fatal once symptomatic. Ensuring sterilisation and vaccination aligns with the One Health approach, linking animal and human health.
2. **Administrative Challenges:** Implementing large-scale relocation requires infrastructure, funding, and coordination among municipal bodies. Many urban local bodies already face shortages in shelter capacity and veterinary staff.
3. **Animal Welfare Concerns:** Animal rights activists have expressed concern that relocation without proper facilities may lead to overcrowding, poor shelter conditions, and cruelty — contrary to the spirit of the Prevention of Cruelty to Animals Act, 1960.
4. **Urban Governance and Waste Management:** The SC's emphasis on waste disposal recognizes that unmanaged garbage is a key factor attracting strays. Thus, effective waste segregation and disposal are critical to sustainable animal management.
5. **Legal and Policy Significance:** The directive signals a shift towards a stricter interpretation of "public safety" over "community dog rights", setting a precedent for revisiting the ABC Rules. It also strengthens accountability by fixing responsibility on local officers for non-compliance.

Conclusion

The Supreme Court's proactive stance marks a pivotal step in balancing public safety, animal welfare, and administrative accountability. While the directive is welcome from a health and safety standpoint, its success will depend on institutional capacity, humane implementation, and effective monitoring. Going forward, a comprehensive national policy integrating sterilisation, shelter management, and public awareness will be essential for sustainable stray dog management in India.

UPSC Prelims Practice Question



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Ques: With reference to the Supreme Court's recent directions regarding stray dog management in India, consider the following statements:

1. The Court has directed that all stray dogs removed from public places must be released back into the same locality after sterilisation.
2. The Court has made it mandatory for all hospitals to maintain a constant stock of anti-rabies vaccines.
3. The Animal Welfare Board of India has been instructed to frame Standard Operating Procedures (SOPs) for dog-bite prevention and stray dog management.

Which of the statements given above is/are correct?

- (a) 1 and 2 only
- (b) 2 and 3 only
- (c) 1 and 3 only
- (d) 1, 2 and 3

Ans: b)

UPSC Prelims Practice Question

Ques: Discuss how effective urban animal management can contribute to public health, sanitation, and urban governance in India. **(150 Words)**



Daily News Analysis

Page 01 : Prelims

The Supreme Court of India, while hearing a petition related to the Air India Boeing 787 Dreamliner crash in Ahmedabad (June 12, 2025) that claimed over 250 lives, observed that "no one in the country believes it was the pilot's fault." The court emphasised that no official report had ascribed blame to the cockpit crew and assured that it would formally record this position if required.



Daily News Analysis

No one in the country believes it was pilot's fault: SC on AI Dreamliner crash

Aaratrika Bhaumik

NEW DELHI

The Supreme Court on Friday orally observed that no fault could be ascribed to the pilot who was commanding the Air India Boeing 787 Dreamliner that crashed shortly after take-off from Ahmedabad on June 12, claiming over 250 lives, and clarified that no official report had held the cockpit crew responsible for the tragedy.

A Bench of Justices Surya Kant and Joymalya Bagchi said it was even willing to record this position formally as it took up for hearing a petition filed by Pushkar Raj Sabharwal, father of the late Captain Sumeet Sabharwal, seeking a judicially monitored investiga-



Flight wreck: The Air India Boeing 787 Dreamliner that crashed on June 12, claiming more than 250 lives in Ahmedabad. VIJAY SONEJI

tion into the crash.

Appearing for the petitioner, senior advocate Gopal Sankaranarayanan contended that the preliminary findings of the Aircraft Accident Investigation Bureau (AAIB) were "biased and incomplete" and appeared to attribute

the cause of the crash to pilot error while overlooking possible technical and systemic failures that warrant an independent probe.

Citing Rule 12 of the Aircraft (Investigation of Accidents and Incidents) Rules, 2017, Mr. Sankaranarayanan argued that the Centre

was mandated to institute a formal investigation into the crash. "That has not been done. What we have instead is a preliminary investigation under Rule 9," he submitted.

Allaying the petitioner's concerns that his son was being unfairly blamed, the Bench said, "This is an extremely unfortunate accident. But you should not carry the burden that your son is being blamed. We can always clarify that nobody, and especially the pilot, can be blamed for the tragedy."

The Bench further noted that the preliminary report drew no adverse inference against the pilot. "There is no insinuation against the pilot at all...," Justice Bagchi remarked.

