

- **No specific tax exemptions have been extended to CSR expenditure per se.** However spending on several activities like contributions to Prime Minister's Relief Fund, scientific research, rural development projects, skill development projects, agricultural extension projects, etc., which find place in Schedule VII, already enjoy exemptions under different sections of the Income Tax Act, 1961. **Hence statement (c) is not correct.**
- CSR projects and **programme undertaken in India only** consider as CSR activity. The following expenses are **not covered under CSR**:
  - **Activity undertaken outside India.**
  - CSR projects or programs or activities that benefit only the employees of the company and their families shall not be considered as CSR activities
  - Contribution of any amount directly or indirectly to **any political party**
  - **One-off events** such as marathons/ awards/ charitable contribution/ advertisement/ sponsorships of TV programmes etc.
  - Expenses incurred by companies for the fulfillment of any Act/ Statute of regulations (such as Labour Laws, Land Acquisition Act etc.) would not count as CSR expenditure under the Companies Act.

#### Q 20.D

- The Indus Valley Civilisation (IVC) was a Bronze Age civilization in the northwestern regions of South Asia, lasting from 3300 BCE to 1300 BCE, and in its mature form from 2600 BCE to 1900 BCE.
- Its westernmost point was Suktagendor in South Baluchistan while the easternmost point was Alamgirpur in Meerut district of Uttar Pradesh. In the north, it extended to Afghanistan while in the south, its extent was up at least Maharashtra state.
- The sites from north-south are:
  - Rakhigarhi
  - Kalibangan
  - Dholavira - Government of India has submitted recently nomination dossier of 'Dholavira: A Harappan City' for inclusion in the World Heritage List for the year 2020.
  - Lothal
- **Hence 4-3-1-2 is the correct sequence and option (d) is the correct answer.**



#### Q 21.D

- A phenomenon called **Rayleigh's Scattering** causes light to scatter when it passes through particles that have a diameter one-tenth that of the wavelength of light.
- Sunlight is made up of different colours, but because of the elements in the atmosphere, **the colour blue is scattered more efficiently** than other colours making the sky appear blue.
- However the **moon does not have an atmosphere, so light is not scattered and the sky appears black.**