**B.A.LL.B. SEMESTER-IX**

**LAW OF TAXATION**

**I**

History of Tax Law in India, Constitutional provisions relating to Taxation Nature and Scope of Tax, Definition: Persons, Assesses, Tax Pays, Previous year, Assessment years, Financial year, Income, Gross Taxable Income, Taxable Income, Agricultural Income, Tax Evasion and Tax Avoidance

**II: Direct Tax**

Income Tax, Residential Status: Rules (Sec.6), Tax Liability

Exemption (Sec **.I** 0), Deduction (Sec.80), related to individual, Expenses & Income, Rebate

(Sec.88 & 88 B), Deemed income and clubbing of income, Carried Forward and Set of losses.

**Ill: Income Tax**

Heads of Income: Income from Salary, House property, Business and Profession, Capital Gain and other sources

Calculation of Gross Total and Taxable income, Tax rebate and Computation of Tax Liability, Tax Collection at source and Advance Tax

**IV**

Assessment Procedure, Types of Assessment

Income Tax Authority: Their function, Duties and Powers, Appeal, Offences, Fines and Penalties, Settlement of grievances and Prosecution, Income Tax Act, 1961, Income Tax Rules

**V. The Central Goods and Services Tax Act, 2017**

Preliminary, administration, levy and collection of tax, classification & exemption.

Time and value of supply, input tax credit, registration, tax invoice, credit and debit notes, accounts and records, returns.

Payment of tax, refunds, assessment and audit and audit

Inspection, search, seizure and arrest, demands and recovery, liability, to pay in certain cases.

Advance ruling, appeals and revision, offences and penalties, transitional provision.

Central Goods and Services Tax (CGST) Rules, 2017

**BOOKS RECOMMENDED:**

**1.** Ramesh Sharma, Supreme Court on Direct Taxes, (1998)

2. SampatIyengar, Law of Income Tax, (1998)

3. Kanga and Palkiwala, The Law and Practice of Income Tax

4. V S Datey GST Ready Recknor, Taxmann 2018

5. Ashok Batra, GST Acts, Rules & Forms with Referencer, WoltersKluwer.

6. Bimal Jain Goods AND Services Tax – Introduction and Way Forward Bloomsbury India

**PRACTICAL PAPER - I**

**Drafting, Pleading and Conveyancing.**

This course will be taught through class instructions and simulation exercises preferably with assistance of practicing lawyers/retired judges. Apart from teaching the relevant provisions of law, the course will include 15 exercise in Drafting carrying a total of 45 marks and 15 exercises in Conveyancing Carrying another 45 marks (3 marks for each exercise)

a. Drafting:-

General principles of drafting and relevant substantive rules shall be taught.

b. Pleadings:

1. Civil

(i) Plaint

(ii) Written Statement

(iii) Interlocutory Application

(iv) Original Petition

(v) Affidavit

(vi) Execution Petition and

(vii) Memorandum of Appeal and revision

(viii)Petition under Article 226 and 32 of the Constitution of India.

2. Criminal

(i) Complaint

(ii) Criminal Miscellaneous petition

(iii) Bail Application and

(iv) Memorandum of Appeal and Revision

c. Conveyancing:

(i) Sale Deed

(ii) Mortgage Deeds

(iii) Lease Deeds

(iv) Gift Deed

(v) Promissory Note

(vi) Power of Attorney

(vii) Will

The remaining 10 marks will be given in a viva voce examination which will test the understanding of legal practice in relation to Drafting, Pleading and Conveyancing.

**PRACTICAL PAPER – II**

Professional Ethics, Accountancy for Lawyers and Bar Bench Relations

This course will be taught in association with practicing lawyers on the basis of the following material:

a. Mr. Krishnamurthy Iyer's Book on Advocacy b. The Contempt law and practice

c. The Bar Council Code of Ethics

d. 50 selected opinions of the Disciplinary Committee of the Bar councils and 10 major

Judgments of the Supreme Court on the subject.

As part of this practical paper, the students are required to attend a lawyer's office for 30 working days as a trainee and submit a detailed report of the work done or observation made in their journal, which should be duly, certified by the lawyer whose office they have attended. Those students who do not intend to enter the profession but would like to take up employment in the fields relating to law may opt to undertake the training with any of the industries or large trading houses wherein they are expected to study the legal process involved in the establishment of such an organization and their day to day working in terms of the legal aspects and issues. Their observations and findings should be recorded in the journal in the form of a project report.

In lieu of the written examination, Colleges may be encouraged wherever appropriate to give seminars and projects where they are expected to research and write persuasive memoranda on topics identified in the above subjects.

