

**In This Issue:****Page 1 • VR Krishna Iyer Lecture Series****Page 2 • National Conference on Article 370: From its Genesis to Terminus****Page 3 • Themisphere: Legal opinions****Page 5 • Aloha to the New Year!!!****From the Editor's Desk**

Dear students and faculty members,

A very happy new year to all. Long time ago in the era of monochromatic televisions and a pre globalization world, our erstwhile Prime Minister had pegged 2020 as the year of a developed India. Development or no development, we certainly have managed to keep our collective humanity intact and hope to achieve the same in the third decade of this century. Despite a lot of glitches, disappointments and momentary lapses of faith over humanism, something has strived to continue among our human race. Some call it love, others something else, but let us celebrate the epoch of a new world, the world of 2020 and onwards and tighten our girdles for whatever may come!

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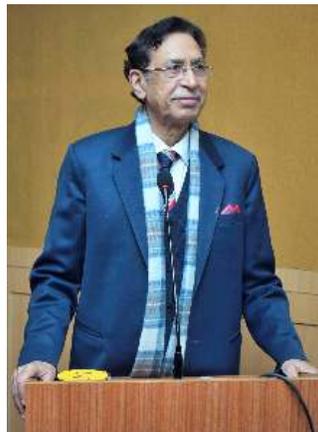


## Justice V.R. Krishna Iyer

### Memorial Lecture series

Delhi Metropolitan Education organized one of its Justice V.R. Krishna Iyer Memorial Lecture Series on 27th of January, 2020 at the Seminar hall. The day saw the gracious presence of Advocate Navin Kumar Jaggi as the honorable Chief Guest, Mr. Justice Bhanwar Singh, Director General, Prof. Dr. N.K. Bahl, HOD, Mr. Bhavish Gupta, Head of Academics, Director Ravi Kant Swami and Mr. Aman Sahni, Vice-Chairman as the Dignitaries for the event.

The Chief Guest arrived at 1:30 pm followed by the Dignitaries. The event commenced with the prayers to Goddess Saraswati and lighting the lamp followed by felicitating the Chief Guest with a memento, a shawl and a bonsai plant by the Director, Director General and HOD respectively around 2:10 pm. The lecture proceeded with a very fruitful message directed by Mr. Justice Bhanwar Singh who praised Justice Krishna Iyer and his wisdom along with his own journey through his legal life. Advocate Navin Kumar Jaggi further addressed the students from first year with a key note about litigation, life as a lawyer and principles one should abide with as a lawyer. Mr. Jaggi enlightened the students with his own experiences along with questionnaires and awarded with a book as a prize to the students who gave exceptional answers to those questions.



When Wisdom Speaks  
Hon'ble Justice Bhanwar Singh's  
welcome note



Welcoming the dignitaries



Mr. Jaggi with Mr. Aman Sahni



## National Conference on Article 370: From it's Genesis to Terminus

The National Conference on Article 370, themed upon the journey of article 370 from its genesis to its terminus was held on 24th January, 2020. The event attracted nationwide participation with a total of 61 participant registrations. On the said day, 36 presentations and a total of 48 participants marked their presence to facilitate fruitful discussion on the topic via projection of their respective ideas based upon the theme.



The conference inaugural ceremony had Dr. Viney Kapoor Mehra, the Vice Chancellor of Dr. B.R. Ambedkar National Law University, Sonapat as the Chief Guest. Dr Viney started her lecture posing some questions to Prof. Dr Afzal Wani who spoke before her with his speech focusing on the concept of liberty. She further spoke about a part of history where the Kashmiris were alleging that they are forcefully converted to Islam. She spoke about the period before 1947 in Kashmir. The book containing the selected articles published as a part of the conference proceedings was then released. An hour-long inaugural session concluded on a positive note with the students in the audience getting a balanced intellectual input from both viewpoints.

The event hence proceeded with the technical sessions which ran parallel in three assemblies. Technical session number 1 was chaired by Prof. Dr. Naresh Kumar Bahl and Mr. Raj Singh Niranjani, technical session number 2 was chaired by Dr. Smita Gupta and Prof (Dr.) Afzal Wani, And the third technical session had Prof (Dr.) Bhavish Gupta and Dr. T R Nawal as the respective chairs. These parallel running

sessions witnessed intense discussion with participant coming from corners of the country, from places like Jammu & Kashmir, Gujarat, Assam and Tamil Nadu.

