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The Role of Journalism

Siddharth Jain, BA LLB, Sem III

Journalism - the first thought comes in our minds is that it is medium through which we will get information about the current incident and events in the world. The very idea of passing news is practiced since ancient times. In ancient time when there was no printing press the news are spread through 'word of mouth'. And gradually with evolution of time; technology developed and printing press came to existences. The first newspaper in India was published in 1780 named Hicky's Bengal Gazette. Following this new era of technology came, and now we can read news from any part of world. It is available everywhere on internet, smart phone, laptop, television etc. In India Journalism is considered as the fourth pillar of democracy after Legislature, Executive and Judiciary. For development of any democratic country it is very important to have a free press which provides us quality information. Depending on what press show to us we believe, and we form our opinions for development. For any country the formation of right to public opinion, along with building people with strong ideology is necessary. Since, it is on the basis public need policies are formed. People give their vote on the basis of that judgement and choose their representative. Thereby for the development of any democratic country "just" and "quality" press is necessary. The role of Journalism is like a thermometer which is used to check the temperature of society through issues. If journalism manipulates/ forced to suppress the information from the press it leads the people to develop false opinion about the situation in the society; which further force them to take wrong decision towards development of society. Such stand of journalism may prevent the society from taking forward steps towards development, and instead it takes backward steps. At present such scenario is common in the society. Media has forgotten their duty towards society. They are not giving true information to the public. They are providing information to the public what they want to show not what

public need to know. There are several reasons behind this wrong step taken by media in our society one of the reasons is lack of investment from the public. Public are expecting credible information from the media but for that they are not ready to pay. Let's take an example; In India people are watching 400 channels on TV and what they are paying for is only Rs500. From this amount only cable expenses are generate. So what the media channels do, they find some alternate source of income, In India news channels are running 90% on the basis of advertisement of various company which they are showing on their channels. Another reason behind this problem is strong political pressure on them. In India, it is there in our constitution under article 19(1) [a] freedom of speech and expression that includes freedom of press also but this strong political pressure is violating this right by pressuring the press to show what they want to show to the people. When media get good profit from public investment then they might show quality and credible news to public. The solution to the second problem is media need to understand its role, power and duty towards society and need to show the public truth about condition in the society without coming under any political pressure. So that people understands real picture of the society and take right steps by choosing their right representative.

The importance of journalism as we discussed, shows the truth to the people of country. It is true that no war can be win without press. Our nation will not get awareness of any invention, crime, corruption, achievement until journalist reports it. In our country for freedom of speech and expression and for freedom of press our journalist had to face so many difficulties. In extreme situation they go to jail. Therefore role of journalism can't be ignored in our country. We have to give support to our media so that they continuously play their role with less challenge. Now during the course of time there is so much evolution in Journalism. Now there is a race in journalism in getting the news first and getting the news right and it

will remain so unless and until our journalism will get mature. When our journalism will get mature the language of criticism will change into language of solution after that country will get direction toward development. That's why I firmly believe that journalism is not only a profession it's also a mission to show the truth to the people of a country. If Journalism will remain only as a profession then it will become commercial. Then they will show another direction to the country which brings destruction to the country. Today to improve our country condition we need quality journalism because opinion making, awakening people, and to educate people journalism plays the most important role. The duty of the journalism is to show the right picture of situation whether it is in favour of our country or is in the favour of other country. Journalism has to show the truth without coming under any pressure. When they show the truth to the country the whole country will support them. Then our country will move towards right direction.

Students from ICFAI Law School, have won the 1st Runner up, Best Speaker and Best Memorial @ B.R. Ambedkar National Moot Court Competition that held on 6-10 June 2017.



From left to right: Mr Girjesh Patidar, Mr Rahul Makhija, and Mr Salman Sher

Comprehensive study and analysis on GST

-Santhosh Paka

B.B.A.LLB, Semester VII

Introduction

It is a destination base tax on consumption of goods and services. It is proposed to be levied at all stages right from manufacture up to final consumption with credit of taxes than paid before. In a nutshell only a value addition is taxed and the burden of tax is to be borne by the final consumer. So basically the taxation takes place in two different ways. They are (A) Direct taxes (B) Indirect taxes. The present system of indirect taxation has multiplicity of taxes levied by the center and state. This has led to a complex and conflicting principles in indirect taxes, adding to multiple compliance and administrative costs. There is no uniformity in tax rates and structure across the states. There is a cascading of taxes due to “tax on tax”. There are too many seamless credit available i.e, credit of excise duty and service tax paid at the stage of manufacture is not available. The GST bill has come into amendment bill because of Article 246A. It clearly defines that the parliament has exclusive power to make laws with respect to GST where the supply of goods and services or both take place in course of inter-state trade or commerce. Initially GST was first introduced in France and now more than 160 countries are following it. Most of the countries which follow their socio economic formation have introduced National GST and dual GST. Basically this GST is applied to whole of India but except Jammu and Kashmir but now this has been exempted, as even now the state of Jammu and Kashmir is also included into it.

