

Devi Ahilya Vishwavidyalaya ,Indore, M.P.

B.Com.LL.B. (Hons) Revised Syllabus

B.Com.LL.B. (HONS) PART –V SEMESTER - IX

PAPER I : Principle Of Taxation Law

Unit - I

Income Tax Act 1 Basic concepts- basis of charges of tax 2 Definitions 3 Residential status of assesses – its impact on tax liability

Unit – II

Heads of Income - 1. General concepts 2. Chargeability to tax- admissible & inadmissible deductions, exclusions and deductions from income, 3. Set off and carry forward of losses. 4. salaries 5. Income from House Property 6. Income from Profits of Profession and business 7. Capital Gains 8. Income from other sources 9. Clubbing of income

Unit – III

Income tax Authorities 1. Powers & functions, 2. Assessment 3. Allotment of permanent account number, 4. Economic criteria scheme.

Unit – IV

Appeal, Revision and Reference 1. Appeal, 2. Revision, 3. Reference 4. Rectification, (Sec.269N, 269 UJ)

Unit – V

Prosecution and Penalties 1. Prosecutions under Income Tax Act, 1961 2. Non-compliance, 3. Contravention, 117 4. Avoidance 5. Evasion of tax. 6. Penalties

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Texts & References

1. Taxman : Tax Planning and Management, (1998), Taxman
2. Agarwal, A.N. : Indian Economics (Selected Chapters) (1997) Wishwa Prakashini, N.Delhi.
3. N.K. Palkhivala & B.A. Palkhivala (eds) : Kanga and Palkhivala's Income Tax Law and Practice (7th ed. 1976).
4. Agrawal, V.S. : Taxation of Salaries with Tax Planning (1990), Professional Book Publishers, New Delhi.
5. V.S. Sunderam : Law of Income Tax in India (11th ed. 1978).
6. A.C. Sampat Iyengar : Three Taxes (6th ed. 1987).
7. K. Chaturvedi and S.M. Pithisaria : Income Tax Law (3rd ed. 1981).
8. V.P. Gandhi : Some Aspects of Indian Tax Structure : An Economic Analysis (1970)
9. T. Mathew: Tax Policy (1975).
10. H.M. Seervai : Constitutional Law of India (3rd ed. 1984)
11. I.P.S. Siddhu : Company Taxation Cases.

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PAPER II : Local Self Government including Panchayat Administration

Unit - I

Concept d. Local self Government- meaning, evolution. e. Nature f. Doctrine of distribution of power.

Unit - II

Constitutional Provisions 1. Constitutional Provisions-Directive principles, 2. 73rd and 74th Amendment; 3. Panchayats Constitution. and Composition., 4. Powers and responsibilities. 5. Election, (Article 243. 243A-O) and 12th schedule.

Unit - III

Municipalities 1. The Municipalities- Constitution and Composition, 2. Reservation of seats, 3. Powers and responsibilities Election. 4. Wards Committees Finance Commission (relating to Municipalities) (Article 243 P, ZG and 280)

Unit - IV

Panchayati Raj Act 1993

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Unit - V

Nagar Palika Adhinyam,

Texts & References

1. Dr. J.N. Pandey Constitution Law of India
2. V. N. Shukla Constitution Law of India
3. M.P. Jain Indian Constitution
4. 2. Basanti Lal Babel Constitution of India

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PAPER III : MEDIA AND LAW

Unit - I

Mass Media- Types of- Press Films, Radio Television 1. Ownership Patterns :- Press - private-public A - Films, Private B - Radio & Television - 2. Differences between visual and non - visual Media - Impact on people's minds

Unit – II

Press-Freedom of Speech and Expression — Article 19 (1) (a) 1. Includes Freedom of the Press 2. Laws of defamation, obscenity, blasphemy and sedition 3. Law relating to employees wages and service conditions of media, The working journalists and other news paper employee (condition of service) and Misc. Provisions Act, 1955, The working journalist (Fixation of Rates of wages) Act, 1958. 4. . Price and pages Schedule Regulation 5.

Newsprint Control order 6. Advertisement- is it included within freedom of speech and expression? 7. Press and the monopolies and Restrictive trade practices Act. 8. The working Journalist (Fixation of Rates of wages) Act, 1958.

Unit – III

Films - It Included in freedom of speech and expressions? 1. Censorship of films - constitutionality 2. The Abbas case 3. Differences between films and press - why pre- censorship valid for films but not for the press 4. Censorship under the cinematograph Act 120

Unit – IV

Radio and television- Government Policy: 1. The Press Council Act, 1978 2. Regulatory Code of Conduct 3. Report of the Chadha committee 4. Government policy 5. Commercial advertisement 6. Internal scrutiny of serials etc

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Unit – V

Constitutional Restrictions 1. Radio and television subject to law of defamation and obscenity 2. Power of legislature- Article 246 read with the seventh schedule 3. Power of impose tax - licensing and licence fee 4. Contempts of Court Act.