**INTERNATIONAL TRADE LAW**

1. The International (transnational) Commercial Law: the concept – the process of unification of national laws – the role of international institutions such as the United Nations Commission on International Trade Law (UNCITRAL), international trade usages, the International Chamber of Commerce (ICC) and its activities.

2. The Common Law relating to the liability of the Common Carrier – the Carriage by Road Act,

2007.

3. The international legal regime applicable to maritime transportation: the Hague Rules of 1924, the

Hague – Visby Rules of 1968, Hamburg Rules of 1978, and Rotterdam Rules, 2008.

4. The carriage of Goods by Sea Act, 1925 – Scope and applicability of the Act, the concept of seaworthiness, the rights, duties and immunities of the carrier.

5. The York – Antwerp Rules, 2004 – the concept of ‘General Average’, the lettered rules and the

numbered rules.

6. The International Legal Regime Applicable to the Carriage by Air – the Warsaw Convention,

1929, the Hague Protocol to the Warsaw Convention, 1955 and the Montreal Convention, 1999.

7. The Carriage by Air Act, 1972 and the Carriage by Air (Amendment) Act, 2009.

8. The Multimodal Transportation of Goods Act, 1993 – from unimodalism to multimodalism –

rights, obligations and immunities of the multimodal transportation operator (the MTO)

9. The Convention on Contracts for the International Sale of Goods (the CISG), 1980

10. The Unidroit Convention on Agency in the International Sale of Goods.

11. International Payment System, the International Chamber of Commerce (ICC) Uniform Customs

& Practice for Documentary Credits (UCP 600), 1993

12. International Commercial Trade terms (INCOTERMS)

13. Settlement of International Commercial Disputes – The UNCITRAL Model Law on International Commercial Arbitration, 1985 and Select Provisions of Part I of the Arbitration and Conciliation Act of 1996

14. Recognition and Enforcement of Foreign Arbitral Awards – The New York Convention and Part

II (Enforcement of Certain Foreign Awards) of the Arbitration and Conciliation Act, 1996

**Reference books:**

1. Schmittoff's Export Trade: Law and Practice of International Trade by Leo D'Arcy eta!, Sweet &

Maxwell (2007)

2. Law of International Trade by Jason Chuah, Sweet & Maxwell (2005)

**LAW AND MEDICINE**

1.1 General background – Interrelationship between law and Medicine

1.2. Constitutional perspectives

1.2.1. Rights to life as a Fundamental right

1.2.1.1. Right to health

1.2.1.2. Right to emergency medical care

1.2.2. Directive principles

1.2.2.1. Health of workers Law

1.2.2.2. Public assistance in sickness and disability

1.2.2.3. Raising the level of nutrition and public health

**2. Regulation of medical and paramedical profession**

2.1. Regulatory authorities

2.2. Disciplinary controls

2.3. Doctors and Para-medical professionals

2.4. Controls on institutions

2.4.1. Hospitals

2.4.2. Testing laboratories

2.4.3. Institutions for research and experiments

**3. Regulation on manufacture, storage and sale of medicines**

3.1 Production, transport and storage

3.2 Sale

3.3 Advertisement

**4. Liability for professional negligence**

4.1. Tort

4.1.1. Standard of Care

4.1.2 Problems of Evidence

4.2. Contractual liability

4.3. Criminal liability

4.4. Liability of doctors and hospitals under the consumer protection law

4.5. Has the unborn constitutional or other legal rights?

4.6. Causing miscarriage and injuries to the unborn- liability

4.7. Amniocentesis

4.8. Medical termination of pregnancy and the law

**5. Science *I* Technology and Experiments on Human Being**

5.1. Transplantations of organs

5.2. Test tube babies

5.3. Artificial insemination

5.4. Genetic engineering

5.5. Concepts of Experiments on human beings

5.4. Subjects of experimentation and Controls

**6. Medical wastes**

6.1 Controls on handling and disposal of bio- medical wastes with reference toLegal Regime.

**7. Surrogate Motherhood**

7.1. Historical background

7.2. The contractual aspect and enforceability

7.3. Parent-hood- who is the legal parent?

7.3.1. Problems of consent

**REFERENCE BOOKS :**

1. DigumartiBhaskaraRao ( ed.), HIV /AIDS and Ethics and Human Rights (2000) Discovery Publishing

House, New Delhi

2. S.V.Jogarao, Current Issues in Criminal Justice and Medical law (1999) eastern,Calcutta

3. R.K.Bag, Law of Medical Negligence and Compensation (1996) Eastern Law House, Calcutta

4. R.K.Nayak( ed.), The Indian Law Institute, Global Health Law, (1998), World Health Organization, Regional Office for South East Asia, New Delhi.

