



B.A. LL.B. (5 YEAR) COURSE

SYLLABUS AT A GLANCE

Semester - X

Semester X

Principles of Taxation Law 04 100
Human Rights Law and Practice 04 100
Banking Law 04 100
Moot Court Exercise and
Internship 04 100

SEMESTER – X
PRINCIPLES OF TAXATION LAW

OBJECTIVE OF THE COURSE: Taxation is a very important aspect of law and one of the largest contribution to a nation's economy. This module teaches about the law which regulates and controls imposition, avoidance and evasion of tax.

Marks – 100 (Written – 80 + Project – 20)

Credit : 04

MODULE – I: GENERAL PRINCIPLES OF TAXATION LAWS :

History and Development of Tax Laws in India.

Fundamental Principles Relating to Tax Laws

Taxing Power and Constitutional Limitations

Distinction between:

Tax, Fee and Cess

Tax Avoidance and Tax Evasion.

MODULE – II: BASIC CONCEPTS OF INCOME TAX

Income, Previous Year, Assessment Year, Person, Assessee and Total Income

Income not included in the Total Income

Clubbing of Income

Tax Planning

Rate of Income Tax

Heads of Income

Salaries

Income from House Property

Income from Business or Profession

Capital Gains

Income from other Sources

Deductions under the Income Tax Act, 1961

Income Tax Authorities: Power and Functions

Filing of Returns and Procedure for Assessment

Offences and Penal Sanctions.

MODULE – III: WALTH TAX

Taxable Wealth, Determination of Assets, Exemptions and Rate of Wealth Tax

Wealth Tax Authorities

Offences and Penalties

MODULE – IV: VALUE ADDED TAX

Meaning and Importance of VAT

Difference between VAT and Sales Tax
West Bengal Value Added Tax Act, 2003
Criticisms and Limitations of VAT system

MODULE – V: SERVICE TAX

Taxable Service

Meaning and Importance of Service Tax

Valuation of Taxable Service

Offences and Penalties

******* Students are expected to read current case laws. Only the current enactments and enactments as amended up to date will be taught.**

RECOMMENDED READINGS :

***** Only current editions are to be read.

1. Taxman -Tax Planning and Management
2. N.K. Palkhivala and
B.A. Palkhivala -Kanga and Palkhivala's Income Tax Law and Practice
3. V.S. Agarwal -Taxation of Salaries with Tax Planning
4. V.S. Sunderam -Law of Income Tax in India
5. V.P. Gandhi -Some Aspects of Indian Tax Structure – An Economic Analysis
6. H.M. Seervai -Constitutional Law of India
7. Liam P.Ebrill, Michael Keen,
Jean-Paul Bodin, Victoria
Summers -The modern VAT
8. Alan A. Tait -Value –added tax: International practice and problems.
9. C.A. Gularickar -Law and Practice of Wealth Tax and Valuation

HUMAN RIGHT LAW AND PRACTICE

OBJECTIVE OF THE COURSE: Human rights are a set of rights which go beyond the realm of formally conferred rights. These rights defy definition and have to be understood in context.

This module deals with such rights.

Marks – 100 (Written – 80 + Project – 20)

Credit : 04

1. Origin and development of Human Rights
2. Enumeration and Classification of Human Rights
3. Civil and Political Rights; International Instruments: Part III of the Constitution of India
4. Social and Economic Rights: International Instruments: Part IV of the Constitution of India
5. Human Rights and Vulnerable Groups
 - a).Prisoners, b).Child c). Migrant Workers d).Disabled Persons and Minorities e).Women
6. Collective Rights
 - a). Right to development
 - b). Right to self determination
 - c). Right to clean environment
7. Human Right Commissions in India, Role of NHRC, Enforcement of Human Rights- National Mechanism, The Protection of Human Rights Act, 1994

8. Regional Conventions on Human Rights

- a). European Convention on Human Rights
 - b). Body of Principles for the Protection of all persons under any form of Detention or Imprisonment, 1988.
- ***** Students are expected to read current case laws. Only the current enactments and enactments as a amended up to date will be taught.**

RECOMMENDED READINGS :

***** Only current editions are to be read.

1. H.O. AGARWAL- HUMAN RIGHTS and INTERNATIONAL LAW
2. S.K. KAPOOR- INTERNATIONAL LAW
3. S.K. AVESTI AND R.P. KATARIA- LAW RELATING TO HUMAN RIGHTS
4. S.K. VERMA- PUBLIC INTERNATIONAL LAW
5. NIRMAL. C. J. (ed)- HUMAN RIGHTS IN INDIA

BANKING LAW

OBJECTIVE OF THE COURSE: Almost every person has an account in the Bank or aspires to have an account in the bank. It is also the supplier of one of the important factors of production viz. Capital. The bank therefore must be regulated, controlled and monitored to protect it from abuse as well as prevent its abuse. Banking law intends to throw light upon this.

