

6th SEMESTER
(500 MARKS)

In 6th Semester, there shall be two compulsory subjects & one compulsory clinical subject & two optional subjects.

PAPER-I PRINCIPLE OF TAXATION TOTAL MARKS-100
(Compulsory Subject- I)

Unit- I

- a) Definitions, basis of Income.
- b) Scope of total income.
- c) Residential status & taxliability of an Assesses.
- d) Income not includes in total income.

Unit- II

- a) Income from property held charitable or religious purpose.
- b) Income of Trusts or Income from contributors.
- c) Special Provision relating to income of political Parties.
- d) Special provisions in respect of newly established Industrial undertaking in free trade zone.

Unit- III

- a) Income chargeable to income Tax.
 - i) Salary & income from house property.
- b) Profits, gains of business or profession, capital gains. Income from other sources.
- c) Deduction to be made in computing total income.
- d) Income forming part of total Income on which no income tax payable.

Unit- IV

- a) Set of, carry forward to loss.
- b) Special provisions relating to rebates & relief.
- c) Income tax authorities, establishment & powers of income tax officer.
- d) Procedure of assessment, settlement of cases, recovery of tax & refund, appeal & revisions.

Unit- V

- a) Meaning, definition, charge of wealth tax.
- b) Assessment, settlement, appeals & revision.
- c) Provision on taxes on sales of goods & inter statue sale movement of goods, stock transfer.
- d) VAT- definition, concept & general practices.

Books for Reference:

1. Singhania- Student Guide to Income Tax, Taxman.
2. Sukumra Bhattacharya-Indian Income Tax.
3. Kanga E. Palkiwala- The Law & practice of Income Tax.
4. Dinesh Ahuja & ravi Gupta systematic Approach to In come Tax.

- Unit- I** **Minimum wages act, 1948**
- Concept of minimum wage, fair wage, living wage & need based minimum wage.
 - Constitutional validity of minimum wages Act 1948.
 - Procedure for fixation & revision of minimum wages, fixation of minimum rates of wage by time rate or by piece rate.
 - Procedure for hearing & deciding claims.
- Unit- II** **Workmen's compensation Act.1923**
- definition of dependent, workman, partial disablement & total disablement.
 - Employer's liability for compensation.
 - Amount of compensation, review, distribution of compensation.
 - procedure in proceedings before commissioner, Appeals.
- Unit- III** **The Employees, provident Funds & Miscellaneous provisions Act. 1952**
- Scope & object of the Act
 - Basic wages, contribution, employer, employee controlled industry, exempted employee, exempted establishment.
 - Employees' provident Fund scheme & authorities.
 - Miscellaneous- penalties & offences by companies, liabilities of the companies in case of transfer of establishment.
- Unit- IV** **Factories Act. 1948**
- Concept of 'factory' manufacturing process, worker & occupier, general duties of occupier.
 - Measures to be taken in factories for health, safety & welfare of workers.
 - Working hour of adults, employment of young person's & children.
 - Annual leave with wages, provisions regulating employment of women in factory.
- Unit- V** **Payment of Bonus Act, 1965.**
- Definition, scope & application of the Act. Computation of gross profits.
 - Eligibility & disqualification for Bonus.
 - Payment of minimum & maximum bonus, Interim bonus, time limit for payment of bonus.
 - The Act not applicable to certain class of employees.

Books for Reference:

- O.P.Malhotra- Industrial dispute Act.
- S.N. Mishra- Labour Laws.
- V.G.Goswamy- Labour & Industrial Law.
- S.C.Srivastava- industrial Relations & labour Law.

Unit- I

- a) Meaning, Nature & International character of intellectual property.
- b) Law relating to copy Rights in India, meaning, nature & subject matter of Copy Rights.
- c) Ownership of Copy right, Rights of the Owners of Copy Rights.
- d) Terms of Copy rights, infringement of copy right & remedies for infringement of Copyright.

Unit- II

Trade Mark

- a) Meaning, essential features & functions of a trade mark.
- b) Procedure of acquisition of Registered trade Mark.
- c) Power & functions of Registrar & effect of Registration.
- d) Duration, Renewal, removal of registration & offences & penalties in violation.

Unit- III

- a) Definition of patent & natural law relating to patent in India.
- b) Acquisition of patent & rights & limitation of the Rights of Patenetees.
- c) Transfer & surrender of Patent Rights.
- d) Infrindgment of patent & remedies for infringement.

Unit- IV

- a) Meaning & convention on biological diversity.
- b) National Lwa on biological diversity Act 2002.
- c) Meaning & object of geographical Indication.
- d) The geographic Indications of goods registration & protection Act. 1999.

Unit- V

- a) Industrial designs meaning & requirement for protection.
- b) Registration of Design.
- c) Rights of a design " Holder".
- d) Infringement of design & distinction between industrial designs & layout design.

Books for Reference:

1. The Patent act, 1970
2. W.R.Cornish- Intellectual Property Law.
3. P.Nrayan- Intellectual Property Law.
4. N.K.Acharya-Intellectual Property Rights.
5. S.K.Nanda(Ed.)- Law of Intellectual Property Rights.

- A. Moot court-
2 written @ 15 marks. 30 marks
- B. Trial court Attendance 10 marks
i. Civil case 10 marks
ii. Criminal case
- C. Interview technique 7 pre-trial preparation
(Lawyers chamber/legal aid office)
i. Interview to the client by the advocate. 10 marks
ii. Preparation of document & court papers 10 marks
- D. Viva-voce
1. Moot Court
- Each year, the board of studies in its first meeting shall provide two moot court problems for paper-V of the semester VI Examination & such problems shall be communicated to all the Law college of the University.
 - Each student of the semester-VI shall prepare two written memorials provided by the university. The memorials may be either in favour of or in against The Length of each memorial should not exceed 5 typed pages.(A4 size paper).
 - The student is required to submit the memorial along with the prescribed cover page dully filled to the Principal/centre suptd. Of the semester-VI examination of the respective colleges.
 - The date of the submission of the moot court memorial shall be notified by the University.
 - Moot court memorials which are identical in nature shall be rejected by the Principal or examiner.
2. Trial Court attendance
- Each student is required to visit the court of his choice atleast for a period of three weeks & shall monitor one civil case & one criminal case.
 - The student is required to maintain a record & enter the various steps observed during his attendance on different days in the court Assignment.
 - Each proceeding shall not exceed 5 typed pages.(A-4 size paper).
3. Interview Technique & pre-trial preparation
- Each student is required to observe atleast two interview sessions of clients at the Lawyers' office/Legal aid office & with due permission of the Lawyer shall record the proceedings (lawyering style, legal counseling pattern).
 - Each student is to observe the preparation of document & court papers by the lawyers & the procedūre for the filling of the application, suit/petition & also shall record the proceedings.
 - The student is required to submit the records/ proceedings along with the prescribed cover page duly filed in & the length of such record/proceeding should not exceed 10 (ten) typed pages.(A4 size paper).
4. Viva-voce
- The centre superintendent of the semester VI Examination will conduct the viva-voce test oral in consultation with the external examiner appointed by the University.
 - The date of the viva-voce testis to be notified by the University along with the examination schedule.