

## B.A.LL.B.Xth Semester (Old Course)

### **Arbitration, conciliation and Alternate dispute resolutions systems: -- (Paper-XXV)**

1. Arbitration and Conciliation Act. 1996
  - (a). Preamble, objects and reasons.
  - (b). Meaning of Arbitration, Valuer, Experts, Valuation, Dispute, Torts matters, Contract of apprenticeship.
2. Arbitration Agreement.
3. Composition of Arbitral Tribunal.
4. Jurisdiction of Arbitral Tribunal.
5. Conduct of Arbitral Proceedings
6. Making of Arbitral Award and Termination of Proceedings.
7. Recourse against Arbitral Awards.
8. Finality and Enforcement of Arbitral Awards.
9. Appeals.
10. Enforcement of Foreign Awards: International and commercial Arbitration, Geneva Convention Award.

#### Conciliation

1. Meaning, Number and qualification of conciliators, Appointment, procedure of conciliation, Settlement, Restriction on the role of conciliators, Termination of conciliation proceedings.
2. Supplementary provisions: Power of the High Court and Central Government to make rules.

#### Reference for Books

- Avtar Singh : Law of Arbitration and Conciliation.
- S.D. Singh : Law of Arbitration
- O.P. Tewari : The Arbitration and Conciliation Act.
- Dr. N.V. Paranjpe : Arbitration and Conciliation Act.

### **Interpretation of Statutes: - (Paper-XXVI)**

1. Basis principles of Interpretation – Statute, parts of statutes, Intention of Legislation, Meaning of Interpretation and Construction, Purpose of Interpretation.
2. Guiding rules of Interpretation-
  - a. Literal Rule
  - b. Golden Rule
  - c. Mischief Rule (Rule in Heydon's case)
3. Rule relating to meaning of General words –
  - a. Noscitur a sociis
  - b. Ejesdem Generis
  - c. Reddendo Singula Singulis
4. Intrinsic Aids to Construction –
  - a. Preamble
  - b. Title
  - c. Headings
  - d. Marginal Notes
  - e. Punctuation
  - f. Illustrations
  - g. Proviso
  - h. Exceptions
  - i. Definitions
  - j. Interpretation clauses
5. Extrinsic Aids to Construction
  - a. Dictionaries
  - b. Travause preparta toires or surrounding circumstances
  - c. Historical development
  - d. Statutes in peri-meteria
  - e. Effect of usages and practices
  - f. Stare-dicisis

6. Modification of words to suit intention of legislature-  
Mandatory and Directory provisions.
7. Construction of penal and Beneficial statutes
  - a. Distinction between penal and remedial statutes
  - b. Liberal Construction of Remedial statutes
  - c. Mens- rea in statutory offences
8. Construction of taxing statutes-
  - Strict interpretation of Taxing  
Reference for Books
    - \* V.Sarathi
    - \* G.P.Singh
    - \* Maxwell on Interpretation
    - \* Strait on Interpretation.

### **Practical Training: Public Interest Lawyering and Para legal Services:- (Paper-XXVII)**

The paper shall be taught partly through class room instruction including simulation exercises and partly through extension programmes like Lak Adalat, Legal Aid Campus, Legal Literacy and para Legal Training ; lessons on Negotiations and counseling, use of computer in legal work, legal research in support of Public Interest litigation, writing of case comments.

An educational tour for final year student for the observance of proceedings of the Supreme Court and in various High Courts shall be conducted by the Faculty and all the students shall be required to participate in tour.

Socio- legal study of any problem shall be allotted to the students and students will be required to prepare a report on that problem.

### **Taxation Laws Paper-XXVIII)**

#### Part – A

#### The Income Tax Act, 1961

Definitions- Agricultural Income, Assesses, Dividend, Income, Person, Charitable Purpose, Assessment Year, Previous Year.

Income which does not form part of total Income.

Heads of Income- Salaries, Income, Income from House Property, Profit and gains from business and Professions, Capital gains, Income from other persons to be included in Assesses Total Income.

Double Taxation Relief: their constitution powers and functions.

Procedure of Assessment: Regular assessment of escaped income.

Assessment Firms, Self Assessment and Best Judgment Assessment Deduction of Tax at source, advance payment of Tax.

Appeal, Revision and Reference.

Penalties and Prosecutions.

#### Part – B

#### The U.P. Trade Tax Act, 1948

1. Definition – Dealers, Goods, Purchase, Price, Sale, Turnover of Purchase.
2. Liability to Tax, Single Point, Taxation, Rate and Point of Tax in respect or goods of special importance, Liability to Tax of Business is discontinued.
3. Assessment and Payment of Tax, Registration of Dealers.
4. Appeals, Revision and Reference.

Reference for Books

- Income Tax Act, 1961
- R.R. : Elements of Income Taxes.
- Dr. V.H. Singhania : Direct Tax – Law and Practice.
- O.S. Vatsa : Law of U.P. Trade Tax, Central Sale Tax and U.P. Entry Tax. Garg's : Sale Tax, Central Sale Tax Act in U.P.