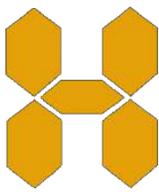


# Kill PIRACY

*Largest Piracy Torrents Syndicate Of South India*

# STORY



Sometimes a story can teach much more than entire philosophical treatise.

There was an old owl that lived in an oak. Everyday he saw incidents happening around him. Yesterday he saw a boy helping an old man to carry a heavy basket. Today he saw a girl shouting at her mother.  
The more he saw the less he spoke.

As he spoke less, he heard more. He heard people talking and telling stories. He heard a woman saying that an elephant jumped over a fence. He also heard a man saying that he had never made a mistake.

The old owl had seen and heard about what happened to people. Some became better and some became worse. But the old owl had become wiser each and every day.

You should be observant, talk less but listen more. This will make you a wise person.



03 # Largest Piracy  
Torrents  
Syndicate Of  
South India

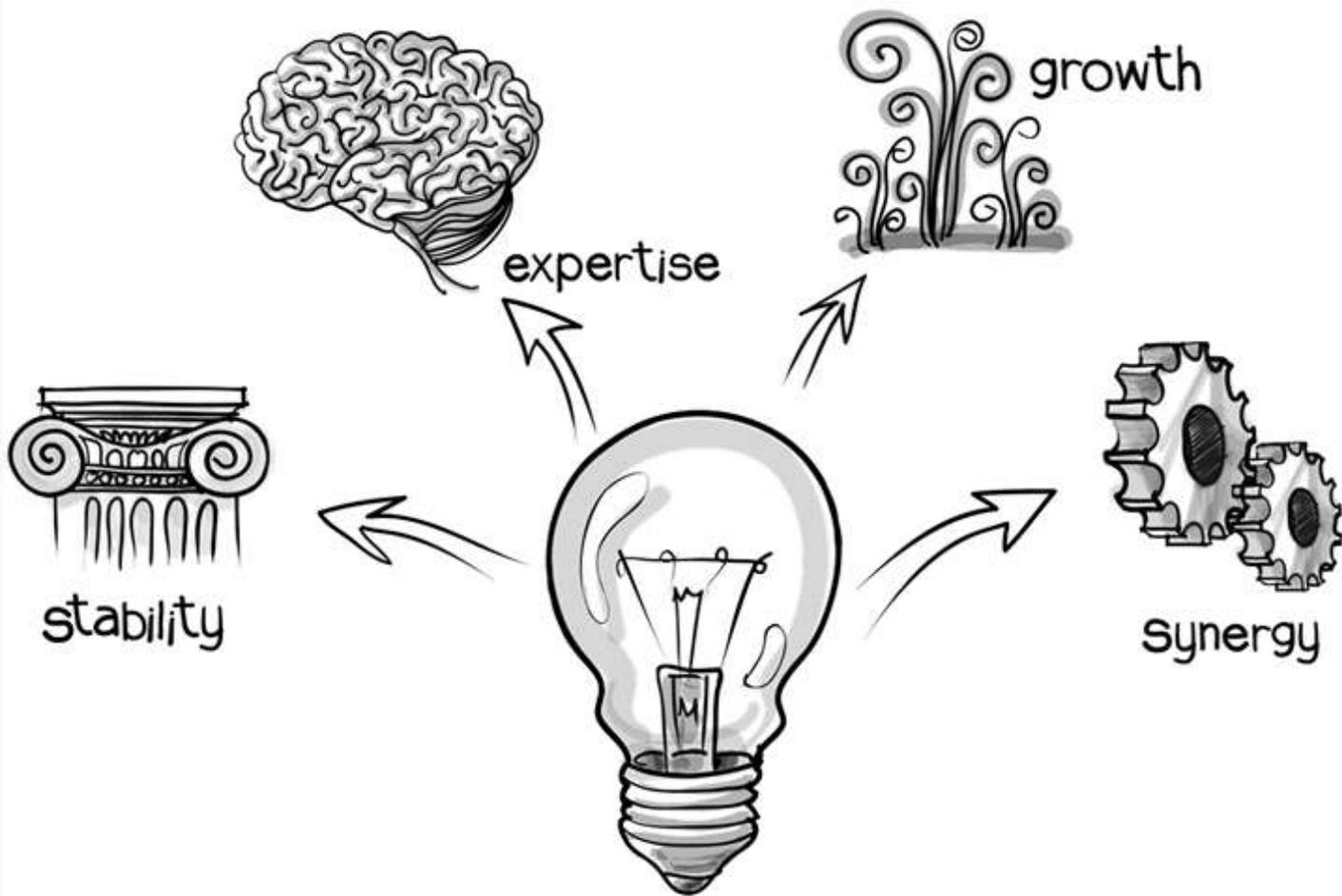
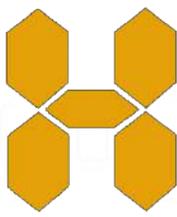
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**WE ARE SOLUTION **FOCUSED****

