OBJECTIVE: India being world’s largest democracy has undergone a great transition from being a closed economy to becoming the second largest growing economy of the world. At this crucial stage, it is imperative to establish the momentum of growth and development by adapting apt fiscal prudence clubbed with social security, strengthening infrastructure thereby providing right kind of environment for banking and finance and corporate growth so that there is an overall inclusive growth of the economy and the nation as a whole.

MODULE-I: CANONS OF TAXATION
   a) Theories of Taxation.
   b) Basic Concepts of Taxation.

MODULE-II: CONSTITUTIONAL PROVISIONS AND JUDICIAL INTERPRETATION OF TAXING STATUTES
   a) Source of Power to tax in Indian Constitution.
   b) Fundamental Rights and Taxing Statutes.
   c) Interpretation of Taxing Statutes.
   d) Scheme of Indian Income Tax Act.
   e) Direct Tax Code Bill.

MODULE-III: HEADS OF INCOME
   a) Salaries.
   b) Income from house property.
   c) Profits and gains of business or profession.
   d) Capital gains.
   e) Income from other sources.
   f) Deductions and Exemptions.

MODULE-IV: PLANNING
   a) Tax Avoidance.
   b) Tax Evasion.
   c) Tax Planning.
   d) Assessment.
   e) Income Tax Authorities- Appeal- Revision- Taxation of LLPs.

MODULE-V: INTERNATIONAL PRACTICES AND PRINCIPLES
   a) International Taxation and Double Taxation Avoidance Agreements.
b) Transfer Pricing.
c) Treaty Shopping.
d) Permanent Establishments

MODULE-VI: EXCISE ACT
a) Constitutional Mandate.
b) Nature of Excise Duty-Taxable event- Types of excise duty.
c) Excisable goods- manufacturing and production-manufacturer- Classification of goods.
d) Excise Act- methods of calculation of duty payable – Excise duty and CENVAT.

MODULE-VII: CUSTOMS ACT.

MODULE-VIII: SERVICE TAX
a) Nature of service tax- service tax provider and service receiver.
b) Classification and exemption of services.
c) Works contact and service tax.
d) Value of taxable service- CENVAT and service tax.

MODULE-IX: CENTRAL SALES TAX
a) Object and Scheme.
b) Constitutional Mandate- Inter-state sale.
c) Goods under CST- Sale under CST- Dealer under CST- Business under CST- Impact of VAT on CST.

MODULE-X: VALUE ADDED TAX
a) Background.
b) Recommendation of Task Force.
c) Working impact of VAT.

RECOMMENDED READINGS
3. Income Tax Act (Two volumes)--- N.A. Palkiwalah.
5. Direct Tax Act (Three Volumes)--- Chaturvedi.
11. VAT- Malhotra.
12. Wealth Tax--- Bare Act.
13. Direct Taxes and Practice--- Girish Ahuja.

ESSENTIAL CASE LAWS
NAME OF SUBJECT: INTERPRETATION OF STATUTES AND PRINCIPLES OF LEGISLATION

PAPER CODE: Law- 1020
MAXIMUM MARKS: 30+70=100
TIME ALLOWED: 3 HRS.

INTERNAL ASSESSMENT: 30 MARKS
TERM-END EXAMINATION: 70 MARKS

OBJECTIVE: Legislation is the major source of law of the modern era. Legislatures enact laws after much deliberation. No doubt in this process they have to take into account the present and future needs of the people.

MODULE-I: PRINCIPLES OF INTERPRETATION

a) Meaning and Need of Interpretation.
b) Law making- the legislature, executive and the judiciary.
c) Principles of Utility.
d) Relevance of John Rawls and Robert Nozick- Individual Interest to Community Interest.
e) Operation of these principles upon Legislation.
f) Distinction between Morals and Legislation.

MODULE-II: Interpretation of Statutes

a) Meaning of the term ‘statutes’.

1. Federation of Hotel and Restaurant Hotel Owners Association v. UOI 1989(178)ITR97SC
3. Vijayalashmi Rice Mill and Ors. v. The Commercial Tax Officers
4. AIR 2006 SC 2897
5. Karmachari Union, Agra v. Union of India & Ors.
6. AIR 2000 SC 1226
7. Jindal Thermal Power Ltd. V. Deputy Commissioner of Income Tax
8. The Hertz Corporation v. Melinda Friend in The Supreme Court of United States
b) Different parts of a Statute.
c) Commencement, operation and repeal of statutes.
d) Purpose of interpretation of statutes.

