



**Vishwavidyanilaya Karyasoudha**  
**Crawford Hall, Mysuru- 570005.**

Dated: 09-07-2019

NO AC.1/161/2018-19

**NOTIFICATION**

**Subject:** introduction of Labour law and Cyber law papers of BA.LLB and B.Com.LLB Program for II and X<sup>th</sup> Semester from the academic year 2019-20.

- Ref:** 1. Decision of the Board of Studies in Law (UG) meeting held on 05-01-2019.  
 2. Decision of the Faculty of Law meeting held on 04-03-2019.  
 3. Decision of the Academic Council meeting held on 07-06-2019.

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The Board of Studies in Law (UG) which met on 05-01-2019 has resolved and recommend to (1). introduce of labor law and cyber law papers at BA.LLB and B.Com.LLB Programs for II and X<sup>th</sup> Semester. (2). amend the content for the existing papers. (3) remove the seminar and dissertation paper of B.Com.LLB from IX<sup>th</sup> and X<sup>th</sup> semesters from the academic year 2019-20 is as mentioned below.

- 1.Labour Law-II (For X<sup>th</sup> Semester B.A.LL.B)
- 2.Cyber Law ( II<sup>nd</sup> Semester B.A.LL.B )
- 3.Labour Law-II ( IX<sup>th</sup> Semester B.COM.LL.B)
- 4.Cyber Law ( X<sup>th</sup> Semester B.COM.LL.B )

amend the existing content of the following papers of that semesters mentioned against them:

1. Principles of Taxation Law (For VII<sup>th</sup> Semester B.A.LL.B)
2. Labour Law-I (For VII<sup>th</sup> Semester B.A.LL.B)
3. Labour Law-I (For VII<sup>th</sup> Semester B.COM.LL.B)
4. Taxation Law-II (For VIII<sup>th</sup> Semester B.COM.LL.B)
5. Taxation Law-I (For VII<sup>th</sup> Semester B.COM.LL.B)

The Faculty of Law and Academic Council meeting held on 04-03-2019 and 07-06-2019 respectively have approved the said proposal and the same is hereby notified.

The contents may be downloaded from the University Website i.e. [WWW.uni-mysore.ac.in](http://WWW.uni-mysore.ac.in).

**Sd/-**  
**REGISTRAR**

**TO:**

1. The Registrar (Evaluation), University of Mysore, Mysore.
2. The Dean, Faculty of LAW, DOS in Law, Manasagangotri, Mysore.
3. The Chairman, BOS in Law Manasagangotri, Mysore.
4. The Director, School of Law, DOS in Law Manasagangotri, Mysore.
5. The Director, College Development Council, Moulya Bhavan, Manasagangotri, Mysore
6. The Deputy/Assistant Registrar /Superintendent, AB and EB, UOM, Mysore.
7. The P.A to the Vice-Chancellor/Registrar/Registrar (Evaluation), UOM Mysore.
8. Office file.

## 2.2

No. 2419208/2419361  
Fax: 0821-2419363/2419301

e-mail : registrar@uni-mysore.ac.in  
www.uni-mysore.ac.in



**Vishwavidyanilaya Karyasoudha  
Crawford Hall, Mysuru- 570 005.**

NO AC.1/161/2018-19

Dated: 09-07-2019.

### NOTIFICATION

**SUB:** Minor modification of Syllabus of LLM program (III Semester) from the academic year 2019-20.

- REF:** 1. Decision of the Board of Studies in Law (PG) meeting held on 04-01-2019.  
2. Decision of the Faculty of Law meeting held on 04-03-2019.  
3. Decision of the Academic Council meeting held on 07-06-2019.

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The Board of Studies in Law (PG) which met on 04-01-2019 has resolved and recommend to made minor modification to the Regulation and Syllabus (III Semester-paper – Jurisprudence) of LLM from the academic year 2019-20.