**AND NOT SOLUTION **FORCED****

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## Overview

Tamil Rockers is a website which facilitates the distribution of copyrighted material, including television shows, movies, music and videos. The site allows visitors to search for and download copyrighted material with the help of magnet links and torrent files, which facilitate peer-to-peer file sharing.

In India, internet service providers have been ordered to block access to the website. The website continues operation by switching to a series of new web addresses.

## FACTS OF TORRENTS AND PIRACY FROM INDIAN PIRACY LANDSCAPE STUDY

- ❖ Indians are the fourth largest English movie torrents download group, constituting a share of 6.5% of all the downloaders.
- ❖ The highest downloads for an Indian movie were Bahubali (1.72 Million), Theri (1.67 Million), Dilwale (1.33 Million), Sultan (1.27 Million), Enthiran (1.22 Million), Kabali (1.16 Million), Raaes (1.11 Million), Dangal (1.09 Million), and Two States (1 Million) to round off
- ❖ India stands fourth in accessing piracy movie sites for streaming purposes. A study of 2015 found that Indians constitute 18% of the total population who stream the movie online on illegal upload sites.
- ❖ Students from Technology Colleges (BTech Colleges) constitute 37.08% (the largest portion) of the total users downloading movies through torrents in India for the period 2015/16.



## History

Tamil Rockers was a bootleg recording network which was founded in 2011 and later became a public torrent website that links to pirated copies of Indian films in addition to Hollywood movies dubbed into regional languages along with the original audio.

On 14 March 2018, three men said to be behind the site were arrested. One of the men was believed to be the site administrator. On 23 May 2019, more members of Tamilrockers were arrested in Coimbatore.

## How Does this Work

### Through the World Film Distributions (W.F.D)

- Movie to be uploaded in 2-3 servers.
- Also movie is detached into 2-4 parts and stored in different servers.
- Links of these are given to multiplex operators, when the movie begins.

### The Cam rip format

TR team to record using the mobile phone or some random cameras in theatres.

### Takes up from the preview shows

TR team to approach the screening agents (paid agent) from the screening studio during the preview shows.



## Why is it so hard to stop

Despite the court orders the movies are available on Tamilrockers even before it is released in theatres.

- ❑ Firstly, the time lag between the order of the court and the action taken. Once the order is passed, it has to move through multiple channels before the websites are taken down.
- ❑ Secondly, most of the leaked prints were sourced from Malaysia. Here the film is either recorded on mobile phones or sourced from labs during the post-production works.

More importantly, the battle is not against one individual. Tamilrockers is not run by a single entity or an individual. There are several people behind this and are anonymous in nature. Further most of the sites are hosted on proxy servers which are based out of either Ukraine or Russia. Due to this there is a legal complication as the question of immunity arises.

There have been several occasions in the past when the websites have been blocked. However the administrators keep changing their domain names (like .com, .vs, .ws, .gr, .tw, etc.) and resurfaced moments after the block. Thus, it is not possible to delete or block Tamilrockers completely.

