

Devi Ahilya Vishwavidyalaya, Indore, M.P.

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

**B.com LL.B. (HONS) PART - III SEMESTER - VI
Paper I : TAXATION**

UNIT I –

Introduction Basic concepts of Income Tax, Computation of Income under different heads of income, Deduction of Tax at source.

UNIT II

– Company's Tax Management. Rationale of Company taxation, Residential status of a company, set off and carry forward of Losses, Advance payment of tax.

UNIT III – Tax Planning Concept, Significance and Problem of Planning, Distinction between Tax avoidance and Tax evasion, Division of Income Claiming, Maximum deduction, Rebates, Relieves and Restoring Tax free Incomes.

UNIT IV –

Tax Administration Filing of returns, Self Assessment of Tax, Default and Penalties.

UNIT V –

Tax Consideration in respect of special managerial Decisions. Make or Buy, Own or Lease, Close or Continue, Export or Domestic Sales return or Replace, Tax Planning in respect of Managerial Remuneration.

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SUGGESTED READINGS:

1. Ahuja, GK & Gupta, Ravi Systematic Approach to Income Tax, Allahabad, Bharat Law House, 1999. 2. Singhania, VK Direct Taxes: Law and Practices, Delhi, Taxman. 3. Srinivas, EA. Handbook of Corporate Tax Planning. New Delhi, TMGH 1986.

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Paper II : Gender Justice & Feminist Jurisprudence

Unit-I

Women in Pre-Independence India Social and legal inequality, Social reform movement in India, Gandhian movement. Nehru's views – joint family etc. Karachi congress – Fundamental Rights, Resolution., Equality of sexes.

Unit-II

Women in Post-Independence India Preamble of the Constitution – Equality provisions in fundamental Rights and Directive Principles of State Policy., Negative Aspects of the Constitution – Exploitation of sex not, mentioned in Article 23. Different personal laws – unequal position of women. Uniform Civil Code towards gender justice. Indian tradition and family ideology: growth of feminism and schools of feminism.

Unit-III

Sex Inequality in Inheritance Rights Continuance of feudal Institutions of joint family – women's, inheritance position under Hindu Law., Inheritance right of women under Christian law., Inheritance right of women under Parsi law., Inheritance right of women under Muslim law. Movement towards uniform Civil Code.

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Unit-IV

Matrimonial relations and its consequences Matrimonial Property., Separation of property., Maintenance of different system of personal law. Division of assets on divorce.

Unit-V

Social Welfare Laws for Women and Non-implementation of protective labour legislation. Maternity benefits Act. Equal remuneration Act. Factories Act. Inequality in the work place. Additional burden of domestic responsibilities.

Selected Bibliography :

1. Flevia Agn's et. al. Women and the Law
2. Meynei Hindu Woman & Marriage

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**Paper III : Interpretation Of Statutes And Principal of
legislation**

Unit – I :

Interpretation of Statutes 1. Meaning of the term statute, Kinds of statutes 2. Commencement, operation, repeal of statutes 3. Purpose of interpretation of statutes 4. Meaning of construction and interpretation – their difference

Unit – II :

Aids to Interpretation Internal aids 1. Titles 2. Preamble 3. Heading and marginal notes 4. Sections and sub- sections 5. Punctuation marks 6. Illustrative exceptions, provisos and saving clauses 7. Schedules 8. Non - obstante clause External aids 1. Dictionaries 2. Translations 3. Travaux preparatoires 4. Statutes in pari materia 5. Contemporanea Exposition 6. Debates, inquiry commission reports and Law commission reports 7 General Clauses Act

Unit – III :

Principles and Rules of Statutory Interpretation 1. Primary rules 2. Literal rule 3. Golden rule 4. Mischief rule (rule in the Heydon's case) 5 Rule of harmonious construction 6. Noscitur a sociis 7. Ejusdem generis 82 8. Reddendo singula singulis

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Unit – IV :