<b>EXISTING</b>	<b>AMENDED</b>
<b>UNIT-IV</b> Conflicting theories of Kautilya, Max, Hegel and Darwin-Conciliation theories of Durkheim, Duguit August Comte, Utilitarian theories of Bentham, Mill. Role of Social Reformers- Raja Ram Mohan Roy, Gandhiji , Ambedkar, Sarvagna.	<b>UNIT-IV</b> Conflicting theories of kautilya, Max,Hegal and Darwins-conciliation theories of durkheiom, Duguit augst comte,utilitarian theories of Bentham, mill, role of Social Reformers- Rajaram Mohan Roy,Mahatma Gandhiji, Dr.B.R.Ambedkar, Basavanna.

The Faculty of Law and Academic Council meeting held on 04-03-2019 and 07-06-2019 respectively have approved the said proposal and the same is hereby notified.

**Sd/-  
REGISTRAR**

TO:

1. The Registrar (Evaluation), University of Mysore, Mysore.
2. The Dean, Faculty of LAW, DOS in Law, Manasagangotri, Mysore.
3. The Chairman, BOS in Law Manasagangotri, Mysore.
4. The Director, School of Law, DOS in Law Manasagangotri, Mysore.
5. The Director, College Development Council, Moulya Bhavan, Manasagangotri, Mysore
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NO AC.1/161/2018-19

Vishwavidyanilaya Karyasoudha  
Crawford Hall, Mysuru- 570 005.  
Dated: 27-06-2019.

2.2

**NOTIFICATION**

**SUB: Minor Modification of Syllabus of LLM program (III Semester) Paper Jurisprudence (Judicial Process and Social Changes) from the Academic Year 2019-20.**

- REF: 1. Decision of the Board of Studies in Law (u g) meeting held on 05-01-2019.  
2. Decision of the Faculty of Law meeting held on 04-03-2019.  
3. Decision of the Academic Council meeting held on 07-06-2019.**

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The Board of Studies in Law (UG) which met on 05-01-2019 has resolved and recommends **Minor Modification to the Regulation and Syllabus of LLM** from the academic year 2019-20.

<b>EXISTING</b>	<b>AMENDED</b>
<b>UNIT-IV</b> Conflicting theories of Kautilya, Max, Hegel and Darwin-Conciliation theories Of Durkheim, Duguit August Comte, Utilitarian theories of Bentham, Mill. Role of Social Reformers- Raja Ram Mohan Roy, Gandhiji , Ambedkar, Sarvagna.	Conflicting theories of kautilya, Max,Hegal and Darwins-conciliation theories of durkheim, Duguit augst comte,utilitarian theories of Bentham, mill, role of Social Reformers- raj ram Mohan Roy, Gandhiji, Ambedkar, Basavanna.

The Faculty of Law and Academic Council meeting held on 04-03-2019 and 07-06-2019 respectively have approved the said proposal and the same is hereby notified.

REGISTRAR

TO:

1. The Registrar (Evaluation), University of Mysore, Mysore.
2. The Dean, Faculty of LAW, DOS in Law, Manasagangotri, Mysore.
3. The Chairman, BOS in Law Manasagangotri, Mysore.
4. The Chairman, DOS in Law Manasagangotri, Mysore.
5. The Director, College Development Council, Moulya Bhavan, Manasagangotri, Mysore
6. The Deputy/Assistant Registrar /Superintendent, AB and EB, UOM, Mysore.

7. The P.A to the Vice-Chancellor/Registrar/Registrar (Evaluation), UOM Mysore.  
8. Office file.

The Chairman,  
BOS in LAW  
Manasagangotri,  
Mysore-570006

Sir,

**SUB: Minor Modifications to the Regulation of LLM Program  
from the academic year 2019-20.**

- REF: 1. Decision of the Board of Studies in Law (UG) meeting held on 05-01-2019.  
2. Decision of the Faculty of Law meeting held on 04-03-2019.  
3. Decision of the Academic Council meeting held on 07-06-2019.

\*\*\*\*\*

The Board of Studies in Law (UG) which met on 05-01-2019 has resolved and recommends **Minor Modification to the Regulation and Syllabus of LLM** from the academic year 2019-20.

### **REGULATION**

<b>EXISTING</b>	<b>TO BE AMENDED</b>
The Students are to improve their marks only once in theory paper. There in no improvement of marks in IA Tests.	If the candidate desires to improve his marks in any theory paper(once only) has to take improvement Examination. If the marks secured is more than the previous marks highest marks, secured shall be considered for the announcement of result.

