

## VII SEMESTER

### COURSE-I: PUBLIC INTERNATIONAL LAW

#### Objectives:

The course includes the study of general principles of international law including law of peace. Third world concerns in respect of security and development and the role of U.N. and International Agencies in structuring solutions in the context of changing balance of power are also to be appreciated.

#### Course contents:

##### UNIT-I

Nature, definition, origin and basis of International Law; Sources of International Law; Relationship between Municipal and International Law; Subjects of International Law.

##### UNIT- II

States as subjects of International Law: States in general; Recognition; State territorial sovereignty.

##### UNIT –III

State Jurisdiction: Law of the sea; State Responsibility; Succession to rights and obligations.

##### UNIT – IV

State and Individual - Extradition, Asylum and Nationality; the agents of international business; diplomatic envoys, consuls and other representatives; the law and practice as to treaties.

##### UNIT – V

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

#### Prescribed Books:

Starke, J.G, *An Introduction to International Law* (Oxford University Press, 2013).

Sands Philippe and Pierre Klein, *Bowett's Law of International Institutions, 6<sup>th</sup> Edition, (Sweet & Maxwell, 2009)*

#### Reference Books:

Clapham, Andrew, *Brierley's Law of Nations: An Introduction to the Role of International in International Relations, 7<sup>th</sup> Edition,(Oxford: 2012)*

Harris ,D.H, *Cases and Materials on International Law, 7<sup>th</sup> Edition, (Sweet and Maxwell, 2010)*

Oppenheim , *International Law, 9<sup>th</sup> Edition, (Oxford, 2008)*

Kapoor, S.K, *International Law, Human Rights* (Central Law Agency, 2009).

Das, Bhagirathlal, *An Introduction to World Trade Organization Agreements* (Zed Books, 1998).



# KARNATAKA STATE LAW UNIVERSITY

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No.KSLU/Academic/BOSUG/Taxation/2017-18/ 0606

Date: 07.07.2017.

## Notification

Sub: Change of Syllabus of "Taxation" for 3years LL.B. and 5years B.A.,LL.B. 5years B.B.A., and 5years B.Com., LL.B. Courses.

Ref: 1. . Resolution of B.O.S. (U.G.) meeting held on 29.06.2017.  
2. Approval of Syndicate Meeting held on 01.07.2017, Table Agenda No: 03.  
3. Approval of Hon'ble Vice chancellor, dtd: 07.07.2017.

With reference to the above, the Principals of all Law Colleges of Karnataka State Law University are hereby notified that the syllabus of "Taxation" course for 3years LL.B. (3<sup>rd</sup> Semester), 5years B.A., LL.B. (7<sup>th</sup> semester), 5years B.B.A.,LL.B. (7<sup>th</sup> semester), and 5years B.Com., LL.B. (7<sup>th</sup> semester) programmes is changed as appended to this notification in Annexure-I with effect from the academic year 2017-18. Further, it is notified that the syllabus of "Taxation" course for 3years LL.B. (6<sup>th</sup> Semester), 5years B.A., LL.B. (10<sup>th</sup> semester), 5years B.B.A., LL.B. (10<sup>th</sup> semester) programmes (old 3 and 5 year LL.B. degree programmes) is also changed as appended in Annexure-I with effect from the academic year 2017-18. The same may be brought to the notice of all the teachers and students.

Singed.

REGISTRAR (I/c)

Encls: Annexure-I Syllabus of the course on "Taxation."

To

The Principals/ Directors  
of all the Law Colleges/Schools affiliated to  
Karnataka State Law University, Hubballi.

### Copy to:

1. P.S. to the Vice-Chancellor, Karnataka State Law University, Hubballi.
2. P.S. to the Registrar, Karnataka State Law University, Hubballi.
3. P.S. to the Registrar (Evaluation) Karnataka State Law University, Hubballi.
4. D.R./A.R. Academic Section, Karnataka State Law University, Hubballi.
5. ICT Incharge for uploading in the KSLU website.
6. Office copy.

### III (3Yr) /VII (5Yr)-SEMESTER - COURSE-III: TAXATION

#### OBJECTIVES

Legal regime of Tax encompasses the policies, Laws and rules for Taxation process. Income Tax Law is concerned with tax imposed on various sources of income. With regard to indirect tax latest in the pipeline of fiscal policy is introduction of uniform Goods and Service Tax (G S T) regime by July 1, 2017. Tax Policy is related to duties on imports from foreign countries and all compulsory levies imposed by the Government on Individuals firms, limited companies, Govt. organizations, Local Authorities and others for the benefit of the State. The object here is imparting conceptual understanding to the students of the provisions of both direct and indirect tax laws. The students of law are required to know the impact of taxation on business transactions.

