

Income Tax Return and declare their income from agriculture irrespective of the income earned and shall be calculated in the manner prescribed under the provisions of Income tax and shall also apply the provisions of set off and carry forward of loss from agriculture under the said provisions.

Agricultural income showing more than Rs.10 lakhs in the income tax returns shall be evidenced by the receipts issued by the agricultural market committee or any other proof of receipt and the same should be verified with the deposits in the bank accounts and all the payments as far as possible shall be made other than cash and evidenced by bills, vouchers *etc.*

Capital Gains on Agricultural land must be brought into tax system. The Capital gain is the difference between sale value and acquisition value and if there is any appreciation in the value of land paying 10% or 20% of capital gain tax shall not be a problem to any person including the agriculturist.

TDS provisions under the income tax Act shall also apply to the sale of Agricultural land where the sale consideration is more than Rs.50 lakhs, as on today it is outside the purview of the Act.

Reporting of Non-Agricultural Income as Agricultural income should be seriously verified. There should be different columns in the income tax return one for the cultivator and the other for the owner of the land. Most of the tax evaders show the agricultural income as cultivator though they do not have any Agricultural land and convert their non-agricultural income into agricultural income and claims exemption.

Thus the agricultural income must be brought into tax net giving exemptions to small farmers either in terms of land holdings or in terms of income earned or in both the criteria and tax higher income group in the national interest is the need of the hour.

THE SAVEY OF HUMAN RIGHTS VOYAGE

(Ineliable, Interdependent, Indivisible)

By

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A right delayed is a right denied

What are we having this liberty for? We are having this liberty in order to reform our social system, which is full of inequality, discrimination and other things, which conflict with our fundamental rights.

—Baba Saheb Dr. Bhim Rao Ambedkar

Human rights are fundamental and universal freedoms that imply that everybody ought to be dealt with similarly and with deference. Individuals ought not be oppressed due to: Gender, Race, Colour, Gender, Religion, The country wherein they were conceived.

Human Rights Day, as 10th December is broadly known, means the reception of Universal Declaration of Human Rights, by the United Nations General Assembly in 1948. The Declaration is an epitome of the desires of individuals across the world for guaranteeing Life, Liberty, Equality, Dignity of people and Peaceful conjunction. Widespread Declaration of Human Rights keeps on being the most significant and sweeping of every single UN statement, and a wellspring of motivation for public and global endeavors, for advancing and securing the basic liberties and basic opportunities. It gives a centralized opinion based on which, a few lawfully restricting worldwide instruments have been embraced, by the vast majority of the nations including India. UDHR has enhanced and extended the extent of common freedoms and advanced powerful viewpoint.

Basic human rights are the privileges moved by all people, by ideals of their normal humankind, to carry on with an existence of opportunity and pride. Human nobility is in fact, the very establishment on which Human Rights rest. Accentuation on human respect is cherished in the UN Charter, the Universal Declaration of Human Rights and a few pledges as additionally in the Constitution of India, which broadcasts “dignity of an individual” as a fundamental belief in its Preamble.

“In case I observe the Constitution being abused, I will be quick to consume it.” - *Ambedkar*. By saying this, the father of Indian Constitution *Baba Saheb Dr.*

Bhim Rao Ambedkar guaranteed every single resident of India that their fundamental freedoms, ensured by the Constitution exemplified in Part III, won't be abused and abused by any one in any way. India, being the biggest majority democratic system, has a report called the Indian Constitution, which attaches the public authority to one end and its residents to the opposite end and is secured by the body called judiciary. Indian Constitution is viewed as the best Constitution of the world and a flawlessly Constitution which limits each citizen to adhere to the guidelines set down in it. Notwithstanding, one of the main privileges under Article 21 of the Indian Constitution, “Right to life and freedom”, is by all accounts in harm's way and is being disregarded by in all honesty the law requirement offices itself, like police.

Dr. Ambedkar said, : ‘I measure the progress of a community by the degree of progress which women have achieved.’ He strived through endeavors, including his proposed Hindu Code Bill, to get freedoms for woman in India in regions like legacy and separation. Critically, he was obviously alluding to all woman, in addition to the advancement of world class woman, moving toward sexual orientation uniformity as he was according to the perspective of Dalit woman.

The acknowledgment of imbalances inside the global woman development itself is as yet something that we are wrestling with, and which arrived generally behind schedule to the gender and cast. Accentuation on the idea of ‘multifacetedness’ in cast differentiation is additionally genuinely later.

