P.L.RAJ IAS & IPS ACADEMY

Building Bureaucrats Since 2006

Editorial of the Day – 18.11.2025

Index

1. The need for a social audit for SIR 2.0 –(TH)

General Studies 2 - Governance **Topic** - Statutory, regulatory and various quasi-judicial bodies. (Specifically relating to the Election Commission of India (ECI) and its functioning/accountability).

Analysis of Concerns Regarding ECI's Special Intensive Revision (SIR) 2.0

I. Introduction - The Need for Vigilance

The Election Commission of India's (ECI) Special Intensive Revision (SIR) 2.0 across 12 States and UTs is flagged as a process potentially lacking proper rules, oversight, scrutiny, and auditing mechanisms. The experience from Bihar SIR highlights a risk of mass disenfranchisement, necessitating strong vigilance from civil society, the media, and political parties to safeguard electoral integrity.

II. Key Issues Emerging from the Bihar SIR Experience

The Bihar SIR, a documentation-heavy, re-verification process, raised alarm bells due to systemic flaws -

Mass Disenfranchisement Risk - The process sparked concerns about the quiet introduction of a citizenship-screening mechanism within the electoral revision, leading to potential large-scale removal of eligible voters.

Serious Anomalies in Rolls - The revised electoral rolls showed concrete statistical anomalies - A sharp fall in the adult-elector ratio. Disproportionate deletions of women and Muslim voters. The continued presence of duplicate and bogus entries.

ECI's Reduced Accountability - The ECI faced criticism for its conduct, with its actions suggesting - A growing resistance to scrutiny. Reduced institutional accountability. A greater focus on defending its authority rather than ensuring an inclusive and accurate electoral roll.

Judicial Evasion of Fundamental Issues - The Supreme Court, while overseeing the legality, avoided addressing the fundamental issue of the ECI's legal authority to conduct an SIR or the existence of governing Rules. Limited interventions corrected only minor procedural gaps, allowing systemic flaws to persist and risking validation of a discriminatory framework.

Challenge of Migrant Voting Rights - The definition of "ordinarily resident" under Section 19 and Section 20 of the Representation of the People Act, 1950, is outdated. It fails to reflect modern migration patterns (long-term, short-term/seasonal, and circular migrants), resulting in significant gaps in ensuring the electoral inclusion of internal migrants (e.g., in Tamil Nadu).

III. The Case for Mandatory Social Audit

The current SIR's lack of checks and balances underscores the urgent need for a mandatory social audit in electoral roll revision and verification.

Lack of Checks and Balances - The SIR currently lacks proper Rules, oversight, scrutiny, and audit, making it vulnerable to external influence and errors.

Impractical Expectations from Voters - Expecting 30–40% of non-turning-out voters to repeatedly apply/reapply or furnish fresh citizenship proof is impractical and reflects an abdication of responsibility by the ECI for preparing accurate rolls.

Constitutional & Legal Basis - Social audits are an established tool of participatory democracy. The Constitution, via Articles 243A and 243J, empowers community-based monitoring and auditing. The Comptroller and Auditor General (CAG) has also endorsed social audits for monitoring mass programmes.

Benefits of Social Audit - A mandatory social audit ensures that additions and deletions are transparent, community-verified, and inclusive.

IV. Social Audit as the Most Reliable Method

Social audit is advocated as the most inclusive and reliable method due to its participatory nature

Process - It involves the open, collective examination of base documents and records, supported by public testimonies, allowing people to verify or contest electoral roll information.

Intensive and Transparent Revision - Conducting social audits at the panchayat, ward, or booth level ensures the most intensive, transparent, and community-driven revision, minimizing manipulation and maximizing inclusion.

Precedent of Success - This model has a strong precedent

In 2003, the ECI under CEC J. M. Lyngdoh directed decentralised social audits in gram Sabha's and ward Sabha's across five poll-bound States.

Using booth-level rolls, the process produced significant corrections; for example, over 7 lakh changes were made in Rajasthan alone, demonstrating the effectiveness of community-driven verification.

