

THE HUMAN RIGHTS COMMUNIQUÉ

YOUR QUARTERLY DOSE ON HUMAN RIGHTS

(NEWSLETTER BY CENTRE FOR ADVANCED STUDIES IN HUMAN RIGHTS, RGNUL, PUNJAB)

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OVERHAUL OF INDIRECT TAXATION REGIME

INTRODUCTION

The implementation of the Goods and Services Tax (GST) in India as the sole indirect tax has been considered as the biggest tax reform in the Indian economy after the rolling of LPG or Liberalisation, Privatisation and Globalisation model in 1991. The GST was initially proposed in 2006 but the Constitutional Amendment Bill could finally be passed in 2016 only. Unlike the levy of different indirect taxes earlier in the form of value added tax (VAT), central sales tax (CST), excise duty etc., the taxable event under GST is the supply of goods and services, right from the manufacturer to the consumer.

GST has subsumed all the erstwhile indirect taxes levied by the Central and State Governments. At the central level, taxes such as Central Excise Duty, Duties of Excise, Additional Duties of Customs (commonly known as CVD), Service Tax etc. have been subsumed by GST. At the State level, taxes such as State VAT, Central Sales Tax, Luxury Tax, Entry Tax (all forms), Entertainment and Amusement Tax (except when levied by the local bodies), betting and gambling etc. have been subsumed. The major motivation behind the implementation of GST was to introduce a more transparent and simplified indirect taxation structure in India in order to enable a layman to understand the structure while also nullifying the cascading effect while reducing red-tape and stopping the leakages affecting the growth of the economy. Central Goods and Services Tax (CGST) will be levied by the Central Government and State Goods and Services Tax (SGST) by the State Government in the event of a transaction taking place intra-state. While in the case of inter-State transactions, the Centre would levy and collect the Integrated Goods and Services Tax (IGST) which will be roughly equal to CGST plus SGST combined. Further the taxes will be levied under four slabs of 5, 12, 18 and 28 percent.



THE JOURNEY

The journey of the GST began with the setting up of a committee in 2000 by the then-Prime Minister A.B. Vajpayee, on the advice of an economic advisory panel consisting of three former RBI Governors to design a GST model. After that, in 2005, the report of the Kelkar Task Force on indirect taxes (2003) recommended the rolling out of GST. This was followed by the proposal to roll out GST by the then Finance Minister setting 2010 as deadline for GST implementation which was opposed by the BJP. In 2011, the Constitution Amendment Bill was tabled in the Lok Sabha which was sent to the Parliamentary Standing Committee. The GST bill was cleared by the Standing Committee in 2014, but lapsed in the same year with the coming of the new government. Later in the same year, i.e., in 2014, the new GST Bill was introduced by Arun Jaitley which was passed by the Parliament and ratified by the states in September 2016. In March 2017, the four GST bills namely, the CGST, SGST, IGST & UTGST were passed by both the houses paving the way for rolling out of GST on 1st July, 2017.

KEY PROVISIONS

The taxable event for the levy of GST is the supply of goods and services which has been defined by virtue of Section 7 of the CGST Act, 2017. The term has been defined very widely so as to include all the types of transactions, like sale, transfer, barter, exchange, license, rental, lease or disposal, within the ambit of 'supply'. However, Section 3 talks about the transactions effected for a consideration. The exceptions where consideration is not required for the applicability of tax are the supplies specified under Schedule I and import of business whether or not in the course of business. Schedule II demarcates supply of goods and supply of services. The Act provides for levying of tax on a reverse charge basis (which shifts the liability to discharge tax to the recipient) for certain notified categories of goods/ services.

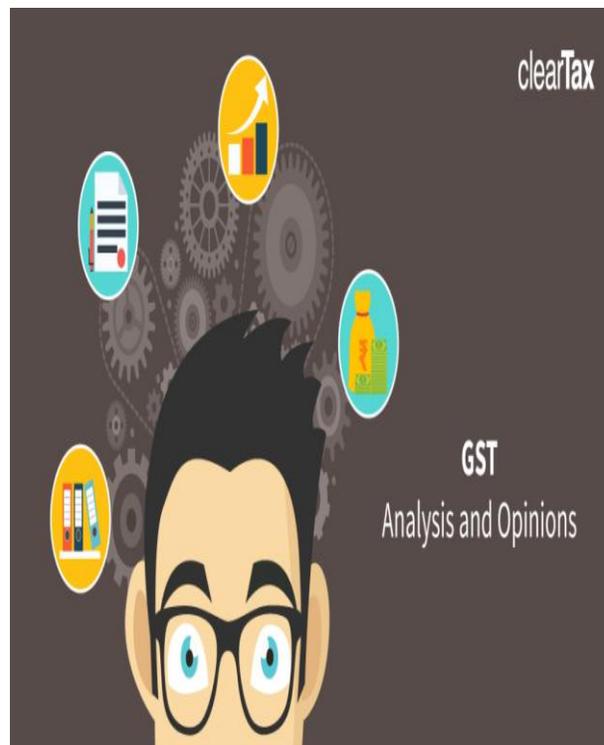
Section 9 is the main provision which provides for the levy of the tax called the central goods and services tax on all intra-State supplies of goods or services or both, on the basis of the value determined by virtue of Section 15 of the Act. Under Section 15, calculation of the value of taxable supply is discussed stating that the value of a supply of goods or services or both shall be the 'transaction value', i.e., price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply. This is subject to other conditions and inclusions & exclusions forming part of 'transaction value'.

The anti-profiteering rules have been another topic of debate. These were introduced under the GST regime because of the fact that when GST was introduced in advanced countries, the economies of those countries witnessed inflation. The anti-profiteering rules provide that 'any reduction in rate of tax or any supply of goods or services or the benefit of input tax credit shall be passed on by way of commensurate reduction in prices'. But the rules do not spell out as to how the benefit has to be computed.

SECTOR WISE IMPACT ANALYSIS

With the major portion of the population employed in agriculture, it becomes pertinent to discuss the impact of GST on this sector. The seeds, agricultural produce attract zero percent GST while fertilizers have been charged at 12

percent. Also, crop protection products such as pesticides attract 18% GST. While there is a constant need to improve agricultural productivity to meet the future demands, high tax rates on crop protection and fertilizers will only further affect this sector which, in turn, may lead to rise in the food prices.



However, it is likely that GST will resolve the problem of transportation. In the automobile sector, small cars are taxed more or less at the same rate as before, while on the other hand, luxury cars have become a bit cheaper making them more accessible to buyers. The Logistic Sector is going to fare well with the logistics costs going down by at least 20 percent. In addition, combining this with the factor that border check posts are removed, the average speed and distance by freight transportation will also improve.

Moving on to the Pharmaceutical and Healthcare services; with the removal of multiple taxes, the sector is going to witness reduction in cost of production and distribution thereby rendering the services cheaper and affordable to the masses. The Textile industry will also be boosted as only 5 percent GST rate would be giving impetus to the whole textile chain; whereas 5 percent GST will be levied on garments and apparel of up to 1,000 INR beyond which they will be taxed at 12 percent. Further, synthetic and other manmade fibres will attract a higher tax of 18

percent while other natural fibres (except silk and jute) will be taxed at 5 percent.

