

CURRENT AFFAIRS

25 MARCH 2023



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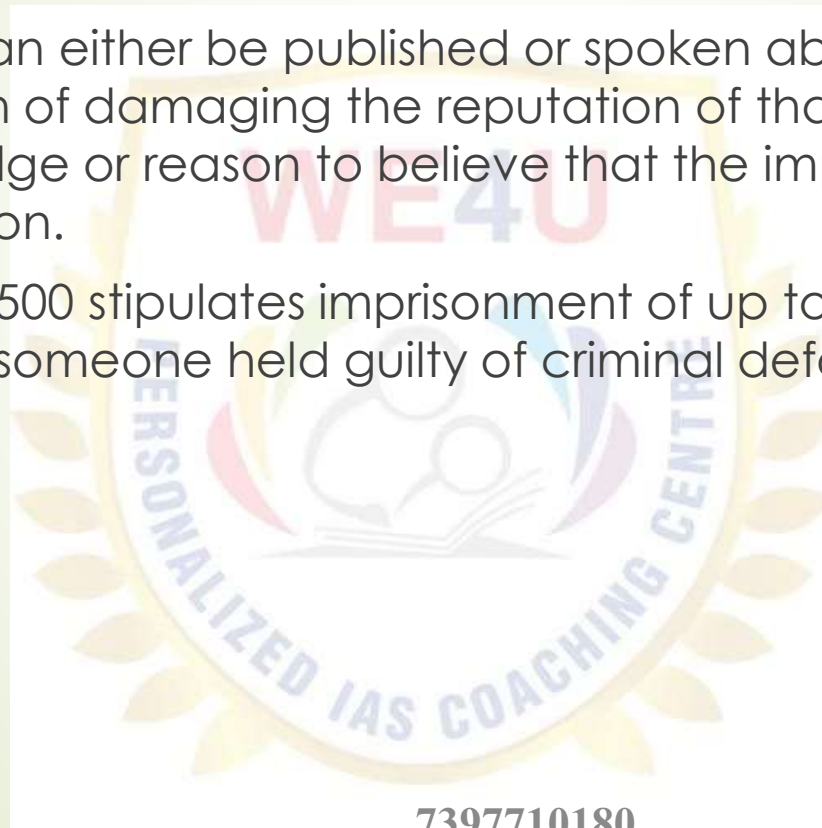
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Rahul disqualified as MP; Cong. calls it 'black day' for democracy

Defamation:

- ▶ Defamation is the act of communicating false statements about a person that injure the reputation of that person when observed through the eyes of an ordinary man.
- ▶ Any false and unprivileged statement published or spoken deliberately, intentionally, knowingly with the intention to damage someone's reputation is defamation.
- ▶ Article 19 of the Constitution grants freedom of speech to its citizens. However, Article 19(2) has imposed certain reasonable exemptions to this freedom such as - Contempt of Court, defamation and incitement to an offense.

- ▶ Section 499 of the IPC elaborates on how defamation could be through words – spoken or intended to be read, through signs, and also through visible representations.
- ▶ These can either be published or spoken about a person with the intention of damaging the reputation of that person, or with the knowledge or reason to believe that the imputation will harm his reputation.
- ▶ Section 500 stipulates imprisonment of up to two years, with or without a fine, for someone held guilty of criminal defamation.



Disqualification

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- The conviction may disqualify an MP if the offense for which he is convicted is listed in Section 8(1) of the Representation of the People (RPA) Act of 1951.
- This section includes offences such as section 153A (offence of promoting enmity between different groups on ground of religion, race, place of birth, residence, language, etc., and doing acts prejudicial to maintenance of harmony) or section 171E (offence of bribery) or section 171F (offence of undue influence or personation at an election) and a few others.
- Section 8(3) of the RPA mandates that an MP can be disqualified if convicted and sentenced to at least 2 years of imprisonment.
- However, the section also states that the disqualification takes effect only “after three months have elapsed” from the date of conviction.
- Within that period, the convicted MP can file an appeal against the sentence before the High Court.

Monetary policy

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† **RBI asked to monitor card spending under LRS for tax purposes**

- Liberalised Remittance Scheme
- This is the scheme of the Reserve Bank of India, introduced in the year 2004.
- Under the scheme, all resident individuals, including minors, are allowed to freely remit up to USD 2,50,000 per financial year (April – March) for any permissible current or capital account transaction or a combination of both.
- Not Eligible: The Scheme is not available to corporations, partnership firms, Hindu Undivided Family (HUF), Trusts etc.
- Though there are no restrictions on the frequency of remittances under LRS, once a remittance is made for an amount up to USD 2,50,000 during the financial year, a resident individual would not be eligible to make any further remittances under this scheme.