The comprehensiveness of Human rights with center around security of life, respect and fundamental requirements relating to social, monetary and social

privileges makes them remarkably suitable for re-forming improvement, collaboration, encouraging great administration and fighting segregation, infection and misery. The Fundamental Rights and Directive Principles of the State Policy (DPSP) is the significantly supports of the Universal Declaration of Human Rights (UDHR). The Fundamental Rights of India are more right than wrong to balance, right to opportunity, right against abuse, right to opportunity of religion, social and instructive freedoms, and the right to Constitutional cures. These Rights are characterized as essential human opportunities that each Indian resident has the option to appreciate for a legitimate and amicable advancement of character. These privileges generally apply to all citizens irrespective of place of birth, gender, religion, and race. The DPSP is likewise the coordinating to ensure basic freedoms in the Constitution of India.

The underlying driver of devastations and imbalances according to *Ambedkar* in India depend on cast. Cast is a social development and decides the social standing and destiny of an individual in the general public. Caste a revolting beast, subsequently, attributes position based occupations and partitions individuals likewise and precludes any friendly connection. Shockingly the woman like Dalits in Caste chain of command at all level are additionally separated maltreated and took advantage of pulling them to sub-human status. A few States however are portrayed by friendly imbalance; maybe no place else on the world has disparity been intricately developed as in India.

Indian Annual Report on Torture 2019 from National Commission Against Torture (NCAT) shows that out of total police custody deaths, 74.4% persons died during police custody due to alleged torture, foul play, while 19.2% persons died

under suspicious circumstances in which police claimed 12.8% persons committed suicide, 5.6% died due to illness, 1 died of injuries received after he slipped in the bathroom and reason for the death of 5 persons was unknown. One more significant truth in the line is that 60% survivors of police custody had a place with poor people and underestimated networks consequently portraying their proportion relating to this condition of society being exposed to Police's brutality. The National Human Rights Commission (NHRC) of India recorded an aggregate of 1,723 instances of custodial deaths the nation over from January to December, 2019. These remember 93.2% deaths for legal guardianship and 6.7% deaths in police authority which likewise implies a normal of five death day by day. Information proposes that the essential explanation of custodial death is torment caused by the cops. An extremely well known saying that "With extraordinary power comes more noteworthy obligation" proceeds to demonstrate that no question police has ability to make a capture and confine an individual on getting data in regards to the commission of any offense, however tormenting an individual to the degree that outcomes in death is obviously a harsh conduct and furthermore records to infringement of basic freedoms. Maybe a few officials have renounced their mankind, not to mention liability.

NHRC India, since its commencement on 12th October, 1993, has reliably attempted to expand the ambit of fundamental freedoms, with the difficulties of changing occasions towards the insurance of the essential privileges of individuals, to get objectives of Justice - social, monetary and political, and freedom of thought, articulation, conviction, confidence and love of the residents and empowering organization guaranteeing the pride of the person.

As a hearty and dynamic democracy we are directed by our Constitution and the standards, privileges and obligations articulated in that. We are additionally limited by our global responsibilities. The International Humanitarian Law and its arrangements track down a solid reverberation in our protected standards and we, both as a public and global obligation, have a commitment to diminish the hole among guideline and practice.

Human basic freedoms as they are at present thought upon globally remain essentially and unavoidably part of an intergovernmental procedure with contributions of changing degree from common social orders, the scholarly community and intentional associations. It is basically a hierarchical interaction with lawfully established Governments and their foundations fundamentally answerable for advancement and security of basic freedoms inside their own sovereign purview.

India has the edge of demographic dividend. Young minds have the power to change the nation. Young mind will be more fresh and innovative which helps in the progress of the nation. In any case, sufficient freedoms ought to be given to the adolescent to address their thoughts and strategies for the upliftment of the country. Best way to communicate the thoughts and to execute their strategies is governmental issues. Youngsters ought to be roused to partake in governmental issues and to possess the elevated places like Prime Minister, Chief Minister and Governor. Information and solidarity talks a great deal instead of encountering. For example, a mass dissent by the young in Delhi for equity of Nirbhaya case, a mass dissent in Delhi for India against Corruption and a mass dissent in the Marina ocean side for Jallikattu and so on are a portion of the conspicuous models for the strength of youth. On the off chance that the decision

power is given in the possession of the adolescent, then, at that point, certainly India will become created country soon.