Marks – 100 (Written – 80 + Project – 20)

Credit : 04

MODULE – I: Evolution of Banking Institutions.

MODULE – II: Functions of Commercial Banks and services rendered by them: Agency services General Utility Services – Overseas Trading Services – Information and other Services.

MODULE – III: General Structure and methods of commercial banking: Principles of Commercial Banking- Employment of funds by commercial Banks- Earning Assets – Self Liquidating Paper Theory- Anticipated Income Theory.

MODULE – IV: Mechanisms of Credit Creation

MODULE – V: Systems of Banking :- Group Banking and Chain Banking- Unit Banking and Branch Banking – Joint Stock Banking- Commercial Banks and Industrial Finance – Merchant Banking – Exchange Bank- Indigenous Banks and money lending – Cooperative Banks- Land Development Banks.

MODULE – VI: Indian Banking :- Reserve Bank of India- State Bank of India

MODULE – VII: Practical Banking :- Banker and customer- Accounts of Customer- Cheques & promissory notes- Pass Books- Paying Banker- Collecting Banker.

MODULE – VIII: Money Market- Foreign Exchange

MODULE – IX: Guarantees

MODULE – X: Banking Legislation and Reforms- Banking Companies { Acquisitions and Transfer of Undertakings} Act, 1980 – Banking Laws (Miscellaneous Provisions) Act – Banking regulation Act, 1949- Reserve Bank of India Act, 1934.

******* Students are expected to read current case laws. Only the current enactments and enactments as a amended up to date will be taught.**

RECOMMENDED READINGS :

********* Only current editions are to be read.

1. K.C. SHEKHAR & LEKSHMI SHEKHAR, BANKING THEORY AND PRACTICE, VIKAS PUBLISHING HOUSE.

2. ROSS CRANSTON, PRINCIPLES OF BANKING LAW, OXFORD UNIVERSITY PRESS.

3. VIJAY MALIK, LAW RELATING TO BANKING AND FINANCIAL INSTITUTIONS, EASTERN BOOK COMPANY

4. MARK HAPGOOD, PAGET'S LAW OF BANKING, ASIA LAW HOUSE
5. BANKING: THE CHANGING LANDSCAPE, ICFAI PRESS
6. KATURI NEGESWARA RAO [Ed], BANKING : NEW CHALLENGES, ICFAI PRESS

PRACTICAL – IV

[Moot Court Exercise and Internship]

OBJECTIVE OF THE COURSE: Legal study cannot remain confined to the class room alone. This module offers chance for the students to be exposed to the real world.

Marks – 100 (Written – 80 + Project – 20)

Credit : 04

MODULE – I: MOOT COURT Marks -30

Each student will do at least three Moot Courts 10X3+30

Prepare memorial & Argument presentation

MODULE – II: OBSERVANCE OF TRIALS Marks -30

Civil Trial – 1 15

Criminal Trial – 1 15

To be recorded in a diary

MODULE – III: INTERVIEWING TECHNIQUE, PRE-TRIAL PREPARATION & INTERNSHIP DIARY Marks -30

Observance of Interviewing session in Lawyer's office – 2 15

To be recorded in a diary

Preparation of documents and court papers- Recorded in a diary 15

MODULE – IV: VIVA VOCE ON THE ENTIRE ABOVE MODULE Marks -10

NOTE: Students will have to put in four weeks of internship compulsorily in Semesters VI, VII, VIII, IX, X , and obtain a certificate of internship without which the Bar Council may not enroll them. The students must maintain diary. They will be evaluated in the **X Semester along with Moot Court Exercise and Internship Practical Paper.** The internship should be in the following Institutions or Organizations:

1. NGO
2. Trial and Appellate Advocates { compulsory }
3. Judiciary
4. Legal Regulatory Authorities
5. Legislatures and Parliament
6. Market Institutions
7. Law Firms
8. Companies
9. Local Self –Government
10. Other Legal Functionaries
11. Any other body approved by the college.