Background and Context

- The tragic crash of an Air India Dreamliner (Boeing 787) shortly after take-off from Ahmedabad airport resulted in one of the deadliest aviation disasters in recent Indian history.
- The father of the deceased pilot, Captain Sumeet Sabharwal, filed a petition seeking a judicially monitored investigation into the incident.
- He argued that the preliminary Aircraft Accident Investigation Bureau (AAIB) findings were "biased and incomplete", focusing on pilot error while ignoring potential technical or systemic failures.



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Key Legal and Procedural Aspects

1. **Rule 12 of the Aircraft (Investigation of Accidents and Incidents) Rules, 2017:** Mandates a formal investigation in serious air crashes, particularly when more than 10 fatalities occur or international implications are involved.
2. **Rule 9 – Preliminary Investigation:** Allows for a limited, initial inquiry but cannot substitute a full-scale, formal probe under Rule 12.
3. **Judicial Intervention:** The Supreme Court Bench (Justices Surya Kant and Joymalya Bagchi) expressed sympathy with the petitioner's plea and reassured that the pilot's reputation must not be tarnished without conclusive evidence.

Analytical Insights

1. **Institutional Credibility and Transparency:** Aviation accidents demand independent and credible investigations to restore public trust. If reports appear biased or incomplete, they risk eroding faith in the AAIB's autonomy and technical competence.
2. **Protection of Professional Integrity:** The court's remarks reflect sensitivity towards the reputation of deceased professionals, ensuring accountability without scapegoating. This sets a precedent for fairer treatment of personnel in accident inquiries.
3. **Systemic Safety Issues:** The crash raises broader questions about aircraft maintenance standards, regulatory oversight, and safety culture in Indian civil aviation. Technical malfunctions, training gaps, or lapses in pre-flight inspection may also require scrutiny.
4. **Legal Accountability:** By invoking the Aircraft Investigation Rules, the case underscores how legal frameworks ensure procedural fairness in aviation probes, balancing transparency with national and international obligations under ICAO (International Civil Aviation Organization) norms.

Conclusion

The Supreme Court's intervention in the Air India Dreamliner crash case reflects the judiciary's role in upholding procedural integrity, protecting reputations, and ensuring transparent investigations in high-profile public tragedies. Moving forward, a judicially monitored, evidence-based inquiry — focusing on both human and technical dimensions — will be essential to restore public confidence in India's aviation safety systems.

UPSC Mains Practice Question

Ques : With reference to the Aircraft (Investigation of Accidents and Incidents) Rules, 2017, consider the following statements:

1. A preliminary investigation under Rule 9 is mandatory for all aviation accidents and incidents.



Daily News Analysis

2. A formal investigation under Rule 12 must be instituted for accidents involving loss of life or significant damage to aircraft.

3. The Aircraft Accident Investigation Bureau (AAIB) functions under the Ministry of Defence.

Which of the statements given above is/are correct?

- (a) 1 and 2 only
- (b) 2 only
- (c) 1 and 3 only
- (d) 1, 2, and 3

Ans : b)



Daily News Analysis

Page : 01 : GS 2 : Indian Polity / Prelims

The Supreme Court of India has listed for hearing on November 11, 2025, a set of petitions challenging the legality and constitutionality of the Special Intensive Revision (SIR) of electoral rolls initiated by the Election Commission of India (ECI). The case carries major implications for electoral transparency, voter rights, and democratic legitimacy, as political parties, including the Dravida Munnetra Kazhagam (DMK), have alleged that the exercise amounts to a "de facto National Register of Citizens (NRC)".



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SC to hear appeals challenging legality of special revision of rolls on Tuesday

Krishnadas Rajagopal

NEW DELHI

The Supreme Court on Friday urgently listed on November 11 detailed arguments addressing the very legality of the special intensive revision (SIR) of electoral rolls.

The Election Commission kicked off the exercise in Bihar on June 24 ahead of the ongoing State Assembly polls and, in the second phase, has planned to cover 51 crore voters in 12 States and Union Territories, including Tamil Nadu, West Bengal, Kerala and Puducherry.

A Bench of Justices Surya Kant and Joymalya Bagchi fixed the case for 11.15 a.m. on November 11 after advocates Prashant Bhush-



Contested exercise: Booth Level Officers distribute enumeration forms to voters as part of the SIR in West Bengal. PTI

an and Neha Rathi made an oral mentioning. The SIR case had been listed earlier on November 4.

However, the two judges could not take it up on November 4 as they were part of a Constitution Bench hearing another case on that day.

