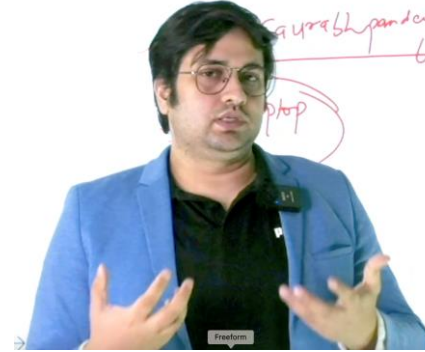


Topics



- The Charaideo Moidams
- 2nd BIMSTEC Foreign Ministers' Retreat
- P-note or PN
- Oil spill in Manilla bay
- The Saint Hilarion complex
- 1954 Hague Convention
- Santorini
- Mains



By saurabh Pandey



Target Mains -2024/25 -

Q Essay topic - One can attract and gain power over anything with forgiveness

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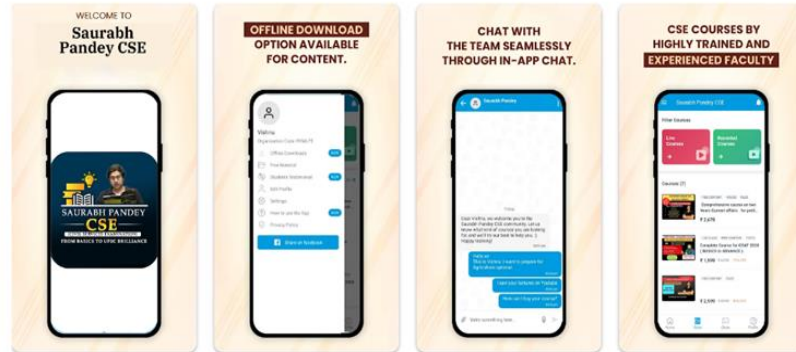
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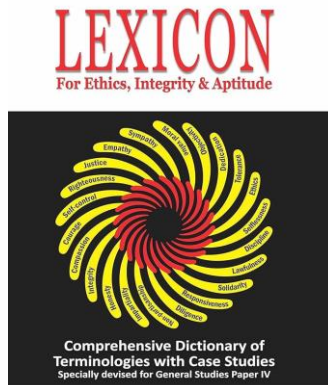
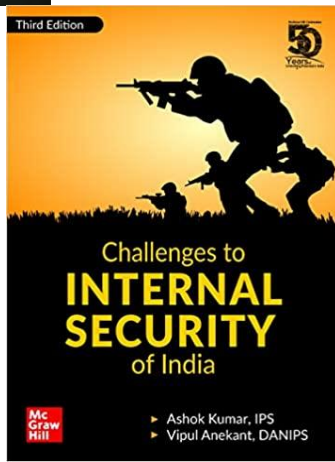
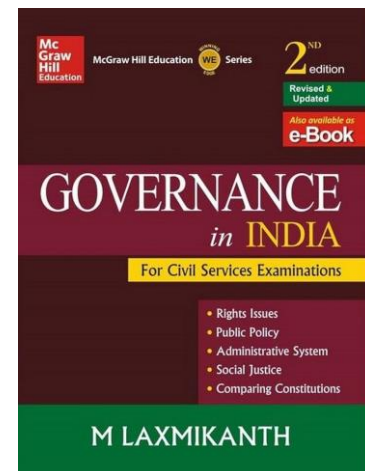
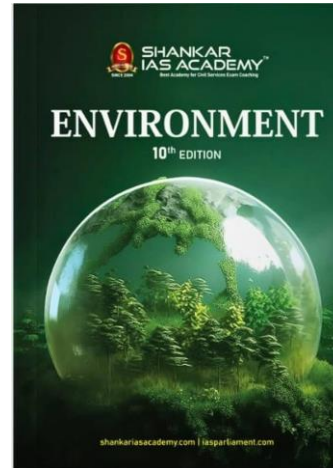
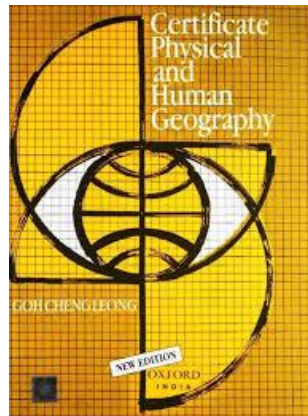
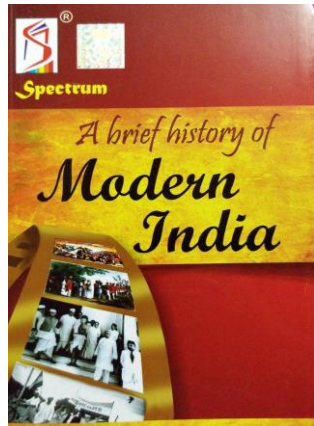
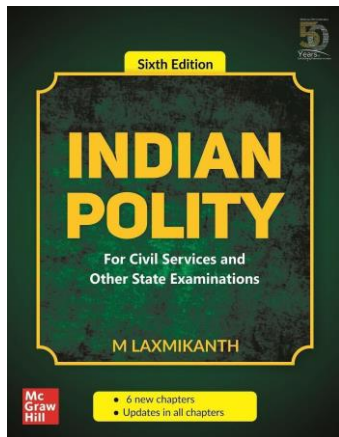
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Royal burial mounds of Assam now on UNESCO World Heritage List