The Faculty meeting held on 04-03-2019 has unanimously recommend the University authority to rethink and re-examine Existing CBCS regulations providing an opportunity for the students for the improvement of Marks.

The same is brought to you for further needful at your end.

**Yours Faithfully**

REGISTRAR

## **Xth Sem B.A.LL.B.- Labor Law-II**

### **Unit-I**

Constitutional Dimensions of Labor Laws Constitution and Labor Welfare; Bonded Labor System Abolition Act, 1976; Equal Remuneration Act, 1976: Inter-State migration of Workers Act, 1979: Protection of Women against Sexual Harassment Act, 2013.

### **Unit-II**

Child Labor and Contract Labor Child Labour (Prohibition and Regulation) Act 1986, Object and Scope, definitions: Child, Family, Workshop, prohibition of employment of children in certain occupations and processes, regulation of conditions of Work of Children.

The Contract Labour (Regulation and Abolition) Act-1970: Object and Scope, definitions: Contract Labour, Contractor, Controlled Industry of establishments employing Contract Labour, Licensing of Contractors Welfare and health of Contract labour.

### **Unit-III**

#### **Employees Provident Fund and Maternity Benefit Act.**

The employees Provident fund (Family Pension Fund and Deposit Linked insurance Fund) Act 1952: Definitions: Contribution, employee, employer, Factory, Fund, etc: Provident Fund Scheme, Family Pension Scheme, employees Deposit Linked insurance Scheme: Scope, Contributions: benefits available: authorities Under the Act, Powers.

The Maternity Benefit Act 1961: Object and Scope of the Act, definitions, appropriate Government, employer, establishment, Factory, maternity Benefit etc, Benefits available Under the Act, inspectors.

#### **Unit-IV**

Minimum Wages Act 1948: Concept of Wages, Theories of Wages and Kinds, definitions, appropriate Government, employer, Scheduled employment etc, Fixation of Minimum rates of Wages, methods, regulation on of working Conditions, Payment of Wages, Working hours etc.

The Payment of Bonus Act 1965: Objects of the Act: Definitions, Payment of Wages and deductions from Wages, inspectors Powers and functions.

Payment of Gratuity Act 1972: Object and Scope, definitions-employee, employer Factory, Family, Wages, Continuous Service, Payment of gratuity, Protection of gratuity.

#### **Unit-V**

The Unorganized Workers Social Security Act, 2008- importance of Unorganized Sector, definitions-employer, home based Worker, Self employed Worker, Unorganized Sector, Unorganized Worker, Wage Worker etc. Schemes-Funding Mechanism, Procedure, benefits available, administrative mechanism composition and Power etc.

Globalization, Privatization and Open Economy, Compulsions that led to globalization Policy, effects of globalization on industry and Labor, Constitutional Mandate of Welfare State and effectiveness of Social Security and Social welfare legislations in India under new economic policy, Review of laws to meet new challenges, Legislative and Judicial

Response/trend towards application of Labor Laws, Emergence of Laws relating to SEZ etc.

Suggested Books:

1. Dr.V.G.Goswami-Labour Industrial Laws.
2. K.M.Pillai –Labour and Industrial Laws.
3. S.N.Mishra-Labour and Industrial Laws.
4. O.P.Malhotra-The Law of Industrial Dispute.
5. N.G.Goswami-Labour and Industrial Laws
6. Khan and Khan-Labour Law.
7. K.D.Srivastava, Payment of Wages Act.
8. S.C.Srivatava, Treatise on Social Security
9. Bhargava, V.B-Industrial and Labor laws.
10. Pai, G.B: Labor Law in India.
11. Srivatava, S.C-Industrial Relations and Labor Laws.
12. Singh, S.N.-Law and Social change: Essays on Labor Laws and Welfare research methodology and Environmental protection.
13. Report of the First National Commission on Labor (1966-69).
14. Report of the National Commission on Labor, government of India,2002.