Simultaneously, a separate mentioning was made in the morning before a Bench headed by Chief Justice of India B.R. Gavai by advocate Vivek Singh appearing for Tamil Nadu's ruling party Dravida Munnetra Kazhagam (DMK), which has also challenged

the SIR's constitutionality.

The Chief Justice told Mr. Singh that the case would be listed for hearing on November 11. It is highly likely that the DMK petition, which is a fresh one, would also come up before Justice Kant's Bench, along with the other pending petitions in the case.

'De facto NRC'

The DMK, also represented by senior advocates N.R. Elango and Amit Anand Tiwari, has described the SIR as a thinly-disguised, de facto National Register of Citizens (NRC) set to disenfranchise lakhs of voters and disrupt free and fair elections, and democracy in the country, which are part of the basic structure of the Constitution.

Background and Context

- The ECI launched the SIR exercise on June 24, 2025, beginning in Bihar and later expanding to cover 51 crore voters across 12 States and Union Territories, including Tamil Nadu, West Bengal, Kerala, and Puducherry.
- The SIR involves verification and enumeration of voters at the booth level through Booth Level Officers (BLOs).



Daily News Analysis

- Multiple petitions — including one filed by advocates Prashant Bhushan and Neha Rathi and another by the DMK — have questioned the legal validity of the exercise, alleging that it lacks statutory backing and violates citizens' constitutional rights.

Key Legal and Political Issues

- Constitutional Validity:** Petitioners argue that the SIR lacks clear legislative or constitutional authorization and exceeds the ECI's powers under Article 324 of the Constitution, which deals with the superintendence and control of elections.
- Risk of Disenfranchisement:** The DMK contends that the SIR could act as a "de facto NRC", potentially disenfranchising large sections of marginalized communities, particularly those without adequate documentation.
- Federal Concerns:** Since electoral rolls are prepared State-wise under the Representation of the People Act, 1950, the SIR's centralized rollout raises concerns about federal overreach and political neutrality of the Election Commission.
- Democratic and Basic Structure Implications:** Petitioners argue that free and fair elections form part of the basic structure of the Constitution, and any process that undermines universal adult franchise would be unconstitutional.

Analytical Insights

- Electoral Integrity vs. Administrative Efficiency:** The ECI defends the SIR as a technical clean-up and verification drive to remove duplicate or outdated entries. However, critics fear that stringent verification without proper safeguards could lead to voter exclusion — especially among migrant workers, minorities, and the poor.
- Comparison with NRC Concerns:** The reference to a "de facto NRC" highlights the political sensitivity surrounding citizenship and voter eligibility in India. The SIR's timing — during ongoing or upcoming State elections — amplifies suspicion of partisan motives.
- Judicial Oversight and Accountability:** By agreeing to hear the petitions urgently, the Supreme Court reinforces its role as a constitutional guardian of electoral fairness. The Court's interpretation of ECI's powers under Article 324 could set a precedent for future electoral reforms.
- Broader Implications for Electoral Reforms:** The case may clarify boundaries between administrative reforms and constitutional guarantees, shaping the future of voter verification, digital roll management, and inclusion safeguards.

Conclusion

The Supreme Court's upcoming hearing on the Special Intensive Revision represents a crucial test of constitutional balance between electoral integrity and voter inclusion. While periodic roll updates are essential to ensure accuracy, any measure perceived as exclusionary or opaque risks eroding public trust in democratic institutions. The judgment



Daily News Analysis

will likely define the extent of the Election Commission's powers and reaffirm the principle that free and fair elections are the bedrock of India's constitutional democracy.

UPSC Prelims Practice Question

Ques : With reference to the Special Intensive Revision (SIR) exercise recently conducted by the Election Commission of India (ECI), consider the following statements:

1. The SIR aims to verify and update electoral rolls by physical enumeration through Booth Level Officers.
2. The SIR is carried out under the provisions of the Representation of the People Act, 1951.
3. The SIR has been challenged in the Supreme Court for allegedly violating citizens' right to vote and the principle of free and fair elections.

Which of the statements given above are correct?

- (a) 1 and 3 only
- (b) 2 and 3 only
- (c) 1 and 2 only
- (d) 1, 2, and 3

Ans: a)

UPSC Mains Practice Question

Ques: Free and fair elections are part of the basic structure of the Constitution. Critically analyse how the Supreme Court's scrutiny of the Special Intensive Revision (SIR) reflects the judiciary's role in upholding this constitutional principle. **(250 Words)**



Daily News Analysis

Page 03: GS 2 : International Relations

Bangladesh's deposed Prime Minister Sheikh Hasina, in exile in India since August 2024, has expressed strong scepticism over the legitimacy of the upcoming 2026 elections under the interim government led by Muhammad Yunus. Her recent interview highlights concerns over democratic disenfranchisement, political persecution, and the geopolitical recalibration of Bangladesh's foreign policy, particularly its ties with India and Pakistan.