Insurance of the respect of an individual is fundamental for congruity in the general public, as its infringement can seriously affect individual specifically and on society overall. Every individual is qualified for certain privileges which are inborn to human life. Such freedoms ought not be abused on the grounds of gender, race, station, nationality, religion and so on these are called basic liberties. Basic liberties are otherwise called essential privileges, principal freedoms, normal freedoms or fundamental freedoms or rights. The idea of common freedom is anything but another peculiarity, 'Human rights' is a 20th century term yet its thought is just about as old as humankind. It has gone through different phases of advancement and has set aside long effort to turn into the idea of present day. These privileges had place in every single antiquated society however alluded by various names, it incorporates social liberties, freedoms and social and financial freedoms. These privileges are fundamental for all person as these are consonant with the opportunity and pride and at last add to social Government assistance.

Judiciary is extreme protector of the basic freedoms of individuals. It secures the privileges identified in Constitution as well as has perceived certain unremunerated freedoms by deciphering the major privileges and augmented their extension. Accordingly individuals appreciate counted freedoms as well as un-identified privileges also.

The persecuted segments of the general public are more inclined to the infringement of human rights. Most weak areas of society are children, woman and socially and The Universal Declaration of Human Rights is accessible in excess of 500 dialects and is the most deciphered archive on the

planet. Two Indian woman *Hansa Mehta* and *Lakshmi Menon*, assumed a vital part in figuring the Universal Declaration of Human Rights. *Lakshmi Menon*, representation from India to the General Assembly's Third Committee in 1948, contended strongly for the redundancy of non-separation dependent on sex all through the Universal Declaration of Human Rights just as for a notice of "the equivalent freedoms of people" in the preface. She was likewise a frank promoter of the "all inclusiveness" of Human Rights, unequivocally contradicting the idea of "pioneer relativism" that looked to deny basic freedoms to individuals in nations under frontier rule. In the event that ladies, and individuals under pilgrim rule, were not expressly referenced in the Universal Declaration, they would not be thought of as remembered for "everybody," she contended.

Hansa Mehta of India, the main other female representative to the United Nations Commission on Human Rights in 1947-48, was a resolute contender for woman's privileges in India and abroad. She is generally rise her voice with changing the expression "All men are conceived free and equivalent" to "All people are conceived free and equivalent" in Article 1 of the Universal Declaration of Human Rights.

Woman have now become dynamic members in varying backgrounds. They are homemakers presently as well as affecting the course of social change in the society. In any case, this position didn't come rapidly. They needed to battle to recover their freedoms. It was in the relatively recent past that ladies confronted sati, child marriage and other biased systems. One dynamic woman who can unarguably be credited with the women's activist development in India is *Savitribai Phule*. From being a child bride victim to turning into the primary educator of the nation and a harbinger of civil rights, *Phule* carried on with a day-to-day existence which enlivened ages.

ONE OF HER POEM

Go, Get Education

Be self-reliant, be industrious

Work—gather wisdom and riches,

All gets lost without knowledge

We become animal without wisdom,

Sit idle no more, go, get education

End misery of the oppressed and forsaken,

You've got a golden chance to learn

So learn and break the chains of caste.

—By *Savitribai Jyotirao Phule*.

The breadth of essential opportunities with revolve around security of life, regard and basic necessities identifying with social, financial and social advantages makes them astoundingly appropriate for re-shaping improvement, coordinated effort, empowering extraordinary organization and battling isolation, contamination and hopelessness.

The Directive Principles of State Policy give abundant direction to future Legislatures in this regard. Article 38 of the Constitution expresses that State will endeavor to advance the Government assistance of individuals by getting and securing as viably as it might a social request wherein equity, social, monetary and political, will illuminate every one of the organizations of the public life and that the State will, specifically, endeavor to limit the inequalities in pay, and attempt to dispose of disparities in status, offices and openings, among people as well as among gatherings of individuals dwelling in various regions or occupied with various livelihoods. Article 39 further expresses the State will, specifically, direct its strategy towards getting the privileges of residents, people similarly, right to a sufficient means to occupation; equivalent compensation for equivalent work for all kinds of people and that the youngsters are given freedoms and offices to create in a solid way and in states of opportunity and nobility.

