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News, Views and Updates

LATEST IN LEGAL ARENA

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Seeking votes on the ground of Religion is Unconstitutional

The Hon'ble Supreme Court while imposing a ban on seeking votes in the name of religion, race, caste or community held that, "*religion, race, caste, community or language would not be allowed to play any role in the electoral process*". Section 123(3) of the Representation of People Act defines "corrupt practice" as appeals made by a candidate or his agents to vote or refrain from voting for any person on the ground of "his" religion, race, caste, community or language. The Hon'ble Apex Court had to interpret the word "his" used in Section 123(3). In a majority view, the Supreme Court held that "his" would mean religion of candidate, his agents, voters as well as any other person who, with the candidate's consent, brings up religion in an appeal for the furtherance of the prospects of the election.

Private Coaching Centres cannot be banned: Supreme Court

The Hon'ble Supreme Court while hearing a Public Interest Litigation ("PIL") on mushrooming of unrecognised private coaching centres, observed that such private coaching centres needs to be regulated as these cannot be "wiped out". The Supreme Court has pondered the Centre to frame guidelines for such coaching centres. The Apex Court further held that entrance exams for courses like engineering is not something "which can be ruled out".

CBDT signs four unilateral Advance Pricing Agreements

The Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance has signed four unilateral Advance Pricing Agreements (APAs) pertaining to the Manufacturing, Financial and Information Technology sectors of the economy. The international transactions covered in these agreements include Contract Manufacturing, IT Enabled Services and Software Development Services.

The APA Scheme was introduced in the Income Tax Act in 2012 and the "Rollback" provisions were introduced in 2014. The scheme endeavours to provide certainty to taxpayers in the domain of transfer pricing by specifying the methods of pricing and determining the prices of international transactions in advance. The progress of the APA Scheme strengthens the Government's resolve of fostering a non-adversarial tax regime.

Rules, 2000 (the Rules) - Compounding of Contraventions under FEMA, 1999

The power to compound the contraventions relating to delay in filing the annual return on Foreign Liabilities and Assets (FLA return), by all Indian Companies which have received Foreign Direct Investment in the previous year(s) including the current year has been delegated to all Regional Offices of Reserve Bank of India (except Kochi and Panaji), without any limit on the amount of contravention.

Kochi and Panaji Regional offices can compound the above contraventions for amount of contravention below Rupees One hundred lakh (Rs.1,00,00,000/-) only. The contraventions of Rupees One hundred lakh (Rs.1,00,00,000/) or more under the jurisdiction of Kochi and Panaji Regional Offices will continue to be compounded at Central Office as hitherto.

Karnataka High Court upholds the concept of "Right to be Forgotten"

The Karnataka High Court in an unprecedented judgement in the context of the Indian Judiciary, has paved way for better privacy laws in the country. This judgement comes at a time when the debate between right to privacy versus right to information is all heated up. The Hon'ble Court upheld a 'women's right to be forgotten' as her father's writ petition stated that he did not want her name to appear on search engines in association with digital records of the high court of a previous criminal case.

Currently our country is yet to have its own privacy laws and such privacy matters pertain to judicial pronouncements. In a country where privacy laws do not even exist and judicial pronouncements in this context are still at a nascent stage, this judgement by the Karnataka High Court must be applauded for its progressive and inventive approach.

For any clarification or delineation, feel free to contact us.



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