

2013
(DECEMBER)
BACHELOR OF LAW
(Law of Taxation)
Paper - 11
Full Marks : 100
Pass Mark : 40
Time : 3 Hours

The figures in the margin indicate full marks for the questions

Answer ***any six*** including ***Question No.1*** which is compulsory.

1. Write short notes on ***any four*** of the following:- **4x5=20**
- a) Demerger.
 - b) Charitable purpose.
 - c) Profits and gains.
 - d) Assessee.
 - e) Person as defined under the Mizoram Value Added Tax Act, 2005.
 - f) Distinction between 'Toll' and 'Tax'.

2. "All business incomes are not taxable under the head 'Profits and gains from business and profession'. Explain. **16**
3. What are the taxation provisions given under the Constitution of India? **16**
4. Define Tax. Also state the elements and purposes of taxation. **4+12=16**
5. Give critical analysis on agricultural income based on the case of *CIT-vs-Raja Benoy Kumar Shas Roy (1957) 32 ITR 446 (SC)*. **16**
6. Income is absolutely exempt from tax if a particular item of income falls within section 10 of the Indian Income Tax, Act, 1961. Discuss. **16**
7. Explain the procedure for the taxation of corporation in India. **16**
8. Give critical analysis on The Mizoram Value Added Tax Act, 2005. **16**

9. Who are the taxing authorities as per Mizoram Value Added Tax Act, 2005? What are their powers and functions? **7+9=16**

10. (i) What are the penalties for the following offences as per Mizoram Value Added Tax Act, 2005?
 - (a) A person, not being a registered dealer falsely represents that he is or was a registered dealer at the time when he sells goods.
 - (b) A person knowingly produces before the commissioner, false bill, cash memorandum, voucher or other document for evading tax.
- (ii) State the prescribed manner for filing revision to the High Court as per section 69. **4+4+8=16**

*****III / IIb-11 *****

2013
(DECEMBER)
BACHELOR OF LAW
(Environmental Law)
Paper - 12
Full Marks : 100
Pass Marks : 40
Time : 3 Hours

The figures in the margin indicate full marks for the questions

Answer ***any six*** including ***Question No.1*** which is compulsory.

1. Write short notes on ***any four*** of the following. **5X4=20**
 - (a) Provisions under Indian Penal Code 1860 regarding environmental protection.
 - (b) Sustainable Development.
 - (c) Polluter's Pay Principle.
 - (d) Forest Rights under the Scheduled Tribes and other Traditional Forest Dwellers (Recognition of Forest Rights) Act 2006.

(e) Factors responsible for Ozone depletion.

2. "No person shall be deprived of his right to life and personal liberty except according to the procedure established by law." Explain the constitutional provisions regarding environmental protection citing relevant case laws. **16**

3. Explain the facts and principle of law laid down in any two of the following : **8+8=16**

(a) *Union Carbide Corporation-vs-Union of India (1991)* 4SCC 584.

(b) *MC Mehta-vs-Kamal Nath (2000)* 6SCC 213.

(c) *Murali Deora-vs-Union of India (2002)* 6SCC 213.

4. Define Environmental Pollutant. Explain the general powers of the central government for the protection and improvement of the environment under the Environment Protection Act 1986 with case laws. **2+14=16**

5. State the composition of the state board under the Water (Prevention and Control of Pollution) Act 1974 and also explain the powers of the state board in the prevention and control of water pollution with relevant case laws. **2+14=16**

6. Define the Central Pollution Control Board under the Air (Prevention and Control of Pollution) Act 1981. Explain the procedure for an appeal against an order made by the Central Board or State Board under the Air Act 1981. **2+14=16**

7. Write short notes on : **8+8=16**

(a) Duties of State Board for wild life.

(b) Cognizance of offences under the Wild Life (Protection) Act 1972.

8. Explain the nature and scope of the Mizoram (Forest) Act 1955. **16**

9. Compare and contrast the principle laid down in the Stockholm Conference on Human Environment 1972 and the Rio Conference/Declaration 1992. **16**

10. Explain : **(8+8=16)**

(a) The provisions of the Biological Diversity Act 2002.