# **IInd Sem B.A.LL.B - Cyber Law**

## **Unit-1**

### **History of Cyber Crime:**

Evaluation of Computer, History of Cyber Crime before 1960's and after 1960. Nature of Crime and nature of Cyber Crime, elements of Cyber Crime and Criminal Liability, Classification of Cyber Crime unauthorized access, Cyber fraud, Cracking, hacking, Cyber Theft, Flowing of Viruses, Cyber Pornography, Cyber terrorism.

## **Unit-II**

### **Information Technology:**

Evolution and growth of Information Technology, Privacy and Data Protection, Scope and need for data protection, Cyber Security, Obscenity, Defamation, Spamming, and Phishing, Crime through mobile phones, Legal issues of Internet and its regulation, Consequential amendments in various conventional Laws in India.

## **Unit-III**

### **Cyber Laws in India:**

1. Information Technology Act-2000
2. Information Technology (Certifying Authorities) Rules, 2000.
3. Information Technology (Security Procedure) Rules, 2004.
4. Information Technology (Certifying Authorities) Regulation, 2001.

## **Unit-IV**

### **Cyber Space and E-commerce:**

Constitutional and Human Rights issues in Cyber Space, Regulation in Cyber Space, Jurisdiction in Cyber Space, Right to access Cyber Space, Access to Internet, Right to Privacy, Right to data protection.

E-commerce- General issues, business to business E-commerce, Business to Consumer E-commerce, Regulatory issues, Cyber Crime and its impacts on E-commerce.

## **Unit-V**

### **Duties of Subscribers:**

Offences and penalties, Compensation and adjudication, Cyber Appellate Tribunal, Liabilities of Intermediaries, Electronic Evidence, Miscellaneous provisions and amendments.

### **Reference:**

1. Pavan Duggal, Cyber Law- The Indian Perspective.
2. Dr. M. Das Gupta, Cyber Crime in India.
3. Chris Reed and John Angel, Computer Law.
4. Brian Fitzgerald and Anne Fitzgerald, Cyber Law.
5. Jusitce Yatindra Singh, Cyber Law.
6. S.R. Bansali, Information Techonology Act-2000.
7. Vasudeva, Cyber Crime and enforcement.
8. Varma S.K. Legal dimensions of Cyber Space.
9. Prashanth Mali, Cyber Law and Cyber Crime.
10. T.Vishwanathan, The Indian Cyber Law.
11. Vakul Sharma, Information Technology Law and Practice.
12. Eoghan Cascy, Digital Evidence and Computer Crimes.

## **IXth B.Com.LL.B.- Labor Law-II**

### **Unit-I**

Constitutional Dimensions of Labor Laws Constitution and Labor Welfare; Bonded Labor System Abolition Act, 1976; Equal Remuneration Act, 1976: Inter-State migration of Workers Act, 1979: Protection of Women against Sexual Harassment Act, 2013.

### **Unit-II**

Child Labor and Contract Labor Child Labor (Prohibition and Regulation) Act 1986, Object and Scope, definitions: Child, Family, Workshop, prohibition of employment of children in certain occupations and processes, regulation of conditions of Work of Children.

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The employees Provident fund (Family Pension Fund and Deposit Linked insurance Fund) Act 1952: Definitions: Contribution, employee, employer, Factory, Fund, etc: Provident Fund Scheme, Family Pension Scheme, employees Deposit Linked insurance Scheme: Scope, Contributions: benefits available: authorities Under the Act, Powers.

The Maternity Benefit Act 1961: Object and Scope of the Act, definitions, appropriate Government, employer, establishment, Factory, maternity Benefit etc, Benefits available Under the Act, inspectors.

#### **Unit-IV**

Minimum Wages Act 1948: Concept of Wages, Theories of Wages and Kinds, definitions, appropriate Government, employer, Scheduled employment etc, Fixation of Minimum rates of Wages, methods, regulation on of working Conditions, Payment of Wages, Working hours etc.

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The Unorganized Workers Social Security Act, 2008- importance of Unorganized Sector, definitions-employer, home based Worker, Self employed Worker, Unorganized Sector, Unorganized Worker, Wage Worker etc. Schemes-Funding Mechanism, Procedure, benefits available, administrative mechanism composition and Power etc.