Basically the term GST is defined in Article 366 (12A) to mean “any tax on supply of goods or services or both except the taxes on alcoholic liquor. In terms of section 2(52) CGST bill “ Goods means every kind of movable property other than money and securities, but includes actionable claims, growing crops, grass and other things attached to or forming part of land.

In terms of section 2(102)CGST bill the “services” means anything other than goods money and securities but including activity relating to the use of money. Thus, all supply of goods or services or both attract CGST (taxes levied by center) and SGST (taxes levied by state).

There are different taxes which are levied on centre. They are

- Central excise duty
- Service tax
- Duties of excise
- Additional duty of excise.

There are different taxes which are levied on state. They are

- State VAT
- Entertainment tax
- State surcharges and ceases so far as they relate to goods and services.

Center goods and service tax (CGST)

The central GST is supposed to replace the existing central excise duty and service tax. CGST would also cover sale transactions. The constitutional amendment act 2016 suitable provisions to enable center to tax sales. CGST would be administered by the central government.

State goods and service tax (SGST)

State goods and service tax (SGST) would replace state VAT, entry tax, octroi, luxury tax, entertainment tax etc. SGST would levy on services as well. To enable taxing service by state the constitutional amendment 2016 contains suitable provisions. SGST is administered y the state governments.

Objective:

- One country – one tax
- Consumption based tax instead of manufacturing
- Increase productivity
- Increase compliance
- Reduce economic distortions

Meaning and scope of supply

All forms of supply goods and services including sale, exchange, barter license, rental.

Mainly supply happens with in two terms (A) Inter state supply (B) Intra state supply.

Inter-state supply:

- Two different states.
- Two different union territories
- A state and a union territory.

The integrated GST (almost equal to CGST + SGST) would be levied on all supply of goods or services or both in the course of inter state trade or commerce. IGST would be applicable to import goods or services from outside country as well, which is indicated in the constitutional amendment act 2016.

GST impact on Indian economy:

1. Reduce the tax burden on the producers and fosters growth more production. This double taxation prevents manufactures from producing to their optimum capacity and retards growth. GST would take care of this problem by providing tax credit to the manufacturer.
2. Various tax barriers such as check posts, toll plazas, lead to a lot of wastage for perishable items being transported a loss that is translated to major costs through higher need of buffer stock and ware housing costs as well. A single taxation method would eliminate this roadblock.
3. A single taxation on producers would also translate into lower final selling price for the consumer.

4. There is also going to be more transparency in the system as the customers would know how much taxes they are being charged on what basis.
5. GST would add to government revenues by widening the tax base.
6. GST would provide credits for the taxes paid by the producers earlier in goods / services chain. These would encourage these producers to buy raw materials from different registered dealers.
7. GST also removes custom duties applicable on exports. Our competitiveness in foreign market would increase on account of lower cost of transaction.
8. The proposed GST regime will subsume the most CGST and SGST expected to have single unified list of exemptions as against the current mammoth exemptions and concessions available across goods and services.
9. By amalgamating a large number of centre and state taxes into single tax, it would alleviate the cascading or double taxation in a major way and pave the major way for the common national market.

Other impact:

1. There are indications that certain five specified petroleum products such as petroleum crude, motor spirit, high speed diesel, natural gas, and aviation turbine fuel as well as the electricity shall be outside the ambit of GST.
2. In addition tobacco would attract other taxes applicable in addition to GST
3. At present products known as sin goods and luxury goods are taxable not only at higher rate of tax but also to subject multiple taxes. Under GST they may be taxed at 28%+ cesses.

Advantages of GST:

1. Life gets easier: GST is going to levy 17 indirect taxes and compliance cost will be reduced.
2. Revenue will get a boost: Input tax credit will encourage suppliers to pay taxes, state and centre are going to have dual oversight.
3. Common market: There it is going to have common market where centre has all the oversight.
4. Investment boost: For many capital goods input tax credits are not available. Full input tax credits under GST will mean a 12%-14% drop in the cost of capital goods.

5. Less developed states get a lift: The current 2% inter-state levy means production is kept within the state. Under the GST national market this can be dispersed, creating opportunities for others.
6. Freeing up online: State restrictions and levies have complicated e-commerce. Some sellers can not even ship to other states. This will be an end to such situations.
7. Manufacture goods could become cheaper at logistics and taxes.
8. A new nation is formed: Manufacturing will get more competitive as GST addresses cascading of tax, inter-state tax, high logistics costs and fragmented market and the protection for imports will be increased as GST provides for appropriate countervailing duty.
9. Increase in GDP: once the GST is passed a large amount of GDP is going to increase to 80 bases in 3-5 years.

