



HIMACHAL PRADESH NATIONAL LAW UNIVERSITY SHIMLA

End-Term Examinations

Paper Code: LB-701 Subject: Principles of Taxation Law B.A./B.B.A. LL.B. 7th Semester 20th December, 2021 Time: 3 hours and 30 minutes (for writing exam- 01:30 pm -04:00 pm and for scanning & uploading answer sheet– 04:00 pm – 05:00 pm)

Maximum Marks: 75

Instructions:

Attempt any three questions from Section-A. Each question in Section-A carries five marks. Attempt any three questions from Section-B. Each question in Section-B carries twenty marks.

SECTION-A (Short-Answer Type) (3x5=15Marks)**Q.1 Short Answer Type Questions:**

- A. Mr. Ajay Kumar left India for the first time on 1nd of August 2020, and went to United Kingdom to join his new job. He returned to India on November 1, 2020 for celebrating Diwali, however due to medical reasons he could go back to United Kingdom only on December 6, 2020. For the AY 2021-22, the Income Tax Department send him notice for filing of return for all his foreign income. Discuss the tax liability of Mr. Ajay Kumar for his foreign income earned during FY 2020-21.
- B. Mr. Aman Kumar joined his new job at Wonderful Inc. the United States. As per the service agreement, he could be allocated any jurisdiction for performing his services including home country i.e. India. In the FY 2019-20 he worked in United States, and received the salary there only. In the FY 2020-21 initially he worked in the United States, and then was sent to India for two months i.e. July-August 2020. Before end of August 2020, he applied for leave, and as per the service agreement, he was granted two months fully-paid leave (i.e. September October, 2020). The salary for all these four months were electronically deposited to his US Bank Account. In the AY 2021-22, Income Tax Department send his notice for payment of tax for the salary received for the months July-October, 2020. Examine the validity of the demand notice.
- C. Mr. Fashion Kumar is fond of bearing jewelleryes. In the PY 2020-21, he sold some his jewelleryes along with a piece of agricultural land situated in the jurisdiction of a notified town area. In his income tax return filed for AY 2021-22, he excluded the gains arising from these two transactions. Discuss the legality of the exclusion of these two transactions under the Income Tax Act, 1961.

D. In the FY 2020-21, Mr. Zadoogar borrowed Rs. 100,000/- from his friend, and expended the same for purchasing lottery tickets. At the end of the said financial year, he won many such lotteries and received a total of Rs. 500,000/-. For the AY 2021-22, while calculating the total income, he adjusted the expenditure, and submit the return for Rs. 400000/- only. The Income Tax Department disputed the return, and disallowed the expenditure of Rs. 100,000/-. Decide the legality of the order passed by Income Tax Department.

SECTION-B (Long-Answer/Descriptive/Analytical Type) (3x20=60Marks)

Q.2 What is the meaning and scope of the expression 'Business Connection' under Section 9 of Income Tax Act, 1961?

Agent Alpesh is engaged in hosiery business. He collects orders from local vendors, and then placed the same to non-resident clothes suppliers. In the FY 2019-20, he entered into a contract with M/S UK Hosiery Suppliers Ltd., and M/S London Hosiery Ltd., for supply of hosiery. In the said financial year 93% of his hosiery business was based on the clothes supplied from M/S UK Hosiery Suppliers Ltd, and the remaining from M/S London Hosiery Ltd. Through these transactions, Rs. 35,50,000/-, remitted to M/S UK Hosiery Suppliers Ltd., and Rs. 2,50,00/- to M/S London Hosiery Ltd to their respective UK bank accounts. The income tax department send notice to both the suppliers for payment of tax on the income received. Both the companies claimed that they are non-resident, and hence not liable to pay the tax on said income. Decide the claim the company.

Q.3 Discuss the tax treatment of 'income from house property' as prescribed under Income Tax Act, 1961.