Daily News Analysis

'You cannot disenfranchise millions and say you are governing by consent'

Deposed Bangladesh PM says she is sceptical of the elections promised by the Yunus government; she promises a peaceful campaign and hopes the govt. will lift the ban on the Awami League, adding that Bangladesh-Pakistan ties should not be in disregard of 'most important relationship' with India

INTERVIEW

Sheikh Hasina

Kalol Bhattacharjee
NEW DELHI

Bangladesh's deposed Prime Minister Sheikh Hasina has spent the past 15 months in exile in India having fled her country on August 5, 2024. In this emailed interview, she speaks about the 2026 election, the trial in Bangladesh's International Crimes Tribunal, and the anti-uprising crackdown. Edited excerpts:

Do you think you could have dealt with the uprising differently?

Our security personnel on the ground were responding to fast-changing and violent circumstances. Mistakes were certainly made in the way some members of the security forces responded to the violence, but the decisions made by senior government officials were proportionate in na-

ture, made in good faith and intended to minimise the loss of life.

Do you think the interim government will hold the polls in February 2026 as announced?

In 15 months of rule, the Yunus government has not held an election, despite calls from every corner of society and the international community. I am not confident that the February elections will go ahead. Even if the elections take place, they will not be legitimate if the Awami League remains banned from taking part. We are supported by tens of millions of Bangladeshis. You cannot disenfranchise millions of people and then claim they are governing by consent.

What are your plans if the ICT gives you a death sentence?

A guilty verdict is pre-determined, and I will not be surprised when it comes. But the ICT is a sham tribunal controlled by my political enemies, who are in-



tent on destroying the Awami League as a political force. The call for a death sentence serves the same murderous aim.

I am not afraid to defend myself and my record in a fair and impartial court of law. That is why I have repeatedly challenged the Yunus regime to bring these charges before the ICC (International Criminal Court in The Hague). He won't do so, because there is no genuine evidence to support charges of crimes against humanity and he knows the ICC would acquit me. He also knows that the ICC would investigate the list of extra-judicial abuses against reli-

gious minorities and Awami League members that have happened under his rule.

In a recent interview you called on Awami League supporters to boycott the polls.

I have not called for a boycott. The point I was making was that millions of Awami League voters will not vote at all if they are denied the chance to support their preferred choice. This is simply an observation of the way Bangladeshi voters have tended to behave in previous elections when their party was not running. Bangladeshi

voters are not interested in supporting second-choice candidates. And why should they? They deserve the opportunity to vote for politicians of their own choosing, rather than candidates foisted on them by the interim government.

We believe that the ban on the Awami League is damaging for all parties, as well as bad for the country, because it delegitimises government and governance in our country. We still hope that common sense may prevail and that this ban will be lifted. Whatever happens, our campaign will be peaceful. The last thing Bangladesh needs is yet more violent upheaval.

Why do you think the interim government has brought the July Charter and what is the aim of the planned referendum on the charter?

Bangladesh already has a Constitution, which has served it well for over 50 years. The country does not want or need a new charter. The charter does not reflect the voices of the

people of Bangladesh. I am sceptical that the referendum will be democratic in nature.

Do you approve of the interim government normalising Bangladesh-Pakistan ties?

Of course, it makes sense to have a constructive relationship with Pakistan. But it must be measured and balanced, rather than pursued at headlong speed and with total disregard for our most important relationship, which is and always will be our relationship with India.

Did you resign before leaving and if yes, then did you submit your resignation letter to anyone in Dhaka?

I did not resign. I do not recognise, and have never recognised, the legitimacy of Dr. Yunus's so-called interim administration, which exists outside our constitution and has never been elected.
(Full interview at newsth.live/hasina)

Background

- Following mass uprisings and political unrest in 2024, the Awami League (AL) government led by Sheikh Hasina was ousted.
- The interim "Yunus government" assumed power, citing the need for political stability and constitutional reform.
- The Awami League was banned, and Sheikh Hasina was charged with crimes against humanity in the International Crimes Tribunal (ICT) of Bangladesh.



Daily News Analysis

- Elections are scheduled for February 2026, alongside a proposed referendum on a new "July Charter", which the Hasina camp claims undermines the existing constitution.