## PENALTY

- ❖ Viewing, downloading, exhibiting or duplicating an illicit copy of the contents is punishable as an offence under the laws of India, including but not limited to under Sections 63, 63-A, 65 and 65-A of the Copyright Act, 1957 which prescribe imprisonment for 3 years and also fine of up to Rs. 3,00,000/-.

## Will I go to jail or be fined for downloading a movie illegally?

Yes, if you knowingly infringe or help someone else infringe the copyright in the movie by downloading it, the court will assume that you knew of the infringement. Under the law, the punishment if you are being convicted for the first offence is jail time between 6months-3years, with a fine between Rs.50,000-Rs.200,000.

## Should the Police give notice before taking action?

The law does not require the police to give you notice or a warning before it registers a complaint or takes action. Authorised Officer can seize all unauthorized copies of a copyrighted work, and the apparatus used to make these copies. Typically, this involves a seizure of the computer in which the infringing copy is located.

## Stop Piracy

The films which are made over a budget of more than a hundred crores and even more are shared online for free in minutes. The cheaper and pirated versions lack quality and kill the whole movie watching experience hence causing huge amounts of loss for the producers and the distributors of these multi-crore ventures.



## What are Registrable Patent??



Inventor



Government

The Patents Act, 1970

- Exclusive Rights
- On the Invention
- For Fixed Period

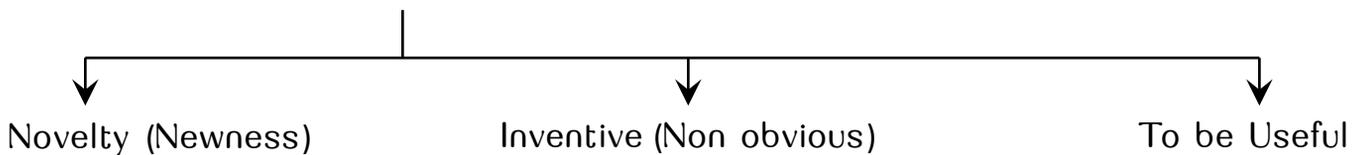
The Invention in relation to device, method, process or composition of matter

Mere Discovery is not Eligible

## Rights Conferred on Registration

- Right to Use/ Exploit
- Right to Transfer
- Right to Surrender
- Right to sue on infringement

## What are Patentable Subject Matter??



## How to Register for Patents??

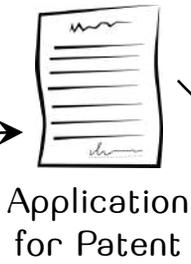
- Form-1 - Application to be filed along with prescribed fee
- Form-2 - Provisional / Complete specification to be made
  - ✓ If provisional specification is submitted -> complete specification to be submitted within 12months. If not submitted -> deemed to be abandoned.
- Specification: Written description of an invention made containing technical & operation/ method to be performed. Best method of performing the invention.
- The application to be submitted at the Patent office.
- The priority of the sanctions shall vest on the person filing the provisional. However if the complete specification is not given, shall vest on any other person.



## Processing of Application :-



Inventor



Application for Patent



Government to Process Application



Publication of the Invention & Kept open for 18 months

Opposition Proceeding  
Or  
Opposition Apply to Controller



Examination by Examiner as referred By Controller



### Matters of Examination

- Appln. Is in accordance of Act
- Any objection filed
- Any previous publication
- Report to Controller

## FAQ:

### Can a Computer Programme be Patented??

A: No. Section 2(o) of Copyright Act, 1957 defines “literary work” includes computer programmes tables, and compilations and computer database. Also Section 3(k) of Patents Act, 1970 clearly lays down that computer programmes are not patentable. However, it is possible to obtain a patent for an invention that includes a programmed computer if there is a technical effect. Mere information is not patentable. But processes are.