Globalization, Privatization and Open Economy, Compulsions that led to globalization Policy, effects of globalization on industry and Labor, Constitutional Mandate of Welfare State and effectiveness of Social Security and Social welfare legislations in India under new economic policy, Review of laws to meet new challenges, Legislative and Judicial

response/trend towards application of Labor Laws,  
Emergence of Laws relating to SEZ etc.

Suggested Books:

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- K.M.Pillai –Labour and Industrial Laws.
- S.N.Mishra-Labour and Industrial Laws.
- O.P.Malhotra-The Law of Industrial Dispute.
- N.G.Goswami-Labour and Industrial Laws
- Khan and Khan-Labor Law.
- K.D.Srivastava, Payment of Wages Act.
- S.C.Srivatava, Treatise on Social Security
- Bhargava, V.B-Industrial and Labor laws.
- Pai, G.B:Labour Law in India.
- Srivatava, S.C-Industrial Relations and Labor Laws.  
Singh, S.N.-Law and Social change: Essays on Labor  
Laws and Welfare research methodology and  
environmental protection.
- Report of the First National Commission on Labor  
(1966-69)
- Report of the National Commission on Labor, government  
of India, 2002.

# **Xth Sem.B.Com.LL.B.- Cyber Law**

## **Unit-1**

### **History of Cyber Crime:**

Evaluation of Computer, History of Cyber Crime before 1960's and after 1960. Nature of Crime and nature of Cyber Crime, elements of Cyber Crime and Criminal Liability, Classification of Cyber Crime unauthorized access, Cyber fraud, Cracking, hacking, Cyber Theft, Flowing of Viruses, Cyber Pornography, Cyber terrorism.

## **Unit-II**

### **Information Technology:**

Evolution and growth of Information Technology, Privacy and Data Protection, Scope and need for data protection, Cyber Security, Obscenity, Defamation, Spamming, and Phishing, Crime through mobile phones, Legal issues of Internet and its regulation, Consequential amendments in various conventional Laws in India.

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### **Cyber Laws in India:**

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## **Unit-IV**

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E-commerce- General issues, business to business E-commerce, Business to Consumer E-commerce, Regulatory issues, Cyber Crime and its impacts on E-commerce.

## **Unit-V**

### **Duties of Subscribers:**

Offences and penalties, Compensation and adjudication, Cyber Appellate Tribunal, Liabilities of Intermediaries, Electronic Evidence, Miscellaneous provisions and amendments.

### **Reference:**

- Pavan Duggal, Cyber Law- The Indian Perspective.
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- Chris Reed and John Angel, Computer Law.
- Brian Fitzgerald and Anne Fitzgerald, Cyber Law.
- Justice Yatindra Singh, Cyber Law.
- S.R. Bansali, Information Technology Act-2000.
- Vasudeva, Cyber Crime and enforcement.
- Varma S.K. Legal dimensions of Cyber Space.
- Prashanth Mali, Cyber Law and Cyber Crime.
- T.Vishwanathan, The Indian Cyber Law.
- Vakul Sharma, Information Technology Law and Practice.
- Eoghan Cascy, Digital Evidence and Computer Crimes.