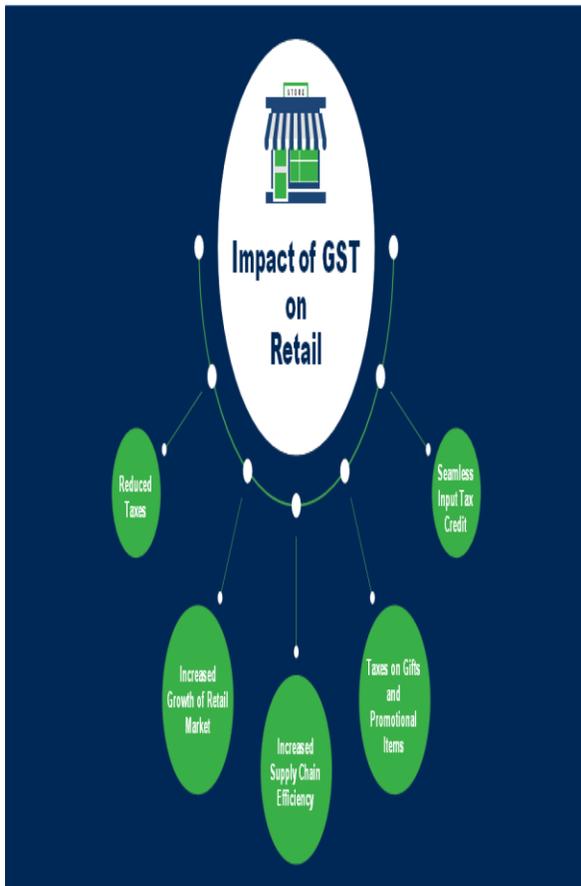
Moving on to the Pharmaceutical and Healthcare services; with the removal of multiple taxes, the sector is going to witness reduction in cost of production and distribution thereby rendering the services cheaper and affordable to the masses. The Textile industry will also be boosted as only 5 percent GST rate would be giving impetus to the whole textile chain; whereas 5 percent GST will be levied on garments and apparel of up to 1,000 INR beyond which they will be taxed at 12 percent. Further, synthetic and other manmade fibres will attract a higher tax of 18 percent while other natural fibres (except silk and jute) will be taxed at 5 percent.

the 18 percent slab. Therefore, it can be said that the effect on the sector will be marginal. Banking and Financial services will also see a marginal hike in the tax rates as they are subject to 18 percent GST as compared to the previous rate of 15 percent. In general, a large number of products of routine use have become cheaper, yet levy of 12 percent GST on sanitary napkins has been a matter of controversy.

CONCLUSION

The impact of GST on the economy as well as on individual lives is yet to be fully seen. Still going by the report of the initial days, there persists a lot of confusion and chaos among the masses regarding the prices, and levying of taxes using the new system for the traders. The idea of a single Indian market is still facing hurdles with the prices of some products varying according to locations as traders have not understood the regime completely. On the other hand, some states like Maharashtra and Tamil Nadu have imposed additional taxes on movie tickets, which is, again, hitting the prospect of uniform price rates. In short, a lot of factors have hit the prospects of creating a single market. Also, multiple tax filings are going to create a burden on small traders and businesses that will have problem dealing with the technological challenges as well. Whether the GST regime will facilitate tax collections, provide refunds and check tax evasions will be put to test when most of the traders will file their returns in September. In the long run, the impact of GST will be seen when the market becomes fully complacent with the changed taxation system.

How will GST shape Retail Industry?



For the start-ups, factors like reduction in tax burden, efficient logistics, and increased limit in registration etc. fare well as long as startup scheme is concerned. The Telecommunication sector will attract 3 percent more tax compared to the previous regime and has been placed in

Even the experts disagree on what constitutes terrorism. Tactics associated with the Islamic State have made these judgments particularly tricky. The group, which commits acts of direct violence primarily in Iraq and Syria, has encouraged sympathetic individuals to carry out attacks overseas in the group's name. While the Islamic State has trained terrorists who have carried out attacks in the West, like those involved in the Paris attack last year, more of such attacks were carried out by people who have described their violence as "inspired" by the group. The result is that some acts of violence are now more likely to be presumptively described as terrorism.

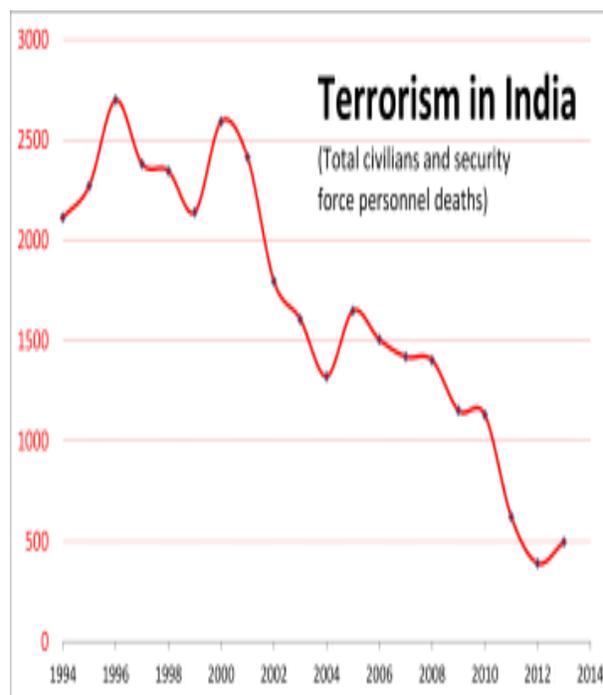
Several recent crimes in Europe, initially described as terrorism, were ultimately determined not to be¹. In a past era, such crimes might never have been covered as terrorism or even considered by analysts for inclusion. The shooting at a nightclub in Orlando, USA and the knife attacks in London are some recent examples where the authorities have expressed doubts on what falls under the ambit terrorism.

The vast majority of terrorist events in the world occur in a handful of countries experiencing civil unrest. More than three-quarters of all terrorism fatalities over the last five years took place in six countries: Afghanistan, Iraq, Nigeria, Pakistan, Syria and Yemen². Yet, these suffice to spread fear and panic in some of the most advanced countries in the western world. Clearly, efforts must be made to understand terrorism in its appropriate context. The world cannot stand by and watch idly as a loose gang of fundamentalists dictate public opinion and craft a narrative to suit their evil designs.

Terrorism in India

India witnessed the third highest number of terrorist attacks in 2016 which is more than Pakistan that has slipped to the fourth position, according to the latest data compiled by the US State Department³. Iraq with 2,965 terrorist attacks and Afghanistan with 1,340 terrorist

attacks, were ranked first and second position respectively, followed by India that recorded 927 attacks and Pakistan at 734 attacks, the department said in its Country Report on Terrorism.