The event concluded with valedictory ceremony which was bejewelled with the enlightening speech of Dr. Amar Pal Singh who talked about the concepts of equality. He mentioned how time is the best judge of any decision that we make and history judges everything wisely. He talked about the fundamentals of society building and the constitutional values that we must uphold. The event ended with a photo session of all the participants along with the respected college dignitaries and the conference organising committee.



The Dignitaries launching the book containing the article contributions of all participants



The participants of the Conference

## Green Taxes



- Mr. Surya Saxena  
Assistant Professor

### WHAT IS GREEN TAX?

Green tax, or pollution tax or environmental tax, as it is also called, is an excise duty/charge on goods that cause environmental pollution. According to Economic theory, charging taxes on emissions that cause pollution will lower environmental impairment in a cost-effective manner by encouraging behavioural changes in households and firms that need to decrease their pollution.

Green taxes are meant to improve the environment or reduce the negative impact on the environment or create an environmentally sustainable environment. Green taxes are a kind of economic instruments to address environmental problems. It is generally believed that green taxes will reduce environmental harm in the least costly manner, by encouraging changes in behaviour by firms, organisations, communities and households and individuals etc. Taxes on pollution provide clear incentives to polluters to reduce emissions and seek out cleaner and sustainable alternatives.

Pollution is considered as the cost of creating products that is not borne by the producer / polluter. The adverse effects of pollution, such as climate changes, impaired health and noxious odours are forms of an impaired environment borne by everyone whether or not they contribute towards pollution. Green tax is an environmental tax that aims at ensuring that polluters are duly punished for the activities that deter the environment by charging them a penalty for the harm caused to others. Charging direct taxes to perpetrators on emissions is an economical means to provide them with an incentive to lower their pollution to the extent where further reduction could potentially turn out to be more expensive than paying the tax itself.

Indirect taxes, like taxes on alternative policies or related goods such as authorised technology standards have the potential to reduce pollution, but the costs involved may be rather high. For instance, increasing diesel tax in an effort to lower environmental damage caused by automobile emissions provides no incentive to drivers to ensure that the pollution control equipment in their car is maintained, and making pollution control equipment compulsory for all drives will not encourage them to drive less.

Taxes charged on direct emissions are cost-effective due to the fact that they make sure that those who need to start working towards pollution reduction. Firms and households that find pollution reduction expensive will continue to cause pollution and will have to pay more tax as a result while firms and households that find it less expensive can cut lower their pollution and thus lower their taxes.

The corpus created through the eco taxes can be used to fund environmentally sustainable, renewable energy sources that have a lesser harm on the environment. It can be utilised to fund research into environment protection. Also, the fund can be used to subsidize environmentally sensitive technology like solar panels, windmills etc, which have huge initial costs and these costs prove to be the decisive prohibitive factor in switching to such measures.

Everyone may not agree with green taxes however; green taxes can be seen as an incentive to lessen environmental burden and preserve the environment. The revenues generated by green taxes can also be used for other environmental preservation projects or to cut other taxes. Nevertheless, everyone for sure would like to see an environmentally sustainable future and a healthy natural and living environment in their country.



## THE JUSTICE DELIVERY SYSTEM IN INDIA – A MALADY OF MINDSETS



- Ms. Raveena  
Assistant Professor

The existence of a civil society is benchmarked upon the triad ideology of democracy, separation of powers and rule of law in the modern times. The evolution of the idea of 'good governance' and not just merely 'governance' guides the effective administration of the modern nation-state. Good governance signifies the upliftment of the standard of living of the people, providing its people security and opportunity on equitable basis, sustaining a responsive judicial system and maintaining accountability of the different functionaries of the state.

The fundamental attribute of the 'rule of law' inheres as pre-requisite 'fair legal frameworks' to be practised and implemented in the creation of an organised civil society. The primary role of judiciary or courts in the society is to extend protection to the rights and liberty of an individual. What if such a role in a welfare state, suffers through the baggage of delays in providing its citizens the power to uphold their rights?