Mr. Omkar, resident of NOIDA, is working in a multinational company. He has a two 3BHK Flat in NOIDA, which were transferred to him at the time of his marriage. The transfer deed categorically provides that only Omkar, his wife and his family members can reside into that. Further, the flats shall not be put on rent. Mr. Omkar has invested into real estate and purchased another 3BHK Flat in Ghaziabad. In the FY 2019-20 the company transferred Mr. Omkar to Pune, where he purchased another penthouse. Since, the flat at Ghaziabad was lying vacant in FY 2019-20, Mr. Omkar published an advertisement whereby he offered this flat on rent (@Rs. 30,000 per month) subject to condition that the tenant must be a working Hindu, unmarried and vegetarian. However, no one express any interest in taking the flat on rent. Due to these

conditions, the flat is still lying vacant. For the AY 2020-21, Mr. Omkar declared his income from different sources, and claimed nil annual value for all these four house properties. Discuss

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the legality of his claim and substantiate your argument with relevant provisions of Income Tax Act, 1961.

Q.4 Explain the distinction between capital & revenue expenditure.

Reliable Hotels is a five-star hotel at Shimla. During FY 2020-21, the hotel received booking for the months i.e. April & May 2020 from a foreign company. The said company was expected to visit and stay there. On demand, the hotel made additional expenditure on changing the interior design for, special cooling arrangements etc for their foreign visitors. However, due the Covid 19 pandemic, lockdown was declared by March 2020, and the hotels was acquired by the government to provide quarantine service for covid-19 suspects. All bookings were declared cancelled during the FY 2020-21. For the FY 2021-22 the company claimed a total loss of Rs. 23.4 lakhs due to the cancellation of bookings along with the extra expenditure under section 37 of the Income Tax Act, 1961. The Income Tax Department rejected the claim with contention that since lockdown was there, and building was taken over by the government for quarantine, and thus, there was no hotel business at all during this period. Discuss the claim the company and decide the case with the help relevant provisions and judicial precedent.

Q.5 “Faceless Assessment Scheme will negate the possibility of harassment of Assesses from errant officials of the tax Department”. In the light of the statement, discuss the new faceless Assessment Scheme as introduced by government of India in the year 2020.



HIMACHAL PRADESH NATIONAL LAW UNIVERSITY SHIMLA

End-Term Examinations

Paper Code: LB-702 Subject: Intellectual Property Rights-I B.A./B.B.A. LL.B. 7th Semester 22nd December, 2021

Time: 3 hours and 30 minutes (for writing exam- 1:30 pm -4:00 pm and for scanning & uploading answer sheet- 4:00 pm – 05:00 pm)

Maximum Marks: 75

Instructions:

Attempt any three questions from Section-A. Each question in Section-A carries five marks. Attempt any three questions from Section-B. Each question in Section-B carries twenty marks.

SECTION-A (Short-Answer Type) (3x5=15Marks)

Q.1 Short Answer Type Questions:

- A. Internationally recognised trademarks, not registered in India can be accorded protection. Discuss the statement considering the decided cases and the provisions of the law in this regard.
- B. The test of average consumer may change shades depending on the class to which the products belong. Considering the statement, discuss the average consumer test applicable to products in the pharmaceutical sector.
- C. There has been a paradigmatic shift in the understanding of the extent to which trademarks can be granted. Considering the recent trends of grant of smell, sound, and taste marks as trademarks, critically analyse the position of Indian trademark laws.
- D. Geographical indications (GIs) protect collective interests and promote the preservation of traditional knowledge. Delineate the similarities and differences between right-holders of trademarks as IPRs & GIs as IPRs.

SECTION-B (Long-Answer/Descriptive/Analytical Type) (3x20=60Marks)

Q.2 Discuss the case of intellectual property rights as a concrete manifestation of enhanced capitalistic ideals and promoting the monopolistic attitude by discussing the detriment caused to the field of pharmaceuticals and academia by IPR.

Q.3 A company La Tasse manufactures drinking water bottles. The shape of the bottle is cylindrical,

but the bottle cap is rectangular, and the colour of the bottle is a combination of red and blue. La

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Tasse has been selling the same bottles for a period of three years. Another company La Vasse starts manufacturing bottles of similar shape and colour combination. Discuss whether La Vasse is liable under the law of trademarks of India for infringement on the following factors –

- a. Similarity of the trademarks – La Tasse & La Vasse
- b. Well-known trademark (Further facts are that the two companies are working in different geographical area but are closely bound in terms of geographical coordinates, placed similarly like – Bangladesh & Nepal. Also, the consumer base of La Tasse is not huge and comprises of only 15% of the market share).
- c. Trade dress as a protectable subject-matter under the law of trademark.

