

**CONSOLIDATED CURRICULUM
DOCUMENT
FOR
SEM – V**

S.NO.	SUBJECT	PAGE NO.
1.	JURISPRUDENCE-I	2-7
2.	LABOUR LAW-II	8-12
3.	PRINCIPLES OF TAXATION LAW	13-19
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JURISPRUDENCE I (COMPULSORY)
SEMESTER V | B.A.LL.B. (Hons.)
SYLLABUS (SESSION: JULY-DECEMBER)

Faculty Name	Apurva Sharma	Year/ Semester	3 rd /Vth
Course Name	Jurisprudence I	No. of Credits	4
Course Code	NA	Session Duration	60 Minutes
No of Contact Hours	50 Lectures + 10 Tutorials =60 hours	Pre-requisite	None
Introduction, Course Objective & Pedagogy	<p>Law is considered not merely as a trade to be learnt, but as an intellectual pursuit which is to be understood, questioned, criticized and applied in a pragmatic manner. Therefore, there is a need to think about the nature and function of law, the legal system and the legal profession. In this context, the study of jurisprudence is of utmost importance for a good lawyer because it helps to develop an understanding of law, improves the questioning ability and the capacity to think independently.</p> <p>The term jurisprudence is derived from the Latin phrase <i>Jurisprudentia</i> which means the study of law or the knowledge or science of law. It deals with the basic question, “what is law” which is not only interesting but is also a challenging question to the scholars and academicians alike and is in fact the central question of the whole discipline of law. Through the ages, different Jurists have tried to answer this enigmatic question as per the times and their perspective and yet the answer remains elusive. This paper of Jurisprudence-I attempts to explain “what is law” with the help of various legal theories and approach of Jurists and examines their practical application in present times.</p> <p>The objective of this course is to introduce important ideas of selected jurists so as to help the students or budding lawyers to think critically and creatively about law and its role in the contemporary society. This course introduces the four main Schools of Jurisprudence i.e. the Natural Law School, Analytical Positivist School, Historical School and Sociological School. It also deals with certain central issues like law and justice, law and morality and realist movement in order to acquaint the students with the nature of law and its role in contemporary society. Course Objective is to develop an understanding about:</p> <p style="text-align: center;">CO1- nature and significance of Jurisprudence which is often called as ‘<i>the eye of law</i>’ or the ‘<i>grammar of law</i>’; CO2 - the basic question “what is law”;</p>		

	<p>CO3- four main Schools of Jurisprudence i.e. the Natural Law School, Analytical Positivist School, Historical School and Sociological School as well as the Realists Movement;</p> <p>CO4-relevance of the legal theories in modern time;</p> <p>CO5- concepts like law, morality, equity, justice, rights, duties <i>et al.</i></p> <p>This subject requires teaching to be a combination of theoretical foundation with practical application wherein students will be engaged in relating relevant judgments with the jurisprudential theories. The contact hours will be utilized in catering a blend of instruction, discussion, and brainstorming sessions. The enrolled students will be encouraged to participate in classes via minor assignments in the form of quiz, MCQs or addressing an issue based on facts.</p>

LEARNING OUTCOMES: Through the curriculum, the students will be acquainted with the nuances of jurisprudence and views of Jurists whose contribution to law is vast. At the end of the course, students will be able to:

- LO1-** trace the development of law from the earliest era to the modern societies
- LO2 -** understand the various schools of Jurisprudence and the theories given by different jurists
- LO3 -** figure out the difficult concept of justice, equity, conscience, right, duty etc.
- LO4-** relate with reasoning behind numerous case laws
- LO5 -** understand the multi-disciplinary nature of law

EVALUATION COMPONENTS

Evaluation Components	Distribution of Marks
Continuous Internal Assessment	25
Mid Term examination	25
End Term	50
Total	100

*Note: Pass marks 50% of the final grade.

COURSE PLAN

S.No.	Topics	Lecture Sessions
1	INTRODUCTION	1-2
2	LAW, JUSTICE, AND MORALS	3-10
3	NATURAL SCHOOL OF LAW	11-18
4	ANALYTICAL POSITIVISM	19-28
5	HISTORICAL SCHOOL OF LAW	29-34
6	SOCIOLOGICAL SCHOOL OF LAW	36-48
7	THE REALISTS MOVEMENT	49-60

DETAILED SYLLABUS

UNIT	CONTENT
Module 1 INTRODUCTION	1. Jurisprudence <ol style="list-style-type: none"> i. Meaning and Significance ii. Nature and Definitions iii. Scope of Jurisprudence 2. Relation of Jurisprudence with Other Disciplines 3. Meaning of Legal Theory
Module 2 LAW, JUSTICE, AND MORALS	A. Justice <ol style="list-style-type: none"> i. Meaning and Significance ii. Relationship between Law and Justice iii. Theories by: <ol style="list-style-type: none"> a. Aristotle b. H. L.A. Hart c. John Rawls d. Dr. Amartya Sen B. Morals <ol style="list-style-type: none"> i. Meaning, Origin, Importance ii. Distinction between Law and Morals iii. Relationship between Law and Morals iv. Legal Enforcement of Morals v. Hart-Devlin Debate
Module 3 NATURAL SCHOOL OF LAW	1. Introduction and Central Features of Natural School; 2. Origin and Development of Natural Law: <ol style="list-style-type: none"> a. <i>Ancient Period</i>- Greek Philosophers; Roman Philosophers b. <i>The Middle Ages</i>- St. Thomas Aquinas c. <i>Renaissance Influence on Natural Law</i>; Social Contract Theories– Grotius, Hobbes, Locke, Rousseau d. <i>Decline of Natural Law Theories</i> e. <i>Revival of Natural Law</i>- Reasons for Revival Theories of: <ol style="list-style-type: none"> i. Stammler ii. Fuller iii. Finnis iv. H.L.A. Hart (Hart- Fuller Debate) 3. Natural Law and its Application in India
Module 4 ANALYTICAL POSITIVISM	1. Introduction and Central Features of Analytical Positivism 2. Theories of Jurists: <ol style="list-style-type: none"> a. Jeremy Bentham- Theory of Utility and its Merits and Criticisms b. John Austin- Types of law, Law as Command of Sovereign; Merits and Criticisms of the Theory; Application of Austin’s Theory in Contemporary Times c. Hans Kelsen - Pure Theory of Law, Grund norm; Merits and Criticisms of the Theory, Application of Kelsen’s 3. Theory in Contemporary Times <ol style="list-style-type: none"> a. H.L.A. Hart- Law as a System of Rules- Primary and

	<p>Secondary Rules; Rule of Recognition, Merits and Criticisms of the Theory; Application in Modern Times</p> <p>4. Hart-Dworkin Debate</p>
<p>Module 5 HISTORICAL SCHOOL OF LAW</p>	<ol style="list-style-type: none"> 1. Introduction and Central Features of Historical School; 2. Theories of Jurists: <ol style="list-style-type: none"> a. Karl Von Savigny -Volksgiest Theory(Merits and Demerits of the Theory) b. Henry Maine-Stages of Law; Theory of Status to Contract; (Merits and Demerits of the Theory) 3. Historical School and Anthropology- Inter-relation
<p>Module 6 SOCIOLOGICAL SCHOOL OF LAW</p>	<ol style="list-style-type: none"> 1. Introduction and Central Features of Sociological School 2. Theories of Jurists <ol style="list-style-type: none"> b. Ehrlich- Living Law Theory c. Ihering - Purpose of Law, Interest Theory d. Duguit- Social Solidarity Theory e. Roscoe Pound - Theory of Social Engineering; 3. Jural Postulates 4. Merits and Criticisms of the Theory 5. Application of Social Engineering Theory in Modern Times
<p>Module 7 THE REALISTS MOVEMENT</p>	<ol style="list-style-type: none"> A. American Realism <ol style="list-style-type: none"> 1. Meaning and Central Features 2. Theories of Jurists: <ol style="list-style-type: none"> a. Oliver Holmes (Badman Theory) b. Jerome Frank (Skepticism, Father Complex Theory) c. Carl N. Llewellyn (Law Jobs Theory) B. Scandinavian Realism <ol style="list-style-type: none"> 1. Meaning and Central Features 2. Theories of Jurists: <ol style="list-style-type: none"> a. Axel Hagerstrom b. Prof. Olivecrona c. Alf Ross 3. Criticism and Contribution of Realists <p>Reference to Indian Jurists:</p> <p>ANCIENT INDIAN- Jimutvahana, Yajnavalkya, Vijnaneshwar, Manu</p> <p>MODERN INDIAN JURISTS- Dr. B.R Ambedkar, NanaBhai Palkhivala</p>

READINGS:

BOOKS AND ARTICLES

1. J. Austin, *Lectures on Jurisprudence*, 5th Ed., R. Campbell, John Murray, 1885

2. J. Bentham, *An Introduction to the Principles of Morals and Legislation*, (Eds. J.H. Burns and H.L.A. Hart), The Atholone Press, 1970
3. E. Bodenheimer, *Jurisprudence*, Harvard University Press, 1962
4. Devlin, Lord: *The Enforcement of Morals*, 1965
5. Fuller, Lon: *The Morality of Law*, 1969
6. H.L.A. Hart, *Law, Liberty and Morality*, 1963
7. H.L.A. Hart, *The Concept of Law*, 1961
8. R.W.M. Dias, *Jurisprudence*, Butterworths, London, 1976
9. Lord Lloyd: *Introduction to Jurisprudence*, Stevens and Sons Ltd., London, 1979
10. W. Friedmann, *Legal Theory*, Stevens and Sons Ltd., London, 1960
11. H.L.A. Hart : *Essays in Jurisprudence and Philosophy*, Oxford, 1983
12. H.J.S. Maine, *Ancient Law* (Edited by F. Pollock)
13. G.W. Paton, *A Textbook of Jurisprudence*
14. Savigny, F.C. Von, *On the Vocation of Our Age for Legislation and Jurisprudence*
15. C.K. Allen, *Law in the Making*, 6th Ed. Oxford, 1958
16. B.N. Cardozo, *The Growth of the Law*, Yale University Press, 1924
17. R. Pound, *An Introduction to the Philosophy of Law*, Yale University Press, 1922
18. J. Stone, *Social Dimensions of Law and Justice*, Stevens and Sons Ltd., 1966
19. K.N. Llewellyn, *Jurisprudence: Realism in Theory and Practice*, University of Chicago Press, 1962
20. K. Olivecrona, *Interpretations of Modern Legal Philosophies*, Oxford University Press, New York, 1947
21. P.J. Fitzgerald, *Salmond on Jurisprudence* (12th Edition) Universal Law Publishers
22. Wayne Morrison, *Jurisprudence from the Greek to Post – Modernism*, 1997.

ONLINE ARTICLES/BLOGS/REPORTS:

1. “Jurisprudence, Interpretation And General Laws”, Study Material, Executive Program, ICSI [Jurisprudence Interpretatio and GeneralLaws.pdf \(icsi.edu\)](#)
2. “Amartya Sen and the Idea of Justice” , Charles Barclay Roger, [Amartya Sen and the Idea of Justice | openDemocracy](#)
3. “Natural Law, Human Rights And Justice Some Reflections On Finnis's Natural Law Theory”, B.C. Nirmal, [\(15\) NATURAL LAW, HUMAN RIGHTS AND JUSTICE SOME REFLECTIONS ON FINNIS'S NATURAL LAW THEORY | B.C. Nirmal - Academia.edu](#)
4. “Law and Morality”, Arthur Scheller Jr , [Law and Morality \(marquette.edu\)](#)
5. “The Relation Between Law and Morality”, Emima Alistar Hirlav, [Microsoft Word - 53Hirlav Emima-RAIS-completat.doc \(ssrn.com\)](#)
6. Taking Law Seriously: Starting Points of the Hart/Devlin Debate, [\(PDF\) Taking Law Seriously: Starting Points of the Hart/Devlin Debate* \(researchgate.net\)](#)
7. https://www.bhu.ac.in/mmak/resent_article/JusticeKatjusLec.pdf
8. <https://digitalcommons.law.ggu.edu/cgi/viewcontent.cgi?article=1004&context=theses>
9. <https://ijrcs.org/wp-content/uploads/IJRCS201912009.pdf>
10. https://www.jstor.org/stable/pdf/41856150.pdf?refreqid=excelsior%3A5ff3d61c7f4bf6d487645313dd743f3d&ab_segments=&origin=&acceptTC=1

BLOGS/CHANNELS/PODCASTS:

1. Lecture on Jurisprudence, Michael J. Sandel Lecture on Jurisprudence: Justice, Neutrality and Law
2. Jeffrey Kaplan, Assistant Professor of Philosophy at the University of North Carolina at Greensboro, Online Lectures. <https://www.jeffreykaplan.org/youtube>



LABOUR LAW – II (COMPULSORY PAPER)
SEMESTER V | B.A., LL.B. (HONS.)
SYLLABUS (SESSION: JULY - DECEMBER)

Faculty Name	Dr. Balwinder Kaur Dr. Atul Jaybhaye	Year/ Semester	III/V
Course Name	Labour Laws	No. of Credits	4
Course Code	NA	Session Duration	60 Minutes
No of Contact Hours	50 lectures + 10 Tutorials = 60	Pre-requisite	None
Introduction, Course Objective & Pedagogy	<p>The empowerment of workers is necessary for an empowered, prosperous, and Aatmanirbhar India. Even after 74 years of Independence, approximately 90% of workers work in the unorganized sector that does not have access to all the social securities. Many provisions of Labour Laws trace their origin to the time of the British Raj. However, with changing times, many of them either became ineffective or did not have any contemporary relevance. Rather than protecting the interests of workers, these provisions became difficulties for them.</p> <p>The web of legislation was such that workers had to fill out four forms to claim a single benefit. Therefore, the present Government has repealed the non-useful Labour Laws. Now 29 Labour Laws have been codified into 4 Labour Codes. For ensuring workers' right to minimum wages, the Central Government has amalgamated 4 laws in the Wage Code, 9 laws in the Social Security Code, 13 laws in the Occupational Safety, Health and Working Conditions Code, 2020, and 3 laws in the Industrial Relations Code.</p> <p>The present syllabus is designed in such a way that students will be able to learn the new changes brought in by these new codes. The teaching methods will include Lecture-cum-Discussion, Group Discussion, Class Presentation, Case Analysis, and Research Project Work etc.</p> <p>CO1- To introduce the basic philosophy of labour laws in relation to Wages, Social Security, Safety, Health, and Welfare, etc..</p> <p>CO2 - To understand the industrial relations policy and critically evaluate the legal framework in relation to the Payment of Wages, Social Security Protections, Safety, Health and Welfare measures etc. and</p> <p>CO3- To enable students to acquire a critical understanding of various legal rules relating to remuneration, bonus, disablement compensation,</p>		

	retirement benefits maternity benefits, and enforcement mechanism under the above legislations.

LEARNING OUTCOMES: After the successful completion of the Course Curriculum, a student will be able to:

LO1- Know and understand the concept of social security and allied laws.

LO2 – List out the critical understanding of various legal rules relating to remuneration, bonus, disablement compensation, retirement benefits, maternity benefits, etc.

LO3 – Identify emerging issues under labor laws and possible solutions.

LO4- Analyze the rights and liabilities of the employer and employee.

EVALUATION COMPONENTS

Evaluation Components	Distribution of Marks
Continuous Internal Assessment	25
Mid Term Exam	25
End Term Exam	50
Total	100

COURSE PLAN

S.No.	Topics	Lecture Sessions
1	CONCEPTUAL FRAMEWORK OF SOCIAL SECURITY	6
2	LAW RELATING TO SOCIAL SECURITY (THE CODE ON SOCIAL SECURITY, 2020)	18
3	THE CODE ON SOCIAL SECURITY, 2020 (MISCELLANEOUS PROVISIONS)	10
4	THE CODE ON WAGES, 2019	16
5	THE CODE FOR OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS, 2020	10

DETAILED SYLLABUS

UNIT	CONTENT
Module 1 CONCEPTUAL FRAMEWORK OF SOCIAL SECURITY	<ol style="list-style-type: none"> 1. Evolution and the concept of social security 2. Various schemes of social security 3. Social security and the constitutional framework 4. UN Conventions on social security 5. Role of the International Labor Organization in promoting social security
Module 2 LAW RELATING TO SOCIAL SECURITY (THE	<p>Employees' Compensation (Chapter VII)</p> <ol style="list-style-type: none"> 1. Definitions, Aims & Objectives 2. Liability of Employer to pay compensation 3. Doctrine of Notional Extension & Defenses 4. Determination of Amount of Compensation

<p>CODE ON SOCIAL SECURITY,2020)</p>	<p>5. Contracting Out 6. Appointment & Powers of Commissioner 7. Recent Amendments Employees’ State Insurance (Chapter IV) 1. Objectives and Scope 2. Definitions - Corporation, Standing Committee, Medical Benefit Council, Contribution 3. Kinds of benefits, eligibility, and Conditions 4. Adjudication of Disputes and claims. Employees Provident Fund (Chapter III) 1. Objectives and Scope 2. Imp. Definitions 3. Central Boards and its Role 4. Provident Fund Scheme -Deposit Linked Insurance Scheme; and Employees’ Pension Scheme 1995- scope and significance Maternity Benefit (Chapter VI) 1. Objectives and scope 2. Imp. Definitions 3. Restriction on employment 4. Right to Maternity Benefit and Medical Bonus 5. Rules of Leave and Dismissal during Pregnancy 6. Forfeiture of Maternity benefit 7. Penalties and Cognizance of offenses Gratuity (Chapter V) 1. Objectives and scope 2. Imp. Definitions 3. Rules as to Payment of Gratuity 4. Recovery of Gratuity 5. Determination of the amount of Gratuity 6. Authority for Adjudication of Claims and disputes Social security for unorganized workers, Gig Workers, and Platform workers (Chapter IX) 1. Objectives and scope 2. Imp. Definitions 3. Social security benefits 4. Registration of unorganized worker 5. Authorities and social security organizations 6. Schemes for gig and platform workers</p>
<p>Module 3 THE CODE ON SOCIAL SECURITY, 2020 (MISCELLANEOUS PROVISIONS)</p>	<p>1. Chapter II – Social Security Organization 2. Chapter X – Finance and Accounts 3. Chapter XI – Authorities, Assessment, Compliance and Recovery 4. Chapter XII – Offences and Penalties 5. Chapter XIII – Employment Information and Monitoring</p>
<p>Module 4 THE CODE ON WAGES, 2019</p>	<p>1. Scope and applicability of the Code, Imp. Definitions 2. Concept of Wage and its types - Living wage, fair wage and minimum wage</p>

	<ol style="list-style-type: none"> 3. Constitutional Perspective and International Standards on Wage 4. Minimum Wages & Floor wage- components, Procedure for fixation and revision of minimum wage, fixation of floor wage, 5. Payment of Wages, Payment of Bonus and Equal remuneration 6. Administration of the Code - Central Advisory Board and State Advisory Boards 7. Adjudication - Payment of Dues, Claims and Audit 8. Enforcement of the Code (i) Inspector-Cum-Facilitator (ii) Offences and Penalties including Composition of offences.
Module 5 THE CODE FOR OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS, 2020	<ol style="list-style-type: none"> 1. Scope and applicability of the Code, Imp. Definitions 2. Duties of Employer and Employee – Chap. III 3. Welfare Provisions- Chap. VI 4. Hours of work and Annual leave with wages – Chap. VII

General Readings:

- Report of the National Commission on Labour (1969).
- Report of the Second National Commission on Labour (2002)
- Report of the Committee on Fair wage (1948)
- Report of the Expert Committee on Determining the methodology for fixing the National Minimum Wage (2019).

Prescribed books

- Srivastava, S C, Industrial relations and labour laws. – New Delhi: Vikas Publishing House Pvt. Ltd., (2020)
- V.G. Goswami, Labour and Industrial Laws, Central Law Agency, 11th edition (2019)
- S.N. Mishra, Labour and Industrial Laws with latest Amendments, Central Law Publication, 29th Edition, 2021
- P. L. Malik's Handbook of Labour and Industrial Law, Eastern Book Company, 19th Edition, 2021

Reference books

- Haber W and Cohen W 'Reading in Social Security' Prantice Hall INC, New York, 1949
- International Labour office, Introduction to social security, ILO Geneva, 1984.
- Pai, G B: Labour law in India Vol. I- New Delhi: Butterworths India, 2001.
- S N Dhyani "ILO and India", National Publishing House, New Delhi, 1977.
- KM Naidu: "Social Security of labour in India and economic reforms" Serial Publications, New Delhi, 2003

- Dr. AM Sharma “Aspects of labour welfare and social security, Himalaya Publishing House, Delhi, 2003
- Mishra BN “International Social Security Systems, Anmol Publication Private Limited, Delhi, 1993

Cases:

- S. S. Manufacturing v. Bai Valu Raja, AIR 1958 SC 881
- St. Helens Colliery Co. Ltd. V. Hewlston 1924 A.C.59(B).
- B.E.ST Undertaking V.Agnes (1964)SC130.
- Crown Aluminum Works Ltd Workmen AIR 1958 SC130.
- Greaves Cotton and co.Ltd. v.Workmen AIR 1964 SC 639.
- The Workmen V.The Management of Raptakos Brett& Co.Ltd.AIR1992 SC 504.
- Metal Box Company of India Ltd. V.Their workmen, AIR 1969 SC612.
- Gopalan V.Angamali Chit Fund AIR 1977 KER 120.
- Allahabad Bank and Others v. All India Allahabad Bank Retired Employees Association and others (2010) 1 LLJ 342 (GUJ.).
- Express Newspapers v UOI, AIR 1958 SC 567.
- Bank of India v.TS.Kelawala and others 1990 II LLJ 39 SC
- ESIC V. C. Sasendan,2002 SCC (L&S)90
- New Assurance Co V. Shiva Singh 2002 9SCC.
- Jay Engineering Works Ltd. Union of India, AIR 1963 SC1480
- The Workmen v The Management of Reptakos Brett & Co. Ltd., AIR 1992 SC 504
- Birla Institute of Technology v State of Jharkhand and Others, (2019) 4 SCC 513
- B.E.S.T. Undertaking v Agnes, (1964) 3 SCR 930
- Royal Western India Turf Club Ltd. v E.S.I. Corporation, 2016 (4) SCC 521
- Municipal Cooperation of Delhi v Female Workers (Muster Roll) & Anr, 2000 SCC (L&S) 331
- Balwant Rai Saluja v Air India Ltd., (2014) 9 SCC 407
- Madan Mohan Verma v. Mohan Lal, 1993 II LLJ 322 All



**PRINCIPLE OF TAXATION LAW
SEMESTER V | B.A.LL.B. (Hons.)
SYLLABUS (SESSION: JULY-DECEMBER)**

Faculty Name	Dr. Rana Navneet Roy & Dr. Anindhya Tiwari	Year/ Semester	V
Course Name	PRINCIPLES OF TAXATION LAW	No. of Credits	4
Course Code	NA	Session Duration	60 Minutes
No of Contact Hours	50 Lectures + 10 Tutorials =60 hours	Pre- requisite	1. Corporate Law 2. Law of Contract 3. Law relating to Partnership 4. Merchantile law
Introduction, Course Objective & Pedagogy	<p>Income Tax holds its importance because it is one of the major sources of revenue for the government, and hence tends to support the running of our government. Thus, it helps meet the funds required to raise the infrastructure and develop the country.</p> <p>The legislative framework and judicial pronouncements on the tax laws are constantly evolving along with globalization, economic shifts, and different operational adjustments. The tax laws of the country undergo significant changes every year on the passing of Annual Finance Act. Apart from the amendments coming out every year through the Finance Act, various circulars/notifications/clarifications are also issued by the regulating bodies, i.e., Central Board of Direct Tax (CBDT) and Central Board of Indirect Taxes and Customs (CBIC) for implement the different provisions of the Act and further clarifying the scope of some provisions.</p> <p>The Income Tax Act, 1961 provides for levy, administration, collection and recovery of income tax. It further provides progressive rate schedule, exemption limits, and incorporates number of incentive provisions.</p> <p>CO1-To understand the basic concepts of principles of taxation law.;</p> <p>CO2 - To assess the income tax liability of individual;</p> <p>CO3- To provide students with the critical faculties necessary in an academic environment, on the job, and in an increasingly complex and interdependent world;</p> <p>CO4- To assist students in the development of intellectual flexibility and creativity so that they may engage in life-long learning;</p> <p>CO5- To interpret and apply the provisions of the direct & indirect taxes critically.</p> <p>This subject requires teaching to be a combination of theoretical foundation with practical application. The contact hours will be utilized</p>		

	in catering a blend of instruction, discussion, and brainstorming sessions. The enrolled students will be encouraged to participate in classes via minor assignments in the form of quiz, MCQs or addressing an issue based on facts.
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LEARNING OUTCOMES:

LO1- The student will understand and demonstrate the conceptual and working knowledge of the principles of taxation laws.

LO2 – Students would be able to apply critical and practical approaches to the reading and analysis of various provisions of tax laws

LO3 - Students would be familiar with the basics of computation of direct & indirect taxes

EVALUATION COMPONENTS

Evaluation Components	Distribution of Marks
Continuous Internal Assessment	25
Mid Term examination	25
End Term	50
Total	100

*Note: Pass marks 50% of the final grade.

