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# 1. Legislative Assembly's can impose a tax on other States' lotteries ( March 24, 2022 )

The Supreme Court of India held that a State legislature has the right to impose tax on lotteries conducted by other States within its jurisdiction

- The apex court observed that 'lotteries' is a "species of gambling activity" and 'betting and gambling' is part of the State List as per Entry 34 of the Seventh Schedule of the Constitution.
- Court clearly mentioned that lotteries, irrespective of whether it is conducted or organised by the Government of India or the Government of State is 'betting and gambling.
- So, the power to tax is on all activities which are in the nature of 'betting and gambling,'
  including lotteries, as per Entry 62 of the Seventh Schedule of the Constitution under
  State List.
- The judgment came on appeals filed by the Karnataka and Kerala governments against the decisions of their respective High Courts to quash laws enacted by their legislatures to tax lotteries organized and promoted by other States.

#### Important Note for Exam-

- Kerala High Court is a common High Court established in 1948 and located at Kochi. It is the highest court both for the state of Kerala and also the Union Territory of Lakshadweep.
- Common High Courts can be formed by Parliament as per provisions of 7th Amendment Act, 1956
- List of other common High-Courts-

Estd	High Court	Territorial Jurisdiction	Location
1862	Bombay	Maharashtra  Dadra & Nagar Haveli and  Daman & Diu  Goa	Seat: Mumbai Bench: Panaji, Aurangabad, and Nagpur
1862	Kolkata	West Bengal Andaman & Nicobar islands	Seat: Kolkata Bench: Port Blair
1862	Madras	Tamil Nadu Pondicherry	Seat: Chennai Bench: Madurai

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1948	Guwahati	Nagaland	Seat: Guwahati Bench: Kohima, Aizawl, and Itanagar
1975	Punjab	Punjab, Haryana & Chandigarh	Chandigarh
2019	Jammu and Kashmir	Jammu and Kashmir and Ladakh	Srinagar - Summer Jammu - Winter

# 2. Bangladesh will be connected to North-East by 2024 (Nov. 26, 2021)

While virtually addressing the delegates at a function organised by the Indian Chambers of Commerce, **Union Minister for Home Affairs and Cooperations Amit Shah** said that the government will connect capitals of all the **eight States** by **air**, **seven of the eight** state capitals will be connected through **rail**, **and a network of roads** is operational.

He said the northeast states will be linked by road and railway to Bangladesh in a year or two, creating many opportunities in the region.

#### **Key Points:**

- The connectivity problem in the North East is being resolved by signing a land border agreement with Bangladesh. The North East will be connected to the ports of Bangladesh in two years and this will open up a huge avenue for setting up industry in the North East and for connectivity to the rest of the world.
- In a year or two, the **North East region will be connected with Bangladesh by rail and road** and after that, there will be immense possibilities to go East. The trade with Bangladesh will get a boost with the start of the Agartala-Akhaura railway link.
- Land Boundary Agreement (LBA) signed with Bangladesh in 2014 ensured proper connectivity in the region.

# **North East States and Capitals:**

#### **States Capital**

- Arunachal Pradesh Itanagar
- Assam Dispur
- Manipur Imphal
- Meghalaya Shillong
- Mizoram Aizawl
- Nagaland Kohima
- Tripura Agartala
- Sikkim Gangtok

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- The capitals of all the **eight States will be connected** by **air.**
- The capitals of Assam, Tripura and Arunachal Pradesh are already connected by **rail**, work to extend similar connectivity in Manipur, Mizoram, Nagaland and Meghalaya are underway.