India subdivides terrorism in four major groups⁴:

1. Ethno-nationalist terrorism - This form of terror focuses either (a) on creating a separate State within India or independent of India or in a neighbouring country, or (b) on emphasizing the views/response of one ethnic group against another. Violent Tamil Nationalist groups from India to address the condition of Tamils in Sri Lanka, as well as insurgent tribal groups in North East India are examples of ethno-nationalist terrorist activities
2. Religious terrorism - This form of terror focuses on religious imperatives, a presumed duty or in solidarity for a specific religious group, against one or more religious groups. Mumbai 26/11 terror attack in 2008

¹Fortna, Virginia Page. "Do Terrorists Win? Rebels' Use of Terrorism and Civil War Outcomes". *International Organization*. 69 (3): 519–556.

²"Global Terrorism Index 2016" (PDF). Institute for Economics & Peace. November 2016. pp. 94–95. ISBN 978-0-9942456-4-9.

³ U.S. Department of State. *Country Reports on Terrorism 2016*. Washington. Available at:

<https://www.state.gov/documents/organization/272488.pdf>. Web.

⁴Administrative Reforms Commission, Government of India, "Combating Terrorism, Protected by Righteousness", 2008. Available at: <http://arc.gov.in/8threport.pdf>. Web.

from an Islamic group in Pakistan is an example of religious terrorism in India

3. Left-wing terrorism - This form of terror focuses on economic ideology, where all the existing socio-political structures are seen to be economically exploitative in character and a revolutionary change through violent means is essential. The ideology of Marx, Engel, Mao, Lenin and others are considered as the only valid economic path. Maoist violence in Jharkhand and Chhattisgarh are examples of left wing terrorism in India.
4. Narco-Terrorism - This form of terror focuses on creating illegal narcotics traffic zones Drug violence in northwest India is an example of narco-terrorism in India.

The report stated that more than half of the terrorist attacks in India in 2016 took place in four states: Jammu and Kashmir at 19 per cent, Chhattisgarh at 18 per cent, Manipur at 12 per cent, and Jharkhand at 10 per cent.

Although India ranked third among countries that experienced the most terror attacks in 2016, the lethality of these attacks remained relatively low compared to other countries that also experienced a great deal of terror violence. Nearly three-quarters of attacks, that is, 73 per cent in 2016 were non-lethal, the report said. The deadliest attack in 2016 took place in July, when the Communist Party of India - Maoist detonated explosives and opened fire on Central Reserve Police Force personnel in Bihar. Sixteen people were killed in the attack, including six assailants.

An Uncertain Future

Whatever the truth may be, there exists within the zeitgeist of not just India but most of the world, that terrorism is increasing and its dreaded influence is slowly creeping into normalcy. In fact certain world leaders such as Manuel Valls, the former Prime Minister of France have even suggested that society learn to live with terrorism till a solution is found⁵. Several countries such as the UK,

France, Spain have issued warnings to citizens to take all precautions when travelling abroad and special drills and

exercises have been circulated online depicting what to do in the event of an attack⁶.

Whether its passive acceptance or active resistance, a systematic and globally coordinated strategy to combat terror must be prioritised in our fight to end this menace. Even though the total number of terror victims globally has fallen, the fear it has induced among the masses has been substantial. It is this fear that tilts public opinions and governmental policies towards xenophobia and isolationism. And in a time such as this, where the global immigration crisis has reached tipping point and will most likely, only increase, xenophobia is the last thing our future needs.



<https://newrepublic.com/minutes/135104/france-going-learn-live-terrorism>. Web.

⁶ "Terror advice video for holidaymakers shows hotel attack", BBC News, July 10, 2017. Available at: <http://www.bbc.com/news/uk-40553565>. Web.

⁵ Shepard, Alex. "France is going to have to learn to live with terrorism": Manuel Valls", The New Republic, July 15, 2016. Available at:

FREEDOM OF SPEECH AND EXPRESSION

"I do not agree with what you say but I'll defend till death your right to say it"

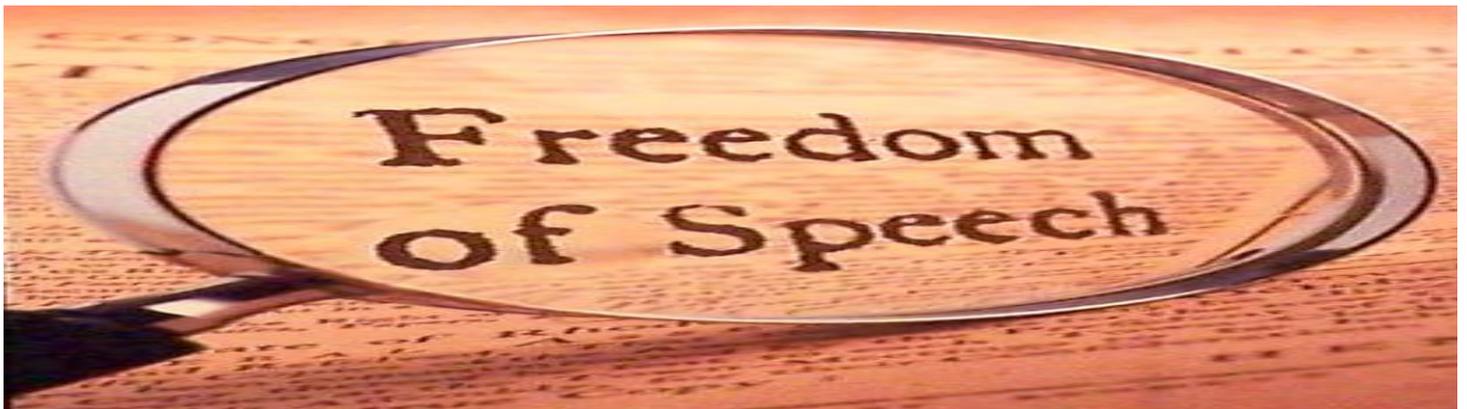
-Voltaire

Speech is God's gift to mankind. Through speech a human being conveys his thoughts, sentiments and feeling to others. Freedom of speech and expression is thus a natural right, which a human being acquires on birth. It is, therefore, a basic right. The Universal Declaration of Human Rights (1948) proclaims that *"Everyone has the right to freedom of opinion and expression; the right includes freedom to hold opinions without interference and to seek and receive and impart information and ideas through any media and regardless of frontiers."*

Article 19(1) (a) of the Indian Constitution provides all citizens the right to freedom of speech and expression. Freedom of speech and expression means the right to express one's own convictions and opinions freely by words of mouth, writing, printing, pictures or any other mode. It thus includes the expression of one's idea through any communicable medium or visible representation, such as gesture, signs, and the like. This expression also includes publication and thus the freedom of press is included in this category. Free propagation of ideas is the necessary objective and this may be done on any platform or through the press. This propagation of ideas is secured by freedom of circulation. Liberty of circulation is essential to that freedom as the liberty of publication. Indeed, without circulation the publication would be of little value. The freedom of speech and expression includes liberty to propagate not one's views only. It also includes the right to propagate or publish the views of other people; otherwise this freedom would not include the freedom of press.

The Constitution of India does not contain any specific provision ensuring freedom of the press which has therefore to depend on *Article 19 (1) (a)*. In *Ramesh Thapar vs. State of Madras*, the Supreme Court held that the freedom of speech and expression includes freedom of propagation of ideas which freedom is ensured by the freedom of circulation of a publication, for without circulation, the publication would be of little value. Unlike the American Constitution, *Article 19(l) (a)* does not expressly mention the liberty of the press. The freedom to print and to publish what one pleases without previous permission. But it is a settled law that right to freedom of speech and expression includes the liberty of the press.