Q.4 MFN treatment cannot be used as a guise to reciprocal treatment for the protection of intellectual property rights. If a question arises whether the MFN treatment has been violated the objective assessment must ensure that neither the allegedly violative legislation directly violates MFN, nor does it indirectly discriminate between different member nations. Discuss the statement in light of the cases decided for GIs globally by the WTO and the applicability of the MFN Clause to TRIPs Agreement.

Q.5 The Trademarks Act, 1999 does not specify the modus of exhaustion but the courts have developed principles for the applicability of broad exhaustion rules under the Indian IP regime. Discuss this statement in light of the decided cases, the provisions under TRIPs, and interpretation of the term market under the Trademarks Act, 1999 by the courts.



HIMACHAL PRADESH NATIONAL LAW UNIVERSITY SHIMLA

End-Term Examinations

Paper Code: LB-703 Subject: Public International Law B.A./B.B.A. LL.B. 7th Semester 24th December, 2021 Time: 3 hours and 30 minutes (for writing exam- 1:30 pm -4:00 pm and for scanning & uploading answer sheet- 4:00 pm – 05:00 pm)

Maximum Marks: 75

Instructions:

Attempt any three questions from Section-A. Each question in Section-A carries five marks. Attempt any three questions from Section-B. Each question in Section-B carries twenty marks.

Comments:

Answer the Question by applying relevant provisions of Law, Theory and Deciding Cases.

SECTION-A (Short-Answer Type) (3x5=15Marks)

Q.1 Short Answer Type Questions:

- A. It has often been said that International Law ought to be classified as a branch of ethics rather than law. Elucidate and state how far it is correct to call International Law as “International Morality”.
- B. A revolution takes place in State X, Y seizes power in an unconstitutional manner by installing himself as the Head of State X, What principles will govern the question of recognition of Y as the Head of States X on the part of other states? What consequences will ensure if recognition is accorded or refused.
- C. International Tribunals as well as individual writers generally admit that Public International Law is not a static body of rules but a dynamic concept which must be developed with the growth of International community. The law of Extradition which has been ably and amply treated by some of the most learned writers in the history of science of law constitutes no exception to this rule. Elucidate.
- D. Explain the juridical basis of claim of a coastal state over the continental shelf in the light of

SECTION-B (Long-Answer/Descriptive/Analytical Type) (3x20=60Marks)

Q.2 On the territory of State Z civil conflicts with an ethnic minority that seeks independence. The minority group receives logistical support and arms from State Y whose army has however never entered the territory of state Z and also does not control the operations of the minority group:

- i. Does state Z possess the right of self defence under the United Nations Charter against state Y?
- ii. Will the security council be entitled to regulate the civil conflict assuming that state Y did not provide any support to the minority group in state Z?

Q.3 “States are subject to a duty under International Law to recognise a new State fulfilling the legal requirements of Statehood, but the existence of such a duty is not borne out by the weight of precedents and practices of States. The decision of a State in according or withholding recognition is a matter of vital policy that each State is entitled to take by itself.” Reconcile and argue which of these two statements (extreme views) regarding recognition of a State given by Lauterpacht (obligatory) and by Podesta Costa (Facultative) is more appropriate, with the help of instances in regard to de facto and de jure recognition.

Q.4 Two States ‘A’ and ‘B’ submitted their dispute on a subject matter ‘X’ before International Court of Justice (I.C.J.). There is no treaty on X between A and B. A contends that there has been a customary practice between A and B on the subject matter X. B contends that bilateral customary practice cannot be regarded as a source of international law. Can the IC.J. recognize such bilateral customary practice as a source of international law? Decide.

Q.5 Discuss the scope of “passage” of foreign ships (including war ships) through the territorial waters of a nation. Define “continental shelf” and analyse, with the help of cases, the principles and considerations to be taken into account for delimitation of a common continental shelf between opposite and adjacent coastal states.



HIMACHAL PRADESH NATIONAL LAW UNIVERSITY SHIMLA

End-Term Examinations

Paper Code: LB-704 Subject: Drafting, Pleading and Conveyance B.A./B.B.A. LL.B. 7th Semester 27th December, 2021
Time: 3 hours and 30 minutes (for writing exam- 01:30 pm -04:00 pm and for scanning & uploading answer sheet-
04:00 pm – 05:00 pm)

Maximum Marks: 75

Instructions:

Attempt any three questions from Section-A. Each question in Section-A carries five marks. Attempt any three questions from Section-B. Each question in Section-B carries twenty marks.