Assuming Government fills these roles ineffectively or deficiently or exacerbates the situation through shortcoming and defilement - the Human rights are significantly more hard to be gotten and support and State supposedly is a violator of human rights. Responsiveness of the public authority, proficiency of organization, prosperity and flourishing individuals, generally speaking advancement of the local area, great personal satisfaction, moral verticalness and financial wealth have noticeable spot in the point of view and managerial designs hypothesized by *Kantilya* in his *Arthashastra*. The primary aim of the authority has been depicted as the bliss of individuals; any remaining objectives are free and optional. One significant variable having an orientation on the improvement is the issue of defilement. Great administration is preposterous except if it is liberated from defilement. Government spends colossal measures of assets on Government assistance conspires just as projects which look to give essential necessities like wellbeing, instruction, food security and so on to individuals. Notwithstanding, there is a ton of spillage of the assets and the planned advantages don't contact individuals. Defilement comes in the method of good administration.

A solid criminal justice frame work is vital for individuals to feel a conviction that all is good and for the advancement and security of social soundness and basic liberties. Here, the State plays the main part to play. Guaranteeing the rule of law is an essential capacity of the State. Other than there is a need to guarantee that equity to the casualties of wrongdoing is not difficult to benefit and is opportune. In India, postponed equity is the thing to address, because of colossal pendencies in Courts. The genuine Situation leaves a question mark on the, State as a defender of Human Rights.

Through of the world individuals currently consider an Earth-wide temperature boost to be a genuine danger to their prosperity. It is an issue normal to both Human Rights and Human Development. Different HDRs' have contributed, close by other significant reports, to changing the approach scene and growing acknowledgment of the climate and maintainability, including environmental change. Human improvement is tied in with empowering individuals to lead long, solid, taught and satisfying lives. Reasonable human improvement is tied in with ensuring that people in the future can do likewise. Human turn of events, if not manageable, isn't accurate human turn of events. State needs to direct improvement movement so that unharnessed modern action doesn't prompt ruining of climate. The administrative system like contamination control sheets ought to perform adequately. Industrial establishments and minuscule endeavors don't keep the work laws appropriately. They don't pay least wages to their representatives. Other type of abuse like youngster work, fortified work is common. State plays a significant part to forestall such practices.

Education system identified with Human Rights be incorporated as a piece of the overall educational program. Research in the field of human rights to be supported with monetary help which will assist with fostering a cutting edge hypothesis for basic liberties valuable in present day times. The Law Enforcement Agencies be sharpened and prepared to guarantee the perception of basic liberties guidelines. A Special Law giving legal acknowledgment to basic liberties be authorized. Strategies and projects be carried out to guarantee that individuals approach their privileges. Extraordinary consideration be taken for insurance of privileges of Women and Children.

The responsibility of media as a guard dog is similarly significant in the insurance and advancement of common freedoms. It is nonetheless, seen that the media flops either to feature the occurrences of basic liberties infringement, or resolutely works together with the State organizations to conceal the episodes. On occasion, the media likewise assumes a negative part by sensationalizing an occurrence (some of the time alluded to as preliminary by media), which can have grave repercussions for both the general public and the person. Thus media should be sharpened to assume a significant part in getting privileges of individuals.

It would be reasonable for say that while endeavouring expansive correctives, positive

thinking of the will needs to outweigh cynicism prompted by discouraging real factors. Should it then not be our obligation and without a doubt obligation, to give voice to the individuals who proceed to languish and endeavour to look for over them both alleviation and justice? That is when human rights will start to address human wrongs. While closing, I would say that, these freedoms have a place with us, they are our privileges, and consequently we should be acquainted with them. We should assist with advancing and guard them for ourselves and fight for ourselves.

We pledge that human rights are for all of us, all the time: wherever we are from;; no matter our class, our opinions, our GENDER.”

RIGHT OF PRIVATE DEFENCE IN ENCOUNTER DEATH CASES

By

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Whenever there is an encounter or extrajudicial killings, the police will try to justify encounter killings is that the act of killing has to be resorted to in order to save themselves from the deadly attacks made by the victims. The said defence is not only available to the police but also to ordinary person. It is projected by the encounter killers is the ‘right of private defence’ available to them when confronted with the situation of grave danger to their life as would justify the exercise of right of private defence.

If the police officers or public servants having authority to make arrest, knowingly

exercises that authority in contravention with the law, the persons who are arrested can exercise the right of private defence in accordance with the law and subject to, the provisions contained in Sections 96 to 106 of IPC. It is the right inherent in a person. It is based on principles that it is the duty of man to help himself.

What is meant by Right of Private Defence:

Sections 96 to 106 of IPC lay down the law relating to right to private defence. This law gives to every person the right to defend: