CONSOLIDATED CURRICULUM BA.LL.B (Hons.) SEMESTER - V

S.NO.	SUBJECT	PAGE NO.
1.	JURISPRUDENCE-I	2-7
2.	LABOUR LAW-II	8-13
3.	PRINCIPLES OF TAXATION LAW	14-20
4.	POLITICAL SCIENCE: INTERNATIONAL RELATIONS	21-24
5.	INDIAN PENAL CODE (IPC)	25-30
6.	CORPORATE LAW-I	31-36



JURISPRUDENCE I (COMPULSORY PAPER) **SEMESTER V | B.A.LL.B. (Hons.) SYLLABUS (SESSION: JULY-DECEMBER 2023)**

Faculty Name	Dr. Mohammad Atif	Year/ Semester	3 rd /Vth
	Khan, Ms. Apurva		
	Sharma		
Course Name	Jurisprudence I	No. of Credits	4
Course Code	NA	Session	60 Minutes
		Duration	
No of Contact	50 Lectures + 10	Pre-requisite	None
Hours	Tutorials =60 hours		
Introduction, Course Objective & Pedagogy	Law is considered not me intellectual pursuit which criticized and applied in a preed to think about the national the legal profession. In it is of utmost importance of develop an understanding and the capacity to think in the term jurisprudence Jurisprudentia which means science of law. It deals we which is not only interesting the scholars and academic question of the whole of different Jurists have tried per the times and their per elusive. This paper of Jurist law" with the help of various Jurists and examines their. The objective of this courselected jurists so as to he think critically and creat contemporary society. The Schools of Jurisprudence is	ch is to be under pragmatic manner. The pragmatic manner. The study of law, improves the dependently. Is derived from a sthe study of law of law is also a chalcians alike and is discipline of law. It is an an an an an an an an are course introduced the students or cively about law an is course introducine, the Natural Law is an and for the students or cively about law an is course introducine, the Natural Law in the students of the students or cively about law an is course introducine.	Therefore, there is a law, the legal system day of jurisprudence because it helps to e questioning ability the Latin phrase or the knowledge or tion, "what is law" lenging question to in fact the central Through the ages, igmatic question as the answer remains is to explain "what is is and approach of in present times. Important ideas of budding lawyers to and its role in the ces the four main by School, Analytical
		i.e. the Natural Lav l School and Sociolo	v School, Analytical ogical School. It also

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:

CO1- nature and significance of Jurisprudence which is often called as 'the eye of law' or the 'grammar of law';

CO2 - the basic question "what is law";

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;

CO4-relevance of the legal theories in modern time;

CO5- concepts like law, morality, equity, justice, rights, duties et al.

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.

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- To trace the development of law from the earliest era to the modern societies
- **LO2** To understand the various schools of Jurisprudence and the theories given by different jurists
- LO3 To figure out the difficult concept of justice, equity, conscience, right, duty etc.
- **LO4** To relate with reasoning behind numerous case laws
- **LO5** To 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	
	1. Jurisprudence	
Module 1	i. Meaning and Significance	
INTRODUCTION	ii. Nature and Definitions	
	iii. Scope of Jurisprudence	
	2. Relation of Jurisprudence with Other Disciplines	
	3. Meaning of Legal Theory	
	A. Justice	
Module 2	i. Meaning and Significance	
LAW, JUSTICE,	ii. Relationship between Law and Justice	
AND MORALS	iii. Theories by:	
	a. Aristotle	
	b. H. L.A. Hart	
	c. John Rawls	
	d. Dr. Amartya Sen B. Morals	
	i. Meaning, Origin, Importance	
	iii. Relationship between Law and Morals	
	iv. Legal Enforcement of Morals	
	v. Hart-Devlin Debate	
Madula 2	1 Introduction and Control Footomer of Natural Calcal	
Module 3	1. Introduction and Central Features of Natural School;	
NATURAL	2. Origin and Development of Natural Law:	

	5. Application of Social Engineering Theory in Modern Times	
	A. American Realism	
Module 7	1. Meaning and Central Features	
THE REALISTS	2. Theories of Jurists:	
MOVEMENT	a. Oliver Holmes (Prediction Theory/Badman	
	Theory)	
	b. Jerome Frank (Skepticism, Father Complex	
	Theory)	
	c. Carl N. Llewellyn (Law Jobs Theory)	
	B. Scandinavian Realism	
	1. Meaning and Central Features	
	2. Theories of Jurists:	
	a. Axel Hagerstrom	
	b. Prof. Olivecrona	
	c. Alf Ross	
	3. Criticism and Contribution of Realists	

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.Burnsand 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 ChicagoPress, 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.
- 23. Realism in Legal Theory, Australian Catholic University, Available on https://www.cambridge.org/core