Key Issues Highlighted in the Interview

1. **Democratic Legitimacy:** Hasina asserts that elections without the participation of her party, the Awami League — supported by "tens of millions" — cannot be legitimate. She argues that disenfranchising a major political force violates the principle of governance by consent.
2. **Judicial Independence:** She claims that the ICT is a "sham tribunal" controlled by political rivals, implying the weaponisation of judicial processes for political elimination.
3. **Constitutional Crisis:** The July Charter and planned referendum are viewed by Hasina as an attempt to rewrite Bangladesh's political framework, bypassing the existing constitution.
4. **Foreign Policy Balance:** Hasina acknowledges the importance of normalising relations with Pakistan but emphasizes that India remains Bangladesh's most crucial partner — a signal to maintain continuity in India-Bangladesh strategic relations.

Analytical Insights

1. **Democratic Backsliding and Political Polarisation:** The situation reflects a deepening authoritarian turn in South Asia's democracy landscape. The exclusion of the Awami League, which has historically dominated Bangladeshi politics, threatens the pluralistic nature of its democracy.
2. **Institutional Credibility:** The ICT's alleged politicisation mirrors broader challenges of judicial independence and human rights in transitional regimes, raising concerns within the international community and UN bodies.
3. **Regional Geopolitical Implications:** India has maintained a cautious approach, hosting Hasina while avoiding overt interference. The reorientation of Dhaka's foreign policy towards Pakistan and possibly China could shift strategic balances in the Bay of Bengal region.
4. **Economic and Social Stability:** Prolonged political uncertainty risks undermining investor confidence, supply chains, and Bangladesh's garment export sector, which is vital to its economy. Internal instability could also impact cross-border migration and security along India's eastern frontier.

Conclusion

The ongoing political crisis in Bangladesh represents a critical juncture for South Asian democracy. Sheikh Hasina's assertions underline the tension between state legitimacy and political exclusion, raising broader questions about governance, rule of law, and regional stability. For India, maintaining a balanced yet principled stance — supporting democratic restoration without overt intervention — will be key to preserving both bilateral goodwill and regional equilibrium.



Daily News Analysis

UPSC Mains Practice Question

Ques: Evaluate India's policy dilemma in responding to Bangladesh's internal political crisis — balancing strategic interests with democratic principles. **(150 Words)**



Daily News Analysis

In News : GS 3 : Indian Polity / Prelims

Introduced in **2017**, the **Goods and Services Tax (GST)** replaced multiple indirect taxes at both Central and State levels, including excise duty, service tax, and VAT, creating a unified national tax framework. The recent data released by the Central Government for **October 2025** indicates a **4.6% year-on-year increase** in total revenue collection to **₹1,95,936 crore**. However, the **state-wise analysis** has revealed an emerging concern: while some states have achieved strong revenue growth, others are struggling to reach even pre-GST revenue-to-GDP ratios.





Daily News Analysis

Why in the News

The latest data on GST revenue collection highlights **contrasting fiscal trajectories across Indian states**. Despite record-high GST collections nationally, **several states' tax-to-GDP ratios remain lower than before 2017**, indicating a possible **erosion of state fiscal autonomy**. The issue has gained attention because:

1. **Sixteen states** and Union Territories now earn a **smaller share of revenue from GST than pre-GST taxes**.
2. The **aggregate revenue from subsumed taxes** has **declined from 6.1% of GDP in 2015-16 to 5.5% in 2023-24**.
3. The **average GST-to-GDP ratio** over the past seven years is **2.6%**, below the **pre-GST average of 2.8%**.
4. This reversal is significant as it questions the **efficacy of India's largest tax reform** and the **viability of fiscal federalism** under GST.

How did GST Change the Tax Landscape?

1. **Unified Tax Framework:** GST subsumed indirect taxes such as excise duty, VAT, and service tax under a single national structure, simplifying compliance.
2. **Revenue Flow Shift:** Revenue previously collected by states under independent taxes now flows through a shared GST mechanism, altering fiscal control.
3. **Increased Central Dependence:** States became dependent on **GST compensation cess** and **Centre's transfers** for revenue stability, altering fiscal autonomy.
4. **Short-term Gains:** Initially, GST led to better compliance and formalization, resulting in short-term revenue surges.

How Are States Performing After GST?