The Hindu Bureau

NEW DELHI/GUWAHATI

The Charaideo Moidams, a 700-year-old mound-burial system of the Ahom dynasty from Assam, were added to the UNESCO World Heritage List on Friday, making them the 43rd property from India to be included in the prestigious index.

The announcement was made at the 46th session of the World Heritage Committee being held in Delhi.

“This historic recognition brings global attention to the unique 700-year-old mound burial system of the Ahom kings at Charaideo, highlighting the rich cultural heritage of Assam and Bharat,” Union Minister for Culture and Tourism Gajendra Singh Shekhawat told the media after the announcement.

Similar to the pyramids



An aerial view of the royal burial mounds built by the Ahom dynasty in Charaideo in eastern Assam. AP

of Egypt, the Moidams are earthen burial mounds of the members of the Ahom royalty whose 600-year rule was ended by the British takeover of the region.

The Ahoms adopted the Hindu method of cremation after the 18th century and began entombing the cremated bones and ashes in Moidams at Charaideo.

The highly venerated

Moidams make the Charaideo district a tourist destination.

The Moidams are the first from the northeastern States to be recognised as a World Heritage Site in the cultural category. Assam has two other such sites in the natural category - Kaziranga National Park and Manas National Park, both upgraded to tiger reserves.

“THIS IS HUGE. The Moidams make it to the #UNESCO World Heritage list under the category Cultural Property - a great win for Assam. Thank You Hon’ble Prime Minister Shri @narendramodi ji, Members of the @UNESCO World Heritage Committee and to the people of Assam,” Chief Minister Himanta Biswa Sarma wrote on X.

He said the Charaideo Moidam embodies the deep spiritual belief, rich civilisational heritage, and architectural prowess of Assam’s Tai-Ahom community.

The Moidams were nominated as India’s official entry in 2023.

Of the 386 Moidams explored so far, 90 at Charaideo are the best preserved, representative, and most complete examples of this tradition.

The Charaideo Moidams



- **The Charaideo Moidams, a 700-year-old mound-burial system of the Ahom dynasty from Assam, were added to the UNESCO World Heritage List.**
- **Similar to the pyramids of Egypt, the Moidams are earthen burial mounds of the members of the Ahom royalty whose 600-year rule was ended by the British takeover of the region.**
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- **The Moidams are the first from the northeastern States to be recognised as a World Heritage Site in the cultural category.**
- **Assam has two other such sites in the natural category – Kaziranga National Park and Manas National Park, both upgraded to tiger reserves.**



About The Ahom dynasty

- The Ahom dynasty (1228–1826) ruled the **Ahom Kingdom** in present-day **Assam, India** for nearly 598 years.
- The dynasty was established by **Sukaphaa**, a **Shan** prince of **Mong Mao** (present-day **Yunnan, China**) who came to Assam after crossing the **Patkai** mountains.
- The rule of this dynasty ended with the **Burmese invasion of Assam** and the subsequent annexation by the **British East India Company** following the **Treaty of Yandabo** in 1826.

A new push in the Bay of Bengal



India hosted the 2nd BIMSTEC (Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation) Foreign Ministers' Retreat in New Delhi earlier this month with a focus on providing an "informal platform to discuss ways and means of cooperating and accelerating action in security, connectivity, trade, and investment within the Bay of Bengal." The retreat was held in preparation for the sixth summit meeting, scheduled for September, in which the BIMSTEC leaders will meet in person for the first time in the post-pandemic era. They are also expected to sign the BIMSTEC Agreement on Maritime Transport Cooperation to improve regional connectivity – a foundational aim of this grouping.

Strengthening ties with eastern neighbours
BIMSTEC is the regional organisation devoted to the Bay of Bengal, with a membership of five South Asian and two Southeast Asian countries, cooperating across seven diverse sectors. It allows New Delhi to engage multilaterally with the other countries of the Bay of Bengal region, which are its eastern neighbours and therefore vital for its economic development, security, and foreign policy imperatives. India also remains intent on solidifying relations with its eastern neighbours as China's growing presence in the Bay of Bengal poses a potential threat to regional stability and New Delhi's position as a preferred security partner in these waters.