#### COURSE

#### CONTENTS UNIT-I :

##### General

Concept of Tax- Nature and characteristics of different types of taxes- Direct and Indirect taxes-Distinction between tax and fees, tax and Cess-Tax evasion, Tax planning and Tax avoidance- Retrospective Taxation-Federal Base of Taxing Power -Power of Taxation under the Constitution, Immunity of State agencies/Instrumentalities- Fundamental Rights and the power of Taxation- Commerce Clause, Inter-State Commerce and Taxation, Scope of Taxing powers of Parliament. Delegation of taxing power to State Legislatures and Local bodies

#### UNIT-II: Direct Tax Regime

The Income Tax Act 1961: Basis of taxation of Income –Basic concepts, Person, Residential Status and incidence of tax, Income from Salaries-Income from House Property-Income from Business or profession and vocation-Capital gains, Income from other sources-Deemed assessee, Set off and carry forward Loss; Incomes exempt from tax, permissible deductions & Chapter VIA deductions, Assessment, Kinds of assessment, Income tax authorities- Appointment-powers and functions, Provisions relating to collection and recovery of tax-filing of returns, electronic filing, I.T.Portal working and Refund of tax, appeal and revision provisions, offences and penalties.

#### UNIT-III: Indirect Tax Regime

Concept of Goods and Service Tax (GST)-The Constitution (122<sup>nd</sup> Amendment) Act 2017. The Central Goods and Services Tax Act, 2017- Dual GST model taxation- GST Council – Central GST (CGST); GST levy on transactions-sale, transfer, Purchase, barter, lease, or import of goods and/or services. IGST /SGST /UTGST/ compensation Law to State Governments GSTN-Goods and Services Tax Network Portal; Tax Invoice, GST

on Imports & Exports, benefits of GST to trade, industry, e-commerce & Service Sector and the consumers at large, Impact of GST on GDP of India and Inflation.

UNIT-IV: Indirect Tax Regime:

IGST- Integrated GST (IGST) levied by the Central Government. Inter-state transactions and imported goods or services- State GST (SGST) ; The State Goods & Service tax Law, Power of Central government to levy tax on interstate taxable supply, Impact of GST on State revenue; Indemnifying State Revenue Loss; UTGST-Union Territory Goods and Service Tax Law-GST Exemption on the sale and purchase of securities, Securities Transaction Tax (STT)

UNIT-V: Custom Law

Legislative Background of the levy-ports-Warehouses-Nature and restrictions on exports and imports-Levy, exemption and collection of customs, duties and overview of law and procedure-Clearance of goods from the port, including baggage-Goods imported or exported by post and stores and goods in transit-Duty drawbacks provisions, Authorities-Powers and functions and SEZ Units.

Prescribed Books:

Sumit Dutt Majumder, GST in India, 2<sup>nd</sup> edn., (New Delhi: Centax Publications Pvt. Ltd., 2016/2017).

Taxmann's Income Tax Act, 60<sup>th</sup> edn., (New Delhi: Taxmann Publications Pvt. Ltd., 2016/2017).

R. K. Jha and P.K.Singh, A Bird's Eye view of GST, 1<sup>st</sup> edn., (Hyderabad: Asia Law House, 2017).

Reference Books/websites/Portals

Arvind P Datar, Kanga and Palkhivala's The Law and Practice of Income Tax, 10<sup>th</sup> edn., (Nagpur: LexisNexis, 2014).

Sampath Iyengar's, Law of Income Tax, 11<sup>th</sup> edn., (New Delhi: Bharat Law House Pvt. Ltd., 2011).

Income-Tax Act, 1961 and Income-Tax Rules, 1962 as amended by latest Finance Act,2016-17.

**COURSE IV: CRIMINAL LAW –II:**  
**CRIMINAL PROCEDURE CODE, 1973, JUVENILE JUSTICE (CARE AND PROTECTION OF CHILDREN) ACT, 2000 AND PROBATION OF OFFENDERS ACT, 1958.**

**Objectives:**

Procedural Law providing for a fair procedure is significant for a just society. The course is aimed at driving home the students how the pre-trial, trial and the subsequent process are geared up to make the administration of criminal justice effective. The course will acquaint the student with organisation of the functionaries under the Code, their power and functions at various stages and the procedure according to which these powers and functions are to be exercised. The students will also undertake the study of two cognate Acts as a part of this course viz.; *Juvenile Justice Act* and *Probation of Offenders Act*. In additions the course teacher shall endeavour to familiarise the students with the case paper like FIR, Police statement, charge sheet, etc.

