

INTERNSHIP REPORT

Duration : (May2022- June2022)

At : India Law Alliance, Mumbai



School of Law

Gurughasidas Vishwavidyalaya

(Submitted by)

Ritika Yadu (18001046)

Enroll - GGV/18/2082

B.A LL.B 9TH Semester

(Submitted to)

Dr. Sagar Jaiswal

Assistant Professor (School of Law)

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Abstract :

This report contains the work done during the internship period which was held in the Law firm INDIA LAW ALLIANCE , Mumbai. The firm consist of 2 partners and several associates, they used to deal with litigation as well as non litigation matters . The report shows an overview of the tasks done during the period of internship in details . To my level I hope I tried to do my internship report more precise , brief and clear . The purpose of this report is to explain what I did and learned during my internship period in the firm for a month from 17th May to 17th June 2022. During the above Internship period, I got the opportunity to deal with the matters pertaining to real estate laws, Corporate laws, Taxation Laws , Arbitration laws, several writ petitions. I also got opportunity to visit Bombay High Court, and lower courts proceedings, NCLT, Consumer Dispute Redressal Forum. Also done research and drafting work.

Acknowledgement :

At the outset , I would like to thank God for his blessings and benevolently granting me vigor and audacity to complete my internship successfully . Before submitting my detailed report on internship , I find an opportunity to place on record my warm gratitude towards Professor Mr. Ajay Singh Sir,(HOD) School of Law GGV, Prof. Mr. Sagar Jaiswal sir and our respected teachers to encourage us towards Internship and how to perform our duty under Internship . I would also like to place my warm gratitude towards the Associates and advocates of the firm under whom , I completed my internship and I gained a detailed and useful experience for the purpose of Internship as well as for profession of advocacy in near future . This is to express gratitude towards a person who guided and motivated me throughout my internship period . It gives me immense pleasure to acknowledge my indebtedness and deep sense of gratitude. I am thankful to him for his invaluable teachings and advice given to me , for helping me in exploring and understanding the legal drafting preparation for cases and research methodologies. Secondly, I would like to thank my parents and friends who helped me a lot for the same.

Ritika Yadu

B.A LL.B 9TH Semester

List of abbreviations:

1.	Arb.	Arbitration
2.	IBC	Insolvency and bankruptcy code
3.	IPR	Intellectual Property Rights
4.	RTI	Right to information act
5.	NCLT	National company law tribunal
6.	SCC	Supreme Court cases

Copy of Certificate of Internship provided by Employing Institution

India Law Alliance
Advocates
Surya Mahal 1st Floor, 5 Burjorji Bharucha Marg, Fort
Mumbai 23. India. Tel: 91 22 22652833
mail@indialawalliance.com



TO WHOMSOEVER IT MAY CONCERN

This is to certify that Ms.RITIKA YADU, 4th Year B.A. LL.B. student of the Central University, Guru Ghasidas Vishwavidyalay, Bilaspur, Chhattisgarh interned in our firm during the period from 17th May 2022 to 17th June 2022 under my guidance.

During the above period, she got the opportunity to deal with matters pertaining to Real Estate Laws, Corporate Laws, Taxation Laws and Arbitration laws. She also attended Bombay High Court sessions and other lower Court proceedings. She has shown keen interest in whatever work assigned to her, and her research was to the point and meticulously done. We have found her to be capable, sincere and hard working. We appreciated her zest for legal knowledge.

We wish her success in all her future endeavors.

Dated this 17th June 2022

For India Law Alliance


Partner

Declaration :

This declaration made regarding the internship report which has been prepared and drafted by Ritika Yadu, BALLB. The Internship Report submitted in partial fulfillment of the requirements for the degree of B.A LL.B, Central University of the Chhattisgarh, Gurughasidas Vishwavidyalaya. It contains the work accomplished during my internship which was assigned to me. I declare that this report is my own , unaided work . It has not been submitted before for any other degree , part of degree or examination at this or any other university .

Date:

14/July/2022.