Interpretation with reference to the subject matter and purpose 1. Restrictive and beneficial construction 2. Taxing statutes 3. Penal statutes 4. Welfare legislation and principles of legislation 5. Presumption

Unit – V :

Principle of Constitutional Interpretation 1. Harmonious constructions 2. Doctrine of pith and substance 3. Colourable legislation 4. Ancillary powers 5. "Occupied field" 6. Residuary power 7. Doctrine of repugnancy Selected

Bibliography

1. G.P. Singh, Principle of Statutory Interpretation, (7th ed.), 1999 Wadhwa Nagpur
2. P.S. Langan (ed.), Maxwell on The interpretation of Statutes (1976, N.M. Tripathi, Bombay
3. K. Shanmukham, N.S. Bindras' Interpretation of Statutes (1997) The Law Book Co. Allahabad.
4. V. Sarathi, Interpretation of Statutes (1984), Eastern & Co.
5. M.P. Jain, Constitutional Law of India, (1994) Wadhwa & Co
6. M.P. Singh, (ed.) V.N. Shukla's Constitution of India (1994) Eastern Lucknow
7. U. Baxi, Introduction to Justice K.K. Mathews, Democracy Equality and Freedom (19780 Eastern Lucknow.
8. Theories of Legislation by Jeremy Bentham, Tripathi, Publication

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Paper IV : Law Of Crimes -II (Criminal Procedure Code)

Unit – I

1. The rationale of criminal procedure: the importance of fair trial, The constitutional perspectives 2. Pre trial Process: Arrest 3. The distinction between cognizable and non cognizable offences: relevance and adequacy problems 4. Steps to ensure accused's presence at trial: warrant and summons 5. Arrest with and without warrant (Section 70-73 and 41) 6. The absconder status (section 82, 83, and 85) 7. Right of the arrested person Right to know ground of arrest (section 50(1), 55,75) 8. Right to be taken to magistrate without delay (section 56,,57) 9. Right to not being detained for more than twenty- four hours (section 57): Vis-a-vis Article 22 (2) of the constitution of India 10. Right to consult legal practitioner. legal aid and the right to be informed about rights to bail. 11. Right to be examined by a medical practitioner (section 54) Search and Seizure (Pretrial Process) 1. Search warrant (section 83, 94,97, 98) and search without warrant 2. Police search during investigation (section 165, 166, 153) 3. General principles of search (section 100) 4. Seizure (section 102) 5. Constitutional aspects of validity of search and seizure proceedings

Unit – II

1. F.I.R. (section 154) 2. Evidentiary value of F.I.R. (see section 145 and 157 of Evidence Act) Pre-trial Process: Magisterial Powers to Take Cognizance 1. Commencement of proceedings- (section 200, 201, 202) 2. Dismissal of complaints (section 203, 204) 3. Bail: concept, purpose: constitutional overtones 86 4. Bailable and non- bailable offences (section 436, 437, 438) 5. Cancellation of bail (section 437 (5)). 6. Anticipatory bail (section 438) 7. Appellate bail powers (section 389 (1), 395 (1), 437 (5)) 8. General principles concerning bond (section 441 - 450)

Unit – III

1. Conception of fair trial 2. Presumption of innocence 3. Venue of trial 4. Right of the accused to know the accusation (section 221- 224) and accusation be held in the accused's presence 5. Right of cross- examination and offering evidence in defence: the accused statement 6. Right to speedy trial Charge 1. Framing of charge 2. Form and content of charge (section 211, 212, 216) 3. Separate charge

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for distinct offence (section 218, 219, 220, 221, 223) 4. Discharge – pre- charge evidence Preliminary Pleas to Bar the Trial 1. Jurisdiction (section 26, 177- 189, 461, 462, 479) 2. Time limitations: Rationale and scope (section 468 - 473) 3. Pleas of autrefois acquit and autrefois convict (section 300, and Art 22d) 4. Estoppel 5. Compounding of offences 6. Trial before a Court of Sessions: Procedural Steps and Substantive Rights 7. Summary Trial (Sec 260-265)

