

CHHINDWARA UNIVERSITY, CHHINDWARA (M.P.)

B.A. LL.B. (Hons.) Semester – IX

PAPER I PRINCIPLES OF TAXATION

UNIT- I

Income Tax Act

Basic concepts- basic of charges of tax: Definitions: residential status of assesses – its impact on tax liability

UNIT- II

Heads of income – general concepts – chargeability to tax – admissible & inadmissible deductions, exclusions and deductions from income, set off and carry forward of losses

UNIT- III

Income tax authorities- powers & functions, assessment allotment of permanent account number, economic criteria scheme

UNIT- IV

Rectification, revision, appeal, reference

UNIT- V

Penalties and prosecutions under income tax act, 1961 for non- compliance, contravention, avoidance and evasion of tax

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PAPER II LOCAL SELF GOVERNMENT INCLUDING PANCHYAT ADMINISTRATION

UNIT – I

Local self-Government- meaning, evolution, nature, doctrine of distribution of

power UNIT- II

Constitution Provisions- Directive principles, 73rd and 74th amendment; Panchayats- Constitution, Composition, Powers and responsibilities, Election (Article -243, 243A- O) and 12th schedule

UNIT – III

The Municipalities- Constitution, Composition, Reservation of seats, Powers and responsibilities Election, Wards Committees (Article 243 P, ZG and 280)

UNIT – IV

Panchayati Raj Act 1993-

UNIT – V

Nagar Palika Adhiniyam

Suggested Readings

Dr. J.N. Pandey

V. N. Shukla

M.P. Jain

Basanti Lal Bawel

Constitution Law of India

Constitution Law of India

Indian Constitution

Indian Constitution

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PAPER III DIRECT TAXATION(OPTIONAL)

UNIT – I

Historical Perspective

Historical Development of Tax Laws in India

Concepts of tax

Nature & characteristics of taxes

Distinction between tax & fee, tax, & cost

Distinction between Direct & Indirect tax

UNIT - II

General Perspectives

Fundamental principles reality to tax laws

Govt. Financial Policy, tax structure their role in national economy

Scope of taxing powers of parliament, State legislative & local bodies

UNIT - III

Income Tax

Introduction- Basic concept, income, total income, income not included in total income, deemed income, clarifying of income, assesses, person, tax planning, chargeable income

UNIT - IV

Heads of Income- Income for salary, house property, business & profession, capital gain, & other sources

UNIT - V

Authorities- Income tax authorities, powers & function, offences & penal sanctions, Settlement of grievance, authorities, powers & functions

Rates of income tax

Deduction, relief & exempting of income tax

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PAPER III PROBATION & PAROLE (OPTIONAL)

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PAPER III MARITIME LAW (OPTIONAL)

UNIT – I

Introduction

United Nations and Convention on the Law Of the Sea 1982- object and purpose,
Maritime Belt or Territorial Waters

UNIT – II

Contiguous Zone, Exclusive Economic Zone, Stairs used for International Navigation

UNIT – III

Archipelagic waters of an archipelagic state, Continental Shelf, International Sea bed area

UNIT – IV

High Seas, protection and preservation of Marine environment, Marine Scientific Research,

UNIT – V

Settlement of dispute, International Maritime Organization, International Maritime Tribunal

S. Oda
D.W. Bowett
R.P. Dholika
S.K. Kapoor

International Control Sea Resources
Law of the Sea
Codification of Public International Law
International Law

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PAPER IV INSURANCE LAW (OPTIONAL)

UNIT- I

The Insurance Act 1938

Society, re-insurance, insurance association

UNIT- II

Life Insurance Corporation Act 1956

Development and nature of life insurance

Life insurance- contract, duty, parties & property, transfer, discharge & insurance contract

UNIT-III

Marine Insurance Act 1963

Marine insurance contract – Elements, Conditions

UNIT – IV

The General Insurance Business Act (Nationalization 1972)

Motor insurance contract- policy, benefits, duties of insured

UNIT- V

Insurance Regulatory and Development authority Act 1999

Suggested readings

Prof. M.N. Mishra	-	Law of Insurance
Prof. Tiwari	-	Law of Insurance

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PAPER IV OFFENCE AGAINST CHILD & JUVENILE (OPTIONAL)

UNIT – I

Definition and concepts of term child and Juvenile, causes of offence against child, International protection to child

UNIT – II

Child abuse, Child labour, forced labour kidnapping, abduction (359-374 IPC)

UNIT - III

Child marriage, (Child Marriage Restrain Act) abandonment of child (316-318 IPC)

UNIT – IV

Abetment of suicide of child (305 IPC) sale of obscene object to young (293)

UNIT – V

Books Recommended

Paeras Diwan
Savitri Goonesekar

Children & Legal Protection
Children Law and Justice

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PAPER IV PRIVATE INTERNATIONAL LAW (OPTINAL)

Unit – I

Application subject matter , denomination & unification of private International Law

Historical development and theories of private International law

Characterization

Ranvoi

UNIT – II

Application and Exclusion of foreign law

Domicile

Jurisdiction of courts

UNIT – III

Marriage

Matrimonial causes

UNIT - IV

Legitimacy and legitimation

Adoption

Guardianship and custody of minor children

UNIT – V

Procedure

Stay of action

Reference Books

Cheshire -

Dicey & Morris

Philimore

Paras Diwan & Piyushi Diwan

Private International Law

Conflict of Laws

Commentaries on Private International Law or Comity

Private International Law : Indian & English

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PAPER V ALTERNATIVE DISPUTE RESOLUTION (CLINICAL COURSE)

UNIT-I

1. Arbitration: meaning scope and types
2. Arbitration Agreement- Essentials, Kinds
3. Who can enter into arbitration agreement?
4. Validity
5. Reference to arbitration
6. Interim measures by court

UNIT-II

1. Arbitration Tribunal, Appointment, Jurisdiction of arbitral tribunal, Grounds of challenge, Powers, Procedure, Court assistance
2. Award, Rules of guidance, Form and content, Correction and interpretation
3. Grounds of setting aside an award- Want of proper notice and hearing, Contravention of composition and procedure
4. Impartiality of the arbitrator
5. Bar of limitations, res judicata
6. Consent of parties
7. Enforcement

UNIT-III

1. Appeal and revision
2. Enforcement of foreign awards, New York convention Award, Geneva Convention Awards

UNIT-IV

Conciliation

1. Distinction between “conciliation”, “negotiation”, “mediation”, and “arbitration”,
2. Appointment of conciliator
3. Interaction between conciliator and parties
4. Communication, disclosure and confidentiality
5. Suggestions by parties
6. Resort to judicial proceedings, legal effect
7. Costs and deposit repeal

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UNIT-V

Rule making Power:-

Legal Service Authorities Act

Lok Adalat

Legal camp

Books Recommended

1. Avtar Singh : Arbitration and Conciliation
2. Goyal : Arbitration and Conciliation Act
3. vorkj flag : ek;/Lfke ,oa lqyg vf/kfu;e
4. Shukla : Legal remedies
5. Jhabvala : Law of Arbitration and Concilliation