Strengthening ties with Bangladesh and Myanmar accords India the advantage of providing its landlocked north-eastern region with access to the sea. Improved ties with Myanmar and Thailand will also lend India the opportunity to have a more profound presence in the Indo-Pacific, as it holds the ASEAN (Association of South East Asian Nations), in which these two countries are members, to be of



Harsh V. Pant

Professor at King's College London and is Vice President for Studies and Foreign Policy at Observer Research Foundation, New Delhi



Sohini Bose

Associate Fellow, Neighbourhood Studies at ORF

The intent of BIMSTEC member states to push forth with a bold vision for the region was evident at the 2nd Foreign Ministers' Retreat

central importance in its vision of the Indo-Pacific. Thailand reinforced this idea at the retreat by identifying itself as a bridge between BIMSTEC and ASEAN. These priorities were reflected in the opening address by the Minister for External Affairs, S. Jaishankar, when he stated that BIMSTEC represents the intersection of India's 'Neighbourhood First' outlook, the 'Act East Policy', and the SAGAR (Security And Growth for All in the Region) vision.

Two parts of the retreat

The retreat was divided into two parts. In the first segment, participants assessed the current state of regional cooperation within BIMSTEC, building on a presentation by India on the implementation of key outcomes of the 1st Retreat. Multiple ideas were shared by the member states including the establishment of Centers of Excellence in member states, focusing on Agriculture, Disaster Management, and Maritime Transport. India announced support for cancer research, treatment, and issuance of e-visas for patients of all BIMSTEC states, while Sri Lanka proposed the inclusion of kidney disease. The need for involving the private sector in trade and promoting young entrepreneurs was also highlighted, as was the importance of connectivity, cyber-security, and countering the trafficking of narcotics and illegal arms.

In the second session, the expectations of each country from the forthcoming summit were discussed. Sri Lanka underscored the need to map mineral resources found in abundance in the BIMSTEC countries and create opportunities for the vertical integration of stages of production within specific sectors in the economies of the countries, enabling them to diversify their production structure. Bangladesh highlighted the need for cooperation in the Blue Economy and urged member states to ban fishing during the

breeding season to address the problem of depleting catch in the Bay. Bhutan expounded on the need for collaboration in tourism and cultural exchanges, while Nepal highlighted its 'whole of the region' approach to leverage synergies among member states and transform BIMSTEC into a results-oriented regional forum. Thailand underscored the need for cooperation in non-traditional security domains, and Myanmar added the need to combat online scamming to the list. These proposals will be presented to the heads of state before the September summit.

Bilateral merits

While the retreat was a multilateral milestone for India, it had its bilateral merits too. Mr. Jaishankar met several of his counterparts on the sidelines. He shared with Myanmar India's concerns over the flow of displaced persons, narcotics, and arms across the border and urged for the return of unlawfully detained Indians. He also held a meeting with the Bangladesh Foreign Minister, who requested him to ensure the smooth supply of daily essentials and send a technical team for the Teesta project, signifying another step towards easing this long-pending concern. At the end of the retreat, the Foreign Ministers called on Prime Minister Narendra Modi.

This year marks a decade of India's Act East and Neighbourhood First policies, and the thrust on BIMSTEC is a manifestation of New Delhi's efforts to continue nurturing collaborative growth for national and regional well-being. Thus, Mr. Jaishankar encouraged future collaborations through new energies, resources, and a renewed commitment to cooperation.

It remains to be seen how many of these proposals find culmination at the forthcoming Summit but the intent of the member states to push forth with a bold vision for the region was clearly evident at the retreat.



2nd BIMSTEC Foreign Ministers' Retreat

- **India hosted the 2nd BIMSTEC (Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation) Foreign Ministers' Retreat in New Delhi.**
- **focus on providing an “informal platform to discuss ways and means of cooperating and accelerating action in security, connectivity, trade, and investment within the Bay of Bengal.”**

- **BIMSTEC is the regional organisation devoted to the Bay of Bengal, with a membership of five South Asian and two Southeast Asian countries, cooperating across seven diverse sectors.**
- **It allows New Delhi to engage multilaterally with the other countries of the Bay of Bengal region, which are its eastern neighbours and therefore vital for its economic development, security, and foreign policy imperatives.**



- **India also remains intent on solidifying relations with its eastern neighbours as China's growing presence in the Bay of Bengal poses a potential threat to regional stability and New Delhi's position as a preferred security partner in these waters.**
- **Strengthening ties with Bangladesh and Myanmar accords India the advantage of providing its landlocked north-eastern region with access to the sea.**