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
 - "Law and Morality", Arthur Scheller Jr , Law and Morality 4. (marquette.edu)
 - 5. "The Relation Between Law and Morality", Emima Alistar Hîrlay, Microsoft Word - 53Hirlav Emima-RAIS-completat.doc (ssrn.com)
 - Taking Law Seriously: Starting Points of the Hart/Devlin Debate, (PDF) 6. Taking Law Seriously: Starting Points of the Hart/Devlin Debate* (researchgate.net)
 - https://www.bhu.ac.in/mmak/resent article/JusticeKatjusLec.pdf 7.
 - https://digitalcommons.law.ggu.edu/cgi/viewcontent.cgi?article=1004& 8. context=theses
 - https://ijrcs.org/wp-content/uploads/IJRCS201912009.pdf 9.
 - 10. https://www.jstor.org/stable/pdf/41856150.pdf?refreqid=excelsior%3 A5ff3d61c7f4bf6d487645313dd743f3d&ab segments=&origin=&acce ptTC=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 2023)**

Faculty Name	De Dalaria dan Kara	Vacul Compaten	111 /17
Faculty Name	Dr. Balwinder Kaur	Year/ Semester	III/V
	Dr. Atul Jaybhaye		
Course Name	Labour Law – II	No. of Credits	4
Course Code	NA	Session	60 Minutes
		Duration	
No of Contact	50 lectures + 10	Pre-requisite	None
Hours	Tutorials = 60		
Introduction,			
Course Objective	The empowerment of wo	rkers is necessary	for an empowered,
& Pedagogy	prosperous, and Aatmani	rbhar India. Even	after 74 years of
	Independence, approxima	ately 90% of wor	kers work in the
	unorganized sector that of	loes not have acce	ss to all the social
	securities. Many provision	s of Labour Laws t	race their origin to
	the time of the British Raj		· ·
	of them either became		
	contemporary relevance. I		•
	workers, these provisions	•	o .
	The web of legislation was		
	forms to claim a sing		
	Government has repealed		-
	Labour Laws have been		
	ensuring workers' right		_
	Government has amalgama		•
	the Social Security Code,		=
	Health and Working Cond	litions Code, 2020,	and 3 laws in the
	Industrial Relations Code.		
	The present syllabus is de	_	-
	be able to learn the new c	hanges brought in b	by these new codes.
	The teaching methods	will include Lectu	re-cum-Discussion,
	Group Discussion, Class	Presentation, Ca	ase Analysis, and
	Research Project Work etc	<u> </u>	

CO1- To introduce the basic philosophy of labour laws in relation to Wages, Social Security, Safety, Health, and Welfare, etc.. **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 CO3-To enable students to acquire a critical understanding of various legal rules relating to remuneration, bonus, disablement compensation, 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	18
	SOCIAL SECURITY,2020)	
3	THE CODE ON SOCIAL SECURITY, 2020 (MISCELLANEOUS	10
	PROVISIONS)	
4	THE CODE ON WAGES, 2019	16
5	THE CODE FOR OCCUPATIONAL SAFETY, HEALTH AND	10

WORKING CONDITIONS, 2020

DETAILED SYLLABUS

UNIT	CONTENT	
Module 1	1. Evolution and the concept of social security	
CONCEPTUAL	2. Various schemes of social security	
FRAMEWORK OF	3. Conventions on social security	
SOCIAL SECURITY	4. Role of the International Labor Organization in	
	promoting social security	
Module 2	Employees' Compensation (Chapter VII)	
LAW RELATING	1. Definitions, Aims & Objectives	
TO SOCIAL	2. Liability of Employer to pay compensation	
SECURITY (THE	3. Doctrine of Notional Extension & Defenses	
CODE ON SOCIAL	4. Determination of Amount of Compensation	
SECURITY,2020)	5. Appointment & Powers of Commissioner	
	6. 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	
Module 3	Chapter II – Social Security Organization	
THE CODE ON	2. Chapter X – Finance and Accounts	
SOCIAL	3. Chapter XI – Authorities, Assessment, Compliance and	
SECURITY, 2020	Recovery	
(MISCELLANEOUS	4. Chapter XII – Offences and Penalties	
PROVISIONS)	5. Chapter XIII – Employment Information and Monitoring	
Module 4	1. Scope and applicability of the Code, Imp. Definitions	
THE CODE ON	2. Concept of Wage and its types - Living wage, fair wage	
WAGES, 2019	and minimum wage	
	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	1. Scope and applicability of the Code, Imp. Definitions	
THE CODE FOR	2. Duties of Employer and Employee – Chap. III	
OCCUPATIONAL	3. Welfare Provisions- Chap. VI	
SAFETY, HEALTH	4. Hours of work and Annual leave with wages – Chap. VII	
AND WORKING		
CONDITIONS,		
L		