SECTION-A (Short-Answer Type) (3x5=15Marks)

Q.1 Short Answer Type Questions:

- A. Discuss the fundamental rules of the pleading.
- B. Draft a *special power of attorney* for Ram authorizing his brother Shyam for managing his business, buying and selling of immovable property in pursuance of business.
- C. The complainant, a resident of Chandigarh bought a dish washer of IFB on 20th December, 2021 from the Sector -17 market, Chandigarh. The price of the good was Rs.1lac. The defect in the product came to the knowledge of the complainant on the third day of purchase when he first used it. He raised several complaints with the manufacturer but the problem still persisted. He now intends to take a legal action. Draft a *complaint* under Consumer Protection Act for him.
- D. Draft a partnership deed between three partners namely A, B & C for business of manufacturing cars. The partnership is to be determined at will.

SECTION-B (Long-Answer/Descriptive/Analytical Type) (3x20=60Marks)

Q.2 Draft a *petition* on restitution of conjugal rights on the following facts:

The marriage between Mina and Shyam was solemnized on 10th January, 2018 at Delhi. The parties were living together at Rohini after their marriage. On 16th May, 2019, Mina went to her father's house at Jor Bagh, Delhi without any reasonable excuse, and is living in the house of her father ever since. The husband alleges that wife deserted him without any reasonable or lawful excuse. Shyam repeatedly requested her to return home. Failing which he approached you for the

legal solution.

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- Q.3** Draft a Will for Mr. Sanjay who is 50 years old. He has two daughters to whom he wants to give 50% of his property and a son to whom he wants to give 40% of property. He donated his remaining 10% of his property to a temple in Haridwar.
- Q.4** A well drafted document is equivalent to a strong argument and can make or break a case. Do you agree with the statement? Elaborate the importance of the art of strong drafting in legal profession.
- Q.5** Draft a *leave & license agreement* for A of his shop situated in Bapu Bazar in Jaipur at a monthly rent of 10,000 per month.



HIMACHAL PRADESH NATIONAL LAW UNIVERSITY SHIMLA

End-Term Examinations

Paper Code: LB-705 Subject: International Trade Law B.A./B.B.A. LL.B. 7th Semester 29th December, 2021 Time: 3 hours and 30 minutes (for writing exam- 01:30 pm -04:00 pm and for scanning & uploading answer sheet- 04:00 pm – 05:00 pm)

Maximum Marks: 75

Instructions:

Attempt any three questions from Section-A. Each question in Section-A carries five marks. Attempt any three questions from Section-B. Each question in Section-B carries twenty marks.

SECTION-A (Short-Answer Type) (3x5=15Marks)

Q.1 Short Answer Type Questions:

- A. Examine in detail the difference between theory of free trade and protectionism.
- B. The green clause letter of credit has its own features whereby it is different from that of the red clause letter of credit. Explain.
- C. The terms of reference (ToR) are an essential part of the WTO Dispute Settlement Mechanism. Discuss the relevance of the ToR. How it has facilitated the settlement of trade disputes internationally.
- D. Write a short note on CIF Contracts.

SECTION-B (Long-Answer/Descriptive/Analytical Type) (3x20=60Marks)

Q.2 Write notes on:

- a) The Bank guarantee in International Trade.
- b) Trade Barriers and Resolutions.

Q.3 Discuss the applicability of the MFN (Most Favoured Nations) Clause under the TRIPs in relation to the GATT 1995 in light of decided cases.

Q.4 The decision of dumping is a complicated process and must include certain costs while excluding certain other costs. Further, not all the comparisons related to the dumping are straightforward and

sometimes values which are to be compared must be constructed by the country respectively

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assessing the normal value and the export price. Referring to the different methods of deciding normal values, discuss the statement.

Q.5 The developing countries were not enthusiastic about the approach of the international trade law regime in the context of the GATT 1947 and the negotiations thereof. The inclusion of the developing countries and the Least Developing Countries (LDCs) was based on limited concessions. Discuss in brief the negotiations under the GATT 1947 which helped in including the LDCs into the harmonized international trade framework.