(Signature of student)

Ritika Yadu

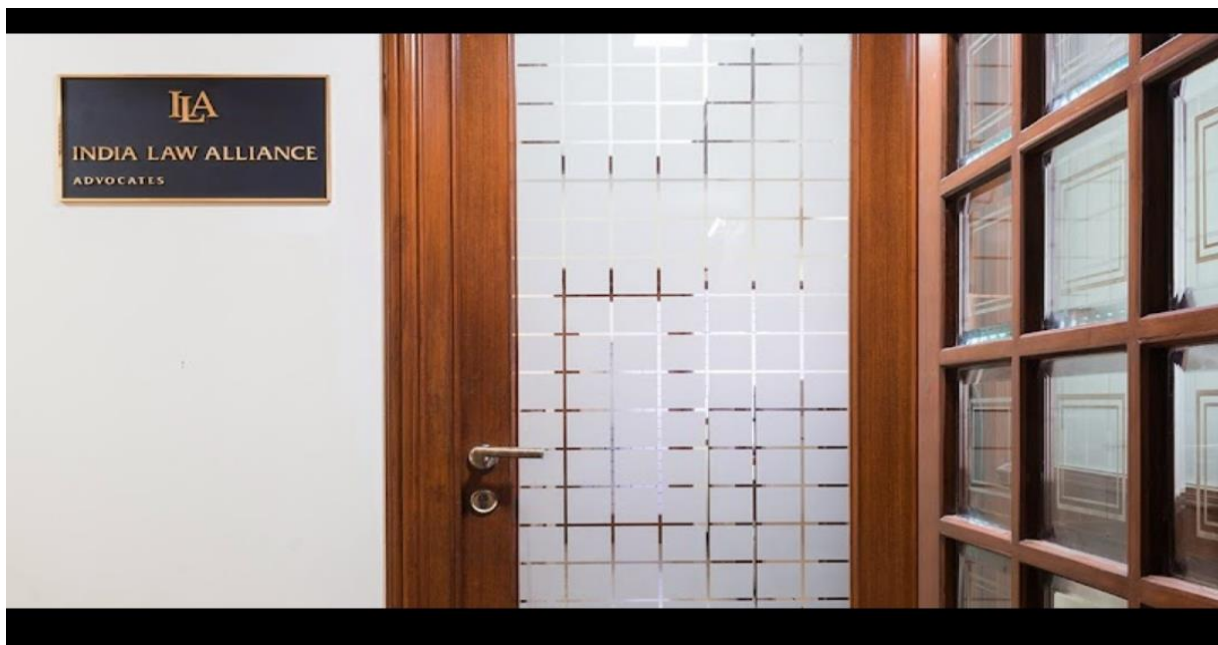
Introduction :

Internee-

- The position of student or internee worked in a firm with the view to gain work experience .
- I had completed my internship from 17th may to 17th June(4weeks) , under Law firm 'India Law Alliance', Mumbai.

Institution-

- India Law Alliance was established in 2004, and is a full service law firm with offices in Mumbai, the firm deals with both litigation as well as non litigation work.
- The firm believes in continuing legal education, always staying abreast of the new developments and practices in the legal industry.



Location and Historical Background of the Institution

Established in 2004, India Law Alliance is a law firm situated in Surya Mahal, 1st Floor 5 Burjorji Bharucha Marg, Fort Mumbai, India. Firm consist of two partners and several associates. The firm offers services on corporate litigation, arbitration, tax litigation, IBC , corporate, and IPR . The firm caters to industries such as commercial services, commercial products, and chemicals and gasses. The firm pride thierselves for being a boutique law firm with a competitive edge, focused on dispute resolution and corporate commercial work. their core values include being Invested, staying Loyal and being Agile, qualities, our name reflect effectively.

They enjoy a market share in Arbitration and Dispute Resolution focusing on strategy for resolution of disputes with best results before various authorities and courts. Firm lawyers have significant experience in handling all types of disputes before various courts, forums and government authorities.

Vision, Mission and Goal of the Institution

India Law Alliance was established in 2004 , and is a full service law firm with offices in Mumbai and Delhi . The firm is dedicated to maintaining the highest standards of ethics and transparency while attending to their clients . They are passionate about client satisfaction , which is their prime goal and they go to great lengths to ensure that clients are given the best attention . They strive to work as a team , and the Partners encourage their Associates to reach their highest potential . They take pride in keeping abreast with the latest ongoing developments and changes in law , in order to give their clients the best advice in various aspects of law , in a cost efficient manner .The law firm, which provides legal outsourcing support services in a wide range of practice areas, has offices in Mumbai and Delhi.