Contact: <http://www.ipindia.nic.in/>  
<http://ipindia.nic.in/ipr/patent/patents.htm>

Head Office: Mumbai



Rajmohan V.V., Kumbalappalli v ITO [Cochin Trib]

The assessee had made purchases of cloth from a shop. The purchase was above the specified monetary limit and due to this, he received certain number of price coupons. He did not pay any consideration for the price coupons. He won 1 Kg. gold in lucky draw. Mere gratuitous distribution without any price having been paid by the participants for acquiring the chance and receiving a price that is ultimately distributed, would not amount to a lottery

Smt. Vatsala Asthana v. ITO [Del Trib]

In case of long-term capital gain arising from sale of property, deduction under section 54F would be available to assessee in respect of payment towards purchase of new residential house upto due date of filing of return of income prescribed under section 139(4) and not under section 139(1).

CIT v. Oberon Edifices & Estates (P.) Ltd. [Kel HC]

Where assessee company, engaged in business of construction and sale of residential and commercial building complexes, sold a building which was under construction at time of sale and incurred expenditure for completing its construction during financial year subsequent to sale of building, such expenditure was liable for deduction under section 37(1)

DCIT v. Indus Towers Ltd [Del Trib]

Where gratuity was actually paid by assessee employer to its employees, no disallowance under section 40A(7) could be made and actual payment of gratuity was to be allowed under section 36(1)(v)

Asian Business Connections (P.) Ltd. v. DCIT [Indore Trib]

Advance received by assessee-holding company from its subsidiary company for making strategic investments in real estate projects being purely of nature of trade advance received in ordinary course of business as per agreed Memorandum of Understanding, was a commercial transaction, hence, not deemed dividend under section 2(22)(e)

PCIT v. Stovec Industries Ltd. [Guj HC]

Assessee's claim for deduction under section 37(1) in respect of provision for warranty made on scientific basis was to be allowed





### CIT v. NHPC Ltd. [P&H HC]

Assessee had sufficient interest free funds available with it in making investment in tax free securities issued by subsidiary companies, hence no disallowance could be made by invoking rule 8D, while computing tax free dividend income

### Baby Memorial Hospital Ltd. v. ACIT [Cochin Trib]

Foreign exchange loss arising out of foreign currency fluctuations in respect of loan in foreign currency used for acquiring fixed assets should be allowed as revenue expenditure by charging same into Profit and Loss account and not as capital expenditure by adjusting the cost of Fixed asset.

### Regency Property Investments (P.) Ltd. v. DCIT [Mum Trib]

Section 72(1)(i) does not mandate that business or profession should have been carried on by assessee during relevant previous year as a pre-condition for set off of brought forward business losses and, therefore, in case there are profits and gains of any business or profession carried on by assessee, which are assessable in its hands during relevant year, it would be entitled to set off its brought forward business losses against same

## Circulars/ Notification

#### ❑ Notification No. 74/ 2019, dated 26-12-2019

No late Fee of GSTR-1 if returns furnished between Dec 19, 2019 to Jan 10, 2020 for period Jul, 2017 to Nov,2019

#### ❑ Notification No. 75/ 2019, dated 26-12-2019

ITC claimed in GSTR-3B can't exceed 10% of available ITC in GSTR-2A instead of 20%

#### ❑ Notification No. 76/ 2019, dated 26-12-2019

Filing of GSTR-1 extended for certain registered persons in Assam, Manipur or Tripura for Nov'19 till 31st Dec 2019

#### ❑ Notification No. 77/ 2019, dated 26-12-2019

Filing of GSTR-3B extended for registered persons in Assam, Manipur, Meghalaya or Tripura for Nov'19 till 31st Dec 2019

#### ❑ Notification No. 78/ 2019, dated 26-12-2019

Filing of GSTR-7 extended for TDS deductors in Assam, Manipur or Tripura for Nov'19 till 25th Dec 2019

The due date for GSTR-9 and GSTR-9C has been extended to

31st January 2019 for FY2017-18



## GST ON EMPLOYEE TRANSACTIONS

### Providing of certain amenities

It is a consideration for services offered by the employee to the employer and hence not liable to GST.

Eg. Food provided to all the employees without any charge.