The freedom of press is not confined to newspapers and periodicals but also includes pamphlets and circulars, etc. Explaining the concept of freedom of press, the Supreme Court stated in *Express Newspaper v. Union of India*¹ that no law could be enacted having the effect of imposing a pre-censorship, curtailing the circulation, restricting the choice of employment or unemployment in the editorial force, preventing newspapers from being stated or undermining its independence by driving the press to seek government aid to survive. In this case Supreme Court was called upon to adjudge the validity of the *Working Journalist Act, 1955*, enacted by Parliament to regulate certain conditions of service of persons employed in newspaper establishments, the payment of gratuity, hours of work, leave, fixation of wages, etc. The ground of challenge before the Court was that it would adversely affect the financial position of the marginally situated newspaper which might be forced to go out of circulation and thus the tendency of the Act was to curtail circulation and thereby to narrow the scope of dissemination of information. The Court held the Act valid as it did not take away the right of freedom of speech and expression enjoyed by the petitioners under *Article 19 (1) (a)*.



In *Indian Express Newspapers vs. Union of India*, (1985) 1 S.C.C. 641, speaking about the utility of freedom of press, the Supreme Court observed,

“The expression freedom of press, has not been used in Article 19 but it is comprehended within Article 19 (1) (a). The expression means freedom from interference from authority which would have the effect of interference with the contents and circulation of newspapers. There cannot be any interference in the name of public interest. The purpose of the press is to advance the public interest by publishing facts and opinions without which a democratic electorate cannot make responsible judgments. Freedom of press is the heart of social and political intercourse. It is the primary duty of the courts to uphold the freedom of the press and invalidate all laws or administrative actions which interfere with it contrary to the constitutional mandate.”

The Indian press is free to write anything. It has not hesitated to criticize or express even the highest personality. It has exposed a number of frauds and scandals connected with important persons. One can come across such dedicated persons who are in the profession of journalism and write with courage and have a national interest in their job. But at the same time, the content which is put in the newspapers is controlled and managed by certain people who are interested in counting their money bags. As far as the laws of the land are concerned; the press in India has full freedom in comparison to any other country. Even the policy of advertisement and newsprint quota allocation has not succeeded in twisting the arms of the press. As we all know that authority and responsibility go hand-in-hand. If press is given some freedom it has to perform some duties also. These are in the field of national security, unity and integrity of nation, social peace and harmony, decency, individual privacy and good foreign relations. Without self-discipline and moral code of conduct the freedom of press will degenerate into license. The press has an important role to play and it should play its role without any curb on its freedom.

In a recent case, raids were carried out by India's Central Bureau of Investigation in the home and offices of top television executives, Prannoy and Radhika Roy, who are

co-founders of the famous news channel NDTV. The views shared by these two have often clashed with Prime Minister Narendra Modi's government and its *modus operandi*. The raids were said to be conducted in connection with loans from ICICI Bank taken by the Roy's in the year 2008. The FIR was based on a complaint from Delhi-based Quantum Securities director Sanjay Dutt, who had accused them of criminal conspiracy, cheating and criminal misconduct under various sections of the Indian Penal Code and the Prevention of Corruption Act.

India ranks 136th on the World Press Freedom index, slipping three places since 2016. Dissenting voices in India are often silenced using sedition laws. More than 51 information activists have been found murdered since the law came to force in 2005. Major corporate owners also limit the diversity of India's media: Although India has 86,000 newspapers and over 900 television channels, a handful dominate. Reliance, one of India's biggest companies, owns News-18, which dominates coverage on a number of popular TV channels and magazines.

In November 2016, the Ministry of Information and Broadcasting had ordered an unprecedented 24-hour blackout against the network, saying its coverage on terrorist attacks at Pathankot had revealed "strategically-sensitive information." NDTV had argued that its coverage was based on official news briefings and that other broadcasters that had made the same revelations were not being penalized. At the last minute, the ban was lifted.

In the light of these recent events, it can be undoubtedly assumed and proven that the central government is interfering with the right of freedom of press, which includes their right of speech and expression; and is taking part in various frivolous activities to threaten or warn the media which is going against its views and ideologies. It is high time where the government realizes that it does not have the power to chain the media or the people with its own agendas. This only showcases their need to make the citizens of India agree with them and not have their own opinions.

NELSON MANDELA RULES: PUTTING THE “HUMAN” BACK IN HUMAN RIGHTS

According to a report published by Amnesty International, as many as 20 to 50 prisoners housed in Saydnaya, a Syrian prison that is regarded as one of the most notorious, were taken each night to be killed. Since 2011, almost 13,000 people have been killed in this prison without a proper trial. Inmates at Saydnaya are systematically deprived of basic human needs and subsequently, tortured till they die or are killed. The bodies are then taken in trucks and disposed off by means of a mass burial. It is an unbelievable notion that killings of this scale, in the prisons run by the state, were committed without the support of the Government. From a historical perspective, prisoners, national or international, have always been ripped of their dignity and subjected to a treatment unfit for human beings.

Abuse in prison, especially of sexual nature, has resulted in a gross violation of the human rights of prisoners. In most cases, the perpetrators of these offences are the prison authorities themselves. These people also find support from the Governments by means of concealment of the nefarious activities and lenient punishments in case of outrage by national or international agencies.

Outbursts by prison authorities, lack of adequate space, unhygienic conditions, lack of medical attention etc. contravene the basic, inalienable rights that are afforded to every human being as contained in the Universal Declaration of Human Rights. United Nations General Assembly resolution 45/111 adopted and proclaimed certain tenets for the treatment of prisoners. Point 5 of the document clearly provides that:

Except for those limitations that are demonstrably necessitated by the fact of incarceration, all prisoners shall retain the human rights and fundamental freedoms set out in the Universal Declaration of Human Rights, and, where the State concerned is a party, the International Covenant on Economic, Social and Cultural Rights, and the International Covenant on Civil and Political Rights and the Optional Protocol thereto, as well as such other rights as are set out in other United Nations covenants.

In Morocco's Oukacha prison, twenty-two prisoners were burned alive in September 1997; they had been crammed together in a cell reportedly built to hold eight. The cause of the fire was not announced, but the country's Justice Ministry acknowledged that overcrowding might have played a role in the deaths. The Tajikistan government, earlier in the year, chose to cover up an even bloodier prison massacre. Although information about the events is scarce, reports indicate that in mid-April the Tajik security forces stormed a prison in the northern city of Khujand, killing over a hundred prisoners.

A large number of war prisoners, taken captive by the opposite country, find themselves humiliated and in abject conditions in prisons. These prisoners are kept in captivity without a proper trial or information to their families or government. The prisoners face contravention of their basic human rights from the moment they are put behind bars.

These incidents and various others not reported are in direct violation of Article 7 of the International Covenant on Civil and Political Rights which provides that no one shall be subjected to torture or to cruel, inhuman or degrading treatment or punishment. It has always been important to understand that the mere fact that a person is in a prison does not take away his human right to lead a life of dignity and respect without being subjected to cruel practices of any kind.