The Firm has represented clients at the Supreme Court of India, High Courts of various states, National Company Law Tribunal, Securities and Exchange Board of India, Securities Appellate Tribunal, Maharashtra Electricity Regulatory Commission, Consumer Dispute Forums, Debt Recovery Tribunal, other dispute resolution tribunals and boards.

Key Practice Areas of the firm :-

- Litigation
- Arbitration
- Insolvency & Bankruptcy
- Corporate
- Banking
- Real Estate
- Intellectual Property Rights





The Activities done by internee

- At the outset , an intern's day starts at 9:30 AM and would stretch to as long as 7:00 PM with a 05days working week.
- The firm consist of partners and several associates they used to work in litigation and corporate litigation.
- Assisted advocate while drafting agreements , legal notice , service affidavits, praecipe, applications, filing work etc.
- Thoroughly going through the file and documents of cases, agreements .
- Attended meeting with the clients and counsel .
- Attending court hearings of Bombay High Court, City civil Court, NCLT , Metropolitan Magistrate, consumer forum.
- Checking the status of date of hearing of the cases.
- Dealt with matters pertaining to Real estate laws, corporate laws, taxation laws, arbitration laws, consumer dispute matters, insolvency, bankruptcy intellectual property laws and several writ petitions.
- Research work on case laws, judgements for supporting the arguments.
- Assisted the clerk for clearing the objection raised during the lodging of case files.
- Research on judgement that are related to facts of cases.
- Reading any suggested law related material for my own benefit.
- Office type organizational work – taking printouts, arranging annexures, keeping files in order, photo coping etc.
- I was assigned to read minimum of 3 case files to learn how files are maintained and how the records are maintained.
- Interacting to various lawyers in our office and provide assistance to them.

Date wise descriptions of the observation of Work done during the internship:

Sr.no	Date	Work done
1.	17may2022	Read case files
2.	18may2022	Read case files
3.	19may2022	Case briefing
4.	20may2022	Read show cause notice
5.	21may2022	Saturday Off
6.	22may2022	Sunday Off
7.	23may2022	Researched relevant case laws (Taxation law)
8.	24may2022	Drafted legal notice
9.	25may2022	Drafted RTI application
10.	26may2022	Read several judgements related to taxation law.
11.	28may2022	Saturday Off
12.	29may2022	Sunday Off
13.	30may2022	Research work/objection filing work
14.	31may2022	Went for a meeting with Sr. to appoint a counsel for the case.
15.	1june2022	Went HC for clearing objection raised in filing.
16.	2june2022	Visited Metropolitan Magistrate Court for a submission.
17.	3june2022	Typed legible copy of annexures
18.	4june2022	Saturday Off
19.	5june2022	Sunday Off
20.	6june2022	Drafted service affidavit
21.	7june2022	Attended service termination matter at HC
22.	8june2022	Heard NCLT online hearings
23.	9june2022	Prepare service affidavit
24.	10june2022	Visited registrar office
25.	11june2022	Saturday Off
26.	12june2022	Sunday Off
27.	13june2022	Drafting work + court hearings
28.	14june2022	Research work + court hearings
29.	15june2022	Assisted in filing work
30.	16june2022	Visited Bombay HC museum

Conclusion-

• Outcome of learning and observation

It is not possible to estimate the practical situations while studying in a classroom, an internship is a platform where one can get huge stuff to learn and the best chance to handle the professional situation.

People are more than happy to give you work and teach you how it is done. If you wait for work to be given to you, you'll end up sitting idle and learn nothing. The law is not what we learn from our books, it is much beyond that. Internships are an opportunity to apply the knowledge of the law practically. During the course of my internship I attended court proceedings of Bombay High Court and lower courts and I also attended client conferences and conducted research work and drafting, filing work. One must learn during the internship how to work with the team to bring productive results to the organization and how to Co-ordinate with the team and maintain communication with other departments for smooth flow of work. You will be influenced by a good work culture and to operate as a team.

College life is quite different world from professional life. Here you will try to learn discipline like what happens if you do not attend the workplace on time, they may mark you absent which will effect at the end of your project report leading to poor attendance. Work environment really matters a lot. If you have cooperative and helpful people around you, it Gets easier to get the job done. Most of the work was given to me by Mr. Hamza himself. He Used to make sure that I always have some or the other work to do and was always happy to teach us something new.

In conclusion the internship program has been very enlightening to be I have managed to learn a lot and to put into practice what I have studied During my internship this has also helped me to choose the path in law.

• Internship Objectives developed at the start of internship

The main objective of internship was , I wanted to work on throughout the 1 months of my internship that would benefit my future career path . The skills , knowledge , development , opportunity , practice and goal these were the plan objectives on obtaining during my internship . Skills like drafting skills , active listening , communication skill, legal research, Personality development , boosting confidence level ,Way of presentation .

▪ **Constraints and challenges felt by internee**

The new and unexpected challenges, difficulties, and problems came but somehow I handled them. Such as the long working hour 9.30 am to 7pm . The time management between professional life, and personal life are paramount. As internship is our first step in our professional life it becomes hard to manage at beginning but slowly it get easy. Though The problem can be solved by getting habitual of adopting a well- organized life. As there is not the only intern to work in a company. Your co-intern is also giving everything in the internship and more experienced than you . Hence, you will experience a competitive environment and might feel less important. Many other difficulties faced during the internship like not having the total knowledge of MS word, legal drafting rules, filing and arranging the documents, As this was my first internship in corporate field so faced many problems relating to new commercial matters, non litigation work etc.

▪ **Knowledge Acquired**

I acquired knowledge in various laws such as-

Real estate laws (testamentary laws) , Corporate laws, Taxation Laws, Arbitration laws, Insolvency and bankruptcy laws, IPR , Several writ petitions , drafting work, research work, filing work etc.

After an internship one will start being responsible at your work since you are not individually affected by the result. Many other etiquettes get developed in a student.

▪ **Culture and Working environment of the employing institution, etc:**

Office environment was so comfortable for every intern seniors were always ready to help us either legal paper work or any research work • strict

environment let interns to work serious and hard Where as friendly environment made interns comfortable and can put their thoughts easily .

• **Measure taken by internee to improve his/her professional skill;**

I kept asking for work from the associates as I reached the office. I started working harder and read books in free time. I utilized my time efficiently and gained success. I became punctual and worked calmly. I assisted the associates in clerical work and remained disciplined.

• **Effect of internship on your professional skill**

The change of life stages from a student to a professional is not always very simple. Students have to face many challenges when they enter into professional life. They have to adjust themselves according to the professional environment by implementing their conceptual knowledge in the new world of work.

As we know one may have a state of confusion or dilemma to choose a appropriate career, during internship one will understand the Professional environment, if one feel interested or excited with the work during that period then he/she can choose the same path in future. However, completing a law firm internship is not a guarantee of a job but it gives an edge to a student over another. Employers recognize the advantage of an internship, but even more importantly, the experience and confidence a student gets from it are vital.

Annexures :

Copy of diary maintained :-

KISORE SURUI
IN THE HC, BOMBAY
 Date 24/05/22

Mo Tu We Th Fr Sa Su

* In the matter of Art. 14, 21 & 22
 * Writ Petition (ST)
 (When Higher Court orders lower court to stop activities)

* Illegally terminating the services of the petitioner

* Petitioner's caste certificate got confiscated (ST) by CSC

* Date of Events

2013 - Inviting app. for post
 2014 - Caste Certificate confiscated
 April, 2014 - Interview & informed about certificate
 June, 2014 - Appointment on probation
 March 2014-16 - worked
 28/3/16 - Petitioner's name wrongly mentioned under ST list
 7/3/17 - Mistake of appointing a ST man instead of General category.

Post - officer Grade B, 'DR'
 Date / /

Mo Tu We Th Fr Sa Su

7/3/17 - A Show Cause Notice issued & a reply by petitioner also.

28/8/17 - Service terminated by RNO-2 at R&I branch.

2019 - approached JMFC & FIR lodged.

→ Petitioner seeking to quash the order by RNO-3

* points to be urged.

- Certificate has been invalidated on 2014 but doc. verification carried out by RNO-2
- Despite from non production of certificate the petitioner allowed to work for 3 years under Gen. category

HC, BOMBAY
 Date 23/05/22

Mo Tu We Th Fr Sa Su

→ WRIT PETITION (L)

• Vrinda Sharad Bal Vs. ITO (2022)

• Assessee has a refund but IT department hold the process

• assessing income - 21 crores

• In 2012-13 of FY Vrinda Bal filed IT return, was selected for scrutiny & a demand of 6.13 Cr raised. → screen adjusted.