2020	

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, GB: 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. Hewlston1924 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

Online Articles/Blogs/Reports:

- Shahra Razavi, Making the Right to Social Security a Reality for All Workers, https://link.springer.com/article/10.1007/s41027-022-00378-6
- Archismaan Tyagi and Mehu Mohan, Position of Maternity Benefits-A Comparitive Analysis of The Maternity Benefits Act, 1961 And the Social Security Code, 2020,
 - https://articles.manupatra.com/article-details/POSITION-OF-MATERNITY-BENEFITS-A-COMPARITIVE-ANALYSIS-OF-THE-MATERNITY-BENEFITS-ACT-1961-AND-THE-SOCIAL-SECURITY-CODE-2020
- Suchi Sharma, Constituitonal Validity of Minimum Wages Act, https://www.academia.edu/38617952/Constituitonal Validity of Minimum Wa ges Act
- https://timesofindia.indiatimes.com/blogs/voices/new-wage-code-a-shot-inthe-arm-for-employees/
- https://www.livelaw.in/columns/labour-codes-code-on-wages-2019-industrialrelations-code-2020-code-on-social-security-code-occupational-safety-healthand-working-conditions-code-202957?infinitescroll=1



PRINCIPLE OF TAXATION LAW (COMPULSORY PAPER) **SEMESTER V | B.A.LL.B. (Hons.)**

SYLLABUS (SESSION: JULY-DECEMBER 2023)

Course Name PRINCIPLES OF TAXATION LAW Credits Course Code NA Session Duration No of Contact Hours Tutorials =60 hours Introduction, Course Objective & Pedagogy Interval agreement of 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. 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
Course Code NA Session Duration No of Contact Hours 50 Lectures + 10 Tutorials = 60 hours Partnership 4. Merchantile law 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. 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
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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 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. 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
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Annual Finance Act. Apart from the amendments coming out every year through the Finance Act, various
year through the Finance Act, various
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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.
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.
CO1 -To understand the basic concepts of principles of taxation
law.; CO2 - To assess the income tax liability of individual;
CO3 - To provide students with the critical faculties necessary in an
academic environment, on the job, and in an increasingly complex

and interdependent world;

CO4- To assist students in the development of intellectual flexibility and creativity so that they may engage in life-long learning:

CO5- To interpret and apply the provisions of the direct & indirect taxes critically.

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.

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	10
2	Tax Authorities and Tax Administration	6
DIRECT TAX		
3	Meaning and Concept of Income & Incomes which do not Form Part of Total Income	12

4	4 Various Heads of Income under the Income Tax Act, 1961	
5	5 Deductions from Gross Total Income and Rebate & Relief	
INDIRECT TAXATION		
6	Goods and Services Tax (GST) – An Overview	5

DETAILED COURSE OUTLINE:

Modules	Particulars	Session	
Modules	1 at ticulars	S	
	TAXES - AT A GLANCE		
	History of Taxation in India		
	Classification of Taxation		
	Difference between Direct Tax and Indirect Tax		
	Characteristics of Tax, Fee and differences between both		
Module 1	Meaning of Tax, Cess and Surcharge	10	
	Objectives of Taxation		
	Canons of Taxation by Adam Smith and Additional/Modern Canons		
	Tax Structure in India		
	Basic Concept of Tax Avoidance, Tax Evasion and Tax Planning and		
	its distinction		
	Effect of Tax Avoidance and Tax Evasion		
	TAX AUTHORITIES AND TAX ADMINISTRATION		
	Introduction		
	Appointment of Tax Authorities		
Module 2	GST Council	6	
	Power of Search and Seizure under Section 132		
	Test of 'Reason to believe'		

	MEANING AND CONCEPT OF INCOME & INCOMES WHICH DO	
Module 3	NOT FORM PART OF TOTAL INCOME	
	Introduction	
	Important Definitions: (i) Assessee [Section 2(7)]	12
	(ii) Assessment Year [Section 2(9)]	12
	(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	
	VARIOUS HEADS OF INCOME UNDER THE INCOME TAX ACT,	
	1961	
	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)	
Module 4	Scheme of Deductions and allowance	22
	Evnanças which are not allowed	
	Expenses which are not allowed	
	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'	
	Income from Family Pension	
	Taxation of Dividends	
	TUALUOII OI DIVIUCIIUO	
Module 5	DEDUCTIONS FROM GROSS TOTAL INCOME AND REBATE &	5
Mounte 5	DEDUCTIONS TROPT GROSS TOTAL INCOME AND REDATE &	<i>-</i>

	RELIEF	
Introduction		
Important Deductions		
	Relief and Rebate in Respect of Income-Tax	
	GOODS AND SERVICES TAX (GST) – AN OVERVIEW	
	Constitutional Background of GST	
Module 6	The Constitution (One Hundred and First) Amendment Act and	5
Module 0	General Features of Goods and Service Tax dealt under this	3
	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:

