

establishment (PE) here, if these exceed rupees 1 lakh a year

- It was later expanded to non-resident e-commerce operators with the key Levy at the rate of 2%
- The idea was to tax profits of those online and offline business that do not have a physical presence in India but derive significant economic value from the country
- Later in addition to equalization Levy SEP, was Introduced through finance act, 2018, to enlarge the scope of income of non-residents that arises in India by establishing a business connection of foreign entities in India.

07-05-2021

1) Consider the following statements with respect to *Unique Disability ID (UDID) Portal*

1. The portal aims to create a National Database for Persons with Disabilities (PwDs), and to issue a Unique Disability Identity Card to each person with disabilities.
2. The portal works under the Department of Empowerment of Persons with Disabilities (DEPwD).

Which of the statement(s) given above is/are correct?

- a. 1 only
- b. 2 only
- c. Both 1 and 2
- d. Neither 1 nor 2

2) With respect to *TRIPS Agreement*, consider the following statements:

1. It is an international legal agreement between all the member nations of the World Trade Organization (WTO).
2. It was negotiated at the end of the Geneva Round of the General Agreement on Tariffs and Trade (GATT) between 1989 and 1990.
3. The agreement allows compulsory licensing and government use of a

patent without the authorization of its owner.

Which of the statement(s) given above is/are correct?

- a. 3 only
- b. 1 and 2 only
- c. 1 and 3 only
- d. 1, 2 and 3

3) With respect to *Kabasura Kudineer*, sometimes seen in the news recently, consider the following statements:

1. It is a poly herbal formulation developed to manage malaria by the Central Council for Research in Ayurvedic Sciences (CCRAS), Ministry of Ayush.
2. It is a classical siddha medicine recommended by the Ministry of AYUSH for the benefit of the vast majority of out of hospital COVID patients.

Which of the statement(s) given above is/are correct?

- a. 1 only
- b. 2 only
- c. Both 1 and 2
- d. Neither 1 nor 2

4) Which of the following corals can sustain high temperatures?

- a. Fiji Rainbow Reef
- b. Great Barrier Reef
- c. Red Sea Coral Reef
- d. New Caledonia Barrier Reef

5) Consider the following statements with respect to *Central Mechanical Engineering Research Institute (CMERI)*

1. It is the only national level research institute in the field of mechanical engineering in India.