

2023

CORPORATE GOVERNANCE — HONOURS

First Paper

Full Marks : 80

The figures in the margin indicate full marks.

*Candidates are required to give their answers in their own words
as far as practicable.*

Answer **any four** questions.

1. (a) Explain the nature and scope of Corporate Governance. 10+10
(b) Write a note on International Committee Recommendations on Corporate Governance. 20
 2. Compare the OECD guidelines with the other guidelines as provided by the different countries to decide the basic principles of Corporate Governance. 20
 3. Elucidate the role of Corporate Social Responsibility for protection of environment in India. 20
 4. Discuss the legal obligation of the Board of Directors in Corporate Governance. 20
 5. Explain Shareholder's democracy in context to prevention of oppression and mismanagement in a company. 20
 6. Elucidate the Board and Management relationship under Corporate Governance. 20
 7. Critically discuss the Anglo-American Model of Corporate Governance. 20
 8. Write short notes on **any two** of the following : 10×2
 - (a) Institutional Investor
 - (b) External Corporate Governance control in India
 - (c) Historical development of Corporate Governance practices and regulations.
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2023

PROBATION AND PAROLE — HONOURS

Second Paper

Full Marks : 80

The figures in the margin indicate full marks.

*Candidates are required to give their answers in their own words
as far as practicable.*

Answer *any four* questions.

1. Discuss the origin, development and objectives of Law of Probation. 20
2. Distinguish between the Criminal Procedure Code and the Probation of Offenders Act, regarding release of offenders on probation. 20
3. Explain the law relating release of offenders on admonition. 20
4. Discuss with case laws the removal of disqualification attached to conviction. 20
5. Discuss the origin and development of law of parole in the U.S. and in India. 20
6. Discuss the parole under Indian Prison Laws with special reference to the West Bengal Correctional Services Act, 1992. 20
7. Discuss juridical attitude to probation and parole in India. 20
8. Write short notes on *any two* of the following : 10×2
 - (a) Offenders liability to pay compensation
 - (b) Restriction on imprisonment of offenders
 - (c) Probation Officers.

2023

COMPANY LAW

First Paper

Full Marks : 80

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words
as far as practicable.*

Answer *any five* questions.

1. (a) What is Company? What are the steps required to be taken for the formation and registration of a company? 10+6
(b) Distinguish between a private company and a public company.
2. (a) Who is a promoter? Critically discuss the promoter's position in a company.
(b) Can a company ratify the contracts of promoters who acted on behalf of the company before its incorporation? 10+6
3. (a) Define a Prospectus.
(b) Discuss misstatement in the prospectus and its legal consequences with reference to judicial decisions. 4+12
4. (a) Briefly describe the corporate veil.
(b) Elucidate the circumstances under which corporate veil may be lifted. 6+10
5. (a) What do you mean by Memorandum of Association? State its contents.
(b) How can Articles be altered? 10+6
6. (a) Define share. What are the different types of shares that may be issued by a company under the Companies Act, 1956?
(b) Write down the differences between a share certificate and share warrant. 10+6
7. (a) What is a Debenture? State and explain the different kinds of debentures.
(b) Write a note on remedies of debenture holders in case of non-payment. 10+6
8. (a) Critically discuss the legal position of directors in a company.
(b) Distinguish between "Annual General Meetings" and "Extraordinary General Meetings" of a company. What are their respective purposes? 8+8

Please Turn Over

9. (a) What are the grounds for compulsory winding up of a company?
(b) Name the persons entitled to present petition for such winding up.

12+4

10. Write short notes on *any four* of the following :

4×4

- (a) Doctrine of Indoor Management
 - (b) Doctrine of Ultra vires
 - (c) Floating charge
 - (d) Dividend
 - (e) Liquidator
 - (f) Quorum.
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2023

INFORMATION TECHNOLOGY LAW

Second Paper

Full Marks : 80

The figures in the margin indicate full marks.

*Candidates are required to give their answers in their own words
as far as practicable.*

Answer *any five* questions.

1. (a) What do you understand by the term 'Computer'?
(b) Discuss the object and scope of the Information Technology Law with reference to the United Nations Model Law and Indian Law. 6+10
 2. Discuss provisions of the Information Technology Act, relating to legal recognition of electronic records and e-governance. 16
 3. Discuss the legal provision of digital signature and electronic signature in India. 16
 4. Critically explain the territorial application of law and jurisdiction in cyber space. 16
 5. Write a note on Internet Service Providers and their liabilities. 16
 6. Discuss any two cyber contraventions with reference to the Indian Legal System. 16
 7. (a) What do you understand by Cyber Fraud?
(b) Examine law relating to Cyber Fraud in India with reference to relevant cases. 4+12
 8. Discuss Indian legal provisions to prevent and control Cyber Privacy. 16
 9. (a) What do you understand by the term Cyber Crime?
(b) Critically elucidate Indian Law to combat Cyber-Terrorism. 6+10
 10. Write short notes on *any four* of the following : 4×4
 - (a) Computer Software
 - (b) Cyber Hacking
 - (c) Cyber Pornography
 - (d) Validity of E-Wallet
 - (e) Cyber Appellate Tribunal
 - (f) Prospects of Online courses.
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2023

LABOUR AND INDUSTRIAL LAWS - II

Third Paper

Full Marks : 80

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*Candidates are required to give their answers in their own words
as far as practicable.*

Answer *any five* questions.