BRIEF COURSE OUTLINE:

Modules	Topics	Sessions
1	Tax – At a Glance	8
2	Tax Authorities and Tax Administration	6
3	Tax Avoidance, Tax Evasion and Tax Planning	6
DIRECT TAX		
4	Meaning and Concept of Income & Incomes which do not Form Part of Total Income	10
5	Various Heads of Income under the Income Tax Act, 1961	20
6	Deductions from Gross Total Income and Rebate & Relief	5

INDIRECT TAXATION		
7	Goods and Services Tax (GST) – An Overview	5

DETAILED COURSE OUTLINE:

Modules	Particulars	Sessions
Module 1	TAXES – AT A GLANCE	8
	History of Taxation in India	
	Classification of Taxation	
	Difference between Direct Tax and Indirect Tax	
	Characteristics of Tax, Fee and differences between both	
	Meaning of Tax, Cess and Surcharge	
	Objectives of Taxation	
	Canons of Taxation by Adam Smith and Additional/Modern Canons	
	Tax Structure in India	
Module 2	TAX AUTHORITIES AND TAX ADMINISTRATION	6
	Introduction	
	Appointment of Tax Authorities	
	GST Council	
	Power of Search and Seizure under Section 132	
	Test of ‘Reason to believe’	
Module 3	TAX AVOIDANCE, TAX EVASION AND TAX PLANNING	6
	Introduction	
	Basic Concept of Tax Avoidance, Tax Evasion and Tax Planning	
	Reason of Tax Avoidance, Tax Evasion	
	Distinction between Tax Avoidance and Tax Evasion	
	Recommendation of Wanchoo Committee to Fight Tax Evasion	
	Effect of Tax Avoidance and Tax Evasion	
Module 4	MEANING AND CONCEPT OF INCOME & INCOMES WHICH DO NOT FORM PART OF TOTAL INCOME	10
	Introduction	
	Important Definitions: (i) Assessee [Section 2(7)]	
	(ii) Assessment Year [Section 2(9)]	
	(iii) Previous Year [Section 3]	
	(iv) Income [Section 2(24)]	
	(v) Person	
	Residential Status of Assessee	
	Scope of Total Income	

	Charge of Income Tax	
	Agricultural Income and Its Tax Treatment	
	Incomes which do not form Part of Total Income	
Module 5	VARIOUS HEADS OF INCOME UNDER THE INCOME TAX ACT, 1961	20
	PART I – INCOME UNDER THE HEAD “SALARIES”	
	Introduction	
	Basis of Charge	
	Meaning and Characteristics of Salary	
	Relationship of Employer and Employee	
	Allowances and Perquisites	
	Deductions from Gross Salary	
	PART II – INCOME UNDER THE HEAD HOUSE PROPERTY	
	Basics of Charge	
	Determination of Annual Value	
	Concept of Deemed Ownership	
	PART III – PROFIT AND GAINS FROM BUSINESS / PROFESSION	
	Meaning of terms ‘Business’ or ‘Profession’	
	Income Chargeable to Tax under the Head Business or Profession (Section 28)	
	Scheme of Deductions and allowance	
	Expenses which are not allowed	
	Deemed Profits	
	PART IV – INCOME FROM CAPITAL GAINS	
	Capital Gains	
Capital Asset		
Short-term & long-term Assets		
PART V – INCOME FROM OTHER SOURCES		
Income Chargeable Under the Head ‘Income from Other Sources’		
Casual Income		
Income from Family Pension		
Taxation of Dividends		
Module 6	DEDUCTIONS FROM GROSS TOTAL INCOME AND REBATE & RELIEF	5
	Introduction	

	Important Deductions	
	Relief and Rebate in Respect of Income-Tax	
Module 7	GOODS AND SERVICES TAX (GST) – AN OVERVIEW	5
	Constitutional Background of GST	
	The Constitution (One Hundred and First) Amendment Act and General Features of Goods and Service Tax dealt under this Amendment.	
	Basic concept of GST	

RECOMMENDED TEXT BOOK:

1. Dr. Vinod K. Singhania & Dr. Kapil Singhania, Direct Taxes Law and Practice by Taxmann Publications.
2. Dr. Girish Ahuja & Dr. Ravi Gupta, Direct Taxes Law and Practice by Wolters Kluwer India Pvt. Ltd., 2019.

REFERENCES:

1. Dr. Girish Ahuja & Dr. Ravi Gupta, Direct Taxes Ready Reckoner with Tax Planning, Wolters Kluwer India Pvt. Ltd.
2. Dr. Vinod K Singhania & Monica Singhania, Taxmann's Students' Guide to Income Tax Including GST - Problems & Solutions, 21st Edition 2020-21.
3. Sampath Iyengar, Law of Income Tax, Bharath Law House, New Delhi.
4. Kanga and Palkiwala, The Law and Practice of Income Tax, LexisNexis.
5. S. Bhattacharya & H.R. Garg, Handbook of Direct Taxes (2010) Eastern Law House, Calcutta.
6. Vinod k Singhania- Direct Taxes.
7. A C Sampath Iyengar, The Law of Income Tax, Bharat Law House.
8. Dinesh Vyas, "The Law and Practice of Income Tax", (9th Edn. Vol. II 2004), Lexis Nexis Butterworths, New Delhi
9. Dr. Klaus Vogel, KLAUS VOGEL ON DOUBLE TAXATION CONVENTIONS, Kluwer Law International, 3rd edn., 2005.
10. Dr. Klaus Vogel, KLAUS VOGEL ON DOUBLE TAXATION CONVENTIONS, Kluwer Law International, 3rd edn., 2005.
11. Mukesh Bhutani, TRANSFER PRICING AN INDIAN PERSPECTIVE, Lexis Nexis Butterworths, 2nd edn, 2007.
12. Rani N. R., INSIGHTS INTO THE BASICS OF INTERNATIONAL TAXATION, Young Global Publications, 2012.
13. ROY WILSON, BRIAN GALPIN, PETER BENSON MAXWELL, MAXWELL ON THE INTERPRETATION OF STATUTES, 42 (11th Edition, London: Sweet & Maxwell) (1962).

WEBSITES:

1. <https://www.finmin.nic.in/>
2. <https://dor.gov.in/>
3. <http://financialservices.gov.in/>
4. <http://www.indiataxlaw.com/>
5. <https://www.icsi.edu/home/>
6. <https://www.icai.org/>
7. <https://gstcouncil.gov.in/>
8. <https://www.cbic.gov.in/>

CASES:

1. Amritlal v. Union of India, AIR 1964 SC 648
2. Applicant A v. Minister for Immigration and Ethnic Affairs, (1997) 7 ALJR 381
3. Arabian express lines ltd v. Union of India, (1995) 212 ITR 31 (Guj.)
4. Attorney General v. HRH Prince Augustus, [1957] 1 All ER 49
5. Attorney-General for Canada v. Attorney General for Ontario, [1937] AC 326
6. Attorney-General vs. Carlton Bank, [1899] 2 QB 158
7. Authority of Advanced Ruling, New Delhi, P. No. 13 of 1995 [1997] 94 Taxman 171 (AAR - New Delhi)
8. B4U International Holdings Ltd v. Deputy Commissioner of Income Tax (IT), [2012] 52 SOT 545/21 taxmann.com 529 (Mum.)
9. Babaji Kondaji Garad v. Nasik Merchants Co-operative Bank Ltd. AIR 1984 SC 192
10. Baleshwar Bagarti v. Bhagirathi Dass, [1908] I.L.R. Cal. 701
11. Bengal ImmunityCo. v. St. of Bihar AIR, 1955 SC 661
12. Bhim Sen Khosla v Commissioner of Income Tax, (1982) 133 ITR 667 (Del)
13. Bishambhar Dayal Chandra Mohan v. State Of Uttar Pradesh & Ors, AIR1982 SC 32
14. Buchanan & Co. v. Babco Ltd., [1978] AC 141
15. Bulmer Ltd. v. S.A. Bollinger, [1972] 2 All ER 1226
16. C.I. T. v. Vishakhapatnam Port Trust, (1983) 144 ITR (AP)
17. Canadian Pacific Ltd. v. The Queen, 76 D Tax 6120
18. Case concerning the Polish Postal Service in Danzing, (P.C.I.J.) Series B. No. 11, p. 39
19. Central India Spg. & Wvg. & Mfg. Co. Ltd. v. Municipal Committee AIR 1958 SC 341
20. Chertsey, UDC v. Mixnam's Properties, [1942] 2 All ER 627
21. Chong v. Commissioner of Taxation, (2000) FCA
22. CIR v. Hang Seng Bank Ltd. [1991] 1 AC 306 (PC)
23. CIR v. HK-TVB International Ltd. [1992] 3 WLR 439 (CA)
24. CIR v. N.V. Philips, (1955) NZLR 868
25. CIR v. United Dominions Trust Ltd., [1973] 1 NZTC 61,028 92
26. CIT v. Chunilal B. Mehta [1938] 6 ITR 521 (PC)
27. CIT v. Davy Ashmore India Ltd., [1991] 190 ITR 626 (Cal.)
28. CIT v. J.H. Gotla, [1985] 156 ITR 323 (SC)
29. CIT v. P.V.A.L. Kulandagan Chettiar, [2004] 267 ITR 654 (SC)
30. CIT v. R.M. Muthaiah, [1993] 202 ITR 508 (Kar.)
31. CIT v. Siemens Aktiengesellschaft, [2009] 177 Taxman 81 (Bom.)
32. CIT v. V.R.S.R.M. Firm and Arabian Express Lines Ltd. (1994) 208 ITR 400 (Mad.)
33. Collico Dealings Ltd. v. CIR, [1961] 1 All ER
34. Commissioner for Inland Revenue v Lever Bros & Unilever Limited, 1946 AD 441, 14 SATC 1
35. Commissioner Income Tax v. VikramCottonMills Ltd., [1977] 106 ITR 829 (All.)
36. Commissioner of Excess Profits Tax, Bombay City v. ShriLakshmiSilk Mills Ltd., [1951] 20 ITR 451 (SC)
37. Commissioner of Income Tax v. Davy Ashmore India Ltd, (1991) 190 ITR626 (Cal.)
38. Commissioner of Income Tax v. Shahzada Nand&Sons, [1966] 60 ITR 392 (SC)
39. Commissioner of Income Tax, International Taxation v. Samsung Electronics Pvt. Ltd., [2011] 203 Taxman 477/16 taxmann.com 141 (Kar.)
40. Commissioner of Taxation v. Lamesa Holdings, (1997) 785 FCA
41. Corocraft Ltd. v. Pan American Airways Inc., [1968] 3 WLR 1273
42. Corstar v. Eurymedon, [1938] 1 All ER 122 (CA)

43. Crown Forest Industries Ltd. v. The Queen, [1995] 2 SCR 802 (Canada)
44. Cudd Pressure Control Inc. v. The Queen, [1999] CTC 1 (Canada)
45. DCIT v. Torquoise Investment and Finance Ltd, (2008) 300 ITR 1(SC)
46. Derry v. Peek, [1889] 14 App. Cas. 337
47. Deshbandhu Gupta & Co. v. Delhi Stock Exchange Association Ltd., [1979] 4 SCC 565

PRESCRIBED LEGISLATION:

1. Income-tax Act, 1961
2. OECD 1998
3. THE CONSTITUTION OF INDIA 1950
4. THE MODEL CONVENTION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL
5. U. N. CONVENTION, Vienna, 23rd May, 1969
6. United States Internal Revenue Service (2010)
7. Vienna Convention on the Law of Treaties 1969
8. Vienna Convention on the Law of Treaties, 1980
9. ADEN RULES 1953
10. ARTICLES OF THE MODEL CONVENTION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL
11. GUIDELINES FOR PROVIDING TRAINING BY SHIPPING COMPANIES FOR TONNAGE-TAX SCHEME UNDER CHAPTER XII-G OF INCOME-TAX ACT
12. INCOME TAX ACT 1961
13. OECD Model Convention
14. United Nations Model Double Taxation Convention between Developed and Developing Countries



**INTERNATIONAL RELATIONS (MAJOR)
SEMESTER V | B.A.LL.B. (Hons.)
SYLLABUS (SESSION: JULY-DECEMBER)**

Faculty	Avinash Samal	Year/ Semester	III/V
Course Name	International Relations	No. of Credits	4
Course Code	NA	Session Duration	60 Minutes
No of Contact Hours	60 lecture hours + Tutorials	Pre-requisites	Basic understanding of Political Science, History & Geography
Course Outline, Objectives & Pedagogy	<p>Course Outline</p> <p>This course is designed to equip students with the conceptual tools needed to understand international relations from a wider perspective. Acquainting students with the origin and historical evolution of international relations, it focuses on major theoretical frameworks, key concepts and the main actors and institutions that are useful for making sense of contemporary debates and challenges in international relations. In addition to dealing with the concepts and theories related to international relations, the course covers the modern history and contemporary events that have shaped how states and other actors interact with each other across national borders. Presenting an overview of the international relations in terms of war, superpower rivalry and arms race, decolonization, non-alignment and international economic order, the course discusses the role of United Nations and other regional organizations in promoting international peace and economic cooperation over the years. It also discusses the instrument of foreign policy that the nation-states adopt in pursuing international relations with countries across the borders.</p> <p>Objectives</p> <ul style="list-style-type: none"> • To give an insight into the complex nature of international relations and its significance from the perspective of peaceful coexistence; • To acquaint students with the key concepts and theoretical frameworks for understanding and analyzing international relations; • To provide an overview of twentieth century international relations in terms of war, conflicts and cooperation initiated by nation-states to establish international peace and harmony; • To introduce the students to the international and regional organizations working for promoting cooperation and collaboration among nation-states for securing international peace and progress; and • To acquaint the students with the broad contours of foreign policy as an instrument of promoting national interest. 		

	<p>Pedagogy</p> <p>The course will be taught through lectures, brainstorming sessions, debates and discussion on current events of international importance. In addition to the prescribed text and reference books, the course will rely on journal articles and online sources such as websites/blogs, etc.</p>
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Learning Outcomes:

On successful completion of this course, students will be able to:

- comprehend the broad history of international relations;
- learn the key concepts and theories of international relations and apply them to understand international situations and issues in the modern world;
- identify and discuss the major actors and the complexities of their interactions in international relations;
- develop critical thinking capacity about various dimensions of international relations and conduct independent research utilizing a variety of sources;
- critically engage with contemporary international political issues;
- express their ideas thoughtfully and confidently; and
- produce coherent and well substantiated arguments.

Evaluation Components:

Evaluation Components	Distribution of Marks
Continuous Internal Assessment	25
Mid-Sem Examination	25
End-Sem Examination	50
Total	100

Note: Pass marks 50% of the total

Teaching Plan

Sl. No.	Topics	Lecture Sessions
1.	Introduction to International Relations	1-5
2.	Theoretical Perspectives in International Relations	6-13
3.	International System and the Role of State and Non-State	14-17
4.	National Power, Balance of Power and National Interest	18-22
5.	Historical Overview of International Relations	23-38
6.	United Nations and International Relations	39-46
7.	Regional Organizations and International Relations	47-52
8.	Foreign Policy and International Relations	53-60

Detailed Syllabus

Units	Course Description
Module 1	Introduction to International Relations 1.1 Meaning of International Relations

	<p>1.2 International Relations vs. International Politics</p> <p>1.3 Evolution of International Relations</p> <p>1.4 Nature, Scope and Significance of International Relations</p>
Module 2	<p>Theoretical Perspectives in International Relations</p> <p>2.1 Liberalism and Neo-Liberalism</p> <p>2.2 Realism and Neo-Realism</p> <p>2.3 Dependency Theory</p> <p>2.4 World Systems Theory</p>
Module 3	<p>International System and the Role of State and Non-State Actors</p> <p>3.1 International System and the Actors in the International System:</p> <p>3.2 States as an Actor: Elements of State, Origin of Nation-State System</p> <p>3.3 Non-State Actors in International Relations: Inter-State Governmental Organizations (IGOs), Inter-State Non-Governmental Organizations, Increasing Role of Non-State Actors</p>
Module 4	<p>National Power, Balance of Power and National Interest</p> <p>4.1 National Power, Elements of National Power, Limitations of National Power</p> <p>4.2 Balance of Power: Meaning and Implication, Evolution of the Concept, Patterns of Balance of Power, Relevance of Balance of Power</p> <p>4.3 National Interest: Concept of National Interest, Promotion of National Interest, National Interest and Foreign Policy, Constraints on National Interest</p>
Module 5	<p>Historical Overview of International Relations</p> <p>5.1 World War – I and World War – II: Causes, Consequences and its Impact on International Relations</p> <p>5.2 Cold War: Origin and Evolution of Cold War, Détente and End of Détente, New Cold War and the End of Cold War, Factors contributing to the end of Cold War</p> <p>5.3 Rise of Super Powers: Arms Race, Arms Control and Disarmament</p> <p>5.4 Decolonization and the Emergence of the Third World</p> <p>5.5 Non-Aligned Movement: Objectives, Achievements and its relevance in Contemporary World</p> <p>5.6 International Economic Order and the Demand for New International Economic Order</p>
Module 6	<p>United Nations and International Relations</p> <p>United Nations: Origin, Objectives and the Principal Organs</p> <p>6.1 General Assembly</p> <p>6.2 Security Council</p> <p>6.3 Economic and Social Council (ECOSOC)</p> <p>6.4 Trusteeship Council</p> <p>6.5 The Secretariat</p> <p>6.6 International Court of Justice (ICJ)</p>
Module 7	<p>Regional Organizations and International Relations</p> <p>Brief overview of the emergence of Regional Organizations, Prominent Regional Organizations</p> <p>7.1 European Union (EU)</p>

	7.2 Association of South East Asian Nations (ASEAN) 7.3 South Asian Association for Regional Cooperation (SAARC)
Module 8	Foreign Policy and International Relations 8.1 Meaning, Definition and Determinants of Foreign Policy 8.2 India's Foreign Policy: Basic Principles, Objectives, Continuity and Change 8.3 India's Relations with its Neighbours: Pakistan, China, Nepal, Bangladesh & Sri Lanka

Suggested Readings:

- Brown, Chris and Kirsten Ainley (2009). *Understanding International Relations*. New York: Palgrave Macmillan (*Third Edition*).
- Ghosh, Peu (2013). *International Relations*. Delhi: PHI Learning Pvt. Ltd. (*Third Edition*).
- Khanna, V. N. (2015). *International Relations*. Delhi: Vikas Publishing House Pvt. Ltd. (*Fifth Edition*).
- Palmer, Norman D. and Howard C. Perkins (2001). *International Relations: The World Community in Transition*. New Delhi: CBS Publishers and Distributors Pvt. Ltd. (*First Indian Edition*).
- Pevehouse, Jon C. W. and Joshua S. Goldstein (2017). *International Relations*. New Delhi: Pearson India Publication.
- Sharma, Reetika, Ramvir Gorla and Vivek Mishra (2011). *India and the Dynamics of World Politics*. Chandigarh: Pearson.
- Griffiths, Martin (2007). *International Relations Theory for the Twenty-First Century: An Introduction*. New York: Routledge.