### Deduction at concessional rate

It is a supply and to be valued at "Open Market" to discharge the tax.

Eg. Food provided to employees at concessional rate and the amount is recovered from their salary;

### Notice Pay Recovery

It is a consideration to the employer for "tolerating the act" of the employee to not serve the notice period which was the employee's contractual obligation. This transaction is liable to GST.

### Allowances

Allowances like Transport Allowance, Uniform Allowance etc. are part of the employment contract.

These are considerations for service provided by employee to employer and not supplies by the employer and hence the same will not be liable to GST.

### Reimbursements on actuals

Costs incurred on the behalf of the employer are expected to be reimbursed by employer.

The employee will be able to claim reimbursement of the expenses based on the invoices received from the vendors.

- o GSTN of the employer is quoted on the invoice - Employer entitled to claim credit
- o GST Number of the employer is not quoted on the invoice - No ITC

### Disposal

Companies might allow employees to retain asset like laptop when he quits the organization or allow the employee to use a company asset for personal purposes.

The employer will have to pay taxes on the value of such assets since this transaction will get covered under SI No 2 of Schedule I.

*(Pre GST procured assets provided to the employees free of charge will also be liable to GST.)*

### Sale at concessional Rate

Organizations offer their products at special price to employees. Eg. Ready Made Garment Company may offer 25% discounts to employees.

This satisfies the criteria to qualify a supply but since the transaction is between related parties being employee and employer, the valuation would be "open market" value.

### Gifts

Gifts on Birthday, Anniversary, Completion of specified period of service, Festivals etc. If these gifts are provided in cash - No tax since payment in cash is not a supply and hence not liable to GST

### Forming part of the Employment Contract

If Company is under an obligation to provide gifts based on the terms mentioned in the employment contract (eg. gift to be given on Annual Day). The gift is consideration for the services rendered by employee and hence not liable to GST.

### Not part of the Employment Contract

Gratuitous Act of the employer to provide gifts to employees on the occasion of say company achieving Sales Target - these will be treated as supplies to employees without consideration & shall attract GST;



## App of the Month -

### mPassport Seva



It is developed by the MEA and people who wish to get a new passport can download it, as it offers several passport-related services.

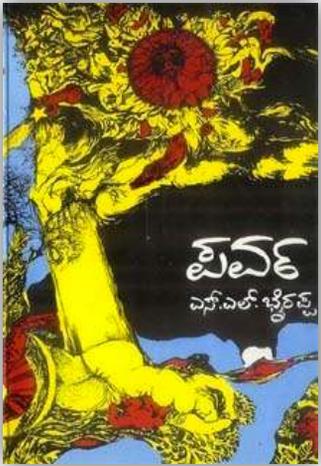
It offers a wide variety of services to smartphone users such as Passport application status tracking, locating the Passport Seva Kendra (PSK) and general information on various steps involved in obtaining a Passport.

## Click of the Month



## Book of the Month - Parva

The best is yet to come..



- o 950 pages
- o Published in 1979
- o Sahitya Academy

Parva considered to be the Magnum Opus of Bhyrappa, is the interpretation of the Mahabharata from the point of view of 20th century mind. The story of

Mahabharata is removed from its mythological elements and the whole theme and characters are placed in the historical time of 12th century B.C in India. Mythology rarely provides an explanation for their characters motivation or offer reasons to their actions.

Bhyrappa spent five years in researching the social, economic and cultural details of the period.

## Home Remedies

### Hing



Use of hing in daily diet is good for digestion & related disorders

- o Abdominal Pain - Stir and dissolve in water and apply on & around umbilicus.
- o Toothache - Keep fried Hing in carious tooth.
- o Loss of appetite - A pinch of Hing fried in ghee & a piece of adrak crushed should be taken with butter milk before food.

## Trivia



### Indian Spiderman

In 2004, Marvel Comics launched Spider Man India where Peter Parker was called Pavitr Prabhakar, Mary Jane as Meera Jain, Aunt May as Auntie Maya, Uncle Ben as Uncle Bhim.