**Course contents:**

**UNIT -I**

**Introductory and Pre-trial Process**

Meaning of procedure; The organization of the functionaries under the Code; their duties, functions and powers; First Information Report, complaint; Arrest; Inquest, Inquiry, Investigation and Trial ; Features of a fair trial

**UNIT - II Trial**

**Process-I:**

1. Magisterial Powers to take cognizance.
2. Commencement of proceedings.
3. Dismissal of complaints.
4. Charge.
5. Processes to compel appearance and production of things.
6. Bail.
7. Preliminary pleas to bar trial .
8. Security for keeping peace and good behaviour

**UNIT - III**

**Trial Process-II**

1. Provisions as to Inquiries and Trials.
2. Types of trial
3. Judgment.
4. Appeals, Revision and Reference.
5. Maintenance.

**UNIT - IV**

**Miscellaneous**

1. Transfer of cases.
2. Execution, suspension, remission and commutation of sentences.
3. Disposal of property.

4. Irregular proceedings.
5. Limitation of taking cognizance.
6. Compounding of offences and plea bargaining.

#### **UNIT - V**

1. Salient features of the Juvenile Justice (Care & Protection of Children) Act, 2000.
2. Salient features of the Probation of Offenders Act, 1958.

#### **Prescribed Books:**

1. Ratanlal&DhirajLal- The Code of Criminal Procedure.
2. Juvenile Justice (Care & Protection of Children) Act, 2000 -Bare Act Probation of Offenders' Act, 1958-Bare Act

#### **Reference Books:**

1. R.V.Kelkar- Criminal Procedure.
2. Report of the Committee on Reforms of Criminal Justice System.

## COURSE-IV: CLINICAL COURSE-I:

### PROFESSIONAL ETHICS AND PROFESSIONAL ACCOUNTING SYSTEM

#### Objective:

Professions are noble. The movement of all professions, hitherto, has been from chaos to organization, organization to consolidation and consolidation to autonomy and monopoly. Same is true of the law profession also. The prime reason for conferring autonomy and monopoly by the society on the professionals is the fact that they are a body of learned persons and the interest of society and individuals is safe in their hands. The Bar should set enviable standards of ethics and scrupulously adhere to them as also enforce them. It is too good of the society to trust the learned body of the professionals to regulate themselves and not to empower an outsider to sit in judgment over their activities. The trust reposed by the society in profession is to be zealously guarded. The Bar should live up to the expectations of the society. The society has a right to expect of the professionals such ideal behaviour. The course is designed to imbue students with these high values forming the basis of the profession so that they can live up to those standards in their professional life.

#### Course contents:

##### UNIT-I

The legal profession and its responsibilities; The equipment of the lawyer; Conduct in Court; Professional conduct in general; Privileges of a lawyer; Salient features of the *Advocates Act, 1961*.

##### UNIT-II

Duty to the Court; Duty to the profession; Duty to the opponent; Duty to the client; Duty to the self; Duty to the public and the State.

##### UNIT-III

Contempt of Court Act, 1972.

Selected major judgments of the Supreme Court:

1. *In the matter of D, An Advocate*, AIR 1956 SC 102.
2. *P.J.Ratnam v. D.Kanikaram*, AIR 1964 SC 244.
3. *N.B.Mirzan v. The disciplinary committee of Bar Council of Maharashtra and Another*, AIR 1972 SC 46.
4. *Bar Council Of Maharashtra v. M.V.Dabholkar, etc.*, AIR 1976 SC 242.
5. *V.C.Rangadurai v. D.Goplan and others*, AIR 1979 SC 201.
6. *Chandra ShekharSoni v. Bar Council of Rajasthan and Others*, AIR 1983 SC 1012.
7. *In Re an Advocate*, AIR 1989 SC 245.
8. *In Re Vinay Chandra Mishra*, 1995 (Vol-I) IBR 118.
9. *Supreme Court Bar Association v. Union of India*, AIR 1998 SC 1895.
10. *Ex-Capt. Harish Uppal v. Union of India*, AIR 2003 SC 739.

