

**Paper – 1 Principles Of Taxation Law**

**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, and 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. 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.

**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**

Basis 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. Trauseprepatatoires 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 statutes
  - a. Distinction between penal and remedial statutes
  - b. Liberal Construction of Remedial statutes
  - c. Mens- rea in statutory offences
7. Construction of taxing statutes-

- Strict interpretation of Taxing Reference for Books
- \* V.Sarathi
- \* G.P.Singh
- \* Maxwell on Interpretation
- \* Strait on Interpretation.

**Paper-4 Media and Law**

- 1- Concept and Nature
  - Development of Media Laws
  - Importance of Media
- 2- Constitutional Guarantee
- 3- Mass Media and Legislature
  - Meaning of parliamentary privileges
  - Origin, development of parliamentary privileges
  - Position in India
- Mass Media and the Court: Concept of Court
  - Under the Constitution
  - Under the Act of 1971
- 4- Mass Media and the Individual
  - Law of defamation
  - Law of privacy
- 5- Press Council and its composition
  - power and function of the press council
  - composition of Board and Advisory panel
  - codification of the film
- 6- Regulation of Cable, TV Network (the cable television) Network (Regulation) Amendment Act, 2000
  - Registration of cable TV
  - Seizure and confiscation of equipments
  - Miscellaneous
- 8-Journalistic Privileges
  - Journalistic Ethics
  - Advertising codes
  - Court Room Reporting
  - Crime coverage

**Statutory Readings-**

- 1- Constitution of India, 1950
- 2- Indian Penal code, 1860
- 3- The Cinematography Act, 1923
- 4- The official secret Act, 1923
- 5- Indecent Representation of Women Act, 1986
- 6- The Press Council Act, 1978
- 7- The Press and Regulation of Books Act 1867
- Contempt of Court Act,1971

**Or**

**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 Conventions 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.