Online Learning Materials

Online Books and other Learning Materials on International Relations are available at E-IR's Student Portal: <http://www.e-ir.info/student>

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INDIAN PENAL CODE (COMPULSORY)
SEMESTER-V | B.A.LL.B. (Hons.)
SYLLABUS (SESSION: JULY-DECEMBER)

Faculty Name	1. Dr. Manoj Kumar 2. Mr. Sagar Chandrakar	Year/ Semester	3/V
Course Name	Indian Penal Code	No. of Credits	4
Course Code	NA	Session Duration	60 Minutes
No of Contact Hours	50 Lectures + 10 Tutorials =60 hours	Pre-requisite	Prior reading and basic understanding of law
Introduction, Course Objective & Pedagogy	<p>The purpose of penal law is to maintain law and order in the society and to protect the personal safety of the people. It is for this reason that the people place their ultimate reliance on this branch of law for protection against all injuries that human conduct can inflict on individuals and institutions. Due to these reasons, the penal law cannot afford to be weak, ambiguous or ineffective. Nor can it be harsh and arbitrary in its impact. The application of penal law has to be uniform regardless of any discrimination on grounds of class, caste, religion, sex or creed etc. of either the criminal or the victim</p> <p>The Indian Penal Code is the substantive law the first point of reference in the Criminal Courts of India. The aim behind teaching this course is to deal with the basic principles of criminal law and its associated liability & punishment. This Course is an ideal guide that covers the structure of the Indian Penal Code. The Course envelops an in-depth knowledge about the structure of the Indian Penal Code which includes contents on criminal liability, abetment, offences against body and many more. The interactive structure of the course will make the subject interesting and the course is designed in such a way that it deliberates every diverse concept of the substantial criminal law to its crux. The concepts, definitions and explanations have been simplified to provide a better understanding of the topics covered under the Indian Penal Code. The course has been designed to impart thorough knowledge about the subject to every student in a systematic manner which will be helpful in competitive exams.</p> <p>The main course objectives may briefly be pin-pointed as:</p> <p>CO1- To introduce the concept of ‘crime’ and ‘criminal law’ in its theoretical and social context to the students; CO2 -To familiarize the students with the essential elements of ‘crime’ and ‘principles of criminal liability’ as envisaged under the Indian Penal Code, 1860;</p>		

	<p>CO3- To develop a broad understanding of the specific offences under the IPC;</p> <p>CO4- To enable the students to critically analyze the emerging issues in criminal law.</p>
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LEARNING OUTCOMES: After the successful completion of Course Curriculum, a student will be able to:

- LO1-** Explain the main provisions under the Indian Penal Code, 1860.
LO2 - Distinguish the various concepts and offences under the Indian Penal Code, 1860.
LO3 - Know and understand the importance of the recent amendments under the Indian Penal Code, 1860.
LO4- Elaborate on the concept and issues with emerging areas in Criminal Law.

EVALUATION COMPONENTS

Evaluation Components	Distribution of Marks
Continuous Internal Assessment	25
Mid Term examination	25
End Term	50
Total	100

*Note: Pass marks 50% of the final grade.

COURSE PLAN

S.No.	Topics	Lecture Sessions
1	INTRODUCTION TO CRIMINAL LAW	12
2	GENERAL EXPLANATIONS	2
3	GENERAL EXCEPTIONS	12
4	OFFENCES AGAINST THE STATE	2
5	ABETMENT AND CRIMINAL CONSPIRACY	12
6	OFFENCES AGAINST BODY	10
7	OFFENCES AGAINST PROPERTY	10

DETAILED SYLLABUS

UNIT	CONTENT
Module 1 INTRODUCTION TO CRIMINAL LAW	<ol style="list-style-type: none"> 1. Concept of Crime 2. Constituents of a crime 3. Stages of Crime 4. Principles of mens rea and Strict liability offences 5. Introduction to Indian Penal Code 6. Applicability of the Code
Module 2	

GENERAL EXPLANATIONS	He, government, wrongful gain – wrongful loss, dishonestly, fraudulently, reason to believe, act done by several persons in furtherance of common intention (section- 34), voluntarily, injury, good faith.
Module 3 GENERAL EXCEPTIONS	<p>Defenses based on justifications</p> <ol style="list-style-type: none"> 1. Private defense 2. Necessity 3. Consent <p>Defenses based on excuses</p> <ol style="list-style-type: none"> 1. Duress 2. Intoxication 3. Superior orders 4. Mistake 5. Infancy 6. Insanity
Module 4 OFFENCES AGAINST THE STATE	Waging / attempting / abetting waging of war against the Government of India (Sections 121-124A IPC)
Module 5 ABETMENT AND CRIMINAL CONSPIRACY	<ol style="list-style-type: none"> 1. Common intention 2. Common Object 3. Offence against Public Tranquility. 4. Abetment 5. Criminal Conspiracy 0.
Module 6 OFFENCES AGAINST BODY	<ol style="list-style-type: none"> 1. Culpable Homicide and Murder 2. Dowry death 3. Rape 4. Abetment of suicide and attempt to commit suicide 5. Hurt and Grievous Hurt 6. Wrongful restraint and wrongful confinement 7. Defamation
Module 7 OFFENCES AGAINST PROPERTY	<ol style="list-style-type: none"> 1. Theft 2. Extortion 3. Robbery & Dacoity 4. Criminal Misappropriation & Criminal breach of trust. 5. Cheating 6. Mischief 7. Criminal Trespass

READINGS:**STATUTES, RULES AND REGULATIONS:**

1. Indian Penal Code, 1860.
2. The Code of Criminal Procedure, 1973
3. The Indian Evidence Act, 1872

CASE LAWS:

1. Woolmington v. DPP,[1935] AC 462 (Presumption of innocence)
2. Kali Ram v. State of H.P, 1973 SCC (Cri.) 1048 ((Standard of Proof)
3. Sowmitri Vishnu v. Union of India, 1985 Supp SCC 137 (Equal protection of law)
4. State of Maharashtra v. M. H George, AIR 1965 SC722
5. State of Madhya Pradesh v. Narayan Singh, (1989) 3 SCC596
6. DPP v. Smith, (1961) AC 290 (Constructive intent)
7. R.v. Miller, (1983) 1 All ER 978(HC)
8. R v. Speck, (1977) 65 Cr App R161
9. Om Prakash v. State of Punjab, AIR 1961 SC 1782 (Omission)
10. Kurien v. State, 1975 KLT 748 (Transferred malice)
11. Harrow London Borrow Council v. Shah, (1999) 3 All ER 302(Complicity)
12. Kartar Singh v. State of Punjab, 1994 SCC (Cri) 899 (Common object)
13. Dhanna v. State of M.P,AIR 1961 SC 1787 (Sec 34 & 149 IPC)
14. Mehbub Samsuddin Malek v. State of Gujarat, 1996 SCC (Cri) 1353 (Sec 120B IPC)
15. Director Rationing and Distribution v. Corporation of Calcutta, AIR 1960 SC 1355 (Vicarious criminal liability)
16. Iridium India Telecom Ltd. v. Motorola Inc. &Ors., AIR 2011 SC 20 (Corporate Criminal Liability)
17. Vishwanath v. State of U.P, AIR 1960 SC 67 (Private Defense)
18. Jai Bhagwan v. State of Haryana, 1999 SCC (Cri) 388 (Private Defense)
19. R v. Dudley and Step/je/w,(1884)14QBD 273 (Necessity)
20. Dasrath Paswan v. State of Bihar, AIR 1958 Pat 190 (Consent)
21. State of Orissa v. Ram Bahadur Thapa, AIR 1960 Ori 161 (Mistake)
22. State of Orissa v. Bhagaban Barik, (1987) 2 SCC 498 (Mistake)
23. M'Naghten Case, (1843) 10 CL & F 200 (Insanity)
24. Dahyabhai Chhaganbhai Thakkar v. State of Gujarat, AIR 1964 SC 1563 (Insanity)
25. R v. Howe, (1987) 1 AC 417 (Duress)
26. DPP v. Majewski, (1976) 2 All ER 142 (Intoxication)
27. Walters v. hunt (1951) 2 All ER 645 (Infancy)
28. Mrs. Veeda Menezes v. YusufKhan, AIR 1966 SC 1773 (Triviality)
29. Tunda v. R, AIR 1950 All 95 (Accident)
30. Atmendra v. Sta?e of Karnataka, (1998) 4 SCC 256 (Accident)
31. S H Jopale v. State of Maharastra 2013 Cri.L.J.3588
32. Kartik v. State of Tamil Nadu 2013 Cri.L.J. 3765 (Sec. 375, 90, IPC and Sec. 154 Cr.P.C.)
33. Ajay Aggarwal v. Union of India, 1993 SCC (Cri) 961 (Abetment)
34. Harbhan Chakrabarty v. Cra'on of India, 1990 SCC (Cri)280
35. R v. Fitzmaurice, (1983) 1 All ER 189 (CA)
36. The People v. Chavez, 11 Cal App 2d 621
37. Hyam v. DPF (1975) AC 55
38. R v. Hancock and Shankland All ER 641
39. R v. Govinda, ILR (1876) 1 Bom 342 (Distinction between Sec 299 & 300 IPC)

