

Examinations Roll No.

HPNLU/___/___/___



**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY
SHIMLA**

End-Term Examinations, December 2024

Paper Code: LB-701

Subject: Principle of Taxation Law

B.A./B.B.A.LL.B. 7th Semester

13th December, 2024

Time: 3 Hour

Maximum Marks: 50

Instructions:

- 1. Section-A is compulsory consisting of Six short questions carrying three marks each. Attempt any Four Questions from Section-B. Each question in Section-B carries eight marks.*
- 2. This Question Paper contains total of three printed pages.*
- 3. Candidates are required to write their Roll No. on the question paper in the given space above. Do not write anything except Roll No. on the question paper.*

SECTION-A (Short-Answer Type)

(6x03=18Marks)

Q.1 Short Answer Type Questions:

- a)** What are the parameters of POEM to decide the company's residency under the Income Tax Act, 19961? Explain with a suitable illustration.
- b)** Explain the scope of Section 5 of the Income Tax Act, 1961. Under what circumstances will income earned from foreign sources be part of Section 5?

- c) Can a lawyer's fee be claimed as permitted expenditure under Section 37 of the Income Tax Act, 1961? Explain with the help of suitable judicial decisions.
- d) Ms A receives jewellery worth Rs 65 thousand on her marriage. Income tax authorities sent her notice to pay the tax. Prepare a reply on behalf of Ms A for ITO claiming exemption from taxes on such jewellery.
- e) A company is engaged in business in many foreign jurisdictions, which involves possibilities of transfer pricing. Discuss the procedure for assessment of its income tax.
- f) With the help of the judicial decision, discuss the scope and relation between Section 148 and Section 148A of the Income Tax Act 1961.

SECTION-B (Long-Answer/Descriptive/Analytical Type)

(4x08=32Marks)

- Q.2** Mr A, to produce high-quality flowers, erected a greenhouse on his land, properly covered from the general atmosphere through plastic sheets. He earned Rs. 8 lakhs by selling these flowers. He claims the income as 'agricultural income', thus tax exemption. Discuss with the help of legal provisions and suitable judicial decisions.
- Q.3** Mr. 'X' has three houses, H-1, H-2, and H-3. In March 2023, he transferred H-3 to his daughter, who is married but living separately from her husband. H-1 is occupied by his wife, as Mr. 'X' is staying outside the city under mutually agreed terms of agreement with his wife to live separately. H-2, which could have fetched rent of Rs 3 lakhs per annum, remain vacant throughout the year. Discuss Mr. X's tax liability against all three houses, per the Income Tax Act, 1961 provisions.

- Q.4** What are the tests to distinguish between capital and revenue expenditure? ABC Pvt Ltd. is a registered public transport company. It has 3 semi-luxury vehicles. By spending Rs. 10 lakhs, all three vehicles were converted into luxury vehicles. The Company claimed the expenditure as revenue and adjusted the same against the total income of FY 2022-23. ITO rejected the adjustment and added it to capital expenditure. Decide the case with the help of suitable judicial decisions.
- Q.5** Distinguish between short-term capital gains and long-term capital gains. Mr. A purchased 1000 shares of a listed company on 31-04-2022 at Rs 120000. On April 30, 2023, he sold all the shares for a consideration of Rs 240000. He has already paid 0.02% of the Securities Transaction Tax-STT. Discuss the tax treatment of the income so generated. [Tax rate for STCG-20%; LTCG 15%]
- Q.6** M&O Pvt Ltd, a company engaged in the manufacturing business, has also opted for presumptive income and is thus liable to pay advance tax. The company has failed to file its income tax return on or before the due date. The income tax authorities sent her a notice to submit the income tax return for PY 2022-23 and deposit the advance tax of the third instalment of FY 2022-23. Discuss the procedure for assessment of the return filed by the company and the power to impose interest and penalties, if any, under the suitable provisions of the Income Tax Act, 1961.
- Q.7** The ITO has asked a company to submit the expenditure details of the company so that necessary assessment can be examined. The company failed to provide any documents. Discuss the nature and procedure of assessment in this case.

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**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY
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End-Term Examinations, December 2024

Paper Code: LB-702

Subject: Intellectual Property Rights-I

B.A./B.B.A.LL.B. 7th Semester

16th December, 2024

Time: 3 Hour

Maximum Marks: 50

Instructions:

- 1. Section-A is compulsory consisting of Six short questions carrying three marks each. Attempt any Four Questions from Section-B. Each question in Section-B carries eight marks.*
- 2. This Question Paper contains total of four printed pages.*
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SECTION-A (Short-Answer Type)

(6x03=18Marks)

Q.1 Short Answer Type Questions:

- a) How does TRIPS accommodate the public health concerns related to IPRs globally?**
- b) What kind of Trademarks cannot be registered under Trademark Act, 1999?**

- c) A domain name and trademark dispute arises when a domain name infringes upon or conflicts with a registered trademark. Briefly discuss how to resolve these disputes.
- d) What is trademark tarnishment, and how does it impact the reputation of a well-known trademark?
- e) How is passing-off as a remedy different from statutory remedy provided under Trademark Act, 1999.
- f) Who are Authorised Users of Geographical Indications under Indian law?