The most popular proponent of this belief has been Nelson Rolihlahla Mandela, former president of South Africa. He was the country's first black head of state with a focus on eradicating the societal setups like racism and apartheid that were put into place by the all white government in South Africa to ensure their supremacy. Ideologically, an African nationalist and an accomplished lawyer, Nelson Mandela led various movements to eliminate the all-white supremacy in Africa thereby putting an end to racial discrimination in the country. It was in the year 1962 that he was taken to trial for conspiring against the state and sentenced to life imprisonment in the Rivonia Trial. Mandela served 27 years in prison, initially on Robben Island, and later in Pollsmoor Prison and Victor Verster Prison. The years in prison gave Mandela an in-depth perspective of the life and inhumane treatment the prisoners were subjected to. The experience steered Nelson Mandela into fighting for the rights of the prisoners and ensuring fair treatment for the ones behind the bars. A worldwide need was felt to ensure that prisoners are treated with respect and there are proper mechanisms in place to ensure that their rights are protected. To this end, United Nations adopted the Standard Minimum Rules for the Treatment of Prisoners in 1957. They are regarded as the primary- if not only-source of standard for treatment in detention. It has become framework for evaluating and monitoring the treatment of prisoners all over the world. They are regarded as the primary- if not only-source of standard for treatment in detention. It has become framework for evaluating and monitoring the treatment of prisoners all over the world. It was observed that the arena of human rights and prisoners' protection had seen a lot of development and change since the year 1957 and so, in 2010, a revision process was initiated to amend these rules.

It was in the year 2015 that these rules were suitably amended and re-adopted as the “Nelson Mandela Rules”. More than 10.35 million people are held in penal institutions throughout the world, either as pre-trial detainees/remand prisoners or having been convicted and sentenced. Figures for Eritrea, Somalia and the Democratic People’s Republic of (North) Korea are not available. There is also a large number of “missing” prisoners held in some jurisdictions that are not fully recognised internationally and those pre-trial prisoners who are held in police facilities and not included in published national prison population totals. The full total is therefore higher than 10.35 million and may well be in excess of 11 million.⁷ It is imperative that there are regulations put in place to ensure that prisoners, in all cases, are not stripped of their basic human rights.

There were several substantial changes made to the rules of 1957 to ensure that the prisoners are treated with respect.

1. Respect for prisoners’ inherent dignity

The principle of treatment with respect for the dignity and value as human beings and the prohibition of torture and other cruel, inhuman or degrading treatment or punishment form the basic thread and permeate the very basic nature of these Rules, including as a basic principle in Rule 6. This is ensured by the provision regarding regular searches of prisons and prisoners. These principles are also incorporated in the supreme documents that guarantee to every individual his human rights like UDHR and ICCPR.

2. Medical and health services

Another area that required regulation in case of prisoners is medical and health services. There have been various cases where prisoners have been subjected to very little to no healthcare and medical facilities. It is contained in the rules that providing these facilities to

the prisoners and ensuring their well-being are a responsibility of the state. The rules impart a duty onto the state authorities to ensure that the people in detention get medical care which is of equal standard as that organised for the general community. A system should be put into place by the state authorities that must be organised in regard with the general public health administration system of the state. The rules provide detailed guidance on the role of healthcare and need for it in the prison.

3. Disciplinary measures and sanctions

One of the biggest threats faced by prisoners awaiting trial or otherwise is that of torture by prison authorities. It is rather important to have rules and regulation put into place to avoid the inhumane acts that are committed by the prison authorities sometimes. Comprehensive developments in this area include updated guidance on the use of instruments of restraint; it is essential that a prisoner is not unnecessarily bound, procedural safeguards in disciplinary procedures and clarification of prohibited disciplinary sanctions that are in direct contravention of the fundamental right of every human being. As a settled principle, prison authorities are encouraged to use conflict prevention mechanisms to resolve the conflicts and also prevent acts of a brutal nature that were commonplace in prisons. The rules also provide for strict guidelines on the use of solitary confinement as a punishment and places limitations on its use.

4. Investigations of deaths and torture in custody

It is essential to have a settled system in place that can take into account and keep a check on the deaths that happen while in custody. This is in line with Article 6 of UDHR which provides that every human being has an inherent right to live and therefore, shall never be deprived arbitrarily of it. The rules contain the obligations that a prison authority must fulfill in case of such a situation arising. There are duties to report any accidents and also notify friends and family of such accident. It is also required that the details are properly recorded in the documents of the authorities. However, it is important to have an organisation that keeps a periodic check on these records maintained.

⁷ World Prison Population List, 11th Ed., http://www.prisonstudies.org/sites/default/files/resources/downloads/world_prison_population_list_11th_edition_0.pdf

5. Protection of vulnerable groups

It is essential to protect interest of minorities and vulnerable groups in the society. And the same holds true of prisoners also. The rules place a duty of the state to identify the individual interests of the prisoners and provide for such measures that fulfil these varied needs and ensure respect for every individual. This is in line with the principle of non discrimination. The prison authorities were also supposed to make sure that appropriate care is given to prisoners with disabilities and children.

6. Access to legal representation

While there are rules and regulations to monitor pre-trial detention and criminal proceedings, there is very little emphasis put on the importance of the right of legal representation. This is in consonance with the principles laid down in the 2012 UN Legal Aid Principles and Guidelines. It lays down comprehensive guidelines for the requirement of legal counsel. The rules also provide that the prisoners are allowed to keep documents relating to their legal proceedings in their own possession.

7. Complaints and independent inspection

Strict rules must be put into place for the prison authorities to provide access to the complaints and the other mechanism to the persons related etc. these records must be inspected by a body that accounts for all the information and unhindered access to the same within the bounds of law. The inspection mechanism put into play is two-fold in the sense that there must be an independent body that does internal as well as external inspections to ensure that all records regarding complaints and the details of the charge are properly maintained. The rules affix the extended and defined ambit of the responsibilities and powers of inspectors in the case of inspection. They also provide for written reports and publication of the same.

8. Training of staff

A large number of cases of custodial violence have occurred at different points in history. These incidents

are a direct violation of the human rights of the prisoners. It is essential to have a well trained staff in the prisons to ensure that there is no human rights violation or wrongful detentions of the prisoners. A requisite minimum level of qualification and training is now required for the prison staff which is accompanied by an ongoing in-service training. It is also essential to make the prison staff aware of concepts like preventive methods and reasonable restraint. There must be specific methods to deal with different kinds of offenders and the training must be provided keeping in mind the needs of different kinds of prisoners, in respect of degree of punishment, religion and vulnerability.