Unit – IV

1. Form and content (section 354) 2. Post conviction orders in lieu of punishment (section 360, 361, 31): emerging penal policy (Plea Bargaining) 3. Compensation and cost (section 357, 358) 87 4. Modes of providing judgement (section 353, 362, 363) Appeal, Review, Revision 1. No appeal in certain cases (section 372, 375, 376) 2. The rationale of appeals, review, revision 3. The multiple ranges of appellate remedies 4. Appeal before Supreme Court of India and High Courts (section 374, 379) and (Article 31, 132, 134, 136 of constitution of India) 5. Appeal to Sessions Court (section 374) 6. Special right to appeal (section 380) 7. Government appeal against sentencing (section 377, 378) 8. Judicial power in disposal of appeal (section 368) 9. Legal aid in appeals 10. Revisional jurisdiction (section 397- 405) 11. Transfer of cases (section 406, 407)

Unit – V

1. Nature and magnitude of the problem 2. Causes 3. Juvenile court system 4. Treatment and rehabilitation of juveniles 5. Juvenile and adult crime 6. Legislative and judicial protection of juvenile offender 7. Juvenile justice (Protection and Care) Act 2000.

Texts & References

1. Ratanlal Dhirajlal, Criminal Procedure Code (1999), Universal, Delhi
2. Chandrasekharan Pillai, ed., Kelkar Lectures on Criminal Procedure (2001), Eastern Lucknow.
3. Principles and commentaries on the Code of Criminal Procedure. 2 Vol. (2000) Universal.
4. Woodroffe: Commentaries on Code of criminal Procedure, 2. vol. (2000) Universal

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OPTIONAL PAPER - V :PRINCIPAL OF MARKETING

Unit I Marketing Principles and Society

Introduction, What is Marketing? , What's the Difference between Customers and Consumers?, Market Orientation, A History of Marketing, What Do Marketers Do, Principles of Marketing, The Marketing Mix and the 4Ps, Marketing as Exchange, Relationship Marketing and Cocreation, Marketing in Context

Unit II The Global Marketing Environment

Michelin Tyres , Introduction, Understanding the External Environment, Environmental Scanning, Understanding the Performance Environment, Understanding the Internal Environment

Unit III Understanding Customer Behavior

Consumer Behavior - Meaning - Definition - - - Importance of Consumer Behavior - Factors affecting Consumer Behavior - Consumer Protection Act 2019 - its Features, Definition of Consumer.

Unit IV Recent Trends in Marketing

A) E- Business. - Meaning of E- business. - Scope - Types of E- Business. - Advantages of E- Business. - Limitations of E- Business. B) Tele Marketing or Tele Shopping. - Meaning of Tele Marketing. - Procedure of Tele Marketing Transactions. - Features of Tele Marketing. C) Digital Mobile Marketing - Meaning - Mobile Apps used for Digital Marketing D) Virtual Marketing. - Meaning of Virtual Marketing. - Characteristics of Virtual Marketing. - Importance of Virtual Marketing

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Unit V Marketing Information System & Strategic Marketing Planning

A. Definition, purpose, scope and Components of Marketing Information System
Marketing Research - meaning Importance and application of marketing research.
Marketing Research and Ethics, International Marketing Research.

B. Introduction, Influences on Strategic Marketing Planning, Strategic Market
Analysis, Strategic Marketing Goals, Strategic Market Action, Marketing Planning

Books Recommended:

1. Paul Baines, Chris Fill, Kelly Page, Essentials of Marketing, Oxford Uni. Press
2. Philip Kotler, Kevin Lane Keller, Marketing Management, 14th Edition, Pearson
3. Dr. C. N. Sontakki :- Marketing Management Kalyani Publications – New Delhi.
4. Rustom S. Davan :- Modern Marketing Management.
5. S. A. Sherlekar :- Marketing Management Himalayan Publishing House

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Paper – VI Optional- Managerial Economics

Unit - I

Introduction: 1 Definition of Managerial economics 2 objectives 3 characteristics
-4uses -5decision making and forward planning – 6 basic economic tools in
management economics.