- Amritlal v. Union of India, AIR 1964 SC 648
- Applicant A v. Minister for Immigration and Ethnic Affairs, (1997) 7 ALJR 381
- Arabian express lines ltd v. Union of India, (1995) 212 ITR 31 (Guj.)
- Attorney General v. HRH Prince Augustus, [1957] 1 All ER 49
- Attorney-General for Canada v. Attorney General for Ontario, [1937] AC 326
- Attorney-General vs. Carlton Bank, [1899] 2 QB 158
- Authority of Advanced Ruling, New Delhi, P. No. 13 of 1995 [1997] 94 Taxman 171 (AAR - New Delhi)
- B4U International Holdings Ltd v. Deputy Commissioner of Income Tax (IT), [2012] 52 SOT 545/21 taxmann.com 529 (Mum.)
- Babaji Kondaji Garad v. Nasik Merchants Co-operative Bank Ltd. AIR 1984 SC 192
- Baleshwar Bagarti v. Bhagirathi Dass, [1908] I.L.R. Cal. 701
- Bengal ImmunityCo. v. St. of Bihar AIR, 1955 SC 661
- Bhim Sen Khosla v Commissioner of Income Tax, (1982) 133 ITR 667 (Del)
- Bishambhar Dayal Chandra Mohan v. State Of Uttar Pradesh & Ors, AIR1982 SC 32
- Buchanan & Co. v. Babco Ltd., [1978] AC 141
- Bulmer Ltd. v. S.A. Bollinger, [1972] 2 All ER 1226
- C.I. T. v. Vishakhapatnam Port Trust, (1983) 144 ITR (AP)
- Canadian Pacific Ltd. v. The Queen, 76 D Tax 6120
- Case concerning the Polish Postal Service in Danzing, (P.C.I.J.) Series B. No. 11, p. 39
- Central India Spg. & Wvg. & Mfg. Co. Ltd. v. Municipal Committee AIR 1958 SC
- Chertsey, UDC v. Mixnam's Properties, [1942] 2 All ER 627
- Chong v. Commissioner of Taxation, (2000) FCA
- CIR v. Hang Seng Bank Ltd. [1991] 1 AC 306 (PC)
- CIR v. HK-TVB International Ltd. [1992] 3 WLR 439 (CA)
- CIR v. N.V. Philips, (1955) NZLR 868
- CIR v. United Dominions Trust Ltd., [1973] 1 NZTC 61,028 92
- CIT v. Chunilal B. Mehta [1938] 6 ITR 521 (PC)

- CIT v. Davy Ashmore India Ltd., [1991] 190 ITR 626 (Cal.)
- CIT v. J.H. Gotla, [1985] 156 ITR 323 (SC)
- CIT v. P.V.A.L. Kulandagan Chettiar, [2004] 267 ITR 654 (SC)
- CIT v. R.M. Muthaiah, [1993] 202 ITR 508 (Kar.)
- CIT v. Siemens Aktiongesellschaft, [2009] 177 Taxman 81 (Bom.)
- CIT v. V.R.S.R.M. Firm and Arabian Express Lines Ltd. (1994) 208 ITR 400 (Mad.)
- Collco Dealings Ltd. v. CIR, [1961] 1 All ER
- Commissioner for Inland Revenue v Lever Bros & Unilever Limited, 1946 AD 441. 14 SATC 1
- Commissioner Income Tax v. VikramCottonMills Ltd., [1977] 106 ITR 829 (All.)
- Commissioner of Excess Profits Tax, Bombay City v. ShriLakshmiSilk Mills Ltd., [1951] 20 ITR 451 (SC)
- Commissioner of Income Tax v. Davy Ashmore India Ltd, (1991) 190 ITR626 (Cal.)
- Commissioner of Income Tax v. Shahzada Nand&Sons, [1966] 60 ITR 392 (SC)
- Commissioner of Income Tax, International Taxation v. Samsung Electronics Pvt. Ltd., [2011] 203 Taxman 477/16 taxmann.com 141 (Kar.)
- Commissioner of Taxation v. Lamesa Holdings, (1997) 785 FCA
- Corocraft Ltd. v. Pan American Airways Inc., [1968] 3 WLR 1273
- Corstar v. Eurymedon, [1938] 1 All ER 122 (CA)
- Crown Forest Industries Ltd. v. The Queen, [1995] 2 SCR 802 (Canada)
- Cudd Pressure Control Inc. v. The Queen, [1999] CTC 1 (Canada)
- DCIT v. Torquoise Investment and Finance Ltd, (2008) 300 ITR 1(SC)
- Derry v. Peek, [1889] 14 App. Cas. 337
- Deshbandhu Gupta & Co. v. Delhi Stock Exchange Association Ltd., [1979]

