

LL.B.VI SEMESTER

PAPER-I: LAW OF TAXATION

Unit-I :

Constitutional basis of power of taxation — Article 265 of Constitution of India - Basic concept of Income Tax — Outlines of Income Tax Law - Definition of Income and Agricultural Income under Income Tax Act — Residential Status - Previous Year — Assessment Year — Computation of Income.

Unit-II:

Heads of Income and Computation — Income from Salary, Income from House Property. Profits and Gains of Business or Profession, Capital Gains and Income from other sources – The Taxation Law (Amendment) Act. 2019.

Unit-III:

Law and Procedure — P.A.N. — Filing of Returns — Payment of Advance Tax -- Deduction of Tax at Source (TDS) -- Double Tax Relief — Law and Procedure for Assessment, Penalties, Prosecution, Appeals and Grievances -- Authorities.

Unit-IV :

GST ACT, 2017 – Goods and Services Tax Act, 2017: Introduction –Background - - Basic Concepts – salient features of the Act – Kinds of GST - CGST, SGST & IGST – Administration officers under this Act – Levy and collection of tax – scope of supply – Tax liability on composite and mixed supplies – Input tax credit – Eligibility and conditions for taking input tax credit.

Unit-V:

GST ACT, 2017:- Registration – persons liable for registration – persons not liable for registration – procedure for registration – returns – furnishing details of outward and inward supplies – furnishing of returns – payment of tax, interest, penalty and other amounts – tax deducted at source – collection of tax at source – Demand and Recovery – Advance Ruling – Definitions for Advance Ruling – Appeals and revision – Appeals to Appellate Authority – Powers of revisional authority - Constitution of Appellate Tribunal and benches thereof – offences and penalties.

Suggested Readings:

1. VinodK.Singhania: *Student Guide to Income Tax*, Taxman, AlliedService Pvt.Limited.
2. VinodK.Singhania: *Direct Taxes Law & Practice*, Taxman Allied ServicePvt.Limited.
3. Myneni S.R.: *Law of Taxation*, Allahabad LawSeries.
4. KailashRai: *Taxation Laws*, Allahabad LawAgency.
5. Gurish Ahuja: *Systematic Approach to Income Tax*, Bharat Law HousePvtLtd
- 6.V.S. Datey : *GST ReadyRecknor*, Taxman Publications.
7. *GST Acts with Rules & Forms (Bare Act)* , TaxmanPublications.
8. *GST – A Practical Approach*,TaxmanPublications.
9. Sweta Jain, *GST Law and Practice – A Section wise commentary on GST*,Taxmann Publications.
10. Shann V Patkar, *GST Law Guide*, TaxmannPublication.

PAPER-II: INFORMATION TECHNOLOGY LAW

Unit-I:

Concept of Information Technology and Cyber Space- Interface of Technology and Law - Jurisdiction in Cyber Space and Jurisdiction in traditional sense - Internet Jurisdiction - Indian Context of Jurisdiction -Enforcement agencies - International position of Internet Jurisdiction - Cases in Cyber Jurisdiction

Unit-II:

Information Technology Act, 2000 - Aims and Objects — Overview of the Act – Jurisdiction –Electronic Governance – Legal Recognition of Electronic Records and Electronic Evidence -Digital Signature Certificates - Securing Electronic records and secure digital signatures - Duties of Subscribers - Role of Certifying Authorities-RegulatorsundertheAct-TheCyberRegulationsAppellateTribunal
- Internet Service Providers and their Liability– Powers of Police under the Act – Impact of the Act on other Laws.

Unit-III:

E-Commerce - **UNCITRAL Model Law** - Legal aspects of E-Commerce - Digital Signatures - Technical and Legal issues - E-Commerce, Trends and Prospects - E-taxation, E-banking, online publishing and online credit card payment - Employment Contracts - Contractor Agreements, Sales, Re-Seller and Distributor Agreements, Non-Disclosure Agreements- Shrink Wrap Contract ,Source Code, Escrow Agreements etc.

Unit-IV

Cyber Law and IPRs-Understanding Copyright in Information Technology - Software – Copyrights vs Patents debate - Authorship and Assignment Issues - Copyright in Internet - Multimedia and Copyright issues - Software Piracy – **Patents** - Understanding Patents - European Position on Computer related Patents - Legal position of U.S. on Computer related Patents - Indian Position on Computer related Patents – **Trademarks** - Trademarks in Internet - Domain name registration - Domain Name Disputes & WIPO -Databases in Information Technology - Protection of databases - Position in USA,EU and India

Unit-V

Cyber Crimes -Meaning of Cyber Crimes –Different Kinds of Cyber crimes – Cyber crimes under **BNS, BNSS and BSA 2023**- Cyber crimes under the Information Technology Act, 2000 - Cyber crimes under International Law –Hacking, Child Pornography, Cyber Stalking, Denial of service Attack, Virus Dissemination, Software Piracy, Internet Relay Chat (IRC) Crime, Credit Card Fraud, Net Extortion, Phishing etc - Cyber Terrorism - Violation of Privacy on Internet - Data Protection and Privacy.