Disadvantages of GST:

1. Due to GST the real estate market is going to be effected negatively. It would add up to 8% to the present of cost of new homes and reduce the demand by 12%.
2. According to me CGST AND SGST are nothing but the new terms for central excise/service tax/ VAT.
3. Some retail currently have only 4% tax on them. After GST clothes and garments are going to be more expensive.
4. The aviation industry will be affected very badly. Service tax on airfares currently range from 6% to 9%. With GST this rate would surpass to 15% and effectively double the tax rate.

Legal Luminaries

Chief Justice Kapadia

Chief Justice of India, Sarosh H. Kapadia battled acute poverty and hardship to rise from the level of a clerk to the highest post in the Judiciary. He did this through sheer dint of hard work and perseverance. His attitude towards work, his sense of humility, integrity and compassion makes him a symbol of inspiration and a role model for all professionals, says the author. Forbes has paid rich tribute to Chief Justice over his stellar role in being one of the finest judges and administrators and in “redefining judgeship”.

Kapadia made it a point to study the briefs himself and go to the offices of the solicitors and discuss the points with him. The lawyers there noticed his deep interest in the subject and encouraged him to study law formally, which he did and became a lawyer. Chief Justice Kapadia had a very difficult childhood and youth. To make ends meet, he worked as a grade four employee with Behramjee bhoj, a landlord, who had a number of litigations going on in Court. His main job was to deliver briefs to solicitors and lawyers and this is where he started developing an interest in law.

The family could barely make ends meet. However, while the parents were poor, they were persons of great principles. From a tender age, he was taught never to accept obligations from anyone and to always live an ethical and moral life. It is noteworthy to observe the very humble and poverty-stricken background of Chief Justice Kapadia. His father had grown up in a Surat’s orphanage and had worked as a clerk while his mother Katy was a homemaker.

In spite of the poverty, it was not long before Chief Justice Kapadia’s brilliant mind came to be noticed by others at the Bar and he started getting a steady stream of work from the solicitors and senior lawyers. He was also well known for his thorough preparation of the

facts and the law. His notes were always meticulous and he knew which fact was to be found at which page of the Paper Book and which proposition of case law supported that. The turning point in Chief Justice Kapadia's career as a lawyer came in 1982 when he argued that the poor and marginalized people living in Ghatkopar, a then distant suburb of Mumbai, living in a slum on a salt pan, could not be evicted. The case was politically very sensitive because it dealt with the rights of the downtrodden. Though there were no fees to be made from the matter, Chief Justice Kapadia put his heart and soul into the matter, after thoroughly studying all legal precedents and analyzing all possible arguments. He thoroughly outwitted the Government's panel of senior lawyers, succeeded on all points and a landmark judgement was delivered. Overnight, Chief Justice Kapadia was recognised as a lawyer who could argue big and sensitive cases without any fear and deliver tangible results. This led to a deluge of briefs for the young Kapadia and he went from being a lawyer with no work to a busy and much sought after lawyer, flitting from court to court. It is Feroze Damania, a leading labour lawyer who had a roaring practice in those days, took Kapadia as his assistance, it is possible that Kapadia have inherited certain characteristics of his arguments from his senior lawyer.

The other remarkable aspect of Chief Justice Kapadia's career is that he gave up a lucrative professional career at his prime in favour of judgeship. Today, as a Judge, Chief Justice Kapadia is very popular because he is always even handed in his approach. In many ways, he is a model judge for all the aspiring law professionals.

(Compiled by Yashdeep Rastogi, BA LLB, Sem III)

Dangerous Ideas by Lennard J. Davis (JUNE 12, 2011)

Academe is supposed to be a place where the free exchange of ideas can occur. But I've noticed an inconsistent practice. It often happens that when someone presents a paper, an audience member may respond that the ideas contained in the paper are "dangerous." For example, a while back I gave a talk on disability studies that questioned a basic tenet of the field. During the question-and answer period, a person raised her hand and told me that she "completely bought my argument" but that if others did too, the very foundation of the field—only recently established—might be called into question. She worried about the political consequences and was "troubled" that my ideas were "dangerous."

This "dangerous ideas" argument has been used in a number of contexts. In the areas of feminism and postcolonial studies, for example, scholars debate whether there are universal rights that apply to all bodies. To those who believe that bodily integrity is a universal right, practices like clitoridectomies, performed in sub Saharan Africa and elsewhere, in which pubescent girls have their genitals cut, seem like the utmost violation and are a legitimate cause for global intervention. But to a cultural relativist who believes that Western norms should not be imposed on other cultures, that practice needs to be negotiated by sub-Saharan Africans themselves. When the advocate for universality meets the relativist, cries of "danger" fly in both directions.