- **Improved ties with Myanmar and Thailand will also lend India the opportunity to have a more profound presence in the Indo-Pacific, as it holds the ASEAN (Association of Southeast Asian Nations), in which these two countries are members, to be of central importance in its vision of the Indo-Pacific.**
- **Thailand reinforced this idea at the retreat by identifying itself as a bridge between BIMSTEC and ASEAN**



Major Focus

- **focusing on Agriculture, Disaster Management, and Maritime Transport.**
- **India announced support for cancer research, treatment, and issuance of e-visas for patients of all BIMSTEC states, while Sri Lanka proposed the inclusion of kidney disease.**
- **The need for involving the private sector in trade and promoting young entrepreneurs was also highlighted, as was the importance of connectivity, cyber-security, and countering the trafficking of narcotics and illegal arms.**



- **Bangladesh highlighted the need for cooperation in the Blue Economy and urged member states to ban fishing during the breeding season to address the problem of depleting catch in the Bay.**
- **Bhutan expounded on the need for collaboration in tourism and cultural exchanges, while Nepal highlighted its ‘whole of the region’ approach to leverage synergies among member states and transform BIMSTEC into a results-oriented regional forum.**
- **Thailand underscored the need for cooperation in non-traditional security domains, and Myanmar added the need to combat**

BIMSTEC

WHAT YOU SHOULD KNOW



Stands for **The Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation**

Founded in 1997 through **Bangkok Declaration**

7 MEMBER COUNTRIES



Importance of BIMSTEC

- Accounts for **22%** of the world's population
- Combined GDP of **\$2.7 trillion**
- One-fourth of the world's traded goods cross the Bay every year
- Six focus areas—trade, technology, energy, transport, tourism and fisheries



BIMSTEC

The Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation



Nepal



Bhutan



Bangladesh



India



Thailand



Myanmar








Sri Lanka

7 MEMBER COUNTRIES



Founded in 1997 through **Bangkok Declaration**

Objectives of BIMSTEC

-  **To enable environment** for rapid economic development.
-  **To collaborate and mutually** assist members on matters of common interest.
-  **To maintain close and beneficial cooperation** with existing international and regional organizations.
-  **To endeavour to eradicate poverty from the Bay of Bengal region.**
-  **To establish multidimensional connectivity, promote synergy among connectivity frameworks** in the region.

No tax relief for non bank P-Note holders from Gift IFSC



Ashley Coutinho
MUMBAI

The Budget has failed to provide tax relief to non-resident holders of offshore derivatives instruments (ODIs) or P-Notes, issued by non-bank entities from Gift IFSC.

In May, the International Financial Services Centres Authority (IFSCA) allowed non-bank entities registered with the Securities and Exchange Board of India as foreign portfolio investors (FPIs) to issue ODIs with Indian securities as underlying at Gift-IFSC. Till then, only foreign banks could issue them.

Advantage banks

At present, Section 10(4E) of the Income-Tax Act provides an exemption to non-resident ODI holders in the case of transfer or distribution of any income earned on derivative instruments contracts entered with IFSC banks.

“The omission of extending section 10(4E) tax exemptions to non-residents dealing with non-bank entities in IFSC creates disparity and uncertainty. Ensuring tax clarity akin to that provided for IFSC banks is very much needed to develop this product,” said Jaiman Patel, Partner, EY India.

“Non-bank entities at Gift IFSC such as broker dealers and fund managers have been allowed to issue P-Notes to overseas investors. No corresponding amendment, however, has been made in this Budget to provide tax exemption to these subscribers.

“A relaxation in tax law should be considered soon in order to boost further in-



vestments via this route, especially in debt instruments,” said Rajesh Gandhi, Partner, Deloitte India.

Relying on treaty

Tax relief will give certainty under domestic tax laws as against relying on treaty benefits for ODI structures done outside India that are subject to onerous conditions, experts said.

For instance, those writing an ODI from U.K. have to rely on the UK treaty to take the tax benefit on interest income and dividend. Tax authorities, at a later stage, can potentially deny the tax benefit on the pretext the investor is not the beneficial owner.

Coming through Gift IFSC, however, provides an added layer of certainty as treaty-abuse and indirect transfer provisions do not apply and there are no capital gains to be paid on the debt investment.