Suggested Readings:

1. Kamlesh N. & Murali D. Tiwari (Ed), *IT and Indian Legal System*, Macmillan India Ltd, New Delhi
2. K.L. James, *The Internet: A User's Guide*, Prentice Hall of India, New Delhi
3. Chris Reed, *Internet Law-Text and Materials*, Universal Law Publishing Co., New Delhi
4. Vakul Sharma, *Hand book of Cyber Laws*, Macmillan India Ltd, New Delhi
5. S.V. Joga Rao, *Computer Contract & IT Laws* (in 2 Volumes), Prolific Law Publications, New Delhi
6. T. Ramappa, *Legal Issues in Electronic Commerce*, Macmillan India Ltd, New Delhi
7. Indian Law Institute, *Legal Dimensions of Cyber Space*, New Delhi
8. Pankaj Jain & Sangeet Rai Pandey, *Copyright and Trademark Laws relating to Computers*, Eastern Book Co, New Delhi
9. Farouq Ahmed, *Cyber Law in India*
10. S.V. Joga Rao, *Law of Cyber Crimes and Information Technology Law*, Wadhwa & Co, Nagpur

**PAPER-III:
OPTIONAL
(Any one of the following subjects)**

LAW RELATING TOWOMEN

Unit-I :

Historical background and status of women in ancient India — Constitutional Provisions and gender justice — Provisions relating to women in fundamental Rights, Directive Principles of State Policy and Fundamental Duties etc under the Indian Constitution. Equal right of women to worship.

Unit-II:

Laws relating to marriage, divorce, succession and maintenance under the relevant personal laws with special emphasis on women — Special Marriage Act — Maintenance of women under Cr. P.C, 1973 BNSS 2023 and other laws – NRI Marriages – Live- in-relationships – Uniform Civil Code and gender justice – The Personal Laws (Amendment) Act. 2019.

Unit-III :

Special provisions relating to women under the BSA 2023— Offences against women under BNS 2023- outraging the modesty of women – Acid Attacks, sexual harassment – rape – bigamy - mock and fraudulent marriages – adultery and its decriminalization - causing miscarriage - insulting women – Impact of the New Criminal Laws 2023.

Unit-IV:

Socio-Legal position of women and the law — Dowry Prohibition Act, 1961, Medical Termination of Pregnancy Act — Law relating to misuse of Pre-natal Diagnostic Techniques and Sex selection — Law relating to Immoral Trafficking - Law relating to Domestic Violence – Law relating to Sexual Harassment at workplace – Honour Killings.

Unit-V :

Position of women under the Maternity Benefit Act, and other Labour & Industrial Laws, and Codes — Position of Women under International instruments — Salient features of Convention for Elimination of all forms of Discrimination Against Women(CEDAW);International Covenant on Civil and Political Rights — International Covenant on Social, Cultural and Economic Rights.

Suggested Readings:

1. S.P. Sathe: *Towards Gender Justice*.
2. Vijay Sharma: *Protection to woman in Matrimonial home*
3. Sarojini Saxena: *Femijuris* (Law relating to Women in India)
4. Archana Parsher: *Women and Social Reform*
5. Paras Diwan: *Dowry and protection to married women*
6. Mary Wollstonecraft: *A Vindication of the rights of women*.
7. G.B.Reddy: *Women & Law including Law Relating to Children*, Gogia Law Agency, Hyderabad.

HUMAN RIGHTS LAW

Unit-I

Meaning and definition of Human Rights - Evolution of Human Rights - Human Rights and Domestic Jurisdiction – classification of Human Rights – Third World Perspectives of Human Rights.

Unit-II

Adoption of Human Rights by the UN Charter - U.N. Commission on Human Rights – Universal Declaration of Human Rights - International Covenants on Human Rights (Civil and Political; Economic, Social and Cultural).

Unit-III:

Regional Conventions on Human Rights - European Convention on Human Rights - American Convention on Human Rights - African Charter on Human Rights (Banjul).

Unit-IV:

International Conventions on Human Rights - Genocide Convention, Convention against Torture, CEDAW, Child Rights Convention, Convention on Statelessness, Convention against Slavery, Convention on Refugees - International Conference on Human Rights (1968) - World Conference on Human Rights (1993).