SECTION-B (Long-Answer/Descriptive/Analytical Type)

(4x08=32Marks)

Q.2 The Natural Rights Theory, often associated with John Locke's labor theory of property, asserts that creators have an inherent right to the fruits of their labor. In contrast, the Utilitarian Theory of intellectual property focuses on maximizing societal welfare. How can the Utilitarian Theory be used to justify compulsory licensing, particularly in the context of public health emergencies?

Q.3 A global clothing brand HEERA-AKEERA, files a case in another developing country claiming its trademark is well-known, even though it is not registered in India. How can the brand establish its trademark as well-known under international standards and TRIPS. Discuss

Q.4 A new sports shoe brand applies for registration for “NikePro” for its range of athletic footwear. Nike, the well-known sportswear brand, already holds the trademark for “Nike.” Is there a likelihood of confusion between “Nike” and “NikePro” based solely on their phonetic similarity? What factors would be relevant in determining whether confusion is likely? Discuss the remedies under Indian law.

Q.5 A liquid detergent brand, “PureClean,” airs an advertisement comparing its product’s stain-removal power to that of a competitor, “BrightWash.” The ad highlights how “PureClean” removes stains more effectively but refrains from directly criticizing “BrightWash.” However, “BrightWash” claims that the comparison harms its reputation despite no direct negative comments about its product. Does “PureClean’s” advertisement violate Section 30(1) of the Trademarks Act, which protects the reputation of a trademark? Discuss

Q.6 What is a copyright in design? Discuss the process of registering designs while highlighting the key nuances, including eligibility criteria of originality and novelty specific to protecting pottery designs within the scope of the Indian law.

Q.7 A company based in Delhi starts marketing and selling handwoven woolen shawls under the name “Himalayan Wool,” claiming them to be made using traditional methods from Himachal Pradesh. However, these shawls are produced using machine-made wool and do not follow the traditional craftsmanship that has been practiced by the indigenous tribal communities of Himachal Pradesh for centuries. The local tribal artisans in Himachal Pradesh hold the traditional knowledge and methods of weaving these shawls and have been trying to protect their craft through a Geographical

Indication (GI) application. How can the misuse of the “Himalayan Wool” brand by the Delhi company harm the reputation of the prospective GI and the rights of the tribal artisans? Advise.

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**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY
SHIMLA**

End-Term Examinations, December 2024

Paper Code: LB-705

Subject: International Trade Law

B.A./B.B.A.LL.B. 7th Semester

23rd December, 2024

Time: 3 Hour

Maximum Marks: 50

Instructions:

- 1. Section-A is compulsory consisting of Six short questions carrying three marks each. Attempt any Four Questions from Section-B. Each question in Section-B carries eight marks.*
- 2. This Question Paper contains total of three printed pages.*
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SECTION-A (Short-Answer Type)

(6x03=18Marks)

Q.1 Short Answer Type Questions:

- a) The non-discrimination concept covers cases where a discriminatory treatment is afforded by virtue of the origin of the product. Examine the application of this principle in international trade with the help of relevant provisions and illustrations?

- b) Analyze the important historical phases in the development of the International trade law which made a lasting contribution to trade law as it exists today?
- c) According to the principle of autonomy of credit, the credit is separate from and independent of the underlying contract of sale or other transaction. Analyze the applicability of this principle in the letters of credit?
- d) A bill of lading, even though it normally contains the terms of carriage, is regarded in the hands of the shipper as evidence of the contract of carriage. Critically analyze the statement from the perspective of significance of a bill of lading?
- e) The rationale behind anti-dumping duties is to save domestic jobs, although critics argue that this leads to higher prices for domestic consumers and reduces the competitiveness of domestic companies producing similar goods. Analyze the anti- dumping duties with help of relevant provisions?
- f) The Uruguay Round agreement introduced a more structured process of dispute settlement with more clearly defined stages in the procedure with greater discipline for the length of time a case should take to be settled. Analyze the significant stages of the dispute settlement in WTO?

SECTION-B (Long-Answer/Descriptive/Analytical Type)

(4x08=32Marks)

Q.2 Under the Vienna Convention on the International Sale of Goods, 1980, the examination of the goods must take place within as short a time as is practicable in the circumstances. Discuss the provisions relating to the obligations of a buyer with respect to conformity of the goods with the terms of the contract?

