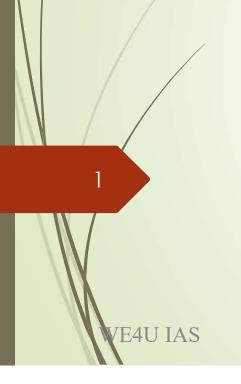
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At COP-27, India and three others oppose 'carbon border tax'

The Hindu Bureau NEW DELHI

With the 27th edition of the Conference of Parties (COP) in Sharm El-Sheikh nearing its final stages and efforts being ramped up to arrive at a conclusive agreement, a consortium of countries, including India, jointly said on Wednesday that carbon border taxes, which could result in market distortion and aggravate the trust deficit among parties, must be avoided.

The European Union has proposed a policy called the Carbon Border Adjustment Mechanism to tax products such as cement and steel, which are extremely carbon intensive, with effect from 2026.

BASIC, a group comprising Brazil, India, South Africa and China, large economies that are significantly dependent on coal,



The EU has proposed a Carbon Border Adjustment Mechanism to tax cement and steel.

has for several years voiced common concerns and reiterated their right to use fossil fuels during their transition to clean energy.

Their statement expressed "grave concern" that developed countries were not showing leadership or responding with a matching effort.

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emissions attributed to imported goods that have not been carbon-taxed at source.

Why?

Imposing Carbon Levies: The measure is designed to protect European industries from competitors abroad who are not subjected to the same carbon levies.

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Rock art symbols could point to arrival of humans at the end of the last Ice Age in Nilgiris, says researcher

Rohan Premkumar UDHAGAMANDALAM

Five symbols on a rock art site at Iduhatty in Nilgiris district that closely resemble the symbols used at other rock and cave painting sites in Europe could point to the arrival of modern humans in the Nilgiris between 10,000 40,000 years ago.

Janardhan Nanjundan of Thulithalai village, a National Geographic-certified educator, ecologist and researcher, has been documenting the rock art site at Iduhatty, around 20 km from Udhagamandalam. After consulting leading palaeo-anthropologists

from across the world, he believes that a small band of modern humans made their way across Europe and Asia and into India during the end of the last Ice Age.

Common symbols

"Palaeoanthropologist and leading rock art researcher Genevieve von Petzinger has identified 32 geometric signs of Ice Age Europe, which are seen with a remarkable commonality in caves and rock art sites across Europe. At Iduhatty, five of these symbols - the



Digging deeper: More research is needed to date the symbols seen at the rock art site in Iduhatty.

circle, cordiform, dot, finger fluting and quadrangle (names given to identify the different symbols) are seen," Mr. Nanjundan

That the symbols were also painted in red ochre (iron oxide) is also consistent with the European rock art sites.

Possible messages

"Ochre is a natural pigment, predominantly just an iron oxide with varying degrees of water molecules, which yields different colours, from yellow to black. Heat-treating the

Five symbols at a rock art site at Iduhatty closely resemble geometric signs of Ice Age Europe; the site has 20 unique symbols painted in ochre

JANARDHAN NANJUNDAN, Ecologist and researcher

ochre causes a chemical change and makes it a really vibrant red. Ochre is a mineral, it doesn't wash away or decay, allowing it to persist through the ages. Ancestral Homo species started using ochre over 2,50,000 years ago," he ex-

these signs were meaningful to their creators. We might not know what they meant, but people of that time certainly did. The message that they were leaving behind is more than just 'I was here'; it is actually the first way the early humans left each other notes," he says. There are 20 unique symbols at Iduhatty.

If the theory can be proven with carbon dating, it

will mean a small group of humans managed to make their way to the Nilgiris and survive in the high altitudes of the hills, at least for a little while, before dying out or mixing with other primitive human popu-

'Site needs protection' As the Iduhatty site has not

been studied thoroughly, unlike some of the other sites in the Nilgiris like Karikiyoor, it is difficult to date the period in which the symbols were drawn, says rock art expert K.T. Gandhirajan. He calls for more research to understand the symbols and steps to preserve such sites.

There are said to be 10 rock art sites in the Nilgiris, cci-callback://articleTouched.cci?articleId=GMPAH8PEG.1 que history. Mr. Nanjundan says that though the Iduhatty site is off-limits, except for researchers, the symbols are fading for lack of protection and preservation. "We need to ensure that the signs and symbols at all the rock art sites are carbondated and photographed, so that anthropologists can study them in greater detail before they disappear or get damaged," he says.

Topic: Taxation

Hold urgent meeting of GST Council, West Bengal's Amit Mitra urges FM

GST Council

- In order to implement GST, the Constitutional (122nd Amendment) Bill (CAB for short) was passed by both houses of parliament in 2016.
- The CAB was passed by more than 15 states and thereafter Hon'ble President gave assent to "The Constitution (One Hundred And First Amendment) Act, 2016".
 - Since then the GST council has been notified bringing into existence the Constitutional body to decide issues relating to GST.
- It is a joint forum of the Centre and the states which was set up by the President as per Article

279A (1) of the amended Constitution.

Members

- The Union Finance Minister (chairperson), the Union Minister of State (Finance) from the Centre.
- Each state can nominate a minister in-charge of finance or taxation or any other minister as a member.

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Functions

- The Council, according to Article 279, is meant to "make recommendations to the Union and the states on important issues related to GST, like the goods and services that may be subjected or exempted from GST, model GST Laws".
- It also decides on various rate slabs of GST.

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