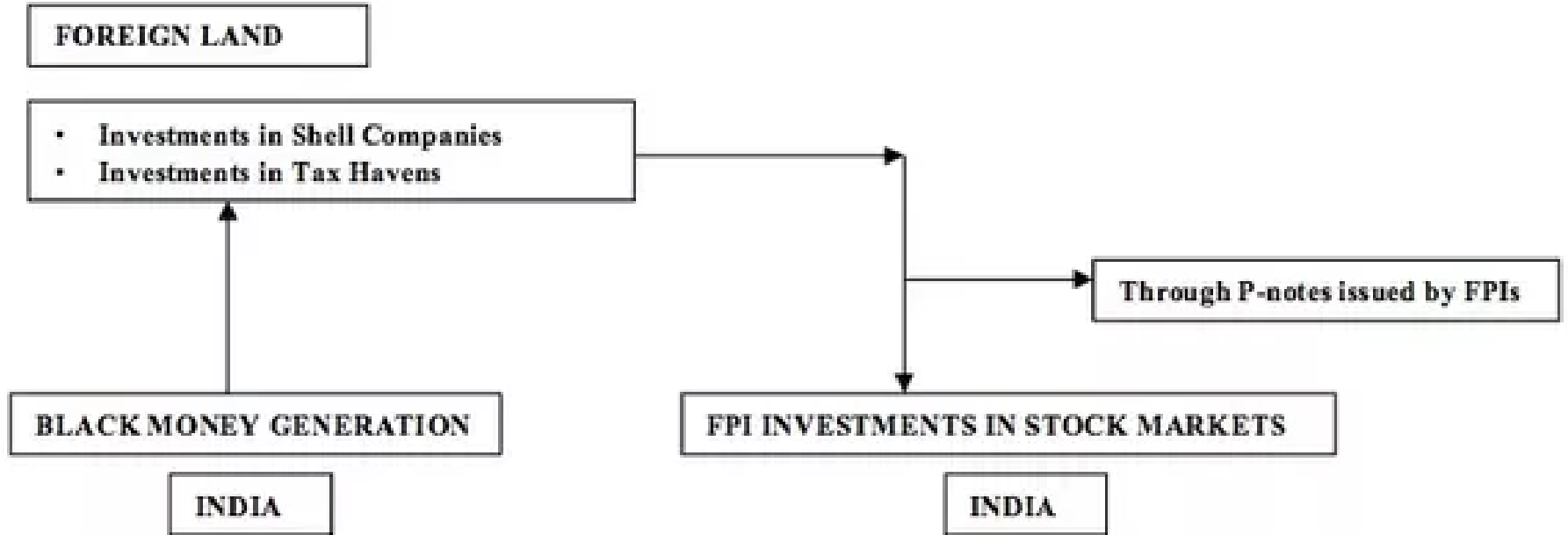
The Budget 2023 had amended Section 18A of Securities Contract Act, 1956, to provide ODI contracts issued by FPIs in GIFT IFSC and regulated by the IFSCA will be valid and legal contracts. P-Notes accounted for 2.14% of total assets under FPI custody at March end.

(The writer is with The Hindu businessline)



P-note or PN

- **A participatory note, commonly known as a P-note or PN, is an instrument issued by a registered foreign institutional investor to an overseas investor who wishes to invest in Indian stock markets without registering themselves with the market regulator, the Securities and Exchange Board of India.**



LIMAY

Philippines races to avoid oil spill from sunken tanker off Limay



AFP

▲ The Philippine Coast Guard on Friday raced to offload 1.4 million litres of industrial fuel oil from a sunken tanker and prevent an “environmental catastrophe” in Manila Bay. One crew member died when the *MT Terra Nova* sank in rough seas nearly seven kilometres off Limay municipality early on Thursday. AFP



Oil spill in Manilla bay

- **The tanker Terra Nova sank in Manila Bay with about 1.4 million liters (370,000 gallons) of industrial fuel oil stored in watertight tanks.**



