



Balalatha's
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 The Road Map to Mussoorie...

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AMENDMENT OF INDIAN CONSTITUTION

Context: The Lok Sabha has taken up three bills, namely the Constitution (131st Amendment) Bill, 2026, the Delimitation Bill, 2026, and the Union Territories Laws (Amendment) Bill, 2026 for consideration and passing.

The **Amendment of the Constitution** refers to the process of making changes such as the **addition, variation, or repeal of any provision** of the Constitution in accordance with the procedure laid down for the purpose.

- The provisions regarding the Amendment of the Constitution of India are in **Article 368 in Part XX of the Indian Constitution**.
- A bill for the amendment of the Constitution can be introduced **only in either house of the Parliament**.
- The bill can be introduced **either by a minister or by a private member** and does not require prior permission of the President.
- The bill must be passed in **each House by a special majority**, that is, a majority (more than 50 percent) of the total membership of the House and a majority of two-thirds of the members of the House present and voting.
- **Each House must pass the bill separately**.
- In case of a disagreement between the two Houses, there is **no provision for holding a joint sitting** of the two Houses for deliberation and passage of the bill.

- If the bill seeks to **amend the federal provisions** of the Constitution, it must also be ratified by the **legislatures of half of the states** by a **simple majority**, that is, a majority of the members of the House present and voting.
- After duly passed by both Houses of Parliament and ratified by the State Legislatures, where necessary, the bill is presented to the President for his/her assent.
- **The President must give his assent to the bill.**
- He can **neither withhold his assent to the bill nor return the bill for reconsideration by the Parliament**.
- After the President's assent, the **bill becomes an Act** and the Constitution stands amended as per the changes made by the Act.

Types of Amendments in Indian Constitution:

- By a **special majority of Parliament** (50% of the total membership of the House + 2/3rd of the members present and voting),
- By a special majority of Parliament plus ratification of 1/2 of the states by a simple majority,
- One other type of amendment can be done by a **simple majority of Parliament**. However, these amendments are **not deemed to be amendments** for the purpose of **Article 368**. These amendments fall outside the scope of **Article 368**.

By Simple Majority of Parliament

- A few examples of the provisions that can be amended by simple majority are:

- Admission or establishment of new states,
- Formation of new states and alteration of areas, boundaries, or names of existing states,
- Abolition or creation of Legislative Councils in states, etc.

By Special Majority of Parliament

- The provisions that can be amended by Special Majority are:
 - Fundamental Rights,
 - Directive Principles of State Policy,
 - All other provisions that are not covered by the first and third categories.

By Special Majority of the Parliament and Consent of Half States

- A few examples of the provisions that can be amended this way are:
 - Election of the President and its manner,
 - Extent of the executive power of the Union and the States,
 - Provisions related to the Supreme Court and High courts, etc.

Source: *The Hindu*, Constitution Amendment Bill, part of delimitation package, defeated

TERMS IN NEWS

Security Transaction Tax

- It is a **direct tax** levied on the **purchase and sale of securities** listed on recognised stock exchanges in India.
- It is levied and collected by the central government of India.
- It is **applied irrespective of the profit or loss** made by you in the transaction.
- It is **levied directly on the value of the transaction**.
- STT operates similarly to Tax Deducted at Source (TDS) in that it is deducted at the time of the transaction itself.

- The tax is paid directly to the government through the stock exchanges or other intermediaries involved in the transaction.
- Introduced through the Finance Act of 2004, STT was designed to simplify taxation on securities trading and curb tax evasion in the capital market.
- STT is governed by the **Securities Transaction Tax Act (STT Act)**, and STT Act has specifically listed various taxable securities transactions, i.e., transactions on which STT is leviable.
- **Taxable securities include equities, derivatives, or equity-oriented mutual funds investment units (excluding commodities and currency).**
- It also includes unlisted shares sold under an offer for sale to the public included in IPO and where such shares are subsequently listed in stock exchanges.
- **STT is not applicable to off-market transactions or to commodity or currency transactions.**
- The rate of taxation is different for different types of securities.
- The government has the authority to revise STT rates periodically.

Commodity Transaction Tax

- The Commodity Transaction Tax (CTT) is a **direct tax**
- Introduced in the Union Budget 2013-14
- Levied on **non-agricultural commodity derivatives** traded on Indian exchanges to reduce speculation.
- **Non-farm items such as metals (gold, silver, and copper) and energy products are among the commodities covered by CTT** (crude oil and natural gas)
- It is introduced to tax commodity trading in India where both parties—buyer & seller of contract—will be taxed depending on the amount of the contract size.
- The fundamental goal of the tax was to **distinguish between derivative trading in the commodities market and derivative trading in the securities market**. It aimed

to reduce price volatility and enhance government revenue from taxes.

- CTT is similar to the securities transaction tax (STT)-(a tax payable in India on the value of securities (excluding commodities and currency) transacted through a recognized stock exchange) levied on the purchase and sale of equities in the stock market.

PLACES IN NEWS

Austria

It is a largely mountainous **landlocked country** of south-central Europe.



- Capital: Vienna
- Austria is bordered by 8 countries: by the Czech Republic, Slovakia, Hungary, Slovenia, Italy, Switzerland and Liechtenstein and Germany.
- Most of Austria (70%) is covered by the Alpine Region, central and west, as the Alps extend on into Austria from Switzerland.
- It has a **temperate and alpine climate**.
- The **Danube** (2,850 km) is the most significant river in the country. It's the **second-longest river in Europe** and a vital waterway for commerce.
- **Ethnic groups:** Germans, Turks, Serbs, Croats, Slovenes, and Bosnians; other recognized minorities include Hungarians, Czechs, Slovaks, and Roma.
- The majority of the population speaks **German**, which is also the country's official

language. Other local official languages are Croatian, Hungarian, and Slovene.

