

SEMESTER -IX

Paper - 901

Law of Evidence

Full Marks: (Written 80+Internal 20) =100. Credit-5

The Bharatiya Sakshya Adhiniyam, 2023

1. Short Title, Application and Commencement:

Section 1: (Part-1 and Chapter-1)

2. Definitions:

Section 2 (including Electronics and Digital Record)

3. Relevancy of Facts:

Of what purpose the evidence may be given (Section3)

4. Relevancy of Facts:

- i. Closely connected facts (Sections 4 to 14)
- ii. Admissions (Sections 15 to 21 and 25)
- iii. Confessions(Sections 22 to 24)
- iv. Dying Declaration (Sections 26 and 27)
- v. Statements made under special Circumstances (Sections 28 to 33)
- vi. Relevancy of Judgments of Courts (Sections 34 to 38)
- vii. Relevancy of the opinion of Third Persons (Sections 39 to 45)
- viii. Character when Relevant (Section 46 to 50)

5. On Proof, Facts which need not be Proved (Section 51 to 53)

6. Of Oral Evidence (Sections 54 and 55)

7. Of Documentary Evidence (Sections 56 to 73)

8. Public Documents (Sections 74 to 77)

9. Presumptions as to Documents (Sections 78 to 93)

10. Exclusion of oral evidence by Documentary Evidence (Sections94 to 103)

11. Burden of Proof (Sections 104 to 120)

12. Estoppel (Sections 121 to 123)

13. Of Witnesses (Sections 124 to 139)

14. Of examination of Witnesses (Sections 140 to 168)

15. Of improper Admission and Rejection of Evidence (Section 169)

Suggested Readings:

1. Lal, Batuk: Law on Evidence
2. Singh, Avtar: Law on Evidence

NOTE- 1. Questions are to be set taking from each unit of the syllabus of a paper

2. Number of Questions to be set- 12 questions x 2 marks (for answering 10 questions) and 8 Questions x12 marks (for answering 5 questions).

3. Amendment of Law, if any, shall be deemed to revise the relevant syllabus automatically.

Paper - 902

Principles of Taxation Law – II (Indirect Taxation)

Full Marks: (Written 80+Internal 20) =100. Credit-5

GOODS & SERVICES TAX (70 Marks)

1. Introduction:

Concept & Features of Indirect Tax

Pre-GST Indirect Taxation System

Amendment of Indian Constitution to enable GST & Formation of GST Council

Goods and Services outside the Purview of GST

Types of GST- CGST, SGST/UTGST, IGST

Date of Applicability of various Acts of GST

2. Central GST Act, 2017:

(A) Basis of Charge-Supply; Definition of Supply; Negative list of Supply; Mixed and Composite Supply; Time of supply of Goods and Services; Value of Supply.

(B) Levy of tax; Reverse Charge; Tax on E-commerce; Composition Levy; Power to grant exemption from tax.

(C) Input Tax Credit and Blocked Credit

(D) Registration-Persons liable for Registration and not liable for Registration; Compulsory Registration in some cases; Procedure for Registration

(E) Furnishing of E>Returns–Different categories of Assesses and their E>Returns; Time of furnishing different E>Returns Procedure (theoretical only) of E-Filing of GSTR 1 (E-Filing practical is encouraged)

3. Integrated GST Act, 2017:

(A) Levy of tax; Reverse Charge; Tax on E-commerce; Power to grant exemption from Tax.

(B) Inter-State/Intra-State supply of Goods and Services; Supplies in territorial waters; Place of supply; Zero rated supply; Deemed Export; Refund in case of Zero Rated Supply; Transfer of Input Credit Tax; Application of provisions of Central Goods and Services Tax Act.

4. Assessment:

Assessment and Assessment Rules-Audit-Inspection-Search & seizure and arrest-Demand-Recovery Proceeding-other aspect demand and recovery-liability to pay in certain cases-Advance Rulings and its Rules-Administration-Appeals-Revision-Offences and Penalties-Anti profiteering measures and its rules-E Way Bill and its Rules-TDS-TCS.

CUSTOMS DUTY (30 Marks)

The Customs Act, 1962:

Definitions- Assessment, Baggage, Bill of Entry, Bill of Export, Board, Customs Station, Duty, Export, Goods, Import, Stores, Warehouse.

Import Procedure-Export Procedure-Charging section-Relevant Date-Remission

Import & Export Rules (Rule4 to 8)-Export Valuation Rules 2007

Assessment and Provisional Assessment of Duty

Types of Customs Duty

Warehousing, Warehousing Rules

Duty Drawback

Baggage, Import & Export by Post, Stores

Coastal Goods

Confiscation and Penalty

Note: As Amended Up-to-date

Suggested Readings:

1. Goenka, Gadia, Mishra &Maheswari: Students' Guide to GST
2. Agarwal, Vivek Kumar: GST Guide for Students
3. Meherotra, H. C. and Agarwal, V. P.: Goods & Service Tax and Customs Duty

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Paper - 903
Legislative Drafting
(Honours Paper-VII)

Full Marks: (Written 80+Internal 20) =100. Credit-5

1. Principles of Legislation:

Definition, Nature and Scope, Advantages and Disadvantages

History of Legislation

Types of Legislation

Main parts of Legislation—Long Title, Preamble, Short Title, Parts, Heading, Definition/Interpretation Clause, Marginal Notes, Section/Sub-Section/Clause, Proviso, Explanation, Illustration, Schedule