PHILIPPINES

Manila



South China Sea

Sulu Sea

Pacific Ocean



Potential Oil Impacts on the Sea Turtle Life Cycle

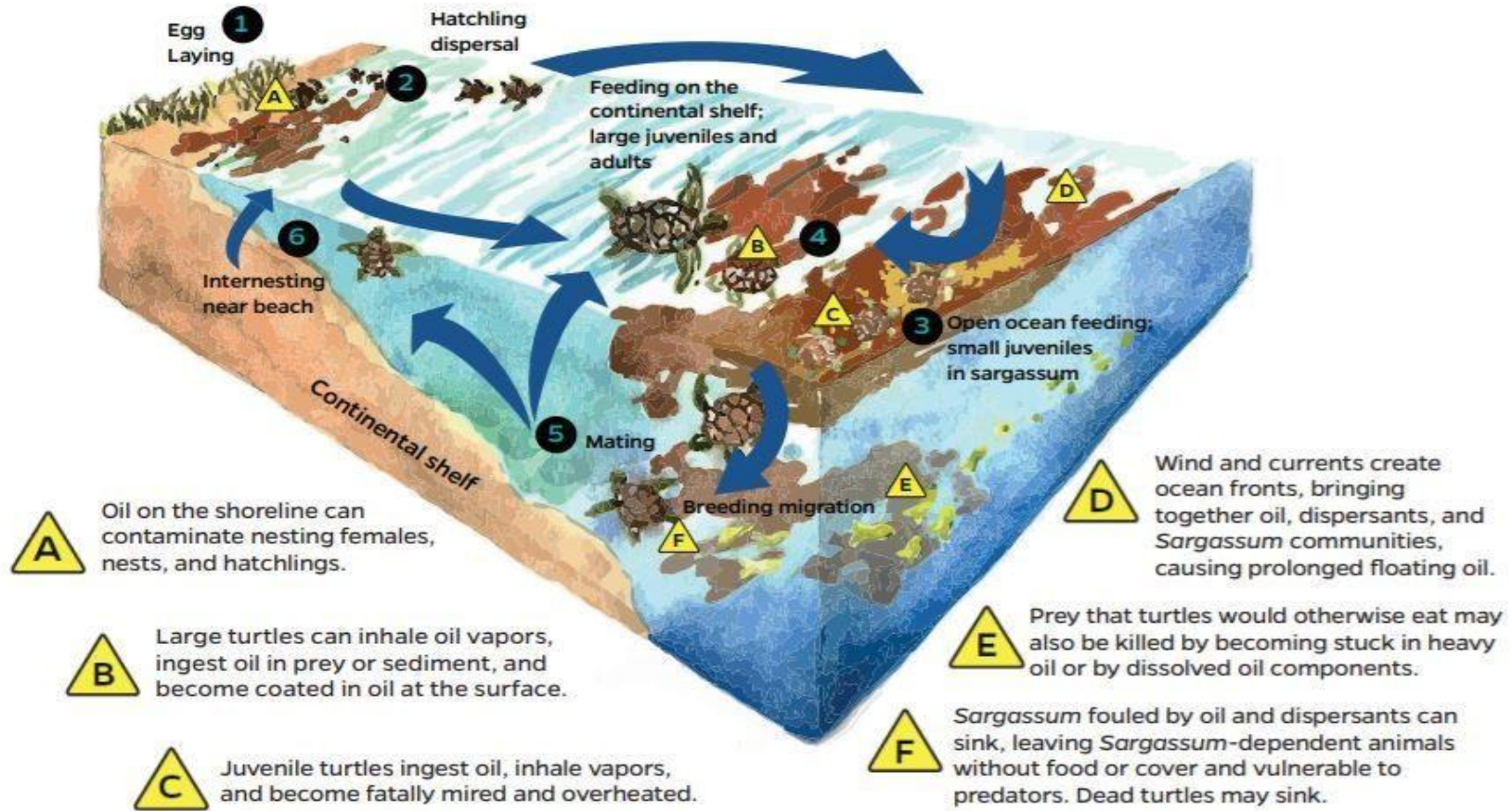


FIGURE 1. Sea turtles in the Gulf of Mexico require many different types of habitat throughout their long lives, putting them at risk during oil spills. (Florida Sea Grant/Anna Hinkeldey, adapted from NOAA)



A worker walks on scaffolding at the archaeological site of the Saint Hilarion Monastery in central Gaza Strip. AFP

4th century Gaza monastery put on endangered site list

Agence France-Presse

PARIS

The Saint Hilarion complex, one of the oldest monasteries in the West Asia, has been put on the UNESCO list of World Heritage sites in danger due to the war in Gaza, the body said on Friday.

UNESCO said the site, which dates back to the fourth century, had been put on the endangered list at the demand of Palestinian authorities and cited the “imminent threats” it faced.

“It’s the only recourse to protect the site from destruction in the current context,” Lazare Eloundou Assomo, director of the UNESCO World Heritage Centre, said, referring to the war sparked by Hamas’s October 7 attack on Israel.

In December, the UNESCO Committee for the Protection of Cultural Property in the Event of Armed Conflict decided to grant “provisional enhanced protection” – the highest level of immunity established by the 1954 Hague Convention – to the site.

UNESCO had then said it was “already concerned about the state of conservation of sites, before October 7, due to the lack of adequate policies to protect heritage and culture” in Gaza.

The Hamas attack on October 7 resulted in the deaths of 1,200 people in Israel, most of them civilians, according to an AFP tally based on official Israeli figures.

Israel’s retaliatory offensive against Hamas has killed at least 39,175 Palestinians in Gaza, according to the Hamas-run territory’s Health Ministry,



The Saint Hilarion complex

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1954 Hague Convention

- the Convention for the Protection of Cultural Property in the Event of Armed Conflict was adopted in 1954 under the auspices of UNESCO.
- Now widely referred as the 1954 Hague Convention, is the first and the most comprehensive multilateral treaty dedicated exclusively to the protection of cultural heritage in times of peace as well as during an armed conflict.
- The 1954 Hague Convention aims to protect cultural property, such as monuments of architecture, art or history, archaeological sites, works of art, manuscripts, books and other objects of artistic, historical or archaeological interest, as well as scientific collections of any kind regardless of their origin or ownership.