(b) The Meaning of 'ozone depleting substances' and the regulation of production and consumption of ozone depleting substances.

*******III / llb-12 *******

2013
(DECEMBER)
BACHELOR OF LAW
(Professional Ethics & Professional
Accounting System)
Paper - 13
Full Marks : 60
Pass Mark : 24
Time : 2 Hours

The figures in the margin indicate full marks for the questions

Answer ***any five*** including ***Question No.1***
which is compulsory.

1. Write short notes on ***any four*** of the following: **5x4=20**
- a) Disqualification for enrolment as an advocate.
 - b) Function of State Bar Council.
 - c) Rights of advocates to practice.
 - d) Punishment of advocates for misconduct.
 - e) Accounts and Audit.
 - f) Bar Bench relation

2. Write true or false for the following by referring relevant sections. **2X5=10**

(a) Where the date of seniority of two or more persons is the same, the one senior in age shall be reckoned as senior to the other.

(b) The Attorney General of India shall have pre-audience over all other advocates.

(c) Every advocates whose name is entered in the state roll is not entitled to practice throughout the territories i.e all courts including Supreme court.

(d) An advocate cannot be punished for any misconduct.

(e) Any person aggrieved by an order of the disciplinary committee of a State Bar Council may within 60 days of the date of communication of the order can appeal to the Bar Council of India.

3.

What are the required qualifications for a person who wants to be an advocate under Advocates acts 1961? Can an application for enrolment as an advocate refused by State Bar Council be entertained by another State Bar Council? **10**

4.

(a) Advocates to be the only recognised class of persons entitled to practice law **5**
Comment.

(b)

An advocate after accepting fees from his client in a criminal case does not appear in the court. Is there any breach of professional duty? Give reason. **5**

5.

"Legal profession is not a business but a profession created by the state for the public good". In the light of the statement write the duties of an advocate towards the court and his client. **10**

6.

What do you understand by contempt of court? Discuss the categories of the contempt of court. **10**

7. Write short notes on :-

- (a) Punishment for contempt of court.
- (b) Contempt of jurisdiction of subordinate court. **5+5=10**

8. Write the principle of law laid down in :-

- (a) *M. Veerabhadra Rao Vrs. Tek Chand*
(1984) Supp SCC 571.
- (b) *Haris Chandra Tiwari Vrs. Baiju AIR*
2002 SC-548. **5+5=10**

*****III / 11b-13 *****

2013
(DECEMBER)
BACHELOR OF LAW
(Intellectual Property Law)
Paper - 14
Full Marks : 100
Pass Marks : 40
Time : 3 Hours

The figures in the margin indicate full marks for the questions

Answer ***any six*** including ***Question No.1***
which is compulsory.

1. Write short notes on ***any four*** of the following: **5x4=20**
- a) Well-Known trademark.
 - b) Moral Rights of author.
 - c) Anticipation.
 - d) Difference between Copyright and Design.
 - e) Abridgement
 - f) Letter's patent.

2. Can common word be registered as a trademark? Discuss the registrability of the following words as a trademark :

a) Nilgiri for Coffee

b) Perfection for soap

c) Tiger for Paints

4+12=16

3. "It is said that intellectual property right brings a boon to mankind". Elaborate this statement explaining the different kinds of Intellectual Property Rights and their importance. **16**

4. Explain the concept of idea expression dichotomy under the Copyright law supported by relevant case laws. **16**

5. What do you mean by true and first inventor? Explain the pre-requisites of a patent citing relevant case laws. **4+12=16**

Page-2

6. What do you mean by... Explain whether the following work falls under copyright or not. **4+12=16**

- a) Lecture
- b) Letter
- c) Dictionaries

7. Discuss the meaning and scope of a trademark and distinguish between infringement of a trademark and passing off. **16**

8. "All the rights granted to a patentee are conditional". Explain this statement mentioning the rights of patentee. **16**

9. (a) Define the term 'geographical indications' under the Geographical Indications of Goods (Registration and Protection) Act, 1999 and explain with examples the meaning of geographical indication as mentioned in the said Act.

