

Agreement for Avoidance of double taxation Applicable to Slovak Republic:

The Government of India under Ministry of Finance has published in the Official Gazette, via notification no. 25/2015 dated March 23, 2015 that the agreement between the Government of the Republic of India and the Government of the Czechoslovak Socialist Republic which was signed on 27th January, 1986 for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, is now applicable to the residents of the Slovak Republic.

The Slovak Republic is one of the independent States that have succeeded the Czechoslovak Socialist Republic, therefore, the applicable international laws regarding the application of treaties, in case of Czechoslovak Socialist Republic, continues to be applicable in respect of the Slovak Republic.

[Top](#)

Supreme Court struck down Section 66 A of the Information and Technology Act:

The Supreme Court struck down Section 66 A of the Information and Technology Act, which allows police to arrest people for posting “offensive content” on the internet.

Some of the salient features of section 66A of IT Act, 2000 are as below:

- Section 66A of IT Act, 2000 said, any person who sends, by means of a computer resource or a communication device,—
 - a. any information that is grossly offensive or has menacing character; or
 - b. any information which he knows to be false, but for the purpose of causing annoyance, inconvenience, danger, obstruction, insult, injury, criminal intimidation, enmity, hatred or ill will, persistently by making use of such computer resource or a communication device,
 - c. any electronic mail or electronic mail message for the purpose of causing annoyance or inconvenience or to deceive or to mislead the addressee or recipient about the origin of such messages,shall be punishable with imprisonment for a term which may extend to three years and with fine
- Article 19 of Constitution of India provides protection regarding freedom of speech and expression, to move freely throughout the territory of India etc.

On the basis of the above contradictory provisions, the bench of Supreme court said that the “public's right to know” is directly affected by Section 66 A and the Section clearly affects the right to freedom of speech and expression enshrined under the

25 March 2015

In this issue:

- **Agreement for Avoidance of double taxation Applicable to Slovak Republic:**
- **Supreme Court struck down Section 66 A of the Information and Technology Act:**



India Juris

F-116

Lajpat Nagar-I

New Delhi - 110 024, India

Ph: +91-11-29814816 / 29814817

Fax: +91-11-29815116

E: newdelhi@indiajuris.com

www.indiajuris.com

International Desks

Asia & Australia

M.P.Mehani

asia@indiajuris.com

Americas

Shivkumar Idnani

americas@indiajuris.com

UK & Europe

Sameer Rastogi

europe@indiajuris.com

Africa

Constitution of India.

Vineet Verma
africa@indiajuris.com

Further, the court said Section 66 A was unconstitutional because it has failed two major tests - the clear and present danger test and the tendency to create public disorder test. The court also found the language used in the Section vague and nebulous saying it doesn't properly define words like 'offensive' or even 'persistent'.

Middle East
Dinesh Sabharwal
middleeast@indiajuris.com

The court, however, allowed the government to block websites if their content had the potential to create communal disturbance, social disorder or affect India's relationship with other countries.

[Top](#)

Disclaimer

This newsletter is compiled and prepared from the information available in public domain. Nothing in this newsletter should be deemed as legal advice and India Juris shall have no liability, whatsoever, with respect to the content published herein. India Juris is licensed to practice in India only. In other regions, whenever required, it closely works with the local law firms and attorneys.

[Top](#)