Unit-V:

Human Rights Protection in India - Human Rights Commissions - Protection of Human Rights Act - National Human Rights Commission (NHRC) - State Human Rights Commissions - Human Rights Courts in Districts.

Suggested Readings:

1. P.R. Gandhi (ed): *Blackstone's International Human Rights Documents*, Universal Law Publishing Co. Delhi.
2. Richard B. Lillich and Frank C. Newman: *International Human Rights – Problems of Law and Policy*, Little Brown and Company, Boston and Toronto.
3. Frederick Quinn: *Human Rights and You*, OSCE/ ODIHR, Warsaw, Poland
4. T.S. Batra: *Human Rights – A Critique*, Metropolitan Book Company Pvt. Ltd.
5. Dr. U. Chandra: *Human Rights*, Allahabad Law Agency Publications, Allahabad.

(B) LAW OF INVESTMENTS AND SECURITIES

Unit-I:

Administration of Company Law in relation to issue of prospectus and shares -- membership and share capital -- Kinds of shares -- public issue of shares -- procedure for issue of shares -- allotment of shares – transfer and transmission of shares.

Unit-II:

Debentures - Kinds of Debentures and Charges – Dividend -- Inter-Corporate Loans and Investments.

Unit-III:

Basic features of the Security Contracts (Regulation) Act, 1956 — Recognition of Stock Exchanges – Regulation of Contracts and option in securities — Listing of securities -- Guidelines for listing of shares / debentures.

Unit-IV:

Basic features of the Security and Exchange Board of India Act, 1992 — Basic features of the Act — Establishment of SEBI -- Functions and Powers of SEBI -- Powers of the Central Government under the Act -- Guidelines for disclosure -- Investors Protection - SEBI Appellate Tribunal -- Appeals.

Unit-V:

Non-Banking Financial Institutions - Classification and Law Relating to NFBCs - Protection of Depositors Act – Foreign Exchange Management Act.

Suggested Readings:

1. Avatar Singh: *Company Law*, Eastern Book Company.
2. Ramaiah, *A Guide to Companies Act*, Wadhwa Publications.
3. Navneet Jyothi and Rajesh Gupta, *Practical Manual to Non Banking Financial Companies*, Taxman's Publications.
4. Ananta Raman: *Lectures on Company Law*, Wadhwa and Company.
5. Tandon M.P.: *Company Law*, Allahabad Law Agency, Allahabad.
6. Kailash Rai: *Company Law*, Allahabad Law Agency.
7. Majumdar: *Company Law*, Taxman Publications.

8. *A.P. Protection of Depositors Act, 1999*, Asia Law House Publications.

PAPER-IV:
DRAFTING, PLEADINGS AND CONVEYANCING

Class-room instruction and simulation exercises on the following items shall be extended.

Unit-I:

Drafting: Drafting and documentation in civil, criminal and constitutional cases - General Principles of Drafting and relevant Substantive Rules – Distinction between pleadings and conveyancing

Unit-II:

Pleadings: Essentials and drafting of pleadings : (i) Civil—Plaint, Written Statement, Memo - Interlocutory Application, Original Petition, Affidavit, Execution Petition, Memorandum of Appeal and Revision.(ii) Petition under Article 226 and 32 of the Constitution of India - Drafting of Writ Petition and PIL Petition.(iii) Criminal—Complaint, Criminal Miscellaneous Petition, Bail Application, Memorandum of Appeal and Revision.

Unit-III:

Conveyancing: Essentials and drafting of Sale Deed, Mortgage Deed, Lease Deed, Gift Deed, Promissory Note, Power of Attorney, Will and Trust Deed.

Practical Exercises: Pleadings carrying a total of 45 marks (3 marks for each) and 15 (fifteen) exercises in Conveyancing carrying another 45 marks (3 marks for each exercise) and remaining 10 marks for viva-voce. These 30 exercises shall be recorded. Each student shall be served with different problems for the purpose of exercise. These exercises shall be assessed and marks may be allotted. These exercises shall be evaluated by a common committee consisting of (i) Principal of the College/the concerned teacher (ii) University Representative appointed by the Controller of Examinations in consultation with the Chairman, Board of Studies in Law, O.U.; and (iii) an Advocate with 10 years experience at the Bar. The same committee will also conduct viva-voce on the above concepts. The proceedings of the viva-voce shall be recorded.

Note:

1. Attendance of the students for viva-voce shall be compulsory.
2. The above records certified by the University Representative appointed by the Controller of Examinations in consultation with the Chairman, BOS in Law shall be submitted to the University for Further Verification

Suggested Readings:

1. R.N. Chaturvedi :*Pleadings and Conveyancing*, Central Law Publications.
2. De Souza :*Conveyancing*, Eastern Law House.