Page-

- (b) Write down the criteria for the registration of design as laid down in the Design Act, 2000. **8+8=16**

10. Explain the bundles of right present in copyright as laid down in the Copyright Act, 1957 and mention how these rights can be exploited by a copyright holder.

16

******* III / 11b-14 *******

2013
(DECEMBER)
BACHELOR OF LAW
(Human Rights & Practice)
Paper - 15
Full Marks : 100
Pass Mark : 40
Time : 3 Hours

The figures in the margin indicate full marks for the questions

Answer ***any six*** including ***Question No.1*** which is compulsory.

1. Write short notes on ***any four*** of the following:- **5x4=20**
- a) Charter of United Nation.
 - b) Human Rights of second generation.
 - c) CEDAW.
 - d) International Bill of Rights.
 - e) Human Rights NGO.
 - f) Rights of Scheduled Tribe.

2. Explain the meaning, nature and scope of human rights and discuss its emergence and classification with reference to Universal Declaration of Human Rights, 1948. **16**

3. Explain the mechanisms for the implementation of human rights as laid down under the International Covenant on Civil & Political Rights, 1966. **16**

4. Critically analyse the status of women in India and discuss the role of the judiciary in protecting and promoting the welfare of women supported by relevant case laws. **16**

5. Who is a child? Discuss the mechanism to implement the rights of child at international level. **4+12=16**

6. Discuss the role and functions of National Human Rights Commission (NHRC) in protection and promotion of human rights. What are its limitations? **16**

7. Discuss the legislation that led to the emergence of the Justice Jeevan Reddy Committee and critically analyse its provisions. **16**

8. Explain and analyse how far media is held responsible in protecting and promoting human rights. **16**

9. What do you mean by regional Conventions on human rights? Explain the nature and functions of the European Convention on human rights. **4+12=16**

10. Discuss the various constitutional provisions for protection of human rights. **16**

*****III / IIb-15*****

2013
(DECEMBER)
BACHELOR OF LAW
(Law of Carriage)
Paper - 17
Full Marks : 100
Pass Mark : 40
Time : 3 Hours

The figures in the margin indicate full marks for the questions

Answer ***any six*** including ***Question No.1***
which is compulsory.

1. Write short notes on ***any four*** of the following. **5X4=20**
- (a) Untoward incident.
 - (b) Air Way Bill
 - (c) Unclaimed Consignment under Railways Act, 1989.
 - (d) Liability in case of death under the Carriage by Air Act, 1972.
 - (e) Objects of Indian Carriage of goods by Sea Act, 1925.

2. Explain with relevant case laws the liabilities faced by the railway authorities in the case of a passenger accidentally falling from a passenger train. **16**

3. Explain the various documents of carriage contained by the Carriage by Air Act, 1972. **16**

4. What are the general responsibilities of a railway administration as carrier of goods? What is done with the goods which are in defective condition or defectively packed? **8+8=16**

5. Discuss the rights and immunities enjoyed by the carrier or the ship as laid down under the Indian Carriage of Goods by Sea Act, 1925. **16**

6. Explain the provisions dealing with drunkenness and nuisance under the Railways Act, 1989 and state the penalties for transfer of tickets under the said law. **16**

7. What is contract of carriage? Discuss the responsibilities and liabilities of a carrier under the Carriage of Goods by Sea Act, 1925. **2+14=16**

8. Write notes on: **8+8=16**

a) Railway Receipt

b) Carriage of dangerous or offensive goods under Railways Act, 1989.

9. What is Bill of Lading? What are the legal implications of it in a Sea Carriage. **4+12=16**

10. An air carrier cannot avail the benefit of the provisions of the Carriage by Air Act, 1972 which limits its liability in case of loss or damage to goods carried by air, if such loss or damage has occurred due to the wilful misconduct on the part of the carrier. Elucidate. **16**

*****III/ IIb-17*****