40. Prahlad Krishant Patil v. State of Maharashtra (2006) 9 SCC 211
41. KM. Nanavati v. State of Maharashtra, AIR 1962 SC 605 (Exception to Sec 300 IPC)
42. Ghapoo Yadav v. State of M.P, (2003) 3 SCC 528 (Exception to Sec 300 IPC)
43. Harivadan Babubhai Patel v. State of Gujarat, 2013 Cri.L.J.3944
44. Mritunjy Biswas v. Pranab, 2013 Cri.L.J.4212
45. Shivsharanappa v. State of Karnataka, 2013 Cri.L.J. 2658 {Sec 300 IPC; Sec. 3 (IEA 1872); and Sec 378 (Cr.P.C.1973)}
46. Cherubin Gregory v. State of Bihar, AIR 1964 SC 205 (Sec. 304 AIPC)
47. Shanti v. State of Haryana, AIR 1991 SC 1226 (Dowry death)
48. Rambaran Mahton v. The State, AIR 1958 Pat. 452 (Hurt & Grievous Hurt- Sec 319-325 IPC)
49. EX Chandrasenan v. State of Kerala (1995) 2 SCC 99 (Hurt & Grievous Hurt- Sec 319-325 IPC)
50. Ranjit Singh v. State of Punjab 2013 Cri.L.J. 3959 (Sec. 304 B and Sec. 498A)
51. Gurmit Singh Vs State of Punjab , A.I.R 1996 SC 1393.
52. Tukaram Vs State of Maharastra, A,I,R 1979 SC 185.
53. State of Andhra Pradsesh Vs Gangula Satya Murty, A.I.R 1997 SC 1588.
54. Pyare Lal Bhargava v. State of Rajasthan, AIR 1963 SC 1094
55. Jadunandan Singh v. Emperor, AIR 1941 Pat. 129
56. Sekar v. Arumugham (2000) Cr.L.J. 1552 (Mad.)
57. State of Karnataka v. Basavegowda (1997) Cr.L.J. 4386 (Kant.)
58. Jaikrishnadas Manohardas Desai v. State of Bombay, AIR 1960 SC 889
59. Mahadeo Prasad v. State of West Bengal, AIR 1954 SC 724
60. Akhil Kishore Ram v. Emperor, AIR 1938 Pat. 185
61. Shri Bhagwan S.S.V.V. Maharaj v. State of A.P., AIR 1999 SC 2332

BOOKS AND ARTICLES

1. Ratanlal & Dheerajlal, The Indian Penal Code, Lexis-Nexis Butterworths, 2010.
2. J. C. Smith, Smith & Hogan Criminal Law, Butterworth, London, (2002)
3. J. W. Cecil Turner, Kenny's Outlines of Criminal Law, Universal Law Publishing Co., Indian Reprint, (2002)
4. Andrew Ash worth, Principles of Criminal Law, Oxford University Press, New York, (1999)
5. Dennis Baker, Glanville Williams: Textbook of Criminal Law, 2012
6. K.N Chandrasekharan Pillai, General Principles of Criminal Law, Eastern Book Co., (2011)
7. R.C. Nigam, Law of Crimes - Principles of Criminal Law, Vol. I, Asia Publishing House, 1965
8. K.D Gaur, Cases and Materials, Eastern Book Co., (2009)
9. K. D. Gaur, A Text Book on Indian Penal Code, (7th Edn., 2020).
10. Essays on the Indian Penal Code - Prof. K.N. Chandrasekharan Pillai & Shabistan Aquil, Indian Law Institute (2005)
11. K.I. Vibhute (Rev.), P.S.A. Pillai's Criminal Law, (10th ed., 2008)
12. V.B. Raju, Commentary on Indian Penal Code, 1860 (Vol. I & II) (4th ed., 1982)



CORPORATE LAW - I (CORE PAPER)
SEMESTER V | B.A.LL.B. (Hons.)
SYLLABUS (SESSION: AUGUST-DECEMBER)

Faculty Name	Mr. Mayank Shrivastava	Year/ Semester	3/V
Course Name	Corporate Law - I	No. of Credits	4
Course Code	NA	Session Duration	55 Minutes
No of Contact Hours	60 hours	Pre-requisite	None
Introduction, Course Objective & Pedagogy	<p>Corporate Law – I being the primary step of imparting corporate knowledge to the students of law deals with the legal structure prescribed for the corporate entities in India. It provides for all basic requirements that encompass a legitimate company as per Indian Corporate Legislation. The course begins with the evolution of a corporate entity and continues to enlighten the students till the death of the corporate personality (including corporate law II). It is not only restricted to the rules and regulations, it also paves the way to have a deep understanding of the universally accepted principles that assist in the smoothy conduct of a company at multiple levels.</p> <p>Understanding corporate law can be said to be the need of this hour as litigation and advocacy in corporate sector has become one of the most sought areas by the students of law. This syllabus creates a way ahead to all other specialized areas in the field of corporate law.</p> <p>The main objective of corporate law - I is to provide basic knowledge about incorporation and conduct of a company. Further Course Objectives are to develop an understanding about:</p> <p style="padding-left: 40px;">CO1- To understand the Basic structure and components of corporate Law; CO2 - To know the basics and preliminary concept of corporate world; CO3 - To Understand the formation of a corporate personality and segregation of management from ownership; CO4 - The object, process, and rules of preparing the charter documents and issue-related documents required by a company; CO5 – To ascertain the ways of funding that a company has; CO6- The emerging areas of study and research in Corporate Finance.</p> <p>This subject requires teaching to be a combination of theoretical foundation with practical application. The contact hours will be utilized in catering a blend of instruction, discussion, and brainstorming sessions. The enrolled students will be encouraged to participate in classes via minor assignments in the form of quiz, MCQs or addressing an issue based on facts.</p>		

LEARNING OUTCOMES: Through the curriculum, the students will be introduced to the essentials of Corporate Law. At the end of the course, students will be able to:

- LO1-** Understand the fundamentals of Corporate Law and the essential doctrines governing it;
LO2 - Analyze the legal features of a company and their implications in business;
LO3 – acknowledge the legal framework of Corporate Law comprising of the Companies Act, rules, Secretarial Standards, SEBI regulations, case laws and regulatory practices
LO4 - elaborate on the concept and issues with emerging areas in corporate law

EVALUATION COMPONENTS

Evaluation Components	Distribution of Marks
Continuous Internal Assessment	25
Mid Term examination	25
End Term	50
Total	100

*Note: Pass marks 50% of the final grade.