Unit – II

The concept of demand and elasticity of demand: 1 Demand curve: Individual
demand curve, Market demand curve, Movement along Vs shifts in the Demand
curve, Elasticity of Demand: Price, Income and cross 2. Demand estimation and
demand forecasting 3.concept of revenue: Average Revenue and Total Revenue
4.Marginal Revenue and Incremental Revenue.

Unit – III

Production: Fixed and Variable inputs : 1. Production function, Total, Average
and Marginal Product, Law of variable proportions, Linear homogeneous
production function 2. Production isoquants, marginal rate of technical substitution
3. Optimal combination of resources 4. return to scale - cost of production 5. social
and private cost of production 6.difference between economic and accounting cost
7. Long run and short run cost of production 8. Economics and diseconomies of
scale.

Unit – IV

Price and output decisions under different market structures 1.Price and
output decisions under perfect competition, monopoly and monopolistic
competition 2. pricing under oligopoly 3.kinked demand curve 4. price leadership
5.pricing, under collusion

Unit – V

Pricing policies and practices and Macro Economics and Business decisions A.
Pricing policies and practices: factors governing prices - objectives of pricing

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policy - Role of cost in pricing – demand factor in pricing - consumer psychology and pricing - pricing methods: cost-plus or full-cost pricing - Target pricing – Marginal cost pricing - going rate pricing - follow up pricing - Barometric pricing - customary prices - Pricing of new products: Penetrating pricing - Price skimming.

B. Macro Economics and Business decisions: Phases of Business cycle - Evil effects of cyclical fluctuations on business firms - Minimising effects of Business cycles. Economic Forecasting for business: Economic and Business forecasting - uses of economic forecasts - Methods of economic forecasting - selecting a forecast - evaluating forecasts.

Texts & References

1. R.L. Varshney and K.L. Maheswari, Managerial Economics.
2. D.N. Dwivedi, Managerial Economics.
3. Dr. S. Sankaran, Managerial Economics.
4. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Business Economics.
5. Barry Keating and J. Holton Wilson: Managerial Economics.

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OPTIONAL Paper VI : Equity And Trust**

Unit -I

Introduction 1 The concept of trust: distinction with agency and contract
2 Origin and growth of equity in England 3 Development of law:
common law and equity 4 The Maxims of equity 5 Trusts: classification,
(Including Religious, Constructive Trust, Charitable Trust and Public
Trust)

Unit-II

Definition and Nature of trust under Indian law 1 Obligations and Nature
of trust 2 Creation of trust: rules 3 Appointment of new trustees 4
Extinction of trust 5 Fiduciary Relations.

Unit-III

Rights and Duties of Trustees Rights - 1 Title deed 2 Reimbursement 3
Indemnity 4 Seeking direction from court 5 Settlement of accounts 6
General authority Duties – 1 Execution 2 Acquaintance with the nature
of property 3 Duties in respect of title 4 Duty of care 5 Conversion 41 6
Impartiality 7 Prevention of waste 8 Keeping of accounts and giving of
information 9 Investment 10 Sale

Unit -IV

Powers and Liabilities including Disabilities of trustee. 1 Sale 2 Varying
of Investment 3 Property of minors 4 Giving receipts 5 Power to
compound, compromise and settle 6 Exercising authority on death or

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disclaimer of one of the trustees 7 Suspension of trustee's power 8 Discharge of trustees. 9 Liability for breach of trust.

