



UNIVERSITY OF NORTH BENGAL
LL.B. (3 yr.) 6th Semester Examination, 2020

CORPORATE GOVERNANCE

Time Allotted: 3 Hours

Full Marks: 80

The figures in the margin indicate full marks.

Answer Question No. 7 and any *four* questions from the rest

1. (a) Describe in detail the role of important board committees to ensure good corporate governance. 8
- (b) Elaborate the concept of 'Corporate Social Responsibilities' with reference to the Companies Act, 2013. 8
2. (a) How important is the shareholder's decision making power? Elucidate with relevant judicial pronouncement. 8
- (b) What are the remedies available in case of breach of corporate duties by the directors? 8
3. (a) Write a note on various types of directors under the Companies Act, 2013. 8
- (b) Define unfair prejudice. 8
4. (a) State the performance expectations of stakeholders. Discuss with the help of examples of leading corporations. 8
- (b) What are the remedies available in case of breach of corporate duties by the directors? 8
5. Elaborately discuss the recommendations of Kumar Mangalam Birla Committee. State your observation also. 16
6. (a) Write a comparative study between Corporate Governance and Public Governance. 8
- (b) Briefly discuss Removal of Director 4+4
 - (i) by the company;
 - (ii) by the tribunal.
7. Write short notes on any **four** of the following: 4×4 = 16
 - (a) Quorum
 - (b) Minority shareholders
 - (c) Controlling Member's voting
 - (d) Director's Identification Number
 - (e) Non-executive Directors.

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HUMAN RIGHTS LAW AND PRACTICE

Full Marks: 80

Time Allotted: 3 Hours

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Answer Question No. 7 and any *four* questions from the rest

1. Discuss the relationship between the rights enshrined under the International Covenant on economic social and cultural rights (ICESCR) and the rights enshrined under Part IV of the Constitution of India. 16
2. (a) Enumerate the classifications of Human Rights into first and second generation rights. 8
(b) Mention the importance and salient features of the Universal Declaration of Human Rights (UDHR), 1948. 8
3. Discuss the following with relevant Legal Provisions and Judgments: 8+8
(a) Protection of the Human Rights of Prisoners
(b) Protection of the Human Rights of Children
4. State the importance of the protection of the Human Rights Act, 1993. Also mention the role played by the NHRC of India in protecting the fundamental Human Rights of the people. 16
5. Discuss with relevant Legal Provisions and Landmark Judgments, the role played by the Judiciary in protecting the fundamental Human Rights of Women in India. 16
6. Explain the following in brief: 8+8
(a) Regional convention on Human Rights.
(b) Body of principles for the protection of all persons under any form of detention or imprisonment, 1988.
7. Write short notes on any *four* of the following: 4×4 = 16
(a) Development of Human Rights
(b) Rights enshrined under the ICCPR
(c) Protection of rights of the Migrant Workers
(d) Right to clean environment
(e) Protection of right of the Minorities
(f) European convention on Human Rights.

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PUBLIC INTERNATIONAL LAW

Time Allotted: 3 Hours

Full Marks: 80

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Answer Question No. 7 and any four questions from the rest

1. (a) How has the growth of International Law over the past one century impacted how international law is defined? 10
- (b) "International Law is the vanishing point of jurisprudence"- Analyse critically. 6
2. (a) In a currently pending matter before the Supreme Court relating to Rohingya refugees, the advocates on behalf of the petitioners have argued that some of the principles embodied in the Refugee Convention, 1951 (a multilateral treaty) are nothing but codification of customary rules of international law. The contention on behalf of the defendants (i.e. the Union of India) is that since India has not signed the convention, it is not bound by its provisions. In light of this, explain the significance of the argument raised by the petitioner and why is it relevant in this case? 8
- (b) Explain the State practice of United Kingdom with regards to applicability of customary international law within the domestic plane with suitable case laws. 8
3. (a) Critically examine the importance of judicial decisions as a source of International Law. 6
- (b) (i) What do you understand by *opinion juris et necessitatis*? 5
- (ii) Explain the concept of regional and local customs in International law with suitable illustrations. 5
4. (a) Explain the various modes of acquisition and loss of nationality under International Law. 8
- (b) Explain the principles of *jus soli* and *jus sanguinis* as modes of acquiring citizenship and explain what principle is followed in India particularly in the context of the Citizenship Amendment Act of 2019. 8
5. (a) What are the differences between *de jure* and *de facto* recognition? Explain with suitable case laws. 8
- (b) Differentiate between protectorate and vassal States from the perspective of international law. 8
6. (a) Trace the evolution of the international legal regime relating to continental shelf. 8
- (b) Explain what are the rights and duties of a State over its territorial sea. 8

