

OR

- b) Evaluate the adequacy of penalties imposed by Competition Commission of India (CCI) for anti-competitive practices. 13 K4 CO3
14. a) “Corporate tax planning and management involve several key objectives, strategies, and techniques aimed at optimising a company's tax position.”- Justify. 13 K4 CO4

OR

- b) (i) List the different types of taxes in India? 6 K1 CO4
(ii) List the advantages of GST in India. 7 K1 CO4
15. a) (i) Assess the concept of Geographical Indicator to explain why “Darjeeling Tea” or “Kanchipuram Silk” cannot be copied. 6 K5 CO5
(ii) “A fashion designer discovers a copy of her design in another store. Apply the IPR laws that protect her”- Justify. 7 K4 CO5

OR

- b) Evaluate the effectiveness of IPR laws in protecting innovation in India. 13 K5 CO5

**PART - C (1 × 15 = 15 Marks)
(Compulsory)**

16. **Case Study:** 15 K5 CO1

Shreya Singhal vs. Union of India was a landmark 2015 Supreme Court of India judgment that declared Section 66A of the Information Technology Act, 2000, unconstitutional, finding it violated the fundamental right to freedom of speech and expression under Article 19(1)(a) of the Indian Constitution.

Section 66A, added in 2009, criminalized sending electronic messages deemed "grossly offensive" or "menacing". Critics argued its vagueness led to misuse. The Supreme Court examined if Section 66A infringed on freedom of speech under Article 19(1)(a) and if its restrictions were permissible under Article 19(2).

In a unanimous decision on March 24, 2015:

Section 66A was struck down due to vague language not aligning with Article 19(2).

Section 79 was clarified, requiring online intermediaries to remove content based on court or government orders.

Section 69A, allowing government blocking of content for reasons like national security, was upheld as it included safeguards.

Questions:

1. Analyze how this judgment balances individual liberty and cyber regulation.
2. Evaluate the effectiveness of this ruling in preventing misuse of cyber laws.