

Attempt All MCQs (1 marks each X 7 MCQs = 7 Marks)

- Q1: Mr. V, brother of Mr. R, is a resident of Singapore and he owns an immovable property in Chennai which he inherited from his father, who was a resident of India, Can Mr. V continue to hold the property?**
- (a) No, he cannot hold transfer or invest in India, since he is resident outside India.
 - (b) Yes, he can continue to hold in India, since he is person of India Origin and the property is located in India
 - (c) Yes, he can continue to hold the property, since this was inherited from a person who was resident in India.
 - (d) Yes, he can continue to hold the property, since his brother (Mr. R) uses the property whenever he travels to Chennai.
- Q2: When there is a conflict between two or more statutes or two or more parts of a statute then which rule is applicable:**
- (a) Welfare construction
 - (b) Strict construction
 - (c) Harmonious construction
 - (d) Mischief Rule
- Q3: Mr. A died at the age of 72 leaving behind some movable and immovable properties to be distributed between his two sons C & D, as per his registered will. His Will clearly mentioned that all the immovable property should go to C and all the movable property should go to D. Both the brothers divided the property as per will except below mentioned properties, because they could not establish which property should go to whom. Kindly help them by ticking the property/ies which should go to D (as per the provisions of the general Clause Act, 1897)**
- (a) Standing crop in the fields
 - (b) Cut crop, ready to sell
 - (c) Tube well in the agriculture land
 - (d) Sandal Wood Tree
- Q4: The word 'or' is normally disjunctive and 'and' is normally conjunctive. However, at times they are read as vice versa to give effect to the manifest intention of the legislature as disclosed from the context. This is as per**
- (a) Noscitur A Sociis
 - (b) Rule of Exceptional Construction
 - (c) Rule of Literal Construction
 - (d) Ejusdem Generis
- Q5: As per Section 9 of General Clauses Act, 1897, use of word 'from' implies that first day in a series of days is _____ and use of word 'to' implies that last day in a series of days is _____**
- (a) excluded, included
 - (b) included, excluded
 - (c) excluded, excluded
 - (d) included, included
- Q6: When word 'include' is used to define any term, the definition is called**
- (a) Prima facie restrictive and exhaustive
 - (b) Prima facie extensive
 - (c) Both exhaustive and extensive
 - (d) Neither exhaustive nor extensive
- Q7: M/s Kedhar Sports Academy, a private coaching club provides coaching for cricket, football and other similar sports. It coaches sports aspirants all over India. It also conducts various sports events and campaigns, across the country. In 2019, to mark the 25th year of operation, a cricket tournament was organized in Lancashire, England. The prize money for the winning team is USD 40,000. For the runners up, it is USD 11,000. Now, M/s Kedhar Sports Academy wants to know what steps it should take for the remittance of the prize money of USD 51,000 to England from India. Decide, which of the following is correct in view of relevant provisions of FEMA, 1999:**

- (a) Prior permission is required to be taken from the Ministry of Human Resource Development (Department of Youth Affairs and Sports).
- (b) Prior permission is required to be taken from the Reserve Bank of India.
- (c) No permission is required – M/s Kedhar Sports Academy can proceed to make the remittance.
- (d) Prior permission is required to be taken from the Ministry of Finance (Department of Economic Affairs).

Questions 1 and 2 are compulsory

Attempt any 5 out of remaining 6

1.
 - (i) There are two ways to reach city A from city B. The distance between the two cities by roadways is 100 kms and by water ways 80 kms. How is the distance measured for the purpose of any Central Act under the provisions of the General Clauses Act, 1897?
 - (ii) Income Tax Act, 1961 provides that the gratuity paid by the government to its employees is fully exempt from tax. You are required to explain the scope of the term 'government' and clarify whether the exemption from gratuity income will be available to the State Government Employees? Give your answer in accordance with the provisions of the General Clauses Act, 1897.
2. Toy Ltd. is a Japanese company having several business units all over the world. It has a robotic unit with its head quarter in Mumbai and has a branch in Singapore. Headquarter at Mumbai controls the branch of robotic unit. What would be the residential status of robotic unit in Mumbai and that of the Singapore branch?
3. Mr. Vyas is the owner of House No. 20 in Geeta Colony, Delhi. He has rented two rooms in this house to Mr. Iyer. The Income Tax Authority has served a show cause notice to Mr. Vyas. The said notice was received by Mr. Iyer and returned the notice with an endorsement of refusal. Decide with reference to provisions of "General Clauses Act, 1897", whether the notice was rightfully served on Mr. Vyas.
4. Ayush and Vipul are good friends and pursuing CA course. While doing group studies for the paper of "Corporate and Other Law", they are confused about the provisions of section 3 of the Companies Act 2013. Section 3 provides "A company may be formed for any lawful purpose by _____" Both Ayush and Vipul are in difficulty about the meaning of word "may". Whether it should be taken as mandatory or directory?
5. Examine the validity of the following statements with reference to the General Clauses Act, 1897:
 - i. PK and VK had a long dispute regarding the ownership of a land for which a legal suit was pending in the court. The court fixed the date of hearing on 29.04.2018, which was announced to be a holiday subsequently by the Government. What will be the computation of time of the hearing in this case under the General Clauses Act, 1897?
 - ii. The word "bullocks" could be interpreted to include "cows".
6. Mr. Sane, an Indian National desires to obtain Foreign Exchange for the following purposes –
 - a. Remittance of US Dollar 50,000 out of winnings on a lottery ticket.
 - b. US Dollar 1,00,000 for sending a cultural troupe on a tour of U.S.A. Advise him whether he can get Foreign Exchange and if so, under what conditions?
7. Explain 'Mischieve Rule' for interpretation of statute. Also, give four matters it considers in construing an Act.
8.
 - (a) "Associate words to be understood in common sense manner." Explain this statement with reference to rules of interpretation of statutes.
 - (b) 'Preamble does not over-ride the plain provision of the Act.' Comment. Also give suitable example.

(4 marks each)