- It is a **federal parliamentary republic** with a chancellor who is the head of government and a president who is the head of state.

Austria History

- The origins of Austria date back to the time of the Roman Empire when a Celtic kingdom was conquered by the Romans in approximately 15 BC and later became Noricum, a Roman province, in the mid-1st century AD—an area which mostly encloses today's Austria.
- In 788 AD, the Frankish king Charlemagne conquered the area and introduced Christianity.
- Under the native Habsburg dynasty, Austria became one of the great powers of Europe.
- During the 18th and 19th centuries, Vienna was the European capital of classical music and an important hub of musical innovation.
- Legendary musicians like Mozart, Beethoven, Joseph Haydn, Johann Strauss II, and others are all associated with Vienna.
- In 1867, the Austrian Empire was reformed into Austria-Hungary.
- The Austro-Hungarian Empire collapsed in 1918 with the end of World War I.
- The First Austrian Republic was established in 1919.

SPECIES IN NEWS

Painted Leopard Gecko



- It is a colourful terrestrial gecko species.
- Scientific Name: Eublepharis pictus
- Eublepharis is a small genus in the lizard family Eublepharidae, which contains 44 species in six genera distributed in parts of North and Central America, West and East Africa, Middle East, South Asia, and the Malayan Archipelago.
- First described in 1827, the genus is currently represented by seven species, of which five are known from India.

Painted Leopard Gecko Habitat and Distribution

- It was scientifically described in 2022 from the **Eastern Ghats of Andhra Pradesh and Odisha**.
- The Brahmani River, which runs through the Eastern Ghats, separates it geographically from the East Indian Leopard Gecko, with which it shares a lot of similar traits.
- It prefers **dry evergreen forests mixed with scrub and meadows**.

Painted Leopard Gecko Features

- It measures 11.7 cm (4.6 inches) in length.
- It is usually brown and yellow in colour.
- Its tail stands out, marked with contrasting black and white bands, unlike the rest of its body.
- It possesses over two dozen large, pointed scales.
- It is strictly **nocturnal**, actively foraging along trails in forest after dusk.
- While foraging, the species has been observed licking surfaces as it moves, likely the tongue is used as a sensory organ.
- During daylight, it remains concealed inside burrows, under rocks, or within dense shrubs.

Tibetan Antelope

The Tibetan antelope or chiru (*Pantholops hodgsonii*) is a medium-sized antelope.



- Male Tibetan antelopes are significantly larger than females, and can also be readily distinguished by the presence of horns and by black stripes on the legs, both of which the females lack.
- The fur of Tibetan antelopes is distinctive, and consists of long guard hair and a silky undercoat of shorter fibers
- They inhabit open alpine, montane valleys, and cold steppe environments with sparse vegetation cover.
- They are found almost entirely in China, where they inhabit Tibet, southern Xinjiang, and western Qinghai; a few are also found across the border in Chang Thang, Ladakh, India.
- They are a **migratory species**, often travelling as much as 400 kilometres between their summer and winter grounds.
- They are **herbivores** (folivores, graminivores) and feed on forbs, grasses, herbs, shrubland, and sedges.
- Conservation Status of Tibetan Antelope
 - IUCN Red List: **Near Threatened**
 - CITES: Appendix I
 - Wildlife (Protection) Act, 1972: Schedule I

What are Shahtoosh Shawls?

- These are made from the hair of the Tibetan Antelope.
- It offers high levels of smoothness and warmth, Shahtoosh shawls became a highly expensive commodity.
- The Shahtoosh shawl trade has been banned globally since 1975 under CITES.

PRACTICE QUESTIONS

Q.1 With reference to the amendment of the Indian Constitution, consider the following statements:

1. A Constitutional Amendment Bill can only be introduced by a Minister in either House of Parliament.
2. In case of a disagreement between the Lok Sabha and Rajya Sabha over such a bill, the President can summon a joint sitting.
3. The President must give assent to a Constitutional Amendment Bill and cannot return it for reconsideration.

Which of the statements given above is/are correct?

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

Q.2 Which of the following countries share a land border with Austria?

1. Switzerland
2. Italy
3. Slovakia
4. France
5. Hungary

Select the correct answer using the code given below:

- A) 1, 2, 3, and 5 only
- B) 2, 4, and 5 only
- C) 1, 3, and 4 only
- D) 1, 2, 3, 4, and 5

Q.3 The Painted Leopard Gecko (*Eublepharis pictus*) was scientifically described in 2022 from which region of India?

- A) Western Ghats
- B) Eastern Ghats
- C) Thar Desert
- D) Sundarbans

Q.4 Shahtoosh shawls, which are banned globally, are made from the hair of which animal?

- A) Pashmina Goat
- B) Tibetan Antelope
- C) Himalayan Yak
- D) Angora Rabbit

Q.5 Consider the following statements regarding the Securities Transaction Tax (STT):

1. It is a direct tax levied on both listed and off-market transactions of securities.
2. It is applied only when the investor makes a profit on the transaction.
3. It was introduced to simplify taxation and curb tax evasion in the capital market.

Which of the statements given above is/are correct?

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

Answers

1. B
2. A
3. B
4. B
5. B