

LBC- 001

PUBLIC INTERNATIONAL LAW AND HUMAN RIGHT

Unit-I: Introduction

(Lectures-8)

- a. Nature and Development of International Law
- b. Subject of International Law
 - i. Concept of Subject of Law And of Legal Personality
 - ii. States : Condition of Statehood, Territory And Under lying Principles, Sovereignty
 - iii. International Organisation: Concept, Right and Duties under International Law
 - iv. Status of Individual
 - v. Other Non State Actors
- c. Relationship Between International Law and Municipal Law
- d. Codification of International Law

Unit-II: Sources of International Law

(Lectures-8)

- a. Treaties
- b. Custom
- c. General Principles
- d. Jurist Works
- e. General Assembly Resolutions, Security Council Resolutions
- f. Other Sources

Unit-III: Recognition, Extradition and the Law of the Sea

(Lectures-8)

- a. Recognition
 - i. Theories of Recognition
 - ii. *Defacto, Dejure* Recognition
 - iii. Implied Recognition
 - iv. Withdrawal of Recognition
 - v. Retroactive Effects of Recognition
 - b. Extradition and Asylum
 - i. State Jurisdiction
 - ii. Customary Law Basis
 - iii. Treaty Law
 - iv. The Nature of Obligation
 - c. Law of The Sea
 - i. Territorial Sea
 - ii. Contiguous Zone
 - iii. Exclusive Economic Zone
 - iv. Continental Shelf
 - v. High Sea
- Paul
- Ad

Unit – IV: United Nations and International Law

(Lectures- 8)

The United Nations Organization - Principal organs and their functions; World Trade Organization- Main features; International Labour Organization.

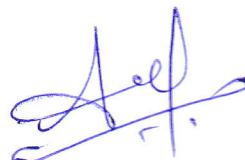
Unit – V: Human Rights

(Lectures- 8)

- i. International Bill of Human Rights
- ii. Universal Declaration of Human Rights, 1948 – Influence – Legal Significance
- iii. International Covenant on Civil and Political Rights, 1966
- iv. First Optional Protocol
- v. Second Optional Protocol to ICCPR
- vi. International Covenant on Economic, Social and Cultural Rights, 1966

Text Books:

1. Oppenheim, *International Law*, Biblio Bazaar, LIC, 2010
2. James Crawford Brownlie, *Principles of International Law*, Oxford University Press, 2013
3. Public International Law by Malcolm Shaw 7th Edition , Cambridge Publications.
4. Cases and Materials on Public International Law by D J Harris , Sweet Maxwell Publications.
5. Modern Introduction to International Law (edited by Peter Malanczuk) , Routledge Publications , 1997.
6. The Power and Purpose of International Law : Insights from The Theory and Practice of Enforcement by Mary Ellen O' Connell, Oxford Publications , 2008 .
7. Theory of International Law by Robert Kolb , Hart Publications , 2016.
8. International Law and World Order : A Critique of Contemporary Approaches, Sage Publications , 1993.
9. Introduction to International Relations : Theories and Approaches , Robert Jackson Oxford University Press , 1973.



LBC-002

LEGAL LANGUAGE AND LEGAL WRITING

Unit-I: Comprehension and Composition

(Lectures-10)

- a. Reading Comprehension of General and Legal Texts
- b. Paragraph & Précis Writing
- c. Abstract Writing
- d. Note Taking
- e. Drafting of Reports and Projects
- f. Petition Writing

Unit-II: Language, Communication and Law

(Lectures-10)

- a. Meaning and Communication Approaches
- b. Types, Directions and Challenges
- c. Formal & Informal Communication
- d. Barriers to Communication
- e. Culture and Language Sensitivity
- f. Non-verbal Communication: Importance, Types (Paralanguage, Body Language, Proximity etc.)
- g. Legal Maxims
- h. Foreign Words
- i. Legal Counselling and Interviewing

Unit-III: Legal Communication

(Lectures-10)

- a. Legal Communication
- b. Mooting
- c. Reading and Analysis of Writings by Eminent Jurists (Cases, Petitions and Judgements)

Paul

UNIT- IV- Legal Maxims

(Lecture- 10)

Actusdeineminifacitinjuriam , Actus non facitreum nisi mens sit rea , Actuspersonalismoritur cum persona , Audi alterampartem , Communis error facit jus , Damnum sine injuria Delegates non potestdelegare , Ex turpi causa non oritur action ,Falsus in unofalius in omnibus ,Generaliaspecialibus non derogant ,Ignorantiafacitexcusatignorantia juris non excusat ,Injuria sine damno ,Nemo dat quod non habet ,Novus actusinterveniens or nova causa interveniensNoscitur a sociis ,Par in partem imperium non habet ,Qui facit per aliumfacit per se , Respondeat superior ,Res ipsaloquitor , Res non potestpeccare , Ubi jus ibi idem remedium ,Vigilantibuset non domientibus, jurasubveniunt ,Volenti non fit injura.

UNIT-V- Legal Drafting

Lecture-10

Notices, Affidavit, Agreement, Complaint, Written statement.