In conclusion, the need for having a minimum standard for prisoners has been well-highlighted by numerous incidents in the past wherein the prisoners were subjected to treatment that was below the dignity of any self respecting individual. These principles, though non-binding on the state, will guide the states to have a reasonable standard of care and protection for their prisoners to the effect that being in prison does not take away the basic human rights of an individual. The updation of the rules can be seen a significant milestone and exhibits the expanse of the role an organisation like the United Nations is willing to undertake in the arena of prison reforms and protection of human rights. It was pointed out in the same General Assembly meeting that states must proactively work towards reducing overcrowding in prisons and must first focus on non-custodial measures instead of pre trial detention. Member states must also ensure that everybody has their legal right of representation secured. The need is also felt for rehabilitation and reintegration programs for people affected by prison in their lifetime. This is in line with the principles contained in the United Nations Standard Minimum Rules for Non-custodial Measures (the Tokyo Rules). We must bear in mind that prison and detention should be the absolute last resorts and must only be relied upon when the person is found guilty in a trial conducted fairly. It has been found that a lot of people kept in detention are adjudged to be not guilty after spending years and years in prison. The states must focus on the psycho-sociological affects of such detention and must make sure that these people have an equal and fair right to secure justice and fair treatment within the confines of a prison.

MUNICIPAL CORPORATION OF DELHI, DELHI V. UPHAAR TRAGEDY VICTIMS ASSOCIATION AND OTHERS: PUBLIC LAW TORTS OF BREACH OF PUBLIC SAFETY

INTRODUCTION

The new Constitutional law/Public law tort of breach of public safety statutory duties as an independent tort within the larger class of the tort of breach of statutory duty is not only a landmark development in Indian Public Law, but in Public law and Tort law per se. The Hon'ble Radhakrishnan, J (partly disagreeing) in the case of *Municipal Corporation of Delhi, Delhi v. Uphaar Tragedy Victims Association and Others*, [henceforth referred to as 'MCD'] has in this judgement crafted a new tort which imbibes within itself the safeguards afforded by Article 21 of the Constitution of India and the concept of strict liability is fixed on the authorities who were unable to perform their duties (no requirement of finding intent or negligence in such cases).

FACTS

This case is pertaining to the fire at Uphaar Cinema Theatre in South Delhi in 1997 which resulted in the death of 59 patrons and injury to 103. The deaths were caused by asphyxiation by inhaling smoke which was caused by a fire that had blazed through the parking lot. The respondents, in the writ petition to the Delhi High Court had highlighted the abysmal safety arrangements in the cinema building which resulted in several violations of statutory obligations placed on the theatre owners to prevent fire hazards in public places. It was stated by the Uphaar Tragedy Victims Association that the Delhi Vidyut Board (henceforth referred to as 'DVB') acted prejudicial to public interest by failing to observe standards as per the statute and rules by issuing licences and permits in complete disregard of the mandatory conditions of inspection for ensuring minimum safeguards.

ISSUES RAISED

The Association sought adequate compensation for the victims of the tragedy and punitive damages against the theatre owner, the DVB, MCD, Delhi Fire Force and the licensing authority for showing callous disregard to the statutory obligations and to the fundamental rights guaranteed under Article 21 of the Constitution of India in failing to provide safe premises, free from reasonably foreseeable hazards. Moreover, the exact apportionment of liability and compensation amongst the owner, the DVB, MCD, Delhi Fire Force and the licensing authority was contented.

JUDGEMENT

The liability as set by the Delhi High Court on the MCD and licensing authority was held erroneous by the Hon'ble Supreme Court, thereby holding the licensee/theatre owner as liable for 85% of the requisite compensation and the DVM as 15%.

ANALYSIS

It is seen in the present case that the Supreme Court referred, in most parts, to the judgement pronounced by the Hon'ble Delhi High Court which had fixed the culpability of each party, only the extent of which was challenged by the parties.

Non-proximity of parties to the tragedy

The point of fact that was discussed by the court at length was the non-proximity of two parties, namely, the licensing authority and MCD to whom the cause of fire was not attributable to.

As per *Rabindra Nath Ghosal v. University of Calcutta*,¹

“... It would not be correct to assume that every minor infraction of public duty by every public officer would commend the court to grant compensation in a petition under Articles 226 and 32 by applying the principle of public law proceeding. The court in exercise of extraordinary power under Articles 226 and 32 of the Constitution, therefore, would not award damages against public authorities merely because they have made some order which turns out to be ultra vires, or there has been some inaction in the performance of the duties unless there is malice or conscious abuse.”

In pursuance, the Hon'ble Court opined that it is improper to award damages against public authorities merely because there has been some inaction in the performance of their statutory duties.⁸ In the present case the licensing authority and MCD were only discharging their statutory functions, i.e. granting license and submitting an inspection report/issuing an NOC respectively. It was stated that merely on the ground that the licensing authority and MCD could have performed their duties better or more efficiently, they cannot be made liable to pay compensation to the victims of the tragedy.⁹

Determination of compensation and liability

As per the case of *Sarla Verma v. DTC*,¹⁰ there are three factors relevant to determine compensation- namely, *a)* age of the deceased, *b)* income of the deceased and *c)* number of dependents.

In the case of *M.C. Mehta v. Union of India*,¹¹ the Supreme Court held that the measure of compensation must be correlated to the magnitude and capacity of the enterprise because such compensation must have a deterrent effect.

The Hon'ble Radhakrishnan, J discussed a conceptual point stating that constitutional courts seldom exercise their constitutional powers to examine a claim for compensation thereby merely dealing with violation of some statutory provision.¹²

The Hon'ble Court in the case of *N. Nagendra Rao & Co v. State of A.P.*,¹³ held;

“... The determination of vicarious liability of the State being linked with the negligence of his officers, if they can be sued personally for which there is no dearth of authority, and the law of misfeasance in discharge of public duty having marched ahead, there is no rationale for the proposition that even if the officer is liable, the State cannot be sued.”

After going through the cases of *Barrett v. Enfield*

*London Borough Council*¹⁴ and *Phelps v. Hillingdon London Borough Council*,¹⁵ hon'ble Radhakrishnan, J highlighted the fact that a public body may be liable for acts done which fell within its ambit of discretion without the claimant also having to show that the act done was unlawful in the public sense, so long as the decision taken or act done was justiciable.¹⁶

In the case of *Rudul Sab v. State of Bihar*,¹⁷ the Court, in order to secure compliance with the mandate of Article 21, mulct its violators in the payment of monetary compensation. The Court held that right to compensation is thus some palliative for the unlawful acts of instrumentalities of the State which act in the name of public interest and which present for their protection the powers of the State as shield.¹⁸ Thereby, it was held that if due to an action/inaction by the State or its officials, fundamental rights of a citizen are breached, strict liability shall be placed wherein the claim made for such compensation will be in public law.

One can study the public safety legislation or the pervading Article 21 to understand the requirement/duty of the State or its instrumentalities. A 'public safety duty' is defined as a duty where physical injury or harm is likely to be caused to any section of the public if the duty is not discharged properly and adequately.

CONCLUSION

The judges were of the view in this case that there is a need for a comprehensive legislation that created a tortious liability of the State and its instrumentalities. This judgement was one of the few that illuminated the need for making the State liable for its negligence as per the rule of *Ryland v. Fletcher*,¹⁹ wherein the garb of public service would not hide their incompetent activities.