The protection of civil liberties of the members of the society follows the notion of democracy as a natural corollary. Thus, the recognition and addressal of the problem of 'judicial delay' requires careful examination of the social and legal factors which reinforce it. The Constituent Assembly of India made provisions for the 'Independence' of judiciary on a deliberate note. The Constitution makers were competent enough to foresee the possibility of a free developing society facing the pressure of conflict of interests in different walks of life. And to firmly and affirmatively resolve any conundrums of national living, a free and fair judicial system had to be reinstated.

The functionality of a symbolic judiciary could be adjudged through the effectiveness of 'law' and ensuring that the 'laws' are being duly implemented. For the law to govern, three dimensions of the judicial system, namely, substantive justice based on merits of a case, timely disposal of cases and judicious use of the state's resources require due consideration. Ultimately, a robust and a strong judicial system is the bulwark of a lasting social order.

The processes and procedures at law are quite time consuming and involve the operation of many actors, namely, the honourable judges, the administrative court staff, the litigants, the advocates, the police administration, etc. The idea should be to delve deeper into the inter-linkages of unconventional causes and factors which form a "malady of mindsets" challenging the effectiveness of Judiciary and its functions. This malady of the functioning of the Indian judicial system cannot be viewed in isolation, if a clear understanding of the philosophical underpinnings of the structure and nature of judicial system guided by the Constitution of India needs to be appreciated. The 'practical indices of the system' cause an insurmountable amount of negative impact upon the victim, the witnesses and the accused himself, completely defeating the ends of the creation of judiciary at the first place. A sincere progress can be made by following an unconventional approach of appreciating the less talked about factors and remedies.



- Ms. Shivani Bhadauria  
Assistant Professor

## Key Pointers of the Budget 2020-21 for Income Tax and GST



- a) Relief to taxpayers, govt. rationalizes personal income tax rates, the same is as follows:
  - Income from 2.5 Lacs -5 Lacs – NIL
  - Income from 5 Lacs -7.5 Lacs -10%
  - Income from 7.5 Lacs -10 Lacs - 15%
  - Income from 10 Lacs -12.5 Lacs -20%
  - Income from 12.5 Lacs -15 Lacs -25%
  - Income above 15 lacs -30%, with no deduction & exemptions;
- b) New tax regime is optional for taxpayers Optional
- b) Dividend distribution tax "DDT" has been abolished, dividend will be taxed in the hands of taxpayers as per slab rates
- c) Income tax Audit Limit has been increased from existing Rs. 2 Crores to Rs. 5 Crores to those businesses which carry out less than 5% of their business in cash
- d) Registration of Charitable institution under Income tax Act will be 100% electronically with provisional registration number
- e) Vivad se vishwas scheme has been introduced, taxpayer to pay only amount of disputed tax, will get complete waiver on interest and penalty, if scheme is availed by March 31, 2020
- f) To ease allotment of PAN, new process of instantly allotting PAN through Aadhaar will be brought
- g) Concessional corporate tax cut to be extended to new domestic companies engaged in power generation
- h) Allowance faceless appeals against tax orders on lines of faceless assessment
- i) Co-operative societies will get the option of being taxed at the rate of 22% plus 10% surcharge and 4% cess.
- j) Turnover limit under availing exemption for start up has been extended from 25 crores to Rs. 100 Crores
- k) To boost startups, Tax burden on employees due to tax on Employee Stock Options to be deferred by 5 years or till they leave the company or when they sell, whichever is earliest.
- l) Pre-filing of ITR to be introduced
- m) A taxpayer's charter to be institutionalised in the statute to end taxpayer harassment
- n) Under GST, compensation payout to states to be limited to cess collections
- o) Aadhar based verification has been introduced for GST Taxpayers
- p) Budget proposes a special scheme to provide subordinate debt for MSMEs
- q) Deposit insurance is increased from Rs. 1lac to Rs. 5 lac
- r) Govt plans to raise funds via LIC IPO
- s) Nominal GDP growth estimates at 10%

# ALOHA TO THE NEW YEAR