PRESCRIBED LEGISLATION:

- 1. Income-tax Act, 1961
- 2. The constitution of india 1950
- 3. The model convention with respect to taxes on income and on capital
- 4. U. N. CONVENTION, Vienna, 23rd May, 1969
- 5. United States Internal Revenue Service (2010)
- 6. Vienna Convention on the Law of Treaties 1969
- 7. Vienna Convention on the Law of Treaties, 1980
- 8. ADEN RULES 1953
- 9. Articles Of The Model Convention With Respect To Taxes On Income And On Capital
- 10. Guidelines For Providing Training By Shipping Companies For Tonnage-Tax Scheme Under Chapter Xii-G Of Income-Tax Act
- 11. Income Tax Act 1961
- 12. OECD Model Convention
- 13. United Nations Model Double Taxation Convention between Developed and **Developing Countries**



INTERNATIONAL RELATIONS (COMPULSORY PAPER) SEMESTER V | B.A.LL.B. (Hons.) SYLLABUS (SESSION: JULY-DECEMBER 2023)

Faculty	Dr. Avinash Samal	Year/ Semester	5/V
Name			
Course Name	International Relations	No. of Credits	4
Course Code	NA	Session	60 Minutes
		Duration	
No of Contact	60 Lectures = 60 hours Pre-requisite Basic		
Hours			understanding of
			Political Science,
			History &
			Geography
Course	Course Outline:		
Outline,	This course is designed to equip students with the conceptual tools		
Objectives &	needed to understand international relations from a wider		
Pedagogy	perspective. Acquainting stu		_
	evolution of international rel	ations, it focuses o	n 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 over-		
	terms of war, superpower riva		
	alignment and international		
	the role of United Nations and other regional organizations in		

Objectives:

countries across the borders.

• To give an insight into the complex nature of international

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

- 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 nationstates 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.

Pedagogy:

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.

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 Term examination	25

End Term	50
Total	100

^{*}Note: Pass marks 50% of the total.

COURSE PLAN:

Si. No.	Topics	Lecture
		Sessions
1.	Introduction to International Relations	1-5
2.	Theoretical Perspectives in International Relations	6-13
3.	Historical Overview of International Relations	14-32
4.	United Nations and International Relations	33-39
5.	Regional Organizations and International Relations	40-45
6.	Foreign Policy and International Relations	46-60

DETAILED SYLLABUS:

UNIT	CONTENT	
Module 1	Introduction to International Relations	
	1.1 Meaning of International Relations	
	1.2 International Relations vs. International Politics	
	1.3 Evolution of International Relations	
	1.4 Nature, Scope and Significance of International Relations	
Module 2	Theoretical Perspectives in International Relations	
	2.1 Liberalism and Neo-Liberalism	
	2.2 Realism and Neo-Realism	
	2.3 Dependency Theory	
	2.4 World Systems Theory	
Module 3	Historical Overview of International Relations	
	5.1 World War – I and World War – II: Causes, Consequences and its	
	Impact on International Relations	
	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	
	5.3 Rise of Super Powers: Arms Race, Arms Control and	
	Disarmament	
	5.4 Decolonization and the Emergence of the Third World	
	5.5 Non-Aligned Movement: Objectives, Achievements and its	
	relevance in Contemporary World	
	5.6 International Economic Order and the Demand for New	
	International Economic Order	
Module 4	United Nations and International Relations	
	United Nations: Origin, Objectives and the Principal Organs	
	6.1 General Assembly	

	6.2 Security Council		
	6.3 Economic and Social Council (ECOSOC) 6.4 Trusteeship Council		
	6.5 The Secretariat		
	6.6 International Court of Justice (ICJ)		
Module 5	Regional Organizations and International Relations		
	Brief overview of the emergence of Regional Organizations,		
	Prominent Regional Organizations		
	7.1 European Union (EU)		
	7.2 Association of South East Asian Nations (ASEAN)		
	7.3 South Asian Association for Regional Cooperation (SAARC)		
Module 6	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		
	8.4 India's Relations with Major Powers: USA & Russia		

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 Goria 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

Khanna, V. N., & Kumar, L. K. (2018). Foreign Policy of India. Vikash Publishing House

Online Learning Materials:

• Online Books and other Learning Materials on International Relations are available at E-IR's Student Portal: E-International Relations — the world's leading open access website for students and scholars of international politics (eir.info)