Suggested Readings:

1. Legal Language – Dr. Madabhishi Sridhar
2. Legal Language and Legal Writing – S. K. Mishra
3. Legal Language, Legal writing and general English – Prof. Dr. Saria Gupta and B. P. Agrawal
4. Outline of Legal language in India – Dr. AnirudhPrashad
5. Legal Language and Legal rights – S. N. Mishra
6. Legal language and Legal rights – Tandon
7. English Grammar – Wren and Martin

Pauls

Ref

PRACTICAL TRAINING RECORD AND VIVA-VOCE

This practical will carry 100 marks. It will consist of the observation of the students by actual preparation in two civil and criminal cases in the court under an assigned advocate of at last then years standing at Bar and preparation of the records of the proceeding of these cases, learning of pretrial preparation by attending the office of the assigned advocate and preparation of record thereof, Attend and participate in Two Moot Courts to be organized by the department and preparation of record thereof. Ten records of Pre-Trial preparation and participation in two civil and two original cases shall be verified and signed by the assigned advocate.

This record shall be valued by a panel of two external examiners to be appointed by the Examination committee. This valuation shall be undertaken at the college centre itself. Students shall come with their record on the date of such valuation for formal viva-voce to ensure that they actually participated in the above proceedings . No Candidate will be allowed to appear in this practical examination without having record duly signed by the Advocate assigned.

Marks will be awarded on the over all performance.



LBC. 004

DIRECT TAXATION

UNIT I. Introduction to income Tax Act, -1961

- a) Basic Concepts and definitions
- b) Background, concepts, definitions
- c) Capital and revenue - receipts, expenditures
- d) Basis of charge and scope of total income
- e) Residential Status and incidence of Tax

UNIT II. Heads of income and Computation of Total income under various heads

- (a) income from salaries
- (b) income from House Property
- (c) Profits and gains from Business or Profession
- (d) Capital gains
- (e) income from other sources

UNIT III Clubbing Provisions, set off and carry forward of Losses, Deductions:

- (a) Income of other persons included in Assessee's Total Income
- (b) Aggregation of income and Set off or Carry Forward of Losses
- (c) Deductions in computing Total Income
- (d) Rebates & Reliefs;
- (e) Applicable Rates of Tax and Tax Liability

UNIT IV Assessment of income of different persons:

- (a) Taxation of Individuals including Non-residents
- (b) Hindu Undivided Family,
- (c) Firms, LLP, Association of Persons,
- (d) Co-operative Societies,
- (e) Trusts, Charitable and Religious Institutions

Page 1

UNIT V Corporate Taxation:

- (a) classification, tax incidence, computation of taxable income and assessment of tax liability.
- (b) Dividend Distribution Tax (DDT)
- (c) Minimum Alternate Tax (MAT)
- (d) Other special provisions relating to companies

TDS, TCS and Advance Tax:

- (a) Tax Deduction at Source
- (b) Tax Collection at Source
- (c) Advance Tax

Reference Books:

1. Singhanian, Dr. V. & Singhanian, Dr. K. ; Direct Taxes, Law and Practice, 43rd edition, Taxmann Publication Pvt. Ltd., New Delhi (2011-12),.
2. Ahuja, Dr. Girish & Gupta, Dr. Ravi; Professional Approach to Direct Taxes, Law and Practice, 21st edition, Bharat Publication Law House Pvt' Ltd., New Delhi, (2011-12).
3. Vayas, Dinesh (ed.); Kanga, Palkhivala and Vyas; The Law and Practice of Income Tax, 10th edn., Vol. I & II, Butterworths, New Delhi (2004).
4. Singhanian, Dr. V. & Singhanian, Dr. K. ; Students' Guide To Income Tax, 42nd edition, Taxmann Publication Pvt. Ltd., New Delhi (2010-11).
5. Ahuja, Dr. Girish & Gupta, Dr. Ravi; Taxation of Capital Gain, 7th edn., Bharat Publication, New Delhi (2010).
6. Rajaratnam, S.; MAT, 1st edn., snow white Publication, Mumbai (2010-11).
7. Chaturvedi, K. & Pithisaria, S.M.; Companion to chaturvedi & pithisaria's Income Tax Law, 1st edition, Vol. 6A(1) & (2), Lexis Nexis Butterworths Wadhwa, Nagpur (2010).
8. Rajratnam, S. (Rev.); Sampathlyengar's Law of Income Tax, 10th edn., Vol. 1-8, Bharat Publication, New Delhi (2005).

Paip
del

LBC-005

INDIRECT TAXATION

UNIT – I Introduction

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance

UNIT – II GST – Overview & Concepts

Background behind implementing GST- The need for GST- objectives of GST- Business impact Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and

Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies –Composition Levy.

UNIT – II GST Taxation/ Assessment proceedings

Return- Refunds- Input Tax Credit- Reverse Charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. Relevance of Cross Empowerments

UNIT-IV GST Audit

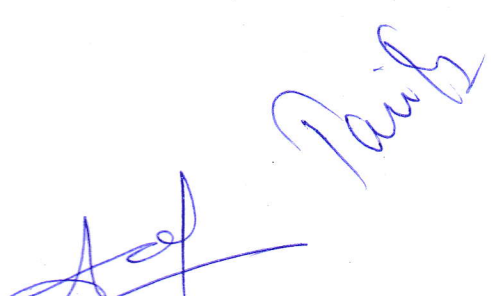
Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profiteering Authority – GST Practitioners – eligibility and Practice and Career avenues

UNIT-V Customs duty

The custom duty- Levy and collection of customs duty- Organisations of custom departments Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes

Recommended Texts

1. ShilpiSahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE, New Delhi



SUGGESTED READINGS

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017
2. V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017
3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
4. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
5. Dr.M. Govindarajan- A practical guide send text publishers July 2017