Taxation

Lok Sabha approves setting up of GST Appellate Tribunal

Press Trust of India
NEW DELHI

Lok Sabha on Friday cleared changes in the Finance Bill to pave the way for setting up of an appellate tribunal for resolution of disputes under GST.

Currently, taxpayers are filing writ petitions before high courts in the absence of an appellate tribunal.

As per the amendments proposed in the Finance Bill 2023, which were passed by the Lok Sabha on Friday, benches of the GST Appellate Tribunal would be set up in every State while there will be a principal bench in Delhi which will hear appeals re-

Appellate Tribunal benches would be set up in each State with the principal bench in New Delhi

lated to 'place of supply'.

Even after more than five years of implementation of the Goods and Services Tax, the appellate tribunal had not been set up. As a result, unresolved legal matters accumulated.

Nangia Andersen India's Tanushree Roy, Director-Indirect Tax, said the tribunals would lower burden on high courts, Supreme Court and provide taxpayers reprieve.

Internal Security

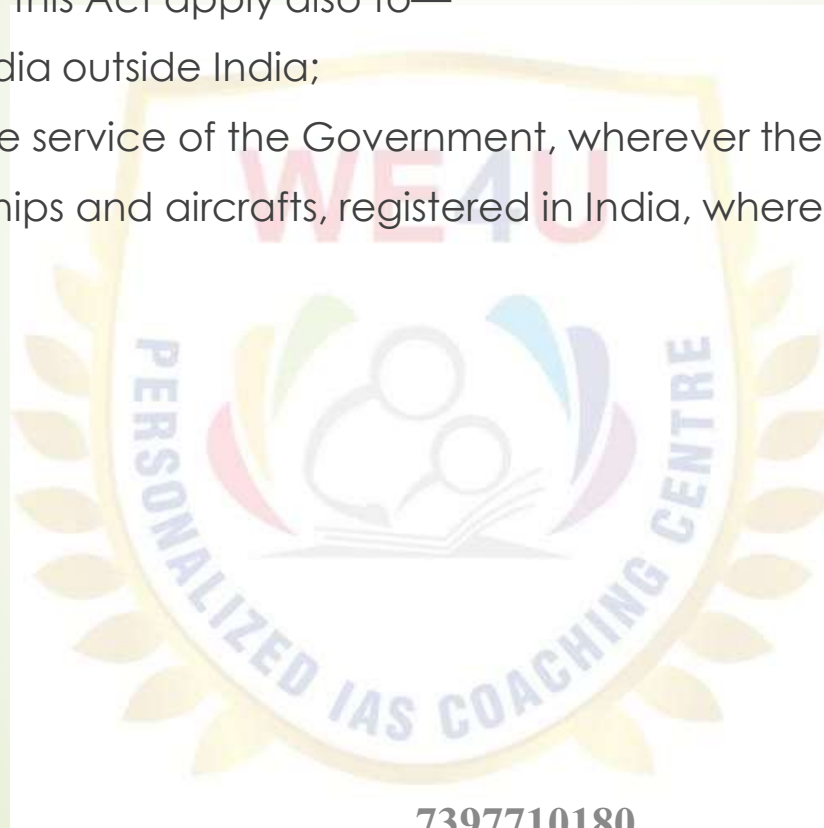
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Membership of banned outfit is crime under UAPA, says SC

Unlawful Activities Prevention Act (UAPA)

- It was passed in 1967.
- The Act provides special procedures to deal with terrorist activities, among other things.
- Unlawful activity means any conduct which constitutes a crime or which contravenes any law whether such conduct occurred before or after the commencement of this Act and whether such conduct occurred in the Republic or elsewhere.
- Section 15 of the UAPA defines “terrorist act” and is punishable with imprisonment for a term of at least five years to life. In case the terrorist act results in death, the punishment is death or imprisonment for life.
- The Act assigns absolute power to the central government, by way of which if the Centre deems an activity as unlawful then it may, by way of an Official Gazette, declare it so.

- The provisions of this Act apply also to—
- (a) citizens of India outside India;
- (b) persons in the service of the Government, wherever they may be; and
- (c) persons on ships and aircrafts, registered in India, wherever they may be.



THANK YOU