- Q.3** A bank guarantee is normally an absolute undertaking by the bank to pay if the conditions for payment are satisfied and is generally conditional only upon presentation of a written demand for payment together with any other stipulated documents. Analyze this position from the perspective of different types of bank guarantees?
- Q.4** Technical Barriers to Trade are seen as essentially a form of non-tariff barrier because it has no clear definition and its economic effects are similar to those of the more traditional non-tariff barriers. Analyze the nature and implications of technical barriers with help of relevant provisions and illustrations?
- Q.5** The delay in some negotiations of the General Agreement on Tariffs and Trade facilitated progress further than would have been possible in 1990 as some aspects of services and intellectual property, and the creation of the World Trade Organization (WTO) itself. Critically discuss the significance of negotiation rounds up to the Uruguay round?
- Q.6** The Agreement on Subsidies and Countervailing Measures, 1994 classifies a given subsidy based on its market distortion effects into three categories, and authorizes different remedies for actionable subsidies and prohibited subsidies. Discuss the implications of subsidies with the help of relevant provisions of the agreement?
- Q.7** The relationship of developing countries to WTO rules remains in complex and dynamic evolution. On one hand there is a commitment to systemic trade rules, domestic reforms, and trade liberalization, and on the other hand, advocacy to rule and policy flexibility for development reasons. Analyze this position from the perspective of the challenges faced by the developing countries and their expectation from the WTO?

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**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY
SHIMLA**

End-Term Examinations, December 2024

Paper Code: LB-704

Subject: Drafting, Pleading and Conveyance

B.A./B.B.A.LL.B. 7th Semester

20th December, 2024

Time: 3 Hour

Maximum Marks: 50

Instructions:

- 1. Section-A is compulsory consisting of Six short questions carrying three marks each. Attempt any Four Questions from Section-B. Each question in Section-B carries eight marks.*
- 2. This Question Paper contains total of three printed pages.*
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SECTION-A (Short-Answer Type)

(6x03=18Marks)

Q.1 Short Answer Type Questions:

- a) Rule 15 of Order VI, CPC talks about the verification of pleadings. What is the purpose of such verification?
- b) Draft a consumer complaint for against M/s Satish Enterprises, Bangaluru for unhygienic food preparation at a nearby stall around your residence.

- c) Draft a writ petition for proper maintenance of Patwari office of your village.
- d) Draft a power of attorney in the name of Mr. Shane Woodward, Advocate, High Court of Calcutta on behalf of Mrs. Valda Ryan for a civil suit to recover Rs. 70 lacs.
- e) Draft a Memorandum of Association of Company named “Cade Metals Pvt. Ltd.”, having headquarters at Jamshedpur and having share capital of 5 crore rupees.
- f) Draft a copyright licensing agreement of a book titled “Avoiding Sadness” by Mr. Milton Butler to a Publishing Company including royalty, terms of licence and its termination conditions.

SECTION-B (Long-Answer/Descriptive/Analytical Type)

(4x08=32Marks)

Q.2 Laws are classified into two groups procedural law and substantive law, wherein the Procedural law administers the operation of a particular case, by conforming to the step-by-step process through which the case passes. Draw a comparative analysis of procedural and substantive law.

Q.3 Draft a suit for ejectment for a residential property situated in Kolkata, West Bengal as the tenant has started using it for commercial purpose for the past 3 years.

Q.4 Draft a Mortgage deed for Mr. Cyril Miles to get a loan for construction of his home on his private premises from Bank of Karnataka.

Q.5 Draft an E Contract for a website to provide for the services similar to the products offered through any social media website Terms and Conditions. The name of the Company is Sanford Inc. L.L.C. which is a social media company offering services like video streaming platform, maps, news and instant messaging and Artificial Intelligence based search options.

Q.6 Draft a service agreement for Eddy Holden Company Pvt. Ltd. availing the services of Edwin Pvt. Limited, land mover construction company, to shift their office building from Sector 9, to Sector 4 of Ahmedabad city by their new machine which can move buildings in an as-is condition, without any structural damage.

