

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.

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 of 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. Singhanian : 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.

Paper – 2 Social Security & Social Welfare Laws**1- Child Labour (Prohibition and Regulation) Act, 1986**

- Object
- Definitions
- Prohibition of employment of children in certain occupation
- Regulations of conditions of work of children
- Penalties

2- Contract Labour (Regulation & Abolition) Act, 1970

- Object
- Definition
- Registration of establishment employing contract labour
- Licensing of contractors
- Welfare and health of contract labour
- Penalties and Procedure

3- Equal Remuneration, Act, 1976**4- Maternity Benefit Act, 1961****5- Factories Act, 1948**

- Preliminary
- The inspecting staff
- Health, Safety and Welfare provisions
- Working hours
- Employment of Young persons
- Annual leave with wages
- Penalties

Paper – 3 Interpretations of Statutes

Basic principles of Interpretation –

Statute, parts of statutes, Intention of Legislation, Meaning of Interpretation and Construction, Purpose of Interpretation.

1. Guiding rules of Interpretation-

- a. Literal Rule
 - b. Golden Rule
 - c. Mischief Rule (Rule in Heydon's case)
2. Rule relating to meaning of General words –
- a. Noscitur a sociis
 - b. Ejusdem Generis
 - c. Reddendo Singula Singulis
3. 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
4. Extrinsic Aids to Construction
 - a. Dictionaries
 - b. Travauseprepatatoires or surrounding circumstances
 - c. Historical development
 - d. Statutes in peri-meteria
 - e. Effect of usages and practices
 - f. Stare-dicisis
5. Modification of words to suit intention of legislature-Mandatory and Directory provisions.
6. Construction of penal and Beneficial stautes
 - a. Distinction between penal and remedial stautes
 - b. Liberal Construction of Remedial stautes
 - c. Mens- rea in stautory offences
7. Construction of taxing stautes-

Human Rights: Law and Practice

- 1- Concept of Human Rights
- 2- Origin and Development of Human Right
- 3- Universal Declaration of Human Rights
- 4- International Covenants on Human Rights.
 - International Covenants on Civil and Political Rights.
 - International Covenants on Economic, Social and Cultural Rights
- 5- International Covenants on Inhuman Acts- Genocide, Apartheid, Torture, Slavery and Slave Trade, Forced and Compulsory labour, Traffic in Persons and Prostitution, Racial Discrimination
- 6- Vulnerable groups and Human Rights, Women's Children, Migrant workers, Refugees, Older Persons, Disabled person.
- 7- International Conferences on Human Rights.
- 8- Regional Conventions on Human Rights.
- 9- International Humanitarian Laws.
- 10- Human Rights and Terrorism
- 11- International Convents and the Indian Constitution.
- 12- Human Rights Commission in India. Human Rights Act, 1993.

Paper – 5

Practical Training; Moot Court, Pre Trial Preparation and Participation in Trial Proceedings

Note: This paper shall have four parts namely: A. Moot Court (M.M.-30); B. Observance of Trial (M.M. -30); C. Pre- Trial preparation (M.M.-30) and D. Viva Voce Examination (M.M.-10).

Part – A

Moot Court

Every student will do at least three moot courts with 10 marks for each. The moot court work will be on assigned problems and it will be evaluated for 5 marks for written submission and 5 marks for oral advocacy.

Part – B

Observance of Trial

Every student will attend the court proceedings at least for 20 working days. The students shall be required to visit the court in the prescribed uniform. 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.

Part – C

Pre – Trial Preparations

Each student will observe two interviewing sessions of clients at the lawyer's office/Legal Aid Office and record the proceeding in a diary which carry 15 marks. Each student will further observe the preparation of documents and court papers by the Advocate and the procedure for the filing the suit/ petition. This will be recorded in the diary which will carry 15 marks.

Part – D

Viva- Voce Examination

This paper will on all the above three aspects. This will carry 10 marks.