7. Write short notes on the following (any *four*):

4×4 = 16

- (a) *Filartiga v. Pena Irala* [77 ILR 169]
- (b) Statelessness under International Law
- (c) Equidistance rule in demarcation of Territorial Sea
- (d) Diplomatic Asylum
- (e) Principle of Double Criminality
- (f) Non-extradition of political offenders.

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PRINCIPLES OF TAXATION LAW

Time Allotted: 3 Hours

Full Marks: 80

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Answer Question No. 7 and any four questions from the rest

1. (a) "The subject of every state ought to contribute towards the support of the government as early as possible in proportion to their respective abilities that is in proportion to the revenue which they respectively enjoy under the protection of the state". In the light of the above statement by Adam Smith, discuss his theory of for cannons of taxation along with its relevancy and application in the Income Tax Act, 1961. 8
- (b) Rony, a citizen of USA has been staying in India since 1990. He leaves India on 16.07.2013 on a visit to USA and returns on 04.01.2014. 4+4
- (i) Determine the residential status for the previous year 2013-14.
- (ii) Is he an Ordinary or Non Ordinary Resident of India? Explain your answer by applying relevant formulas.
2. (a) Specify whether the following acts can be considered as an act of Tax planning or Tax Evasion and cite reason for the same. $5 \times 2 = 10$
- (i) X has paid premium of Rs. 72,000 for Life Insurance Policy so as to reduce Total Income.
- (ii) X has installed an air conditioner costing Rs. 60,000 at his residence but shows as it is fitted in a factory. This is with the objective to claim depreciation.
- (iii) A is a working partner in ABC Firm. In such capacity, he is entitled to a salary of Rs. 7,500 per month. He treats this as salary instead of business income.
- (iv) Z Ltd. issues a credit note for Rs. 36,000 for brokerage payable to A, who is son of G, managing director of the company. The purpose is to reduce Z Ltd. income and increase A's income from Rs. 18,000 to Rs. 54,000.
- (v) Y had Saving deposit interest amounting to Rs. 5,000, he disclosed this amount under other sources and claimed deduction u/s 80TTA.
- (b) Discuss in details various prospects of tax planning for a company set up in Special Economic Zone (SEZ) under the light of various provisions of exemption and deduction available under the Income tax Act, 1961. 6

3. Rahul purchased a computer for his personal use. It is treated as "personal effects" therefore not a capital asset. Any surplus arising on transfer of it can't be taxed under the head of Capital Gain.
- (i) What do you understand by personal effect? Discuss its exception with the help of suitable case laws. 10
- (ii) Discuss the other conditions, when any kind of movable or immovable property is not considered as a Capital Asset and not charged under income from Capital Gains. 6
4. Priya, had entered into agreement with ABS Company for promoting the causes of environmental issues in association with Hyundai. She was given a Toyota Prius hybrid luxury sedan car for being the brand ambassador of ABC-Hyundai Greenathon Campaign. The Assessing Officer taxed the market value of such car in the hands of assessee as business income under section 28(iv). However, the assessee contended that the remuneration received against her services as brand ambassador had been offered to tax in the year of receipt. Since she didn't render any services to Toyota Company, the value of the car given to her for promotional purpose couldn't be taxed in her hands.
- (a) Decide the case in the light of relevant case laws and provisions of Income Tax Act, 1961. 8
- (b) What are exceptions available to taxability of gifts under the Income Tax Laws? 8
5. Discuss the object and meaning of Service Tax? Briefly mention the provisions of penalties under Service Tax. 16
6. (a) Define VAT? 4
- (b) Enumerate the importance of VAT System in India? 6
- (c) Briefly discuss the difference between VAT and Sales Tax. 6
7. Write short notes on any **four** of the following: 4×4 = 16
- (a) Person
- (b) Residential Status of a Company
- (c) Block assets
- (d) Clubbing of Income
- (e) Income from other sources
- (f) Cascading Effect

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