⁸ *Supra Note 1*, p. 526, ¶ 54

⁹ *Ibid*, ¶ 55

¹⁰ *Sarla Verma v. DTC*, (2009) 6 SCC 121

¹¹ *M.C. Mehta v. Union of India*, (1987) 1 SCC 395, p. 421, ¶ 32

¹² *Supra Note 1*, p. 538, ¶ 80

¹³ *N. Nagendra Rao & Co v. State of A.P.*, (1994) 6 SCC 205, ¶ 25

¹⁴ *Barrett v. Enfield London Borough Council*, (2001) 2 AC 550

¹⁵ *Phelps v. Hillingdon London Borough Council*, (2001) 2 AC 619

¹⁶ *Supra Note 1*, p. 541, ¶ 88

¹⁷ *Rudul Sab v. State of Bihar*, (1983) 4 SCC 141

¹⁸ *Supra Note 1*, p. 542, ¶ 94

¹⁹ *Ryland v. Fletcher*, (1868) LR 3 HL 330

THE INDECENT REPRESENTATION OF WOMEN (PROHIBITION) ACT, 1986: A CRITICAL ANALYSIS

In a society where patriarchal norms and abuse to women is internalized and often unrecognized, the law works both as a deterrent as well as an instrument of social change. The Apex Court of India, in a plethora of judgments, has time and again reiterated the idea that right to life is not confined to physical existence but also includes within its ambit the right to live with human dignity, and has therefore also extended it to mean, that holding of beauty contests is repugnant to dignity or decency of women and offends *Article 21* of the Constitution of India. The Universal Declaration of Human Rights, International Covenant on Civil and Political Rights has recognized that human beings have dignity inseparable from them. In this regard, *The Indecent Representation of Women (Prohibition) Act, 1986* [The Act] was enacted on 23 December 1986, by the Parliament.

HISTORY OF THE LEGISLATION:

The Act was enacted to prohibit indecent representation of women through advertisements or in publications, writings, paintings, figures or in any other manner. It was primarily related to print media till the year 2012, after which it was amended to bring within its ambit new age means of communication, such as, internet and satellite based communication, multi-media messaging, cable television, etc. and thus its scope was widened. It also laid down stricter punishments for the violation of the law to strengthen the legal framework and curb further incidents of such nature as depicting obscenity in the present milieu.

ANALYSIS OF THE LAW:

The Act punishes the indecent representation of women, which means “the depiction in any manner of the figure of a woman; her form or body or any part thereof in such way as to have the effect of being indecent, or derogatory to, or denigrating women, or is likely to deprive, corrupt or injure the public morality or morals.” It states that no person shall publish or cause to publish or cause to be published or arrange to take part in the publication or exhibition of any advertisement which contains indecent representation of women in any form.

Definitions are explained under **Section 2** of the Act for words like Advertisement, Distribution, Label, Indecent Representation of Women, Package, and Prescribed. Under **Section 3** of the Act provides that any advertisement wherein any indecent representation of women in any form by any person who publish or arrange or take part in publication or exhibition is punishable. Penalty for the crime committed under this Act is up to 2,000 rupees and imprisonment up to 2 years for the crime done for first time and if it is repeated second time then punishment can extend to 5 years and fine too may extend up to 1 lakh rupees.

INTERPRETATION BY THE COURTS:

The Courts of the country have interpreted the law with regards to indecency, according to the times and ideologies of the citizens, and often contradictory opinions have come forth as a result. While in some cases, the court held that performance of Cabaret Dance devoid of nudity and obscenity according to Indian social standards in hotels and restaurants is not liable to be banned or prevented and that both obscenity and pornography are distinguishable; in other cases, it has confused obscenity with morality. The Supreme Court in *Ranjit D. Udeshi v. State of Maharashtra*, observed, that the test of obscenity to adopt in India is that obscenity without a preponderating social purpose or profit cannot have the constitutional protection of free speech and expression and it is obscenity in treating sex in a manner appealing to the carnal desire of human nature of having that tendency.

In *Aveek Sarkar v. State of West Bengal*, wherein a picture featuring a white sportsperson with his dark skinned fiancé came under the scanner for being violative of the provisions of the Indian Penal Code, 1860 and the Indecent Representation of Women (Prohibition) Act, 1986, the Court took help of the Community Standards test to emphasize the importance of spreading a message of the eradication of racism and held that since it promoted love, it wasn't hit by Section 292 of IPC or objectionable under Section 4 of The Act.

IMPORTANCE:

It can be argued by many that in presence of already existing laws which deal with indecency such as IPC and IT Act (which came later on), there is not a need of such a piece of gender specific legislation. However, considering that we live at times where access to all forms of media is high and crimes against women are on a rise, including new age cyber crimes like Revenge Porn, etc., there is a necessity to bring women under a double protective shield of law. Further, with the ongoing trends of objectifying women, mostly in advertisements such as where they are clad in skimpy clothes even when their presence in the advertisements has no relevance with the brand; and in movies, where item songs are performed to portray women as a commodity or as a piece of meat, there is a need to put such disgusting representation of women to an end.

CRITICISM:

As already stated, there are opposite views in the interpretation of law related to indecent representation of women as often it focuses primarily on nudity and the depiction of women in a sexually suggestive or explicit manner, thus reinforcing the idea that the expression of sexuality, particularly that of a woman would amount to obscenity. It imposes the patriarchal mindset of putting women in specified places, as set by the society and fails to address the bigger issue which is exploitation of the physical attributes of women by scrupulous entities.

Further, in spite of the law, gender concerns in the media are still growing by the day and there are continued incidences of obscene depiction of women in television and in the media which call for a relook at the implementation aspect of the legislation. However, unless a standard is set to determine exactly what the legislation attempts to penalize, the regulatory framework proposed to be enforced may be hollow to a certain extent.

CONCLUSION

As a progressive society, based on constitutional ideals, which believes in gender equality and is against any forms of violence against women, we cannot be mute spectators to the indecent representation of women. It becomes imperative to cast a duty; both social as well as legal, upon those who tend to represent and degrade the dignity of

women in the country. There must be an outright condemnation of any such incident whether in print media or social media. Further, the media professionals need to be sensitized on gender issues and a system of rewards may be developed for those who are able to portray women in positive manner. Likewise, stringent punitive action should be taken against those who defy the norms. A strong legislative effort coupled with a wide spread social awareness with morality and ethics is needed to fight this menace so that women are not perceived as a commodity but as individual with right and dignity.





AROUND THE GLOBE...

GREECE: HUGE RISE IN DETENTION OF MIGRANT CHILDREN

The number of unaccompanied migrant children held in unsuitable police cells and detention centers in Greece has increased alarmingly. According to the National Center for Social Solidarity, a government body, as of July 19, 2017, an estimated 117 children were in police custody awaiting transfer to a shelter. That number is in stark contrast to November 2016, when only two unaccompanied children were detained. Human Rights Watch urged Mouzalas, who is responsible for migration policy, to take urgent action to find alternatives to detention for unaccompanied children. Even before any change in law or the establishment of sufficient dedicated shelters, authorities should not detain children in police cells when facilities with better conditions are available. Authorities should transfer children to transitional facilities, including designated safe spaces in refugee camps and other open facilities.