MODULE-III: Aids to Interpretation
   a) Internal aids.
   b) Title.
   c) Preamble.
   d) Headings and Marginal notes.
   e) Sections and sub-sections.
   f) Punctuation marks.
   g) Illustrations, exceptions, provisions and saving clauses.
   h) Schedules.
   i) Non-obstacle clause.
   j) External aid.
   k) Dictionaries.
   l) Translations.
   m) Travaux Preparatoires.
   n) Statutes in pari material.
   o) Contemporanea Exposito.
   p) Debates, inquiry commission reports and Law Commission reports.

MODULE-IV: Rules of Statutory Interpretation
   a) Primary Rules.
   b) Literal Rule.
   c) Golden Rule.
   d) Mischief Rule (Rule in the Heydon’s case).
   e) Rule of Harmonious Construction.
   f) Secondary Rules.
   g) Noscitur a sociis.
   h) Ejusdem generis.
   i) Reddendo singula singulis.
   j) Ul Res Magis Valent Quam Pereat.

MODULE-V: Presumption in Statutory Interpretation
   a) Statutes are valid.
   b) Statutes are territorial in operation.
   c) Presumption as to jurisdiction.
d) Presumption against what is inconvenient or absurd.
e) Presumption against intending injustice.
f) Presumption against impairing obligations or permitting advantage from one’s own wrong.
g) Prospective operation of statute.

MODULE-VI: Maxims of Statutory Interpretation
a) Construction of Penal Statutes.
b) Mens rea in Statutory Offences.
c) Interpretation of Fixing of Statutes.
d) Strict Construction of Taxing Statutes and its limitations.
e) Delegatus non potest delegare.
f) Expressio unius exclusion alterius.
g) Generalia specialibus non derogant.
h) In pari delicto potior est condition possidentis.
i) Utres valet potior quam pareat.
j) Expressum facit cessare tacitum.
k) In bonam partem.

MODULE-VII: Interpretation with reference to the subject matter and purpose
a) Restrictive and beneficial construction.
b) Taxing statutes.
c) Penal statutes.
e) Interpretation of substantive and adjunctival statutes.
f) Interpretation of directory and mandatory provisions.
g) Interpretation of enabling statutes.
h) Interpretation of codifying and consolidating statutes.
i) Interpretation of statutes conferring rights.
j) Interpretation of statutes conferring powers.

MODULE-VIII: Principles of Constitutional Interpretation
a) Harmonious construction.
b) Doctrine of pith and substance.
c) Colourable Legislation.
d) Ancillary powers.
e) “Occupied field”.
f) Residuary Power.
g) Doctrine of Repugnancy.
SUGGESTED READINGS

1. Interpretation of Statutes--- Maxwell.
2. Interpretation of Statutes--- G.P. Singh.
3. Interpretation of Statutes--- Craies.
4. Interpretation of Statutes--- Crawford.
5. Interpretation of Statutes--- Bindra.
6. Interpretation of Statutes--- V.P. Sarathi.
7. Interpretation of Statutes--- I. Sarup
NAME OF SUBJECT: **INSURANCE LAW**

INTERNAL ASSESSMENT: 30 MARKS
TERM-END EXAMINATION: 70 MARKS

OBJECTIVE: This paper intends to impart the law students basic knowledge regarding the jurisprudence of insurance with insights of Motor Vehicle Act, 1988 and Public Liability Insurance Act, 1991.

**MODULE-I: INTRODUCTION**


**MODULE-II: CONTRACTS OF INSURANCE**

a) Parties to the Contract- Classification of the contracts of Insurance based on nature of event, nature of interest affected and nature of insurance. Nature of Contract of Insurance, Subject matter of insurance, description of subject matter.


c) Nature of Risk: Definition of Risk & Risk Management.


e) Formulation and Formalities of Insurance Contract: Forming; Formalities; Forming at Lloyds, Temporary Cover- Duration and Renewal of Policies 2 Periods.

f) Assignment of Insurance Policies.

g) Warranties and Representations.

**MODULE-III: CLASSIFICATION OF INSURANCE**


d) Accident and Motor Insurance. Miscellaneous Insurance.

MODULE-IV: INSURANCE REGULATION IN INDIA

a) State Regulation of Insurance and Liability. Purpose of State Regulation. History of State Regulation- Pre-Independence and Post-Independence Regulations.


MODULE-V: INSURANCE AND CONSUMER PROTECTION.