1. **Diverse Outcomes:** According to PRS Legislative Research, **state-level GST revenues continue to trail** the pre-GST levels as a share of GSDP.
2. **Declining Tax-to-GDP Ratio:** Aggregate revenue from subsumed taxes fell from **6.1% (2015-16)** to **5.5% (2023-24)**.
3. **Below-Average GST Performance:** The **seven-year average GST-to-GDP ratio (2.6%)** is lower than the **pre-GST average (2.8%)**.
4. **Top Performers:** Maharashtra, Karnataka, Gujarat, Tamil Nadu, and Haryana have shown **robust post-GST growth** in tax collection.
5. **Lagging States:** J&K, Punjab, Chhattisgarh, Madhya Pradesh, and Odisha recorded **revenue decline** from subsumed taxes as a percentage of GSDP.



Daily News Analysis

Which States Have Been Worst Affected?

1. **Northeastern States:** Mizoram, Nagaland, Sikkim, Meghalaya, and Manipur saw an **improvement** in tax-to-GSDP ratios.
2. **Northern and Central States:** Jammu & Kashmir, Punjab, Madhya Pradesh, Chhattisgarh, and Odisha saw a **decline in subsumed tax revenues**.
3. **Urban-Rural Divide:** Industrial and service-oriented states benefited, while agrarian and resource-dependent states witnessed fiscal compression.
4. **GST Compensation End:** After 2022, when the **GST compensation guarantee ended**, fiscal stress intensified for states heavily reliant on the compensation mechanism.

What Does the Data Reveal About Fiscal Federalism?

1. **Centre-State Revenue Imbalance:** 20 out of 36 states/UTs now collect **less than 40% of their revenue** from GST, deepening fiscal asymmetry.
2. **Medium-term Fiscal Impact:** The **15th Finance Commission** projected a **GST-to-GDP ratio of 7%**, but current data reflects underperformance.
3. **Long-term Fiscal Risks:** Declining state revenue autonomy may affect social spending and capital expenditure, widening regional disparities.
4. **Compliance Inefficiency:** Multiple tax slabs, refund delays, and compliance burdens continue to affect smaller states' GST efficiency.

Conclusion

The GST has achieved its **unification objective** but has not yet ensured **revenue equity across states**. While high-compliance, industrial states have benefited, smaller and agrarian states remain fiscally strained. The data underscores the need for **recalibrating the GST architecture**, simplifying slabs, improving IT infrastructure, and enhancing fiscal transfers, to align with the spirit of **cooperative federalism and fiscal balance**.

UPSC Prelims Practice Question

Ques: With reference to the Goods and Services Tax (GST), consider the following statements:

1. GST subsumed indirect taxes such as excise duty, service tax, and VAT at both Central and State levels.
2. GST compensation to States was guaranteed for the first five years after its implementation.



Daily News Analysis

3. The GST-to-GDP ratio of India has consistently remained above 3% since 2017.

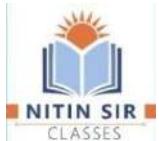
Which of the statements given above are correct?

- (A) 1 and 2 only
- (B) 2 and 3 only
- (C) 1 and 3 only
- (D) 1, 2 and 3

Ans : a)

UPSC Mains Practice Question

Ques: Examine how the decline in States' tax-to-GDP ratio post-GST has affected the principles of fiscal federalism and financial autonomy in India. **(250 Words)**



Daily News Analysis

Page : 06 Editorial Analysis



Daily News Analysis

A wider SIR has momentum but it is still a test case

The Special Intensive Revision (SIR) of electoral rolls has now rolled into another batch of States and Union Territories after creating a new electoral roll in Bihar, a State which is now in the midst of its elections. The Election Commission of India (ECI)-ordered SIR in nine States and three Union Territories, as part of a staggered pan-India exercise, began on November 4, 2025. Being held in Tamil Nadu, West Bengal, Kerala, Uttar Pradesh, Madhya Pradesh, Rajasthan, Chhattisgarh, Goa, Gujarat and the Union Territories of the Andaman and Nicobar Islands, Lakshadweep and Puducherry, this phase includes some States which go to the polls next year, but excludes Assam (also poll-going), where issues of citizenship are on a different legal track.

The post-enumeration draft roll will be released on December 9, while the final roll will be released on February 7, 2026. This is only the ninth SIR in India's 75-year-old electoral history and the first one after 21 years. In June 2025, the ECI had decided to commence intensive revision 'in the entire country', also confirming that the schedule for all States 'shall be issued separately' after dealing with the immediate demands of Bihar. The ECI has ordered the respective governments to provide the workforce for SIR operations and not shift any officials connected with SIR work.