3. Tiwari :*Drafting, Pleading and Conveyancing*, Central Law Agency.
4. Mogha: *Indian Conveyancer*, Eastern Law House.
5. Mogha: *Law of Pleadings in India*, Eastern Law House.
6. Shiv Gopal: *Conveyancing, Precedents and Forms*, Eastern Book Company
7. Narayana P.S.: *Civil Pleadings and Practice*, Asia Law House.
8. Narayana P.S.: *Criminal Pleadings and Practice*, Asia Law House.
9. Noshirvan H. Jhabvala: *Drafting, Pleadings, Conveyancing & Professional Ethics*.
Jamhadar & Company.
10. R.D. Srivastava: *The Law of Pleadings, drafting and Conveyancing*, Central Law Agency.

**PAPER-V:
MOOT COURTS, OBSERVATION OF TRIAL,
PRE-TRIAL PREPARATIONS AND INTERNSHIP**

This paper has three components of 30 marks each and viva-voce for 10 marks.

(A) Moot Court (30 marks): Every student is required to participate in at least three moot courts in the VI Semester with 10 marks for each. The moot court work will be on an assigned problem and it will be evaluated for 5 marks for written submissions and 5 marks for oral advocacy. Marks will be given on the basis of written submission and oral advocacy. Written submissions shall include brief

summary of facts, issues involved, provisions of laws and arguments, citation, prayer, etc. Marks for oral advocacy may be awarded for communication skills, presentations, language, provisions of law; authorities quoted, court manners, etc. Written Memorials submitted by the students shall be kept by the College for Further Verification.

The performance of student in the moot court shall be evaluated by a committee consisting of (i) Principal of the College (ii) an Advocate with 10 years experience at the Bar; and (iii) the teacher concerned.

(B) Observance of Trial in two cases, one Civil and one Criminal (30 marks): Students are required to attend courts to observe at least one civil and one criminal case. They shall maintain a record and enter the various steps observed during their attendance on different days in the court assignment. The

Court Observation Record submitted by the students should be evaluated by a committee consisting of (i) Principal of the College/the concerned teacher (ii) University Representative appointed by the Controller of Examinations in consultation with the Chairman, Board of Studies in Law, O.U.; and (iii) an Advocate with 10 years experience at the Bar and average be taken. Court attendance shall be compulsory and attendance has to be recorded in a register kept therefore. This may be carried under the supervision of a teacher of the college. This scheme will carry 30 marks.

(C) Interviewing Techniques and Pre-Trial Preparations and Internship Diary : (30 marks): Each student should observe two 'interview sessions' of clients either in the Lawyer's Office or in the Legal Aid Office and record the proceedings in a diary, which will carry 15 marks. Each student has to further observe the preparation of documents and court papers by the Advocate and the procedure for the filing of the suit / petition. ***The Internship shall be for a period of minimum of 15 days and it shall be mandatory.*** This shall be recorded in the diary which will carry 15 marks. The diary shall clearly indicate the dates on which the above observations are made and they shall be authenticated by the advocate concerned. Evaluation of the above diary shall be made by the committee consisting of (i) Principal of the College/the concerned teacher (ii) University Representative appointed by the Controller of Examinations in consultation with the Chairman, Board of Studies in Law, O.U.; and (iii) an Advocate with 10 years experience at the Bar and average be taken.

(D) Viva-voce (10 marks): There shall be viva-voce examination on all the above three components. The Viva voce Board consisting of (i) Principal of the College/the concerned teacher (ii) University Representative appointed by the Controller of Examinations in consultation with the Chairman, BOS in Law; and (iii) an advocate with 10 years experience at the Bar shall evaluate the student in the Viva. The proceedings of the viva-voce shall be recorded.

Note:

1. Attendance of the students in all the four components of the paper shall be compulsory.
2. The above records, diary certified by the University Representative appointed by the Controller of Examinations in consultation with the Chairman, BOS in Law shall be submitted to the University for **further verification**.

Suggested Readings:

1. Dr. Kailash Rai: *Moot Court Pre-Trial Preparation and Participation in Trial Proceedings*, Central Law Publication.
2. Amita Danda: *Moot Court for Interactive Legal Education*, Asia Law House, Hyderabad.
3. Blackstone's: *Books of Moots*, Oxford University Press.
4. Mishra: *Moot Court Pre-Trial Preparation and Participation in Trial Proceedings*, Central Law, Allahabad
5. G.B.Reddy, *Practical Advocacy of Law*, Gogia Law Agency, Hyderabad