In the area of race, paradoxical ideas have seemed dangerous. In the 1990s, when people began to use genetic and biological arguments to say that there was no such thing as race, that work was critiqued as dangerous by those who feared that if race was debunked, the legal protections afforded to racial groups might be weakened as well. Yet, ironically, now that people are saying that race is socially constructed and doesn't exist as a biological fact, there are new fears from people who look at recent work in population genetics and see a "reinscribing" of race. For example, if you buy the idea that groups like Ashkenazi Jews or people of African descent carry the traits for certain diseases or even certain abilities, then you must be encouraging a rebirth of the idea of race. Both arguments suggest that it is treacherous to an established idea—in this case, that race is not biologically determined—to allow other new ideas or discoveries to emerge, even if we believe they are true. We don't

like to have our basic, shared assumptions questioned, especially when the questioners might seem to be close to the truth.

In the past, when major intellectual movements emerged—such as structuralism or deconstruction—there was a fear that these ideas would weaken our ability to make universal statements about justice, inequality, and the like. The argument was that deconstruction, for example, was dangerous because it undermined our ability to make logical claims and to take decisive political action. But as those new theories became embedded into the sedimentary layers of academic thought and culture, they did not at all hinder our ability to talk about justice and inequality.

A colleague of mine, Gerald Graff, argued in 2008, when he was president of the Modern Language Association, that we couldn't know whether we were doing a good job as teachers without doing accurate assessments of our students. He proposed this during the tenure of Margaret Spellings as secretary of education, who had been using assessment in ways that many academics rightly feared. Graff was accused of playing into the hands of the Bush administration's cost-cutting agenda.

George Orwell, the student of polemical language, has written about the "phrase used in political circles ... 'playing into the hands of.' It is a sort of charm or incantation to silence uncomfortable truths. When you are told that by saying this, that, or the other, you are playing into the hands of some sinister enemy, you know that it is your duty to shut up immediately." Orwell decries that "duty," and so should we.

In the case of the audience member who feared the consequences of my argument, she suggested an alternative route: a strategic approach by which we could privately agree with my dangerous insight but not go public about it. I was questioning whether the recent emphasis on diversity, which seems to solve the problem of isolating people based on outdated notions of "normality," could include disability. I argued that disability and diversity actually did not mix.

To suggest, as the audience member did, that I should not go public with my idea strikes me as disingenuous. It smacks of an older notion of "strategic essentialism," which did a lot of heavy lifting for 1980s feminism. The concept involved rejecting the idea that femininity was "essential"—that is, tied to the body and its physicality—but suggested retaining essentialism

for political purposes. So, although in private we knew otherwise, in public we needed to act as if we were essentialists in order to hold onto various legal protections and governmental benefits already in place.

The flaw in the strategic arguments is the idea that you can permanently seal a major scholarly insight within the leaky walls of academe. Obviously the plan didn't work in relation to gender—the word got out. Keeping ideas on the down low doesn't work for most other issues as well. You can't keep what you teach a secret.

One of the premises of the "dangerous ideas" model is that the person who objects can see bad consequences in the future. Another version of that is the slippery slope, in which the mischief done now will cause an avalanche of consequences. But no one can predict the future with certainty, so why would the fearful approach to new ideas be any more correct than a hopeful one? Another problem is that if the attacked idea or status quo were a strong or valid idea in the first place, it would probably not slide down the slippery slope simply by being doubted or questioned.

There is a theatrical aspect to all of this. The person who cries "danger" dresses up in the role of the defender of the helpless, poor, and oppressed against the person who is hell-bent on asserting the truth even though it means destruction. We've seen this scenario in mad-scientist narratives and the old story of Oedipus and Tiresias. Oedipus the King seeks to solve the riddle of the plague on his city, while the prophet Tiresias warns him to leave well enough alone because finding the truth will be perilous. Of course Oedipus' steadfast quest for truth turns out to be beneficial to Thebes because ultimately the curse is lifted. Even though Oedipus himself was hurt by the truth, Tiresias was wrong to try to stop him.

As academics, our job is to do research, detect errors, and put forward theories. That's what we get paid to do; that is our reason for being. To imply that certain ideas should be suppressed or played down for some tactical end is at best unprofessional and at worst unethical. We would oppose a government official's withholding crucial information for political gain, so why should we encourage academics to do likewise?

To deem certain ideas dangerous is also grandiose. Granted, some ideas or discoveries can bring true danger to the world. . . (The remaining article can be found on “The Chronicle Review” WebSite, you are welcome to take our assistance to locate full article)

Student Achievement

Mr Santhosh Bendi, BBA LLB, ILS Hyd., have taken up Summer Internship at Delaware Law School, Widener University. He will be staying between June 16 and July 7, 2017 at this campus. He has planned to work on corporate and Business law, under the supervision of Professor Paul Regan.