##### UNIT-IV

Selected opinions of the Bar council of India

1.	DC Appeal No. 16/93	1998	(Vol.1)	IBR 135
2.	BCI Tr. Case No.40/91	1998	(Vol.1)	IBR139
3.	DC Appeal No. 8/94	1998	(Vol. 1)	IBR 153
4.	DC Appeal No. 20/94	1997	(Vol. 3 &4)	IBR 193
5	BCI Tr. Case No. 76/95	1997	(Vol. 3 &4)	IBR 201
6	DC Appeal No.43/96	1997	(Vol. 3 &4)	IBR 207
7	DC Appeal No.18/91	1997	(Vol. 1 & 2)	IBR 271
8	DC Appeal No.24/90	1996	(Vol.1)	IBR 135
9	DC Appeal No.19/93	1996	(Vol.1)	IBR 152
10	BCI Tr. Case No.104/90	1996	(Vol.1)	IBR 155
11	BCI Tr. Case No.52/89	1994	(Vol.1)	IBR 187
12	BCI Tr. Case No.127/88	1992	(Vol. 3 &4)	IBR 125
13	BCI Tr. Case No.39/87	1992	(Vol. 3 &4)	IBR 147
14	BCI Tr. Case No.39/89	1992	(Vol. 3 &4)	IBR 149
15	BCI Tr. Case No.16/88	1989	(Vol.1)	IBR 99
16	BCI Tr. Case No.2/88	1989	(Vol.1)	IBR 102
17	BCI Tr. Case No.52/88	1989	(Vol.2)	IBR 110
18	DC Appeal No.41/87	1989	(Vol.2)	IBR 122
19	BCI Tr. Case No.29/81	1989	(Vol.2)	IBR 245
20	DC Appeal No.14/88	1989	(Vol.2)	IBR 258
21	BCI Tr. Case No.14/80	1989	(Vol.2)	IBR 264
22	DC Appeal No.24/87	1989	(Vol.2)	IBR 273
23	DC Appeal No.46/86	1989	(Vol.2)	IBR 280
24	DC Appeal No.3/88	1989	(Vol.2)	IBR 285
25	BCI Tr. Case No.2/80	1989	(Vol.2)	IBR 289
26	BCI Tr. Case No.10/86	1989	(Vol. 3 &4)	IBR 520
27	BCI Tr. Case No.101/88	1989	(Vol. 3 &4)	IBR 524
28	DC Appeal No.23/88	1989	(Vol. 3 &4)	IBR 532
29	DC Appeal No.35/87	1989	(Vol. 3 &4)	IBR 536
30	BCI Tr. Case No.27/88	1989	(Vol. 3 &4)	IBR 542



31	BCI Tr. Case No.6/84	1989	(Vol. 3 &4)	IBR 560
32	BCI Tr. Case No.24/86	1989	(Vol. 3 &4)	IBR 563
33	DC Appeal No.10/88	1989	(Vol. 3 &4)	IBR 572
34	DC Appeal No.45/74	1988	(Vol. 1 &2)	IBR 182
35	DC Appeal No.23/87	1989	(Vol.1& 2)	IBR 187
36	DC Appeal No.6/81	1988	(Vol.1& 2)	IBR 193
37	BCI Tr. Case No.16/86	1988	(Vol.1& 2)	IBR 197
38	DC Appeal No.41/86	1988	(Vol.1& 2)	IBR 200
39	DC Appeal No.33/86	1988	(Vol. 3 &4)	IBR 354
40	DC Appeal No.21/85	1988	(Vol. 3 &4)	IBR 359
41	BCI Tr. Case No.43/82	1988	(Vol. 3 &4)	IBR 364
42	DC Appeal No.28/86	1988	(Vol.3& 4)	IBR 374
43	DC Appeal No.64/74	1987	(Vol.2)	IBR 314
44	DC Appeal No.30/84	1987	(Vol.2)	IBR 319
45	DC Appeal No.40/86	1987	(Vol.3)	IBR 488
46	DC Appeal No.10/86 &10A/86	1987	(Vol.3)	IBR 491
47	DC Appeal No.7/86	1987	(Vol.3)	IBR 496
48	DC Appeal No.7/81	1987	(Vol.4)	IBR 735
49	DC Appeal No.12/86	1987	(Vol.4)	IBR 745
50	BCI Tr. Case No.57/87	1987	(Vol.4)	IBR 753

## UNIT-V

Accountancy for lawyers:

Need for maintenance of accounts- Books of accounts that need to be maintained- Cash Book, journal and ledger

Elementary aspects of bookkeeping: Meaning, object, journal, double entry system, closing of accounts

The cash and bulk transaction- The Cash book- Journal proper especially with reference to client's accounts- Ledger, Trial balance and final accounts- Commercial mathematics.

1. **Mode of assessment:** The scheme of evaluation for **Clinical Course-I:Professional ethics and Professional accounting system** shall be as under:

- a. There shall be a viva for 20Marks at the end of the semester. Viva shall be conducted by the course teacher and the principal or a senior faculty member designated by the principal.

- b. Two Written Tests shall be conducted for 40 marks each.
- c. The questions in the test papers should be spread over whole syllabus.
- d. I test shall be at the end of 9 weeks of the semester and the II test shall be by the end of the semester.

**Prescribed Books:**

1. Iyer, K.V., Krishnaswamy, *Professional Conduct and Advocacy*, (Oxford University Press, 1945)
2. B.S.Raman, *Financial Accounting*, “Elements of Accountancy”, (Mangalore: United Publishers, 1998)

**Reference Books:**

1. Menon, N.R. Madhava, *Clinical Legal Education*, (Eastern Book Co., 2008)
2. Dr. B. Malik, *Art of Lawyer*, (New Delhi: Universal Book Agency, 1999)
3. Contempt of Court Act, 1971