5. Anoop K. Kaushal, Medical Negligence and Legal Remedies with Special reference to Consumer

Protection Act, (1999), Universal.

**TRADE MARK AND DESIGN LAW**

**Trademarks: Trademarks Act, 1999**

Definition and concept of trademarks

Distinction between trademark and property mark

Need for Protection of Trademarks - rationale

As an aspect of commercial and as consumer rights.

**Protection of Trademarks**

Kinds of Trademarks - classification of trademarks

Stages in Registration

Procedural Requirements for Protection of Trademarks

International Legal Instruments on Trademarks

**Indian Trademark Law**

Content of the Rights, Exhaustion of Rights

Assignment and Licensing

Infringement, Right of Goodwill, Passing Off

Criteria of infringement

Standards of proof in passing off action

Remedies

Authorities

**Designs** ‐ **The Designs Act, 2000**

Definition of design Copyright in Design (duration)

Need for protection of industrial designs

Subject matter of protection and requirements

Procedure for obtaining design protection

Registration of design for articles

Rights in registered design

Piracy or Infringement of copyright in Design

Remedies

**Prescribed Legislations:**

1. Trade Marks Act, 1999

2. Design Act, 2000

**Recommended Books:**

1. Ashwani Kr. Bansal, Law of Trade Marks in India (2nd ed., 2006)

2. V.K. Ahuja, Law Relating to Intellectual Property Rights (2007)

3. P. Narayanan, Copyright and Industrial Designs (2007)

4. P. Narayanan, Law of Trade Marks and Passing off (6th ed., 2004)

5. Ashwani Kr. Bansal, Materials on Copyright (2004)

6. V.K. Ahuja, Law of Copyright and Neighbouring Rights: National and International

7. Alka Chawla, Copyright and Related Rights: National and International Perspectives (2007)

8. Wadhera, B.L., Law Relating to Patents, Trademarks, Copyrights, Designs &Geographic Indications

9. Mittal,D.P., Trademarks, Passing Off & Geographical Indications of Goods, Law and Procedure,

2002)

10. Vashisth, V., Law and Practice of Intellectual Property in India, (1999)

**Referred cases:**

1 Use of trade mark on goods/services: N.R. Dongre v. Whirlpool (1996) 5SCC 714

2 Protecting Domain Names as Trade Marks:

Satyam Info way Ltd v.Sifynet Solutions Pvt. Ltd, AIR 2004 SC 3540

3 Registration of trademark for goods/services:

Geep Flash Light Industries v. Registrar of Trade Marks, AIR 1972 Del 179

4 Relative Grounds of Refusal:

Carrefour v. Subburaman, 2007(35) PTC 225

5. Parley Products v. J P & Co, AIR 1972 SC 1359

6. Bata India Ltd. v. PyareLal& Co., AIR 1985 All 242

7. MilmetOftho Industries v. Allergen Inc. (2004) 12 SCC 624

8. Balkrishna Hatcheries v. Nandos International Ltd., 2007(35) PTC 295(Bom)

9. Bharat Glass Tube Limited v. Gopal Glass Works Limited, 2008 (37) PTC 1 (SC)

**LAND LAW**

1. The Goa Agricultural Tenancy Act, 1964

|  |  |  |
| --- | --- | --- |
| 2. | The Goa Daman & Diu Buildings (Lease, rent, evicti | n) Control Act, 1968  |
| 3. | Land Revenue Code, 1968 |  |
| 4. | The Mundkar (Protection from Eviction) act 1975 |  |
| 5. | Mamlatdar’s Court Act, 1966 |  |

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**Note: The units mentioned above include internal assessment hours.**

**BOOKS RECOMMENDED**

1. Bare acts

2. Goa Law Times

**MARITIME LAW (OPTIONAL )**

1. Concept of Law - Civil, Criminal Law, Public Law, Private law, Public and private International

Law

2. Indian contract Act with reference to following :

Agreement, Offer and Acceptance, consideration, consent, capacity to contract, valid void and voidable contracts, quasi contract, breach of contract, remedies for breach, discharge of contract, agency bailment.

3. Scope of Maritime Law - Sources, Subjects and objects. Continental Shelf, Exclusive Economic Zone, sea Bed, Admiralty Jurisdiction International, aspects of Registration Ship building contracts and mortgage.

Nationality of ships, flags of convenience & f lag discrimination.

4. International Maritime Organisation - Its Structure, Objects, & Functions.

5. Indian Merchant Shipping Act. 1958 in general with special reference to:

 (IDE) (a) Definitions, Section 3.

(b) Registration of Indian Ships.Sections 20 to 74.

6. infodlmen& Apprentices. Sections 88 to 218.

 (a) General aspects of Carriage of Goods by Sea Act. 1925.