Texts & References

1. M.P. Jain, Constitutional Law of India (1994) Wartha
2. H.M. Seervai, Constitutional Law of India Vol. (1991) Tripathi, Bombay
3. John B. Haward, "The Social Accountability of Public Enterprises" in Law and community contn in New Development Strategies (International Center for law in Development 1980)
4. Bruce Michael Boyd, "Film Censorship in India: A Reasonable Restriction on freedom of speech and expression" 14 J.I.L.I. 501 (1972)
5. Rajeev Dhavan" On the Law of the Press in India" 26 J.I.L.I. 288 (1984)
6. Rajeev Dhavan, "Legitimizing. Government Rhetoric; Reflections on some Aspects of Social press Commission" 26 J.I.L.I. 391 (1984)
7. Soli Sorabjee, Law of press Censorship in India (1976)
8. Justice E.S. Venkatramiah, freedom of press: Some Recent trends (1984)

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PAPER IV: Moot Court Practice & Internship

This paper may have three components of 30 marks each and a viva for 10 marks.

(a)Moot Court (30 Marks). 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.

(b)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 the 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.

(c)Interviewing techniques and Pre-trial preparations and Internship diary (30 marks):

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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.

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

Suggested Readings :

- 1. Moot Court : Kailash Rai
- 2. Cr. P.C. : Paranjape

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OPTIONAL PAPER V : Information Technology Law

Unit - I

Introduction 1. Concept and Definition – Computer, Digital Signature, Key Pair, Subscriber, Verification 2. Globalisation and ECommerce – U.S./U.K. 3. I.T. Act 2000 – Aim and object, E-mail, Torts & contract on Internet, Offences and Cyber Crimes, Stalking, Hacking, tempering, Junk Spaming – publication of obscene material, offences of computer, worms & virus Defamation and internet 4. Loop holes in I.T. Act.

Unit - II

Adjudication and penalties 1. Powers of Police Officers 2. The Cyber Regulations Appellate Tribunal 3. Appeal to High Court 4. Compounding of contravention and Recovery of penalty

Unit - III

Protection of Consumers and Victims 1. Protection of consumer & unfair Terms 2. Protection of person when person is not consumer 3. Proposed Amendments 4. R.B.I. Guideline for A.T.M. Transactions 135

Unit - IV

International sphere of Global Regime 1. Civil Jurisdictions 2. Minimum contact Doctrine in U.S.A. 3. E mail on Internet 4. Danger for computer software failure

Unit - V

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Right of Privacy (on Internet) Media Law 1. Right to Privacy – Breach of (Defamation, Tresspass, Nuisance 2. Breaching confidence and harassment 3. Privacy on Internet 4. Real Victims of Virtual Crime

Select Bibliography

1. I.T. Tech. Law : Gupta & Agrawal – Premier Publication, Allahabad.

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PAPER V : COMPETITION LAW

Unit I :

Evolution of Competition Law, ii. Monopoly & Restrictive Trade Practices Act, 1969, iii. Raghavan Committee Recommendations iv. Competition Act, 2002, Objectives and Overview, v. Appreciable Adverse Effect over the Competition, Unfair Trade Practices.

Unit II:

Anti-Competitive Agreements i. Horizontal Agreements: Price Fixing, Output Limitation, Market Sharing, Bid Rigging, Collusive Bidding, Cartel ii. Vertical Agreements: Tie In Agreement, Exclusive Supply, Exclusive Distribution, Refusal To Deal & Resale Price Maintenance. iii. Rule of Reason & Rule Per Se iv. Competition & Intellectual property Rights; Inter-linkage

Unit III:

Abuse of Dominant Position & Regulation of Combination i. Abuse of Dominant Position: Dominant Position and Its Abuse, Predatory Pricing, Trade Barriers & Denial of Market Access. ii. Regulation of Combination: Threshold Limits, Procedure and Role of Commission

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Unit IV:

Competition Authorities & Investigation, Enforcement i. Competition Commission of India: Composition, Appointment, Power, Function and Duties ii. Director General, Power & Functions iii. Competition Appellate Tribunal: Composition Power, Function iv. Investigation: General Procedure and Remedies, v. Extra-territorial Operation of Commission. vi. Competition Advocacy, vii. Leniency Programme, Contemporary Issues in Competition

Books & References:

1. T, Ramappa, Competition Law in India, Oxford University Press.
2. VinodDhall, Competition Law Today: Concept, Issues and Law in Practice, Oxford University Press.
3. Richard Wish, David Bailey, Competition Law, Oxford University Press.

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