Greece's 'Instagram island' Santorini nears saturation point

Agence France-Presse
GREECE

One of the most enduring images of Greece's summer travel brand is the world-famous sunset on Santorini Island, framed by sea-blue church domes on a jagged cliff high above a volcanic caldera.

This scene has inspired millions of fridge magnets, posters, and souvenirs – and now the queue to reach the viewing spot in the clifftop village of Oia can take more than 20 minutes.

Santorini is a key stopover of the Greek cruise experience. But with parts of the island nearing satu-

ration, officials are considering restrictions.

Of the record 32.7 million people who visited Greece last year, around 3.4 million, or one in 10, went to the island of just 15,500 residents.

"We need to set limits if we don't want to sink under overtourism," Santorini mayor Nikos Zorzos said. "There must not be a single extra bed... whether in the large hotels or Airbnb rentals."

As the sun set behind the horizon in Oia, thousands raised their phones to the sky to capture the moment, followed by scattered applause.

For canny entrepre-



Overrun, overwhelmed: Tourists wait for the sunset in the village of Oia on the Greek island of Santorini. AFP

neurs, the Cycladic island's famous sunset can be a cash cow.

One company advertised more than 50 "flying dresses", which have long

flowing trains, for up to 370 euros (\$401), on posters around Oia for anyone who wishes to "feel like a Greek goddess" or spruce up selfies.

But elsewhere in Oia's narrow streets, residents have put up signs urging visitors to respect their home.

'Respect Oia'

"RESPECT... It's your holiday... but it's our home," read a purple sign from the Save Oia group.

Shaped by a volcanic eruption 3,600 years ago, Santorini's landscape is "unique", the mayor said, and "should not be harmed by new infrastructure".

Around a fifth of the island is currently occupied by buildings.

In 2023, 800 cruise ships brought some 1.3 mil-

lion passengers, according to the Hellenic Ports Association.

Cruise ships "do a lot of harm to the island", said Chantal Metakides, a Belgian resident of Santorini for 26 years. "When there are eight or nine ships pumping out smoke, you can see the layer of pollution in the caldera," she said.

In June, Prime Minister Kyriakos Mitsotakis floated the possibility of capping cruise ship arrivals to Greece's most popular islands.

"I think we'll do it next year," he told Bloomberg.

In an interview, Tourism Minister Olga Kefalogianni

echoed this sentiment and said: "We must set quotas because it's impossible for an island such as Santorini... to have five cruise ships arriving at the same time."

Local officials have set a limit of 8,000 cruise boat passengers per day from next year. But not all local operators agree.

The modern tourism industry has also changed visitor behaviour.

"Instagram has defined the way people choose the places to visit," tourist guide Kostas Sakavaras said, explaining everybody wants the perfect Instagram photo to confirm their expectations.



Santorini

- **Santorini is one of the Cyclades islands in the Aegean Sea. It was devastated by a volcanic eruption in the 16th century BC, forever shaping its rugged landscape.**



SC will examine if Governors' actions 'subvert' federalism

The court's decision comes on a petition by Kerala over the Governor sitting on crucial Bills and eventually referring them to the President

Krishnadas Rajagopal
NEW DELHI

The Supreme Court on Friday agreed to examine if Governors, by indefinitely sitting on crucial Bills only to eventually refer them to the President who solely acts on the advice of the Centre, are opening the doors for Union interference in the legislative domain of States, thereby subverting federalism.

The decision of the court to intervene came in a petition filed by the State of Kerala which brought in to focus the role of its Governor, who kept Bills pending for two years before reserving seven of them for the consideration of the President, who has no discretion and entirely depends on the aid and advice of the Centre. The President had subsequently withheld consent to four though none of the seven Bills had dealt with Centre-State relations.

Withholding assent

Kerala, represented by senior advocates K.K. Venugopal, Jaideep Gupta and advocate C.K. Sasi, said the Governor should have returned the Bills, which dealt with amendments to State cooperative societies, Lokayukta and university laws, to the State Legislative Assembly "as soon as possible" and given reasons for his objections.

Instead, the Governor had sat on them. He denied the people of Kerala the "benefits of the welfare



legislation" before referring the seven Bills to the President in November last year without mentioning the time-lapse.

Kerala said the Centre had withheld assent on four Bills without assigning any reasons.

Thus, the State said, the machinations of the Governor saw the Centre take decisions on issues exclusively coming within the ambit of the State's legislative domain.

It argued that the Governor's power to reserve a Bill for the consideration of the President is limited and confined to specific circumstances detailed in the proviso to Article 213 of the Constitution.