- Online Books on International Relations are available at PDF Drive International Relations E-Books - PDF Drive
- International Relations. A Self-Study Guide to Theory (oapen.org)
- International Relations Open Textbook Library (umn.edu)
- (461) William Spaniel YouTube
- Introduction to international relations by M. Cox program-2109677112zFMKGsZz4i.pdf (hse.ru)
- Key Theories of international relations Key Theories of International Relations Norwich University Online
- International Relations Origin and Growth International Relations Origin and <u>Growth - Political Science (political science view.com)</u>
- United nations <u>United Nations | Peace, dignity and equality on a healthy planet</u>
- Foreign Policy of India Ministry of External Affairs, Government of India (mea.gov.in)



INDIAN PENAL CODE (COMPULSORY PAPER) **SEMESTER-V | B.A.LL.B. (Hons.) SYLLABUS (SESSION: JULY-DECEMBER 2023)**

Faculty Name	Dr. Parvesh Kumar Rajput	Year/ Semester	3/V
Course Name	Mr. Sagar Chandrakar Indian Penal Code	No. of Credits	4
Course Code	NA	Session	60 Minutes
course coue		Duration	oo Minutes
No of Contact	50 Lectures + 10	Pre-requisite	Prior reading and
Hours	Tutorials =60 hours		basic
			understanding of law
Introduction,	The purpose of penal law	is to maintain lav	w and order in the
Course Objective	society and to protect the		
& Pedagogy	this reason that the peopl	e place their ultima	ate reliance on this
	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		
	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.

The main course objectives may briefly be pin-pointed as:

- **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;
- **CO3** To develop a broad understanding of the specific offences under the IPC:
- CO4- To enable the students to critically analyze the emerging issues in criminal law.

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	 Concept of Crime Constituents of a crime Stages of Crime Principles of mens rea and Strict liability offences Introduction to Indian Penal Code Applicability of the Code 	
Module 2 GENERAL EXPLANATIONS	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	Defenses based on justifications 1. Private defense 2. Necessity 3. Consent Defenses based on excuses 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	 Common intention Common Object Offence against Public Tranquility. Abetment Criminal Conspiracy
Module 6 OFFENCES AGAINST HUMAN BODY	 Culpable Homicide and Murder Dowry death Rape Abetment of suicide and attempt to commit suicide Hurt and Grievous Hurt Wrongful restraint and wrongful confinement Defamation
Module 7 OFFENCES AGAINST PROPERTY	 Theft Extortion Robbery & Dacoity Criminal Misappropriation & Criminal breach of trust. Cheating Mischief 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:

- Woolmington v. DPP,[1935] AC 462 (Presumption of innocence)
- Kali Ram v. State of H.P, 1973 SCC (Cri.) 1048 ((Standard of Proof)
- Sowmitri Vishnu v. Union of India, 1985 Supp SCC 137 (Equal protection of law)
- State of Maharashtra v. M. H George, AIR 1965 SC722
- State of Madhya Pradesh v. Narayan Singh, (1989) 3 SCC596
- DPP v. Smith, (1961) AC 290 (Constructive intent)
- R.v. Miller, (1983) 1 All ER 978(HC)
- R v. Speck, (1977) 65 Cr App R161

- Om Prakash v. State of Punjab, AIR 1961 SC 1782 (Omission)
- Kurien v. State, 1975 KLT 748 (Transferred malice)
- Harrow London Borrow Council v. Shah, (1999) 3 All ER 302(Complicity)
- Kartar Singh v. State of Punjab, 1994 SCC (Cri) 899 (Common object)
- Dhanna v. State of M.P,AIR 1961 SC 1787 (Sec 34 & 149 IPC)
- Mehbub Samsuddin Malek v. State of Gujarat, 1996 SCC (Cri) 1353 (Sec 120B) IPC)
- Director Rationing and Distribution v. Corporation of Calcutta, AIR 1960 SC 1355 (Vicarious criminal liability)
- Iridium India Telecom Ltd. v. Motorola Inc. &Ors., AIR 2011 SC 20 (Corporate Criminal Liability)
- Vishwanath v. State of U.P, AIR 1960 SC 67 (Private Defense)
- Jai Bhagwan v. State of Haryana, 1999 SCC (Cri) 388 (Private Defense)
- R v. Dudley and Step/je/w,(1884)14QBD 273 (Necessity)
- Dasrath Paswan v. State of Bihar, AIR 1958 Pat 190 (Consent)
- State of Orissa v. Ram Bahadur Thapa, AIR 1960 Ori 161 (Mistake)
- State of Orissa v. Bhagaban Barik, (1987) 2 SCC 498 (Mistake)
- M'Naghten Case, (1843) 10 CL & F 200 (Insanity)
- Dahyabhai Chhaganbhai Thakkar v. State of Gujarat, AIR 1964 SC 1563 (Insanity)
- R v. Howe, (1987) 1 AC 417 (Duress)
- DPP v. Majewski, (1976) 2 All ER 142 (Intoxication)
- Walters v. hunt (1951) 2 All ER 645 (Infancy)
- Mrs. Veeda Menezes v. YusufKhan, AIR 1966 SC 1773 (Triviality)
- Tunda v. R, AIR 1950 All 95 (Accident)
- Atmendra v. Sta?e of Karnataka, (1998) 4 SCC 256 (Accident)
- S H Jopale v. State of Maharastra 2013 Cri.L.J.3588
- Kartik v. State of Tamil Nadu 2013 Cri.L.J. 3765 (Sec. 375, 90, IPC and Sec. 154 Cr.P.C.)
- Ajay Aggarwal v. Union of India, 1993 SCC (Cri) 961 (Abetment)
- Harbhan Chakrabarty v. Cra'on of India, 1990 SCC (Cri)280
- R v. Fitzmaurice, (1983) 1 All ER 189 (CA)
- The People v. Chavez, 11 Cal App 2d 621
- Hyam v. DPF (1975) AC 55
- R v. Hancock and Shankland All ER 641
- R v. Govinda, ILR (1876) 1 Bom 342 (Distinction between Sec 299 & 300 IPC)
- Prahlad Krishant Patil v. State of Maharashtra (2006) 9 SCC 211
- KM. Nanavati v. State of Maharashtra, AIR 1962 SC 605 (Exception to Sec 300 IPC)
- Ghapoo Yadav v. State of M.P. (2003) 3 SCC 528 (Exception to Sec 300 IPC)
- Hariyadan Babubhai Patel v. State of Gujarat, 2013 Cri.L.J.3944
- Mritunjoy Biswas v. Pranab, 2013 Cri.L.J.4212