Q.7 Draft a sale deed of immovable property of the following description between Ms. Gloria, a minor through her legal guardian Mrs. Sophia, and Ms. Selena, daughter of the local MLA Mr. Bryan. Description of property:

At Khasra No. 125/40, land measuring 7 bighas

At Khasra No. 322/40, Land measuring 9 bighas

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**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY
SHIMLA**

End-Term Examinations, December 2024

Paper Code: LB-703

Subject: Public International Law

B.A./B.B.A.LL.B. 7th Semester

18th December, 2024

Time: 3 Hour

Maximum Marks: 50

Instructions:

- 1. Section-A is compulsory consisting of Six short questions carrying three marks each. Attempt any Four Questions from Section-B. Each question in Section-B carries eight marks.*
- 2. This Question Paper contains total of four printed pages.*
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SECTION-A (Short-Answer Type)

(6x03=18Marks)

Q.1 Short Answer Type Questions:

- a) How the definition of international law given by Oppenheim in the year 1905 has change in 1922?**
- b) Explain the importance of a resolution adopted by a General Assembly of the United Nations as a source of international law.**

- c) Two states 'A' and 'B' submitted their dispute on a subject matter 'X' before International Court of Justice. There is no treaty on 'X' between 'A' and 'B'. 'A' contends that there has been a customary practice between 'A' and 'B' on subject-matter 'X'. 'B' contends that bilateral customary practice cannot be regarded as source of international law. Can International Court of Justice recognise such bilateral customary practice as source of international law? Decide.
- d) A Ship of State of Anzimendi lost oil in the area known as the Great Barrier Reef. The Great Barrier Reef, a marine park, is situated in the territorial sea of State named Arizona. Arizona wants to prohibit ships carrying potentially polluting substances such as from passing through its marine park of Anzimendi state. Is state of Arizona entitled to take these measures according to the United Nations Convention on the Law of the Sea?
- e) 'X' is extradited on the request of State 'A' to the requesting state on the ground that 'X' while being a servant in a ship had run away after murdering a fellow servant. But, in State 'A', 'X' was tried for grievously hurting a fellow servant. Decide the matter keeping in mind the law on extradition.
- f) State 'X' stormed a ship of state 'Z' which carried aid for State 'A'. At an emergency session, the United Nations Security Council called for a prompt and impartial investigation conforming to international standards. State 'X' responded by stating that 'X' is a democratic nation and State 'X' has the ability and the right to investigate itself, not to be investigated by any international board. Explain whether or not the UN Security Council is allowed to take up this matter.

SECTION-B (Long-Answer/Descriptive/Analytical Type)

(4x08=32Marks)

- Q.2** “States are the main subjects of international law, but to a lesser extent individuals and certain nonstate entities, have certain rights and duties under international law.” Do you agree with the above statement? Give reasons to support your answer.
- Q.3** In modern period, international treaties are the most important source of law. This is because the reason, *inter alia*, that states have found in this source as a deliberate method by which to create binding international law. Article 38 of the statute of International Court of Justice lists international conventions whether general or particular, establishing rules expressly recognised by the contesting states as the first source of international law. Discuss various types of international treaties. Also, explain as to how a provision of a treaty may also generate a rule of customary international law.
- Q.4** Recognition may be of two kinds *De facto* and *de jure*. The practice of states shows that in first stage the state generally give *de facto* recognition. Later on when they are satisfied that the recognised state is capable of fulfilling international obligations, they confer *de jure* recognition on it. Explain *de facto* and *de jure* recognition and bring out the distinction between the two. Also explain through the help of case law whether there is any distinction between *de facto* and *de jure* recognition for the purpose of giving effects to the internal acts of the recognised state.
- Q.5** The states of Mendi and Indana in South America have long coastline along the South Atlantic Ocean. For centuries these waters were used by traditional communities for fishing and pearl collection. Recently shale gas was discovered below the sea bed resulting in exploration dispute between the two countries. The waters of the South Atlantic Ocean are shallow and the whole sea

bed consists of Continental Shelf at a depth of less than 200 meters. Mendi contends that all Continental Shelf boundaries must be drawn by means of equidistance line, unless or except to the extent to which special circumstances recognised to exist. Indana on the other hand denies its obligatory character and contends that the correct rule to be applied in such circumstances is one according to which each of the states concerned should have a just and equitable share of the available Continental Shelf in proportion to the length of its coastline or sea frontage. They have approached the International Tribunal for the Law of the Sea to settle the dispute. Decide the matter keeping in mind the international convention/s and practices on the law of the sea.

Q.6 Examine the structure and functioning of the United Nations, focusing on its successes and challenges in maintaining international peace and security keeping in mind the present conflicts in the world. Critically evaluate the need for reforms in its principal organs, particularly the Security Council, and suggest measures to enhance its effectiveness in addressing contemporary global issues.

Q.7 A small nation has recently experienced internal conflict, with allegations of war crimes committed by both government forces and rebel groups. The national judicial system of the nation is weak, with limited capacity to investigate and prosecute these crimes impartially. International human rights organisations are urging the government to refer the situation to the International Criminal Court (ICC), but some members of the government are skeptical, citing concerns over its sovereignty and bias. Discuss are the legal and political implications of ICC involvement in the above case. How does the principle of complementarity apply in this case?