JORDAN: SEIZE OPPORTUNITY TO END IMPUNITY FOR RAPE

Jordanian lawmakers are going to decide whether to remove or amend an infamous provision in the country's 1960 penal code that allows people who commit sexual assault to avoid punishment if they marry their victims. Removing the article completely would be a positive step to strengthen the rule of law and end impunity for violence against women. Article 308 has been blight on Jordan's human rights record for decades, and lawmakers should cancel it in its entirety, said Sarah Leah Whitson, Middle East director at Human Rights Watch. The mere existence of article 308 puts pressure on women and girls to marry those who assault them, including teenage victims of rape. Exempting adults from prosecution for consensual sex with children ages 15 and over if they marry the child contravenes Jordanian laws that set 18 as the legal minimum age for marriage. It would also expose children, particularly girls, to the risk of substantial pressure to marry, limiting their ability to make a full, free, and informed choice. The debate around article

308 is part of a regional move toward cancelling provisions that allow impunity for sexual assault.

PAKISTAN: VILLAGE COUNCIL 'REVENGE' RAPE ORDER MUST PROMPT URGENT REFORMS

The rape of a teenage girl ordered by a village council in 'revenge' for a rape allegedly committed by her brother is the latest in a long series of horrific incidents and must lead to urgent reforms, said Amnesty International today. While 20 people from a village council near Multan have been arrested for ordering the rape, Pakistan's authorities must end impunity for sexual violence and abolish so-called village councils that prescribe horrific crimes as revenge. Pakistan's authorities must end impunity for sexual violence and crack down on the so-called village councils that prescribe horrific crimes against women and girls, often in revenge for acts committed by others.

SAUDI ARABIA: 14 SHIA AT RISK OF IMMINENT EXECUTION

Fourteen members of the Saudi-Shia community are at imminent risk of execution after Saudi Arabia's Supreme Court in mid-July 2017 upheld their death sentences from an unfair trial for protest-related crimes. Saudi Arabia's execution rate has accelerated since the country's leadership change on June 21. Since that date, Saudi Arabia has executed 35 people, compared with 39 during the first six months of 2017. Nine of the people executed since June 21 were convicted for nonviolent drug crimes. The 14 were among the defendants in a mass trial known as the "Qatif 24" case, as all defendants were from that Shia-majority area. International standards, including the Arab Charter on Human Rights, ratified by Saudi Arabia, require countries that retain the death penalty to use it only for the "most serious crimes," and in exceptional circumstances. In 2012, the United Nations special rapporteur on extrajudicial, summary, or arbitrary executions stated that in countries that still use the death penalty, it should be limited to cases in which a person intentionally committed murder, not to punish drug-related offenses. Article 37(a) of the Convention on the Rights of the Child prohibits capital punishment for children or child offenders in all cases.



NATIONAL NEWS...

MAKING TRANSGENDER RIGHTS A REALITY IN INDIA

“While there is no shame in being gay, lesbian, bisexual, transgender or intersex or even straight,” says Ramesh Bais, a member of parliament from India’s ruling Bharatiya Janata Party, “there is most certainly shame and dishonor in being a homophobe, a transphobe and a bigot.” This strong public acknowledgement of the LGBT community, long marginalized in India, introduces and sets the tone for a new report on transgender rights by parliament’s Social Justice and Empowerment Committee.

The report, presented to parliament last week, examines a draft bill on transgender rights – the Transgender Persons (Protection of Rights) Bill – introduced in parliament in August last year. The report also notes that the draft law fails to properly protect transgender people from rape and sexual assault. Significantly, it points out that they remain at risk of arrest and prosecution because section 377 of the Indian Penal Code criminalizes same-sex sexual relations. The Indian government should amend the transgender rights bill to ensure that transgender people can self-identify their legal gender without unwanted intervention from committees or experts, be they medical, psychological, or anyone else. And this alone should form the basis for their access to all rights, social security measures, benefits, and entitlements.

NEW CATTLE SLAUGHTER RULES AND ITS AFTERMATH

Under a notification, titled the Prevention of Cruelty to Animals (Regulation of Livestock Markets) Rules, 2017, those who wish to sell cattle — bulls, cows, buffaloes, steers, heifers and camels — may do so only after they formally state that the animals have not been “brought to the market for sale for slaughter”. At the same time, buyers of cattle at animal markets will have to verify they are agriculturalists and declare that they will not sell the animal/s for a period of six months from the date of purchase. The rules, notified by the Ministry of

Environment, Forest and Climate Change on May 23, demand that buyers “follow the State cattle protection and preservation laws” and “not sacrifice the animal for any religious purpose”. They also prohibit cattle purchased from animal markets being sold outside the State, without permission.

ARMY PERSONNEL USING HUMAN SHIELD IN KASHMIR

Reports of Army personnel using a young man as a human shield in Jammu and Kashmir’s Budgam district must not only invite a swift inquiry and justice, but also compel the Army and the government to issue clear statements on the unacceptability of this shocking practice. A short video clip that went viral showed a man tied to the bonnet of an Army jeep being driven through the streets, as it escorted election officials on polling day in the Srinagar parliamentary constituency. The man has subsequently been identified as Farooq Dar, a 26-year-old who embroiders shawls, and the Army personnel are said to belong to the 53 Rashtriya Rifles. The Army must expedite the inquiry and act against the erring personnel where warranted. Its response must also publicly affirm its Code of Conduct *vis-à-vis* civilians, which includes the clause, “Violation of human rights... must be avoided under all circumstances, even at the cost of operational success”. To do any less would amount to being a party to rights violations.

GORAKHPUR HOSPITAL TRAGEDY: 60 CHILDREN DEAD

At least 60 children have died in the past five days in Gorakhpur at the state-run Baba Raghav Das Medical College hospital because of infections and an alleged disruption of oxygen supply in the paediatrics ward. The Uttar Pradesh government is facing the heat from Opposition parties and other outlets since Gorakhpur falls under Chief Minister Yogi Adityanath’s constituency. Both the opposition parties in the state have decided to send teams to Gorakhpur. “As many as 60 children have died in a government hospital in Gorakhpur in the last six-seven days. This is an example of gross criminal negligence of the BJP government,” Bahujan Samaj Party chief Mayawati said in a release here.

IMPORTANT DATES RELATED TO HUMAN RIGHTS

06 August	Hiroshima Day
18 July	Mandela Day
17 July	World Day for International Justice
20 June	World Refugee Day
12 June	World Day Against Child Labour



- On August 3, 2016 Rajya Sabha passed the much awaited 122nd Constitutional Amendment to turn Goods and Services Tax (GST) Bill into law and replace different state and local taxes with unified value added tax system.
- Socrates a Greek Philosopher, was persecuted for an early argument promoting free speech, in 399 BC.
- In 1735, American printer Peter Zenger successfully challenged British seditious libel law in New York colonial court.
- In 2013 India rolled out the Central Monitoring System (CMS) to monitor all phone and internet communications. Many human rights groups have raised concerns of its misuse.
- The United Nations has declared Internet Access a basic human right.

DID YOU KNOW

- Mountbatten chose August 15th, as the Independence date because it also commemorated the second anniversary of Japan's surrender to the Allied Forces. North Korea, South Korea, Bahrain and Republic of the Congo share their independence day with India.



Contributions are invited for the November issue of the CASIHR newsletter. The last date of submission is 30th October and it can be mailed on casihr@rgnul.ac.in