COURSE PLAN

S.No.	Topics	Lecture Sessions
1	INTRODUCTION TO CORPORATE LAW	1- 15
2	INCORPORATION AND INCIDENTAL MATTERS	16 – 28
3	CHARTER DOCUMENTS	28 – 40
4	PROSPECTUS	41 – 47
5	COMPANY’S CAPITAL AND CORPORATE FINANCE	48 – 60

DETAILED SYLLABUS

UNIT	CONTENT
Module 1 INTRODUCTION TO CORPORATE LAW	<ul style="list-style-type: none"> • Meaning of corporation • Features and kinds of companies • Concept of Separate Legal Entity • Lifting or piercing of Corporate Veil • Applicability of Companies Act, 2013, rules and Secretarial Standards vis-à-vis SEBI law, FEMA, Banking Regulation Act etc. • Definition and key terms: Officer in Default, KMP, etc.
Module 2 INCORPORATIO N AND INCIDENTAL MATTERS	<ul style="list-style-type: none"> • Requirements with respect to formation of company • Role of Registrar and other authorities • Procedure and consequences of Incorporation • Formulation of companies with charitable objects • Promoters: position and responsibilities • Pre-incorporation Contract and its enforceability
Module 3	<ul style="list-style-type: none"> • Form and contents of Memorandum of Association • Doctrine of Ultra Vires and related cases

CHARTER DOCUMENTS	<ul style="list-style-type: none"> • Doctrine of constructive notice and exceptions • Alteration of Memorandum of Association • Form and contents of Articles of Association • Doctrine of Indoor Management and exceptions • Alteration of Articles of Association • Company's responsibility under MOA, AOA, and shareholders' agreement
Module 4 PROSPECTUS	<ul style="list-style-type: none"> • Prospectus – Meaning, Issue, and Contents. • Kinds of Prospectus – Abridge prospectus, Shelf prospectus, Red-herring prospectus, Deemed prospectus. • Misstatements in a prospectus, scope of the untrue statement. • Liability of Mis-statements in the prospectus
Module 5 COMPANY'S CAPITAL AND CORPORATE FINANCE	<ul style="list-style-type: none"> • Meaning of shares, debentures, and securities • Kinds of Share Capital and nature of shares or debentures • Issue and allotment of securities • Further issue of securities: Private placement and public offer • Debenture trust deed and debenture trustee • Debenture redemption reserve • Issue of bonus shares and sweat equity shares • Transfer of shares: Restriction, Procedure, and consequences • 9. Variation of shareholders' rights

READINGS:**STATUTES, RULES, AND REGULATIONS:**

4. Companies Act, 2013
5. Securities and Exchange Board of India Act, 1992
6. Reserve Bank of India Act, 1934
7. Depository Act, 1996
8. Companies (Incorporation) Rules, 2014
9. Companies (Share Capital and Debentures) Rules, 2014
10. Companies (Prospectus and Allotment of Securities) Rules, 2014
11. Companies (Management and Administration) Rules, 2014
12. Companies (Miscellaneous) Rules, 2014
13. Company Law Committee Report, 2022

CASE LAWS:

1. *Salomon v. Salomon & Co. Ltd.* (1897) AC 22 (HL)
2. *State Trading Corporation of India Ltd. v. CTO* (1964) 4 SCR 99
3. *Tata Engineering and Locomotive Co. Ltd. v. State of Bihar* (1964) 6 SCR 885
4. *Daimler Co. Ltd. v. Continental Tyre & Rubber Co. Ltd.* [1916-17] All ER Rep. 191
5. *Lee v. Lee's Air Farming Ltd.* [1960] 3 All ER 420
6. *Re Sir Dinshaw Maneckjee Petit Bari* AIR 1927 Bom. 371
7. *CIT v. Sri Meenakshi Mills Ltd.* (1967) 1 SCR 934 : AIR 1967 SC 819
8. *Workmen v. Associated Rubber Industry Ltd.* (1985) 4 SCC 114
9. *Gilford Motor Co. Ltd. v. Horne* (1933) Ch. 935 : [1933] All Er Rep. 109(CA)
10. *Subhra Mukherjee v. Bharat Cooking Coal Ltd.* (2000) 3 SCC 312
11. *Erlanger v. New Sombrero Phosphate Co.* (1874-80) All ER Rep. 271

12. *Ashbury Railway Carriage and Iron Co. Ltd. v. Riche* [1874-80] All E.R. Rep. 2219 (HL)
13. *Cotman v. Brougham* [1918-19] All E.R. Rep. 265(HL)
14. *Re Jon Beauforte (London) Ltd.* [1953] 1 Ch. 131
15. *Bell Houses Ltd. v. City Wall Properties Ltd.* [1966] 2 All ER 674
16. *Re Introductions Ltd. v. National Provincial Bank Ltd.* [1969] 1 All E.R. 887
17. *A Lakshmanaswami v. Life Insurance Corporation of India* AIR 1963 SC 1185
18. *Royal British Bank v. Turquand* [1843-60] All ER Rep. 435
19. *Freeman and Lockyer v. Buckhurst Park Properties Ltd.* [1964] 1 All E.R. 630
20. *Kotla Venkataswamy v. Chinta Ramamurthy* AIR 1934 Mad. 579
21. *Handerson v. Lacon*
22. *New Burnswick Canadian Railway Company v. Muggerdge*

BOOKS AND ARTICLES

- Taxmann's *Company Law Manual: A Compendium of Companies Act, 2013* alongwith relevant rules, 17th Edition, 2022
- A Ramaiya *Guide to Companies Act* 19th Edition (2020), LexisNexis
- GK Kapoor & Sanjay Dhamija, *Company Law – A comprehensive textbook on Companies act, 2013* 24th Edition (2022), Taxmann
- Taxmann, *Everything you need to know about Company Law* available at HNLU E-library (<https://www.taxmann.com.elibraryhnluremotexs.in/research/company-and-sebi/all-about/all-about-companies-act>)
- Avtar Singh *Company Law* 17th Edition (2022) Eastern Book Company (HNLU E-library) available at (https://www.ebcwebstore.com.elibraryhnluremotexs.in/product_info.php?products_id=99102362)
- *Taxmann Corporate Laws (Set of 2 Volumes)* 4th Edition (2021) Taxmann
- Dr. Sanjeev Gupta *Bharat's Company Law Procedures and Compliances (A set of 2 Volumes)* 2nd Edition (2021), Bharat Publications
- T.P. Ghosh *Guide to Company Law Committee Report* 1st Edition (2016) Taxmann
- T.P. Ghosh *Companies Act 2013* Taxmann
- Dr. H K Saharay *Company Law* 7th Edition (2018) Universal Law Publishers
- Nicholas Bourne *Bourne on Company Law* 7th Edition, Routledge
- Salim Sheikh *Company Law Handbook 2015 (Professional)* Bloomsbury
- Garg and Rohtagi *Handbook for NGOs and NPOs*, Taxmann
- Gower and Worthington *Gower and Davies Principles of Modern Corporate Law* (2012), Sweet & Maxwell
- Rinita Das *Company Law* 1st Edition (2022), Eastern Book Company available at HNLU e-database
- Louise Gullifer, Jennifer Payne, *Corporate Finance Law Principles and Policy*, Bloomsbury (2020).
- N. Gopalsamy, *Capital Market- The Indian Financial Scene*, Infinity Press, 2017.
- Reinier Kraakman, John Armour, et al., *The Anatomy of Corporate Law: A Comparative and Functional Approach*, Oxford Scholarship Online. DOI:10.1093/acprof:oso/9780198739630.001.0001

- Murray A Pickering, *The Company as a Separate Legal Entity*, The Modern Law Review, (HNLU E-library) available online at https://www.jstor.org.elibraryhnluremotexs.in/stable/pdf/1093759.pdf?refreqid=fastly-default%3Ae504fed8f5fea6861bf64ea8eee4c10f&ab_segments=0%2F5YC-6451%2Fcontrol&origin=search-results&acceptTC=1
- Gaurav N Pingle, *Committee recommends progressive and pragmatic amendments to Company Law*, Taxmann (HNLU E-library) available at <https://www.taxmann.com.elibraryhnluremotexs.in/preview-document?categoryName=company-and-sebi&fileId=105010000000021564&subCategory=experts-opinion&searchText=company%20law>
- Prashant Pranjal & Trisha Singhvi *The Concept of “one person company” in Companies Act, 2013* (HNLU E-library) available at <https://www.taxmann.com.elibraryhnluremotexs.in/preview-document?categoryName=company-and-sebi&fileId=105010000000010746&subCategory=experts-opinion&searchText=promoters%20liabilities>

REGULAR READINGS

- Top Stories on Company and SEBI Laws, Taxmann (HNLU E-library) available at <https://www.taxmann.com.elibraryhnluremotexs.in/research/company-and-sebi>
- Company Law – Case Laws, Taxmann (HNLU E-library) available at <https://www.taxmann.com.elibraryhnluremotexs.in/research/company-and-sebi/caselaws>
- Company Law – Circulars and Notifications, Taxmann (HNLU E-library) available at <https://www.taxmann.com.elibraryhnluremotexs.in/research/company-and-sebi/circular-notifications>
- Latest Stories in Company and Tax Laws, Taxmann (HNLU E-library) available at <https://www.taxmann.com.elibraryhnluremotexs.in/research>
- SCC Online Blog, SCC Online (HNLU E-library) available at <https://www.sconline.com/blog>
- Case Briefs, SCC Online (HNLU E-library) available at <https://www.sconline.com/blog/post/category/casebriefs/>
- Articles and Latest Updates, Corporate Law Adviser E-library available at <https://www.claonline.in/#parentHorizontalTab3>

*The list of materials is not exhaustive.