- Shivsharanappa v. State of Karnataka, 2013 Cri.L.J. 2658 (Sec 300 IPC; Sec. 3 (IEA 1872); and Sec 378 (Cr.P.C.1973)}
- Cherubin Gregory v. State of Bihar, AIR 1964 SC 205 (Sec. 304 AIPC)
- Shanti v. State of Haryana, AIR 1991 SC 1226 (Dowry death)
- Rambaran Mahton v. The State, AIR 1958 Pat. 452 (Hurt & Grievous Hurt- Sec 319-325 IPC)
- EX Chandrasenan v. State of Kerala (1995) 2 SCC 99 (Hurt & Grievous Hurt- Sec 319-325 IPC)
- Ranjit Singh v. State of Punjab 2013 Cri.L.J. 3959 (Sec. 304 B and Sec. 498A)
- Gurmit Singh Vs State of Punjab, A.I.R 1996 SC 1393.
- Tukaram Vs State of Maharastra, A,I,R 1979 SC 185.
- State of Andhra Pradsesh Vs Gangula Satya Murty, A.I.R 1997 SC 1588.
- Pyare Lal Bhargava v. State of Rajasthan, AIR 1963 SC 1094
- Jadunandan Singh v. Emperor, AIR 1941 Pat. 129
- Sekar v. Arumugham (2000) Cr.L.J. 1552 (Mad.)
- State of Karnataka v. Basavegowda (1997) Cr.L.J. 4386 (Kant.)
- Jaikrishnadas Manohardas Desai v. State of Bombay, AIR 1960 SC 889
- Mahadeo Prasad v. State of West Bengal, AIR 1954 SC 724
- Akhil Kishore Ram v. Emperor, AIR 1938 Pat. 185
- 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 Aguil, 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 (COMPULSORY PAPER) SEMESTER V | B.A.LL.B. (Hons.) SYLLABUS (SESSION: JULY - DECEMBER 2023)

Faculty Name	Dr. Dipak Das & Mr. Mayank Shrivastava	Year/ Semester	3/V
Course Name	Corporate Law - I	No. of Credits	4
Course Code	NA	Session	1 Hr
Course coue	1471	Duration	1111
No of Contact	60 hours	Pre-requisite	None
Hours	00 110013	The requisite	TVOILE
Introduction,	Corporate Law – I being th	l ne primary step of i	l mparting corporate
Course Objective	knowledge to the students	1 1	
& Pedagogy	prescribed for the corpora		· ·
	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. 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. 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: CO1- To understand the Basic structure and components of corporate Law;		
	CO2 - To know the bas corporate world; CO3 - To Understand t		-

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.

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.