MODULE-VI: DE-REGULATION OF INSURANCE


RECOMMENDED READINGS

2. C. Rangarajan--- Handbook of Insurance and Allied Laws.
RELEVANT CASE LAWS

1. Brahma Datt v LIC AIR 1966 All 474 (Wagering)
2. Northern India General Insurance Co Ltd v Kanvarjit Singh Sobti AIR 1973 All 357 (Third party's interest, Wagering)
3. General Assurance Society Ltd. v Chandumull Jaina and another
4. Mithoolal Nayak v LIC AIR 1962 SC 814 (Forfeiture of Premium)
5. Lakshmi Insurance Co v Bibi Padmawathi AIR 1961 Punjab 253 (non-disclosure need not be fraud)
6. LIC v Shakuntala Bai AIR 1975 AP 68 (No repudiation of policy On inaccuracy)
7. Bhagwan Bai v LIC of India AIR 1984 MP 126 (non-disclosure of immaterial facts cannot vitiate contract)
8. The Gaya Muzaffurpur Roadways & Co. and ors., vs. Fort Gloster Industries Ltd. and anr.,
9. Kashmir Motor Drivers Association and anr. vs. Union of India (UOI) and ors.
10. United India Insurance Co., Shimla v Tilak Singh & others 2006 Case (No liability to gratuitous passenger)

NAME OF SUBJECT: PUBLIC INTERNATIONAL LAW

PAPER CODE: Law- 1024
MAXIMUM MARKS: 30+70=100
TIME ALLOWED: 3 HRS.

INTERNAL ASSESSMENT: 30 MARKS
TERM-END EXAMINATION: 70 MARKS

OBJECTIVE: This paper intends to make the students of law understand the basics of Public International Law and practice. The students shall at the end of the course students shall be able to know of the development of international law and its jurisprudence at international and national level.
MODULE-I: INTRODUCTION
   a) Nature and Definition of International Law.
   b) Subjects of International Law.
   c) Relationship between International Law and Municipal Law.

MODULE-II: SOURCES OF INTERNATIONAL LAW
   a) Custom.
   b) Treaties.
   c) General Assembly Resolutions.
   d) General Principles.
   e) Justice Works.
   f) Other Sources.

MODULE-III: RECOGNITION, EXTRADITION AND LAW OF THE SEA
   a) Recognition
      i. Theories of Recognition.
      ii. Recognition of States.
      iii. State Territory- Modes of Acquiring and Loosing.
      iv. De facto; De jure Recognition.
      v. Implied Recognition.
      vi. Withdrawal of Recognition.
      vii. Retroactive Effects of Recognition.
   b) Extradition
      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.

MODULE-IV: INTERNATIONAL ORGANIZATIONS
   a) UN
      i. Purposes, Principles and Membership.
      ii. General Assembly- Composition, Function and Powers.
   b) ICJ
c) IMF & IBRD

d) WTO

e) ICAO

f) IAEA

g) UNEP

RECOMMENDED READINGS

1. Brownlie--- Principles of International Law.
2. Shaw--- International Law.
3. Starke--- Introduction to International Law.
4. Oppenheim--- International Law.
5. Grieg--- International Law.
7. H.O. Agarwal--- International Law.
9. S.K. Verma--- An Introduction to Public International Law.

NAME OF SUBJECT: MOOTCOURT EXERCISES AND INTERNSHIP

PAPER CODE: Law- 1031
MAXIMUM MARKS: 30+70=100
TIME ALLOWED: 3 HRS.

INTERNAL ASSESSMENT : 30 MARKS
TERM-END EXAMINATION: 70 MARKS

OBJECTIVE: This shall be a simulation course and the students shall be prepared in a case either in a moot court or in a mock trial on a given problem. This paper shall have three components of 30 marks each and a viva for 10 marks.

MODULE-I: MOOT COURT (30MARKS)
Every student may be required to do at least three moot courts in a year with 10 marks for each. The moot court work will be on assigned problem and it will be evaluated for 5 marks for written submissions and 5 marks for oral advocacy.

**MODULE-II: OBSERVANCE OF TRIAL IN TWO CASES, ONE CIVIL AND ONE CRIMINAL (30 MARKS)**

Students may be required to attend two trials in the course of last two or three years of LL.B. studies. They will maintain a record and enter the various steps observed during their attendance on different days in the court assignment. This scheme will carry 30 marks.

**MODULE-III: INTERVIEWING TECHNIQUES AND PRE-TRIAL PREPARATIONS AND INTERNSHIP DIARY (30 MARKS)**

Each student will observe two interviewing sessions of clients at the Lawyer’s Office/ Legal Aid Office and record the proceedings in a diary which will carry 15 marks. Each student will further observe the preparation of documents and court papers by the Advocate and the procedure for the filing of the suit / petition. This will be recorded in the diary which will carry 15 marks.

**MODULE-IV: VIVA**

The fourth component of this paper will be Viva voice examination on all the above three aspects. This will carry 10 marks.