1. (a) Define 'Industry' under the Industrial Disputes Act, 1947.
(b) What is 'Public Utility Service' under the Industrial Disputes Act, 1947?
(c) What are the salient features of Industrial Disputes Act, 1947? 6+4+6
2. (a) Briefly discuss the various Authorities under the Industrial Disputes Act, 1947.
(b) Distinguish between 'Lay-off' and 'Closure'. 10+6
3. (a) When and in what Circumstances 'Strikes' become illegal under the Industrial disputes Act, 1947?
(b) Distinguish between 'Board of Conciliation' and 'Court of Enquiry'. 10+6
4. (a) Who is an 'Employer'? Discuss the procedure for 'Retrenchment' under Industrial Disputes Act, 1947.
(b) Distinguish between 'Lock out' and 'Closure'. 10+6
5. (a) Define the term 'Trade Union' under the Trade Union Act, 1926.
(b) What is the procedure for registration of a 'Trade Union'?
(c) When can the registration of a Trade Union be cancelled? 4+6+6
6. Discuss briefly the Rights and Liabilities of Registered Trade Unions with relevant case laws. 16
7. (a) How a Trade Union is formed under the Trade Union Act, 1926? How is registered Trade Union dissolved?
(b) State the provisions relating to the rights of minors to the membership of Trade Union. 10+6
8. (a) What do you mean by 'Standing Order'? What is the procedure for submission of Draft Standing Order under the Industrial Employment (Standing Order) Act, 1946?
(b) Discuss briefly object and scope of the Industrial Employment (Standing Orders) Act, 1946. 10+6

Please Turn Over

9. (a) Is there any provision for modification of Standing Orders under the Industrial Employment (Standing Orders) Act? Discuss. 8+8
- (b) Discuss the provisions related to penalties and procedures in case of failure to submit draft Standing Order under the said Act. 8+8
10. Write short notes on *any four* : 4×4
- (a) Unfair Trade Practices
 - (b) Trade Dispute
 - (c) Subsistence Allowance
 - (d) Award
 - (e) Model Standing Order
 - (f) Wages.

2023

TAXATION LAW

Fourth Paper

Full Marks : 80

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*Candidates are required to give their answers in their own words
as far as practicable.*

Group - A

(Income Tax)

Answer *any three* questions.

1. (a) State whether the following statements are true or false :
- (i) Income Tax is indirect tax.
 - (ii) The Institute of Chartered Accountants of India has to pay tax on all of its income.
 - (iii) Income of the cricket control board is wholly exempted from the Income Tax.
 - (iv) Res judicata is applicable in taxing statute.
 - (v) An income from Provident Fund is wholly exempt from Income Tax.
 - (vi) Daily allowance paid to MLA's and MP's are part of their taxable income.
 - (vii) Casual Income is altogether exempt from Taxation.
 - (viii) The employer employee relationship is mandatory for an income adjudged under the head 'salaries.'
- (b) How would you determine the Residential status of an individual under Income Tax Act, 1961?
(1×8)+8
2. (a) Define and discuss the following under the Income Tax Act, 1961 (*any two*) :
- (i) Person
 - (ii) Company
 - (iii) Assessing Officer
 - (iv) AOP and BOP.
- (b) Explain the importance of notice under section 142 (1) and 143 (2) of Income Tax Act, 1961.
(4×2)+8
3. Define salary. Explain the importance of employer and employee relationship. 16

Please Turn Over

4. (a) Distinguish between the following :
- (i) Tax Planning and Tax Evasion
 - (ii) Earned Income and Unearned Income
 - (iii) Source of Income and Heads of Income.
- (b) Give four examples of 'Income from other sources'. (4×3)+4
5. (a) Discuss the following :
- (i) Return on Computer Readable Media
 - (ii) Return of Loss
 - (iii) Revised Return
 - (iv) Belated Return.
- (b) Define PAN. What is the procedure for allotment of this number and its use? (2×4)+8
6. Write a note on Self-Assessment Income and Income Escaping Assessment. 16

Group - B

(West Bengal Value Added Tax)

Answer *any one* question.

7. Write short notes on : 4×4
- (a) Capital Goods
 - (b) Dealer
 - (c) Zero rated sale
 - (d) Manufacture.
8. Define VAT. Discuss the advantages and disadvantages of VAT. 16

Group - C

(Service Tax)

Answer *any one* question.

9. Discuss salient features of Service Tax in India. Distinguish between Commodity and Service Tax. 10+6
10. (a) Define Service. What is 'Declared service'? 10+6
- (b) Specify the services taxable in India.