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-** To Understand the fundamentals of Corporate Law and the essential doctrines governing it;
- **LO2** To Analyze the legal features of a company and their implications in business:
- **LO3** To acknowledge the legal framework of Corporate Law comprising of the Companies Act, rules, Secretarial Standards, SEBI regulations, case laws and regulatory practices
- **LO4** To 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	Meaning of corporation
INTRODUCTION	 Features and kinds of companies
TO CORPORATE	Concept of Separate Legal Entity
LAW	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	 Requirements with respect to formation of company
INCORPORATION	 Role of Registrar and other authorities
AND INCIDENTAL	 Procedure and consequences of Incorporation
MATTERS	 Formulation of companies with charitable objects
	 Promoters: position and responsibilities
	 Pre-incorporation Contract and its enforceability
Module 3	 Form and contents of Memorandum of Association
CHARTER	 Doctrine of Ultra Vires and related cases
DOCUMENTS	 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 – Meaning, Issue, and Contents.
PROSPECTUS	 Kinds of Prospectus – Abridge prospectus, Shelf
	prospectus, Red-herring prospectus, Deemed prospectus.
	 Misstatements in a prospectus, scope of the untrue statement.
	Lability of Mis-statements in the prospectus
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Module 5 COMPANY'S CAPITAL AND **CORPORATE FINANCE**

- 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
- Variation of shareholders' rights

READINGS:

STATUTES, RULES, AND REGULATIONS:

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

CASE LAWS:

- Salomon v. Salomon & Co. Ltd. (1897) AC 22 (HL)
- State Trading Corporation of India Ltd. v. CTO (1964) 4 SCR 99
- Tata Engineering and Locomotive Co. Ltd. v. State of Bihar (1964) 6 SCR 885
- Daimler Co. Ltd. v. Continental Tyre & Rubber Co. Ltd. [1916-17] All ER Rep. 191
- Lee v. Lee's Air Farming Ltd. [1960] 3 All ER 420
- Re Sir Dinshaw Maneckjee Petit Bari AIR 1927 Bom. 371
- CIT v. Sri Meenakshi Mills Ltd. (1967) 1 SCR 934 : AIR 1967 SC 819
- Workmen v. Associated Rubber Industry Ltd. (1985) 4 SCC 114
- Gilford Motor Co. Ltd. v. Horne (1933) Ch. 935 : [1933] All Er Rep. 109(CA)
- Subhra Mukherjee v. Bharat Cooking Coal Ltd. (2000) 3 SCC 312
- Erlanger v. New Sombrero Phosphate Co. (1874-80) All ER Rep. 271
- Ashbury Railway Carriage and Iron Co. Ltd. v. Riche [1874-80] All E.R. Rep. 2219 (HL)
- Cotman v. Brougham [1918-19] All E.R. Rep. 265(HL)

- Re Jon Beauforte (London) Ltd. [1953] 1 Ch. 131
- Bell Houses Ltd. v. City Wall Properties Ltd. [1966] 2 All ER 674
- Re Introductions Ltd. v. National Provincial Bank Ltd. [1969] 1 All E.R. 887
- A Lakshmanaswami v. Life Insurance Corporation of India AIR 1963 SC 1185
- Royal British Bank v. Turquand [1843-60] All ER Rep. 435
- Freeman and Lockyer v. Buckhurst Park Properties Ltd. [1964] 1 All E.R. 630
- Kotla Venkataswamy v. Chinta Ramamurthy AIR 1934 Mad. 579
- Handerson v. Lacon
- 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 Elibrary
 - (https://www.taxmann.com.elibraryhnlu.remotexs.in/research/company-andsebi/all-about/all-about-companies-act)
- Avtar Singh Company Law 17th Edition (2022) Eastern Book Company (HNLU Eavailable library) (https://www.ebcwebstore.com.elibraryhnlu.remotexs.in/product_info.php?pro ducts 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) Bloomsburry
- 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.istor.org.elibraryhnlu.remotexs.in/stable/pdf/1093759.pdf?refreq id=fastlydefault%3Ae504fed8f5fea6861bf64ea8eee4c10f&ab segments=0%2FSYC-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.elibraryhnlu.remotexs.in/previewdocument?categoryName=company-and sebi&fileId=105010000000021564&subCategory=expertsopinion&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.elibraryhnlu.remotexs.in/previewdocument?categoryName=company-andsebi&fileId=105010000000010746&subCategory=expertsopinion&searchText=promoters%20liabilities

REGULAR READINGS

- Top Stories on Company and SEBI Laws, Taxmann (HNLU E-library) available at https://www.taxmann.com.elibraryhnlu.remotexs.in/research/company-andsebi
- Company Law Case Laws, Taxmann (HNLU E-library) available at https://www.taxmann.com.elibraryhnlu.remotexs.in/research/company-andsebi/caselaws
- Company Law Circulars and Notifications, Taxmann (HNLU E-library) available at https://www.taxmann.com.elibraryhnlu.remotexs.in/research/company-and- sebi/circular-notifications
- Latest Stories in Company and Tax Laws, Taxmann (HNLU E-library) available at https://www.taxmann.com.elibraryhnlu.remotexs.in/research
- SCC Online Blog, SCC Online (HNLU E-library) available at https://www.scconline.com/blog
- Case Briefs, SCC Online (HNLU E-library) available at https://www.scconline.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.