Chief Justice Chandrachud said the court would look into "when Governors can refer Bills to the President". The next hearing of the case has been posted on August 20.

The court issued notice to the Additional Secretary to the Kerala Governor and the Home Ministry.

"The actions of the Governor subvert the delicate balance envisaged by the Constitution between the three organs of State, by rendering the functioning

of the elected executive, which has drafted and introduced the Bills, and then the State Legislature, which has passed the Bills, wholly ineffective and otiose. The actions of the Governor also subvert the federal structure of the Constitution, by reserving for the President (acting on the aid and advice of the Union Cabinet) Bills which are wholly within the domain of the State under the Constitution," the State of Kerala argued.

"This is a sad state of affairs. The Supreme Court should step in and tell the Governor when they can refuse Bills and when they can refer them to the President... Otherwise, the Constitution is being rendered otiose," Mr. Venugopal addressed the Bench.

The court similarly issued notice to the Home Ministry and the Secretary to the West Bengal Governor.

The Chief Justice asked Mr. Venugopal, Mr. Gupta and senior advocate A.M. Singhvi, appearing for the State of West Bengal along with advocate Astha Sharma, to meet and frame the legal issues to be decided by the court.

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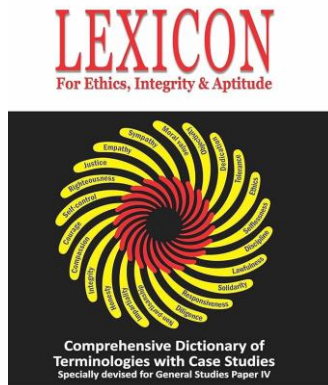
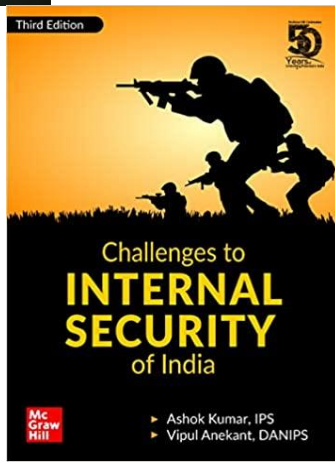
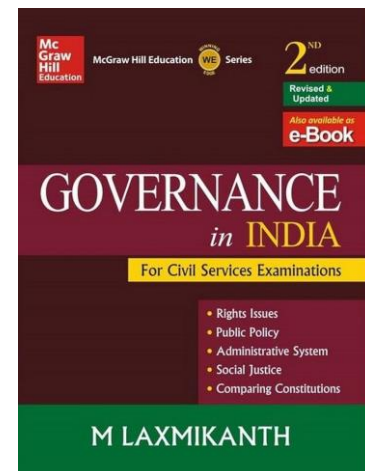
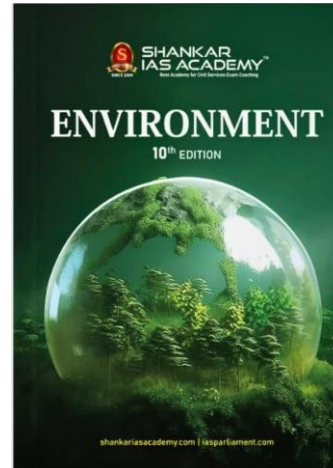
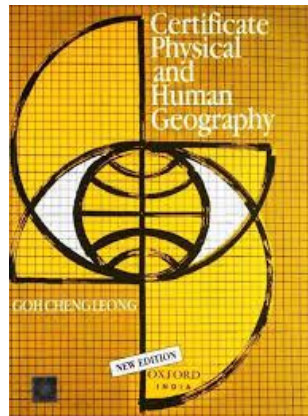
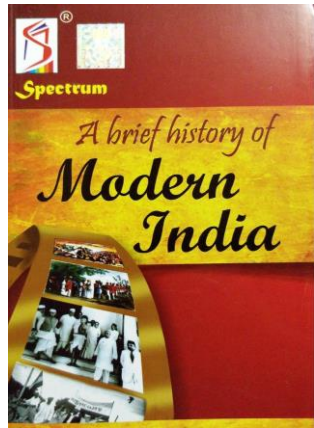
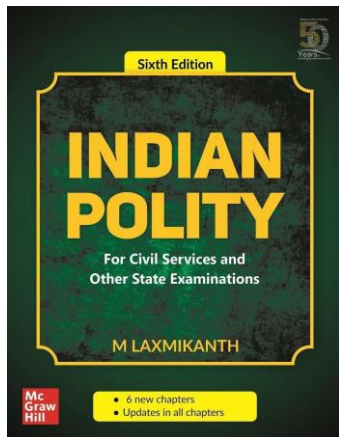
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