(b) The Indian Multi modal Transport of Goods Act. 1993. (c) Hague Visby Rules; Hamburg Rules.

(d) Charter Party- Various Clauses and their Interpretations.

7. Marine Insurance Act. - Insurable interest in a policy, difference between marine insurance Policies and other policies. Different types of marine insurance Policies, perils of sea, claims. Settlement of claims.

8. Legal remedies maritime liens, at common law, general legal remedies as given in specific relief act. Writs injunction Indian Arbitration and Conciliation Act. 1996.

**Books for Reference**

1. Merchant Shipping Act, 1958 Govt. of India

2. The Indian Multi modal Transport of Goods Act. 1993 - Govt. of India.

3. Carriage of Goods by sea Act., 1925 Govt. of India

4. Marine Insurance Act, 1963 Govt. of India

5. The Arbitration and Conciliation Act, 1996 Govt. of India

6. S.T.C.W. Convention, 1978 I.M.O.

7. The Indian Contract Act, 1879 I.M.O.

8. Relevant Shipping Manuals, Conventions &Ru les I.M.O.

9. Hague *I* Visby Rules. Hamburg Rules

10. Charter Parties Scrutton

11. Indian Contract Act Actar Singh

12. Maritime Law of India Gopalan Nair, Editor

13. Shipping Law Charley & Giles

14. Legal Regime of Merchant Shipping Dr.Nagendra Singh

15. Limitation of Liability of ShipownersKhodie Narmada

16. Maritime Liens. Dr. Thomas

17. Carriage of Goods by sea Mitra

18. Business & Law for the Shipmaster F.N.Hopkins

19. Shipping Law Grime R.

20. Law of Carriage of Goods Avatar Singh

21. Law of Arbitration Avatar Singh

**AIR AND SPACE LAW (OPTIONAL)**

**I** : Introduction

Definition of Air Law

Nature, Scope and Source

Development of Air Law (Paris Convention, 1910; Paris Convention, 1919; Madrid Convention,

1926; Havana Convention, 1928; Warsaw Convention and Chicago Convention, 1944) Regulation

Freedom of the Air and Sovereignty in the Air

Membership and Organs of ICAO

Legislative, Administrative and Judicial function. Economic and Technical regulations

**II:** Bilateralism and Multi-literalism

Concept of bilateralism Views on multi-literalism Merits and demerits Regionalism in civil aviation India and bilateral agreement

**III**: Safety and security in civil aviation

The Concept, Aviation terrorism

International Norms-conventions, protocols and regulations

Regulation in India : Air safety provisions , Air Traffic management, Legal regime of Air Space and Outer Space, Problem of application of Air, Space and telecommunication laws

State obligation to provide Air Navigation services, Sovereign rights of States

**IV** : New Development in India

Technology development and problem in civil aviation

Airports-leasing and privatization-legal issues

Liability in International civil aviation

Manufacturers, operators, operators agents and maintenance contractors

Third party liability for surface damage

**V**

Changing Global Trend

Globalization, de-regulation and liberalisation in international civil aviation-Infra-structural problems of air port

Private involvement in owership operation and management of air ports, international regulatory framework

Rights and Privileges of Air Passergers

Consumer protection in Civil Aviation, Liability for death, injury and delay

**VI**

Air Cargo

International Conventions and Regulations

Aviation related Environmental problems

Aircraft financing and leasing, Aviation Insurance, Settlement of Aviation Related Disputes, General Principles Role of ICAO and ICJ, Arbitration, Settlement under Municipal Law

**VII**

Space Law

Definition, nature, scope and development

Sources : UN and Outer Space

Space Technology-establishment of COPUOS, International Co-operation for peaceful use UN Space Treaties, Development of Law by Treaties: The Space Treaty, 1967; The Rescue Agreement, 1968; The Liability Convention, 1972; The Registration Convention, 1975; The Moon Treaty, 1979; Partial Test Ban Treaty, 1963; Weather Modification Convention, 1977

**VIII**

International and inter-governmental organizations, Bilateral Agreement in Space Activity, Satellite Broadcasting and Tele-communications

Use of Space Technology: peaceful and non-peaceful, remote sensing, Disaster prediction,

warning and mitigation, management of earth sources, Satellite navigation and location, Space communication

Commercialization of Space Activities: Public and private sector activities, industry-government partnership, IPR Rights, Organisation of Space Activies-DOS, ISRO, Space policy.

**Books**

1.Azbeyratne, RIR, Legal and Regulatory Issures in International Aviation (1996)

2. S. Bhatt, The New Aviation Policy in India (1977)

3. Carole Blackshow, Aviation Law and Regulation

4. V.S.Mani, Recent Trends in International Space and Policy (1966)