No one size fits all

Under this SIR, 51 crore electors will be brought under intensive review – more than half the country's total electorate, spreading over 321 districts and 1,843 Assembly constituencies. It will involve 5.33 lakh polling stations and an equal number of Booth Level Officers (BLOs) and over 7.64 lakh booth level agents of political parties – a number which should see an upsurge as parties would be keen to safeguard their interests.

No two elections in India's long history of 18 national and over 400 Assembly elections were the same. This applies equally to the SIR in terms of upcoming challenges. The current ruling dispensations in Tamil Nadu and Kerala have taken a dim view of the SIR. The responses from West Bengal, with 7.7 crore electors, have been more combative; it is also a State with a large



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number of constituencies bordering Bangladesh, where the issues of infiltration and citizenship are in focus. Uttar Pradesh, with 15.44 crore electors, and social complexities will not be a cakewalk either. The burden of migrations that electoral roll managers faced in Bihar does not hold true in other States. The efficiency of past summary revisions could differ from State to State, determining the quantum of the task. A statutory process such as a SIR has a certain uncompromising standardisation, but procedures may still require local customisation.

A friendlier template

Bihar was a tough assignment being the first SIR exercise after two decades, and which saw protests and doubts. The foundational lines have been drawn now. Article 326 of the Constitution that defines an elector is getting highlighted as an equal truth as Article 324 in running elections. A SIR is legitimate but genuine electors need to be facilitated using a time frame that is adequate.

Transparency levels should satisfy citizen and political party. The clear order from the ECI, that "No document is to be collected from electors during the Enumeration Phase", should be a respite for millions of ordinary voters who are apprehensive the moment the word 'document' is mentioned. The draft roll will include all those whose signed enumeration forms, further rationalised and partly pre-filled, are received.

Only those electors whose names could not be matched/linked with previous SIR will be notified and heard before the registration official who decides on either inclusion or exclusion. Three visits to the house of each elector by the BLO is reassuring. The familiar Form 6 for new enrolment, Form 7 for deletion and Form 8 for correction will remain in place. Critics of the SIR have reasons to be satisfied with the modifications they could orchestrate; they should walk the next steps without grudge or imaginary fear.

Electoral roll management, largely a technical exercise, becomes cluttered when it becomes an echo chamber for issues such as infiltration or disenfranchisement that are hyped. The SIR is essentially a clean up exercise. The pan-India picture will hopefully not cause any shock this time. The bulk of exclusion will always come from

death, absence, shifting or duplication. The SIR method is different but complementary to the ECI's innovative efforts in a mobilisation of voters for registration and turnout in recent years. Voter turnout in the first phase of the Bihar election has proved this. The Supreme Court of India and other stakeholders have been concerned that the right of any voter should not be denied while trimming the flab. Under the SIR, BLOs have been specially directed to have at least 30 blank forms to facilitate the enrolment of new voters.

An issue past debate

The SIR is a *fait accompli* and is past debate. An electoral roll that has been intensely revised is now a reality right up to polling day and the polling compartment. Political parties have changed their tune. From the 'Stop SIR' call, political parties are moving to make the best out of the exercise, even if they maintain their ideological opposition to it and still explore legal remedies. If parties in Tamil Nadu, Kerala and West Bengal have genuine fears about the exclusion of eligible people even as they go ahead with poll preparation, they need to act. They need to participate in the implementation of the SIR and make use of the decentralised structure of checks and balances and grievance mitigation.

More than the Supreme Court's sanction of the legitimacy of the SIR process, it is the 'zero appeals' in the Bihar process and field-level collaboration seen by party functionaries (notwithstanding political statements at the top) which will make election managers feel more confident in taking the SIR forward. When asked about possible resistance from States such as West Bengal, the Chief Election Commissioner, Gyanesh Kumar, pointed to the architecture of constitutional roles and duties and hoped for its seamless working.

While the fundamentals of the SIR have been validated, there will be hurdles in the execution in scale. It is here that the ECI will need to show skill and empathy. The ECI's legacy of competence demands that it should work continuously to uphold the trust of voters. It won the trial in Bihar and the new pan-India SIR will be another test case.

The views expressed are personal

GS. Paper 2 Indian Polity

UPSC Mains Practice Question: Critically examine the role of the Election Commission of India (ECI) in ensuring transparency and inclusivity through the Special Intensive Revision (SIR) of electoral rolls. (150 Words)



Daily News Analysis

Context :

The Election Commission of India (ECI) has initiated the Special Intensive Revision (SIR) of electoral rolls across multiple States and Union Territories, the first such nationwide exercise after 21 years. This is a technical yet politically sensitive process, central to the integrity of India's democratic machinery. The SIR's rollout tests administrative preparedness, inclusivity, and transparency ahead of major elections, including those in Bihar.