Unit-V

Rights and Liabilities of Beneficiaries 1 Rents and profits 2 Specific execution 3 Inspection and information 4 Transfer 5 Suit for execution 6 To have proper trustees 7 Right to compel the trustee to do the duties 8 Rights on wrongful purchase or acquisition by trustees 9 Follow up of trust properties in the hands of third parties 10 Blending of property by trustee 11 Wrongful application of trust property by partner trustee for partnership purposes. 42

Select bibliography

1. S. Krishnamurthy Aiyar and Harbans Lal Singh, Principles and Digest of Trusts Laws (1998). Universal Book Agency, Allahabad.
2. R.H. Mandsley and E.H. Bum, Trust and Trustees Cases and materials (1978) Butterworth London.
3. R.E. Megarry and P.V. Baker Snell's principles of Equity (1964) ELBS, Sweet and Maxwell.
4. Philip H. Pettit, Equity and Law of Trust (1970).
5. Iyer N., Indian Trust Act (1997), Delhi Law House, New Delhi.
6. Ahmedullah Khan, The Law of Wakf in India (1991) Delhi Law House, Delhi.
7. Rao. C.R., The Indian Trust Act and Allied Laws (1999).
8. G.P. Singh, Equity Trust, Mortgages and Fiduciary relations, Central Law Agency.
9. B.M. Gandhi, Equity, Trusts and Specific Relief Eastern Book Company.

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**OPTIONAL Paper VI : FINANCIAL MARKET
REGULATION**

UNIT I :Introduction to Financial System

A) An Overview of Financial System - Structure of Indian financial system, the nature and role of financial system, Relationship between financial system and economic development, Constituents of Financial System – Primary and Secondary, Development of Financial Markets in India, Components of financial system. B) Theories –Prior savings theory, Credit creation theory, Theory of post savings, Financial regulation theory, Financial liberalization theory.

UNIT :2 Overview of Capital Market

A)Introduction to Capital Market - Structure and Growth of the Indian Capital Market, Indian Capital Market Forms - Industrial Securities , New Issue markets and Old Issue markets- Introduction, Features, Types and Government Securities (Gilt-edged market)- Introduction, Features, and Types B) Ownership Securities – Equity Shares, Preference Shares, No-par stock- (Introduction, Features and Types) C) Creditorship Securities – Debentures –Introduction, Features, and Types

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UNIT: 3 Overview of Money Market

Money market- Meaning, Features, Structure of money market, Regulatory framework,- RBI/FIMMDA/FEDAI, Disadvantages of Money market, Characteristics and Features of developed money market, Recent development in money markets-DFHI, STCI B) Money Market Instruments-T Bills, Money at short and call notice, Commercial bills, Promissory notes, Certificate of deposits Commercialpapers, Banker's Acceptance CBLO, IBPC, MMMF and LAF

UNIT : 4 Overview of Derivatives Market

- A) Derivatives Market - Meaning, Importance and Need for Derivatives Market, Kinds of financial derivatives and financial derivatives in India.
- B) Globalization of Financial Market - Indigenous Bond markets, Foreign Currency Bond Markets, Euro market, FDI Inflows Outflows, Emerging Trends and Challenges in Global Financial Markets and Impact of globalization on financial markets.

UNIT : 5 : REGULATION AND PRESERVATION OF INTEGRITY OF FINANCIAL MARKETS:

- 1. Legal aspects of functioning of the financial market
- 2. Financial market participants - statuses
- 3. Preservation of integrity of financial markets
- 4. Disputes and arbitration on financial markets
- 5. Professional ethics on financial markets

6. Securities and Exchange Board of India (SEBI)
Role and powers

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SUGGESTED BOOKS :

1. Pathak, Bharathi. V.P.: Indian Financial System, Pearson Education India
2. Singh, Preethi : Dynamics of Indian Financial System, Ane Books Pvt. Ltd.
3. Guruswami, S. Capital Markets, Tata McGraw Hill, New Delhi
4. Khan. M.Y : Indian Financial System, Tata McGraw Hill, New Delhi
5. Avadhani, V.A., Investment And Security Markets in India, Himalaya Publishing House

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