


Name:			
Enrolment No:			
UPES			
End Semester Examination, May 2025			
Course: Interpretation of Statutes		Semester: IV	
Program: LL.B Honours		Time : 03 hrs.	
Course Code: CLCC 2006		Max. Marks: 100	
Instructions:			
SECTION A (5Qx2M=10Marks)			
S. No.		Marks	CO
Q	Statement of question		CO1
1	State which of the following principles <b>most accurately reflects</b> the interpretation of <b>taxing statutes</b> ? <b>A.</b> Taxing statutes should be interpreted liberally to include all possible transactions. <b>B.</b> Taxing statutes should be strictly interpreted, and no tax can be imposed unless it is clearly within the letter of the law. <b>C.</b> Taxing statutes can be interpreted in a way that expands the scope of taxes, even if the intention of the legislature is unclear. <b>D.</b> Taxing statutes may be interpreted based on the presumed intention of the legislature, even if the language of the statute is ambiguous.	2	1
2	State which of the following best describes the principle of <b>ejusdem generis</b> in statutory interpretation? <b>A.</b> The general terms in a statute are always interpreted in their widest possible meaning. <b>B.</b> The general words following a list of specific words are interpreted to include only things of the same kind or nature as the specific words. <b>C.</b> The general terms in a statute should be interpreted narrowly to avoid excessive taxation. <b>D.</b> The specific terms in a statute override the general terms if there is any ambiguity.	2	1
3	State which of the following best describes the concept of <b>mens rea</b> in criminal law? <b>A.</b> Mens rea refers to the physical act of committing the crime. <b>B.</b> Mens rea refers to the mental state or intention of the accused at the time of committing the crime. <b>C.</b> Mens rea is only relevant for serious crimes, not for minor offenses. <b>D.</b> Mens rea is presumed to be present in all criminal offenses, regardless of the defendant's intent.	2	1

4	<p>State which of the following statements is <b>true</b> regarding the <b>repeal of statutes</b>?</p> <p><b>A.</b> Repeal of a statute automatically revives any earlier laws that were previously repealed by that statute.</p> <p><b>B.</b> Repeal of a statute means that all actions taken under the statute are invalidated and nullified.</p> <p><b>C.</b> The repeal of a statute has no effect on rights or obligations that arose before the repeal.</p> <p><b>D.</b> A statute cannot be repealed by a subsequent Act of Parliament.</p>	2	1
5	<p>State which of the following <b>best describes</b> the approach courts generally take when interpreting <b>penal provisions</b>?</p> <p><b>A.</b> The intention of the legislature is presumed to be against the accused.</p> <p><b>B.</b> Penal provisions must be interpreted expansively to cover more offences.</p> <p><b>C.</b> Penal provisions must be interpreted strictly, and no one should be punished unless the offence is clearly within the letter of the law.</p> <p><b>D.</b> Courts can add words to penal provisions if the law seems incomplete.</p>	2	1
<p align="center"><b>SECTION B</b> (4Qx5M= 20 Marks)</p>			
Q	Statement of question		<b>CO2</b>
6	Explain the Mischief Rule in statutory interpretation, and what is its main objective?	5	2
7	Describe the maxim "Generalia specialibus non derogant" and explain its significance in resolving conflicts between general and specific laws.	5	2
8	Identify how a proviso is used as an aid in statutory interpretation, and what is its primary function in a legal provision?	5	2
9	Explain the Beneficent Rule of statutory interpretation, and in what type of legislation is it generally applied?	5	2
<p align="center"><b>SECTION-C</b> (2Qx10M=20 Marks)</p>			
Q	Statement of question		<b>CO3</b>
10	Briefly discuss the Supreme Court's ruling in <b>Supreme Court Employees' Welfare Association v. Union of India (1989)</b> . How did the Court interpret the doctrine of " <b>equal pay for equal work</b> " and subordinate legislation in this context?	10	3
11	In the case of <i>Gabčíkovo-Nagymaros Project (Hungary/Slovakia)</i> [1997 ICJ Rep 7], analyse how did the International Court of Justice interpret the provisions of the Vienna Convention on the Law of Treaties, particularly Articles 60 (termination or suspension of a treaty as a consequence of its breach) and 62 (fundamental change of circumstances)? What principles did the Court apply to assess the legality of suspending treaty obligations?	10	3

**SECTION-D**  
**(2Qx25M=50 Marks)**

Q	Statement of question		<b>CO4</b>
12.	<p>Taking <b>Hindalco Industries Ltd. vs Assistant Commissioner of Income Tax (2005)</b> as a pivotal case in the interpretation of tax treaties versus the interpretation of taxing statutes, critically analyse the following statement.</p> <p>"In the context of interpreting tax treaties, how should courts or tax authorities balance the application of domestic law definitions with the need to respect the treaty's context, object, and purpose? Specifically, under what circumstances can reliance on domestic definitions be overridden by a contextual or purposive interpretation mandated by the treaty framework?"</p>	<b>12+13</b>	<b>4</b>
13	<p>In the State of Aryadesh, the Legislative Assembly passed the "<b>Aryadesh Social Harmony and Public Order Act, 2023</b>", citing growing concerns over communal tensions and disruptions to public order caused by unregulated private educational institutions. The Act empowered the State Government to regulate all private educational institutions operating within the state, including curriculum, fee structures, staff appointments, and affiliations.</p> <p>One of the key provisions under the Act required all private institutions, including those affiliated with national boards like CBSE and ICSE, to seek mandatory re-registration under the new state guidelines. Additionally, a clause in the Act imposed a "Social Harmony Fee" — a fixed percentage of the institutions' annual revenue — to be paid into a State Fund created for maintaining communal peace.</p> <p>The Act was challenged before the High Court by a consortium of private school operators, who argued that:</p> <ol style="list-style-type: none"> <li>1. <b>Education</b> (especially matters relating to national curricula and boards) falls under the Concurrent List (Entry 25, List III), and the State's law directly conflicts with central legislation governing CBSE and ICSE institutions.</li> <li>2. The imposition of the "Social Harmony Fee" is a disguised form of taxation, which the State has no authority to levy under the guise of regulating public order.</li> <li>3. The entire Act, although titled and justified as maintaining public order (a State subject under Entry 1 of List II), was actually intended to control private educational institutions — an area where the State's powers are limited by existing central legislation.</li> </ol> <p>The State defended the law by arguing that the rise of communal tensions in schools and colleges required a strong regulatory framework, and that the law was within its legislative competence.</p>	<b>12+13</b>	<b>4</b>

	Critically analyze the constitutional validity of the <b>Aryadesh Social Harmony and Public Order Act, 2023</b> with reference to the <b>doctrine of colourable legislation</b> . Discuss whether the Act represents a genuine exercise of the State's legislative powers or a disguised attempt to legislate on a matter beyond its jurisdiction.		
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