- The Election Commission of India launched the Special Intensive Revision (SIR) on November 4, 2025, across nine States and three Union Territories, following its implementation in Bihar. This is the first SIR in 21 years and only the ninth in India's 75-year electoral history.
- It marks a significant institutional reform aimed at updating 51 crore voter records of nearly half of India's electorate across 321 constituencies and 1,843 Assembly segments. Given that the Bihar SIR was a test case plagued by logistical, legal, and political complexities, the pan-India rollout serves as a stress test for India's electoral infrastructure and citizen inclusion mechanisms.
- The Special Intensive Revision (SIR) represents the most comprehensive voter list update since the early 2000s. It aims to eliminate duplications, include new electors, and ensure clean, verified rolls before upcoming elections. However, the process faces challenges related to citizenship verification, migration, and state-level customisation, revealing both the strengths and vulnerabilities of India's electoral architecture.

What is the Special Intensive Revision (SIR)?

1. **Definition:** A systematic, state-wise verification and revision of electoral rolls conducted by the Election Commission of India (ECI).
2. **Objective:** To ensure accuracy, transparency, and inclusivity in voter registration, enabling free and fair elections.
3. **Scale:** Covers 51 crore electors across 321 constituencies involving 5.33 lakh polling stations and 7.64 lakh booth-level agents.
4. **Timeline:** Draft roll on December 9, 2025; final roll on February 7, 2026.
5. **Precedent:** First SIR in 21 years, after the last comprehensive revision in 2004.



Daily News Analysis

Why Was a Nationwide SIR Needed?

1. **Electoral Gaps:** Regular annual updates failed to address **mass migration, duplication, and exclusion errors**.
2. **Bihar Experience:** The **Bihar SIR** revealed outdated rolls, multiple entries, and dead voters, pushing ECI to extend the process nationwide.
3. **Inclusivity Goals:** To bring **marginalised and mobile populations** (e.g., migrants, first-time voters) into the democratic fold.
4. **Supreme Court Concerns:** Emphasised the need for '**clean and transparent**' **electoral rolls** as foundational to electoral legitimacy.

How is the SIR Different from Regular Roll Revision?

1. **Depth of Verification:** Involves **door-to-door enumeration** and mandatory document verification.
2. **Decentralised Accountability:** Booth Level Officers (BLOs) given fixed time frames for inclusion/exclusion decisions.
3. **Transparency Mandate:** The term 'document' must be entered for each elector to ensure traceability.
4. **Technological Integration:** ECI uses data analytics and cross-verification to detect duplication or absence.
5. **Flexibility:** Though standardised nationally, **procedures vary by State** due to differing local challenges and citizenship laws (e.g., Assam).

How Does the SIR Strengthen Electoral Legitimacy?

1. **Authenticity of Rolls:** Builds a **citizen-owned voter base**, verified through both local and digital checks.
2. **Political Party Engagement:** Booth-level agents of political parties ensure **collective scrutiny** and confidence in the system.
3. **Institutional Collaboration:** States are required to provide **dedicated staff** and avoid officer transfers during the process.
4. **Error Minimisation:** Reduction in '**zero appeals**' **cases**, i.e., disputes over wrongful exclusions/inclusions.
5. **Legal Sanction:** Backed by **Supreme Court validation**, strengthening constitutional trust in the ECI.

What Are the Remaining Challenges?

1. **State-Specific Complexities:** Tamil Nadu, Kerala, and West Bengal express concerns over **exclusion of eligible voters**.



Daily News Analysis

2. **Administrative Burden:** Requires massive coordination across **21,000+ officers** and State governments.
3. **Social Sensitivities:** Citizenship verification in **Assam and border districts** remains politically charged.
4. **Public Trust Deficit:** Needs sustained communication to avoid alienation of first-time or marginalised voters.
5. **Past Precedent:** The Bihar experience showed that **data errors and delayed grievance redress** erode legitimacy.

Conclusion

The Special Intensive Revision marks a **transformative shift in India's electoral administration**. While it reflects institutional momentum and transparency, its success depends on **ground-level execution, inter-state coordination, and public confidence**. The SIR is both a **logistical challenge and a democratic opportunity**, a crucial test for the ECI's credibility in ensuring a clean, inclusive, and verifiable electoral base.