• Here, officer adjusted the refund for 3 subsequent years which was more than 20% of the taxable amount
 ↳ (limit by CBDT)

• Taxpayer filed an appeal against this tax demand & sought for stay of Demand

• Similarly, for (2017-18, 18-19) amount adjusted from refund.

• writ petition by at Bombay HC.

But 22-11-17... which is against the CBDT rule.

Bombay HC held ↓

• Acc. to CBDT rule, amount adjusted from refund, over the prescribed limit was to be returned to the taxpayer with interest

• also said refund arising in the future would not be adjusted until the disposal of the appeal filed for (12-13) year.

* Related Case Laws

① M/s Andrew Telecommunication India Pvt Ltd. Vs. Principal Commissioner of IT.

② Commissioner of Customs Vs. Indian Oil Corp. Ltd.

③ Taba Teleservices Limited Vs. CIT (2022) (Delhi HC)

→ top authorities are eligible to grant stay on deposit of amount lesser than 20% of disputed amount.
 ↳ DRIT vs. M/K 19 Electronic Demand.

Moratorium period is 1 March - 31 Aug.

- CIBIL is incorporated based on the recommendation made by the RBI Siddiqui Committee.
- The Credit info Companies Regulatory Act (2005) & rules & regulation issued by the central bank of India, the RBI.
- Since June 2002, compilation of credit info. coming data to financial system had been taken over by CIBIL from RBI.
- RBI has established & licensed CIBIL.
- CIBIL regulates by Trans Union CIBIL Limited info. Company

RTI

→ Req for obtaining info.

- Under (S-6) of RTI Act, 2005 RTI filed.
- Within 30 days, info must come.
- RTI is filed to the PIO (Public info officer)
- RTI can be filed in both lang. Hindi & English.
- RTI act extends to whole india except J&K.
- RTI is just for the indian citizen.
- A company can't file an RTI acc. to (CIC) Central info. commission.
- Though a CO is a legal person, it is not a citizen under Constt & Citizenship Act, 1955:
 - Citizenship is available to individual or natural persons & not to juristic person.
- As per S-2 of RTI Act any Indian citizen can seek info. under the Act.

mandamus writ command
Certiorari
WRIT PETITION
Date / /

Shreerath Finstock Private Limited

- Art - 226
- S-147 & 148
- Notice 148
- 31st / 03 / 21
- objection disposed off on 30/8/22

Vs.

- 1) UOI
 - 2) ITO
 - 3) Principal commissioner (may file app 4/5-147A)
- * AY - 2017-18
- * Petitioner responded delayed - 148
- * to Petitioner raised objection for:
- reopening of the reassessment
- On 4/12/21 file ITR-2 (Petitioner)
 - Reason by AO - investigation (conducted by SEBI)
 - Respondant No. 2 failed to provide a copy of approval of Respon. No. 3 so, AO is authorised to reopen the assessment

objection were - petition required the documents & evidence of escaping assessed income.

- Violate principle of nature justice
- if 147A is rejected then may file writ petition in HC. without jurisdiction.

Case laws -

- GKN Driveshafts (SC) 2003.
- 1) Simaben Vinodrai Ravani vs ITO (Feb 7, 2017) (2017) 411 HC
- 2) Arvind Mills Ltd vs. Assistant Commi - Officer of wealth Tax (2014)
 - AO bound to dispose off the objection by speaking order.
- 3) Banaskantha District Oilseeds Growers Coop Union Ltd vs. ACIT. (2015)
- 4) HDFC Ltd vs CIT (2007) Bom. HC.
 - If AO not accepted obj. he shall not proceed for 4 weeks
 - Garden Finance Ltd vs Assst. CIT (2004)
 - Calcutta Discount Co. Ltd case (1961)

गुरु घासीदासविश्वविद्यालय

केन्द्रीय विश्वविद्यालय अधिनियम 2009 क्र .25 अंतर्गत
स्थापित केन्द्रीय विश्वविद्यालय
कोनी, बिलासपुर-495009 (छ.ग.)
दूरभाष: 07752-260209, फ़ैक्स : 07752-260154
ई-मेल: ggvr.registrar@gmail.com,
वेबसाईट: www.ggu.ac.in



Guru Ghasidas Vishwavidyalaya

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Central Universities Act, 2009 No.25 of 2009)
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E-Mail:ggvr.registrar@gmail.com,
Website: www.ggu.ac.in

DEPARTMENT OF LAW

No.181/Law/2022

Date: 06-05-2022

BONAFIDE CERTIFICATE

This is to certify that **RITIKA YADU** son/daughter of
Shri/Smt. **MUKESH YADU** is a bonafide student of Department of
Law, Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.) He /She is
presently studying in **B.A.LL.B. VIII th** semester for the academic
session 2021-2022.