Conclusion

The success of the earlier people-centred auditing model reinforces it as the best safeguard for an accurate and inclusive electoral roll. The ECI must adopt this approach, formulating clear Rules — including a mandatory social audit — in consultation with civil society and political parties before proceeding with SIR 2.0.

Source - https - //www.thehindu.com/opinion/op-ed/the-need-for-a-social-audit-for-sir-20/article70290574.ece

2. SC ruling in telecom dues case softens a crippling blow

General Studies 3 - Economy

Topic - Energy, Ports, Roads, Airports, Railways etc. (Focusing on Communications and Digital Infrastructure)

Judicial Pragmatism and Economic Sustainability in India's Telecom Sector

I. Introduction - SC's Corrective Step

The Supreme Court (SC) has permitted the reconsideration of Adjusted Gross Revenue (AGR) dues for Vodafone, thereby softening the massive financial liability imposed by the 2019 SC verdict in Union of India vs Association of United Telecom Service Providers. This original judgment imposed a staggering liability of nearly ₹93,000 crore due to a broad definition of AGR. The recent SC direction to waive interest and penalties is a welcome step toward restoring financial stability in the sector, a key driver of economic growth and digital access.

II. Key Issues and the AGR Dispute

1. AGR Definition and Dispute

Initial Definition - AGR initially referred to revenue earned by telecom operators, explicitly excluding discounts, rebates, and commissions.

2019 SC Verdict Expansion - The 2019 verdict expanded AGR to include "notional revenue," making operators liable to pay licence fees on unrealised revenue.

Contradiction - This expanded definition contradicted standard accounting principles (AS-9) and globally accepted practices, which define revenue as actual inflows received.

2. Economic Impact of the 2019 Verdict

Massive Liability Breakdown - The total demand of nearly ₹93,000 crore was severely stressed by penalties -

Principal liability - ₹23,000 crore.

Interest & penalties - ₹70,000 crore (~75% of the total demand).

Threat to Viability - The verdict threatened the financial viability of telecom companies, particularly private operators, risking competition and potentially leading to higher consumer tariffs.

Aggravating Factor - Delays in resolution and the mechanism of compounding interest under Clause 20.5 significantly aggravated the sectoral burden.

3. Judicial Oversight and Principle of Proportionality

Lack of Consideration - The 2019 judgment did not adequately consider economic consequences, despite the SC having previously highlighted that penalties should follow conscious statutory violations.

Recent Directive's Alignment - The recent SC directive aligns with the principle of proportionality and economic rationality in judicial decision-making.

III. Policy and Sectoral Implications

1. For the Telecom Sector

Financial Revival - Relief from interest and penalties will help revive liquidity and reduce stress on debt-laden operators.

Investment and Growth - It encourages further investment and sustainable growth, which is crucial for achieving India's Digital India initiatives.

2. For Governance and Regulation

TDSAT's Role - The decision emphasises the importance of the Telecom Disputes Settlement and Appellate Tribunal's (TDSAT) role as a sector-specific adjudicator.

Judicial Pragmatism - It signals a more pragmatic approach by the judiciary in balancing strict legal interpretation with economic consequences and sectoral realities.

3. For Legal and Accounting Norms

Reinforcement of Standards - The decision reinforces that accounting standards (AS-9, Companies Act, 2013) are crucial in defining revenue and cannot be ignored in regulatory disputes.

Clarity in Contracts - It promotes clarity in public-private contractual obligations, helping to avoid future ambiguities in policy frameworks and sustaining investor confidence.

Conclusion

The SC's reconsideration of AGR dues represents a corrective step that restores fairness in the telecom sector. It ensures that legal interpretations are in alignment with accounting norms and economic reality. Ultimately, this highlights the critical need for regulatory clarity, judicial pragmatism, and policy predictability, all of which are essential for sustaining the growth of India's vital digital infrastructure.

Source - [https - //indianexpress.com/article/opinion/columns/sc-ruling-in-telecom-dues-case-softens-a-crippling-blow-10371395/lite/](https://indianexpress.com/article/opinion/columns/sc-ruling-in-telecom-dues-case-softens-a-crippling-blow-10371395/lite/)