2. Legislative Drafting:

Basic Techniques

Responsibility of the Draftsmen

Draftsman's present difficulties

3. Legislative Process:

Preparatory Process, Drafting Process, Parliamentary Process

General Rules of Legal Drafting

4. Forms of Legislative Instruments:

Bills, Acts, Order, Rules, Schedule

5. Use of Words, Syntax and Punctuations in Legislative Drafting

6. Common Phrases and their significance in Legislative Drafting:

As he deems fit; thinks necessary

Any other sufficient cause

Non-obstante clause: notwithstanding anything in any other law or notwithstanding anything contained in this Act

Or any other public purpose

Subject to a contrary context

Except where otherwise expressly enacted

Record its reasons in writing
In pursuance of any enactment
Safeguards against common errors

Suggested Readings:

1. Atre, B. R.: Legislative Drafting: Principles and Techniques
2. Chakraborty, N. K.: Principles of Legislation and Legislative Drafting

NOTE- 1. Questions are to be set taking from each unit of the syllabus of a paper
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and 8 Questions x 12 marks (for answering 5 questions).
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Paper - 904A
Penology and Victimology
(Optional Paper-V)

Full Marks: (Written 80+Internal 20) =100. Credit-5

1. Concept of Crime, Nature and Scope of Criminology

2. Penology and Theories of Punishment:

Definition and Theories of Punishment

Types of Punishment

Relation between Crime and Punishment

3. Capital Punishment:

Constitutional Provision of Capital Punishment

Problem related to Capital Punishment

Judicial attitude in India towards Capital Punishment

4. Approaches to Imprisonment:

a) Corrective Labour

b) Fine, Collective Fine

c) Reparation by the offender /by the Court

5. Sentencing:

a) Types of Sentences: under the Bharatiya Nyaya Sanhita, 2023 and
Special Laws

b) Sentencing on White Collar Crime

c) Pre-Sentencing Hearing

d) Sentencing for Habitual Offender

e) Plea-Bargaining

6. Imprisonment:

Right of Prisoners and Duties of Custodial Staff

State Correctional Home (Jails) in India, Disciplinary regime of India

Open Prison system

7. Function of Judiciary:

Judicial Approaches towards Crimes and Punishment

Role of Judiciary in Crime Control in India

8. Victimology:

Concept of Victims of Crime

Compensation to Victims under the Bharatiya Nagarik Suraksha Sanhita, 2023 and other Statutes

Compensatory Jurisprudence

Suggested Readings:

1. Paranjape, N.V.: Criminology and Penology
2. Srivastava, S.S.: Criminology and Criminal Administration

NOTE- 1. Questions are to be set taking from each unit of the syllabus of a paper

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Paper - 904B
Prison Administration
(Optional Paper-V)

Full Marks: (Written 80+Internal 20) =100. Credit-5

1. **Prison System in India:** an Overview, History and Development of Prisons with special reference to State of West Bengal, Major Problems in Prisons/Correctional Homes in India
2. **Prison Reforms-** Law Commission of India on Prison Reforms; Mulla Committee Report; Krishna Iyer Committee Report
3. **New Prison Manual, 2016**
4. **Classification of Prisoners:** Pre-Trial Prisoners, Under-Trial Prisoners, Convicted Prisoners and Detenues under Preventive Detention Laws
5. **Prisoners' Rights:** Constitutional Provisions-Articles 14, 19, 20, 21, 22, 32 39A, Presumption of Innocence, Grounds of Arrest to be informed; Access to Counsel; Protection against Arbitrary Arrest; Right to Speedy Trial; Prohibition of applying *ex post facto* Law; Protection against Double Jeopardy; Self-Incrimination; Rights of Women Prisoners in India
6. **Relevant Provisions of International Rights, 1948:**
The Third Geneva Convention, 1949
Declaration on Protection of All Persons from Being Subjected to Torture
International Covenant on Civil and Political Rights, 1976
Standard Minimum Rules for Treatment of Prisoners
7. **Organization and Setup of Department of Correctional Administration in West Bengal**
8. **The West Bengal Correctional Services Act, 1992:** Correctional Homes (Categories, Functions and Administration); Administration of Prisoners; Delivery of Prisoners; Care and Treatment of Prisoners: Educational Facilities for Prisoners; Hygiene and Sanitary Arrangement; Medical Care of Prisoners; Recreation; Letter, Interview and Interrogatories; Labour and Wages; Transfer of Prisoners; Division of Prisoners: Open Correctional Homes; Prisoners Panchayat

9. **Reformative Measures:** Probation; Parole; Suspension, Commutation, Remission; Pardon.

Suggested Readings:

1. Paranjape, N.V.: Criminology and Penology
2. Srivastava, S.S.: Criminology and Criminal Administration
3. Das, P.K.: International Law Documents
4. Jain, M.P.: Indian Constitutional Law
5. Bare Act: The West Bengal Correctional Services Act, 1992

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Paper - 905
Alternative Dispute Resolution
(Clinical Paper-III)

(To be assessed internally)

Full Marks: (Written Submission 80+ Viva 20) =100. Credit-5

(Written Submission 90+ Viva 10) =100. As per BCI Rule

1. Negotiation Skills to be learnt through simulated Programme and Case Studies
2. Conciliation Skills to be learnt through simulated Programme and Case Studies
3. Arbitration Law and Practice including International Arbitration and Arbitration Rules