This certificate is issued for the purpose of undertaking
internship on his/her written request made on date **29/04/2022** and is
valid for the period from date **16/05/2022** up to **30/06/2022**.

विभागाध्यक्ष / HOD
विधि अध्ययन शाला / School of Law
गुरु घासीदास विश्वविद्यालय

Guru Ghasidas Vishwavidyalaya
Signature (Head of Department)

Dr. AJAIY SINGH

INTERNSHIP ATTENDANCE DIARY

School of Law, GGV, Bilaspur

Instructions

1. Students are Instructed to complete and sign this internship attendance diary.
2. Internship supervisor is requested to sign and date this completed attendance diary.
3. This sheet will be the part of the Internship report. It must be annexed at the last of report.

Name of the Student: RITIKA YADU Roll No. 18001046

Course B.A.LL.B Class B.A.LL.B Semester IX

Name of Employer Advocate Kiran Padalkar

Location of Internship India Law Alliance, Mumbai

Internship Duration: Date of Start: 17 May 2022 Date of Conclusion 17 June 2022

Student Attendance Record				
Date	Hours Completed	Students Signature	Work Done	Comments
1.	8-9 hours	<u>Riyadu</u>	Read case files	At Office
2.	8-9 hours	<u>Riyadu</u>	Read Case files	At Office
3.	8-9 hours	<u>Riyadu</u>	Case briefing	At Office
4.	8-9 hours	<u>Riyadu</u>	Dealt with Show Notice	At Office
5.	8-9 hours	<u>Riyadu</u>	Court proceedings	Bombay HC
6.	8-9 hours	<u>Riyadu</u>	Went for a submission	Metropolitan Magistrate
7.	8-9 hours	<u>Riyadu</u>	Went for inspection	PWD building
8.	8-9 hours	<u>Riyadu</u>	Research work	At Office
9.	8-9 hours	<u>Riyadu</u>	Drafted legal Notice	At Office
10.	8-9 hours	<u>Riyadu</u>	Drafted RTI App.	At office
11.	8-9 hours	<u>Riyadu</u>	meeting for appointments	Counsel office
12.	8-9 hours	<u>Riyadu</u>	Clearance of objection raised	At Bombay HC
13.	8-9 hours	<u>Riyadu</u>	Typed legible copy of Doc.	At office
14.	8-9 hours	<u>Riyadu</u>	Heard NCLT hearings	At office
15.	8-9 hours	<u>Riyadu</u>	Heard NCLT hearings	At office
16.	8-9 hours	<u>Riyadu</u>	Case briefing	At office
17.	8-9 hours	<u>Riyadu</u>	Court hearings	HC
18.	8-9 hours	<u>Riyadu</u>	prepared Affidavits	At office
19.	8-9 hours	<u>Riyadu</u>	Visited registrar office	At Mumbai
20.	8-9 hours	<u>Riyadu</u>	Drafting work	At office
21.	8-9 hours	<u>Riyadu</u>	Research work	At office
22.	8-9 hours	<u>Riyadu</u>	Research work	At office
23.	8-9 hours	<u>Riyadu</u>	Assisted in filing work	At Office
24.	8-9 hours	<u>Riyadu</u>	Bombay HC	HC Museum

25.	8-9 hours	<i>Piyada</i>	Heard NCLT matters	At office
26.	8-9 hours	<i>Piyada</i>	Case briefing	At office
27.	8-9 hours	<i>Piyada</i>	visited Court	City Civil Court
28.	8-9 hours	<i>Piyada</i>	office + Court	HC.
Total Days			2.8 Days.	

Verification by Supervisor

Please verify that the student has satisfactorily completed a total of 28 days (224 hours) professional experience under your supervision.

Name	Signed	Date

Piyada
.....
Signature of Student

.....
Signature of Internship Supervisor

24/7/2022

...../...../.....