**VIIIth Sem.B.A.LL.B Amended Syllabus-2018-19**  
**Principles of Taxation Law**

<b>Existing Syllabus</b>	<b>To be Amended Syllabus</b>
<p><b>UNIT – I</b>            Concept of Tax- Nature and characteristics of taxes- Distinction between tax and fee, tax and cess- Direct and Indirect taxes- Tax evasion and tax avoidance- Scope of taxing powers of Parliament, State Legislatures and Local bodies.  <i>The Income Tax Act</i>            Basis of taxation of Income- Incomes exempted from tax- Income from salaries- Income from house property- Income from business or profession and vocation- Income from other sources- Taxation of individuals, HUF, firms, association of persons, Co-operative Societies and Non- Residents.</p>	<p><b>UNIT-I</b>  <b>Concept of Tax: Nature and Characteristics of taxes, Distinction between tax and fee, tax and cess. Direct and Indirect Taxes: Tax evasion and Tax avoidance, Scope of taxing powers of Parliament, State Legislatures and Local bodies. Income Tax Act: Basic Concepts, Assessee, Assessment year previous Year. Residential Status and Incadence of Tax, Capital and Revenue Receipts, Incomes Exempted from Tax, Income from Salaries, Income from House property, Income from Business or Profession, Income from other Sources.</b></p>
<p><b>UNIT- II</b>            Income Tax Authorities- Their appointment- Jurisdiction- Powers and functions- Provisions relating to collection and recovery of tax- Refund of tax, appeal and revision provisions, offences and penalties.  <i>Wealth Tax:</i> Charge of Wealth tax, assets, deemed assets, and assets exempted from tax- Wealth tax Authorities- Offences and penalties.  <i>Gift Tax:</i> Relevant provisions of Gift Tax Act.</p>	<p><b>UNIT-II</b>  <b>Deductions from Gross Total Income: Computation of Total Income of Individuals and tax liability, Computation, of Total Income of HUF and tax liability. Income Tax Authorities, their appointment, Jurisdiction, powers and functions. Advance Tax: Tax Deduction at Source, Provisions relating to Procedure for assessment/re-assessment, Appeals and Revision Provisions, Offences and Penalties.</b></p>



<p><b>UNIT- III</b>  <i>Central Excise Laws:</i>  Nature, scope and basis of levy of Central Excise duty- Meaning of goods- Manufacture and manufacturer- Classification and valuation of goods- Duty payment and exemption provisions- Provisions and procedure dealing with registration and clearance of goods- An overview of set-off of duty scheme.</p>	<p><b>UNIT-III</b>  <b>GST Act and Rules:</b>  <b>Registration Procedure under GST, Levy and collection of tax, Composition under GST, Tax Invoice, Credit and Debit Notes, Input tax credit, Payment of tax, Returns, Assessment, Concept of e-waybill, Appeals and Revisions, Offences and Penalties, GST Practitioners.</b></p>
<p><b>UNIT- IV</b>  <i>Customs Laws:</i>  Legislative background of the levy- Appointment of Customs officers- Ports- warehouses- Nature and restrictions on exports and imports- Levy, exemption and collection of customs duties, and overview of law and procedure - Clearance of goods from the port, including baggage- Goods imported or exported by post, and stores and goods in transit- Duty drawback provisions.</p>	<p><b>UNIT-IV</b>  <b>GST Act and Rules:</b>  <b>Constitutional Background and Centre State Inter –relations, Concept of Goods and Services Tax, GST Council and its role, GSTIN, HSN code, Important Definitions, Supply: Types of supply(Taxable and non-taxable supply), Place of supply, principal supply, Zero-rated supply, scope of supply, consideration, time of supply of goods and time of supply of supply of services, supply under IGST (intra-state supply). Inspection, Search, Seizure and Arrest, Liability to pay in Certain Cases.</b></p>
<p><b>UNIT -V</b>  <i>Central Sales Tax Laws:</i>  Evolution and scope of levy of Central Sales tax- Inter- State sale outside a State and sale in the course of import and export- Basic principles- Registration of dealers and determination of taxable turnover.  <i>Service Tax</i> – Main features of Service Tax.  <i>VAT</i>- Introduction to Value Added Tax.</p>	<p><b>UNIT-V</b>  <b>Customs Law:</b>  <b>Introduction, Definition, GATT, WTO, Prohibition on Importation and Exportation of goods levy, exemption and collection of customs duties and overview of law and procedure, clearance of goods in transit, duty drawback provisions.</b></p>

## VIIth Sem.B.A.LL.B Amended Syllabus-2018-19

New Paper added as per BCI guidelines

### LABOUR LAW -1

Existing Syllabus	To be Amended Syllabus
<p><b>Unit-I</b> Introduction to Law of Industrial Disputes: (a) Historical Aspects - Master and slave relationship-transformation - Master and servant relationship. (b) Industrial revolution - changes in the social set up - consequences leading to the innumerable problems of the two contracting parties – Laicize- fairest ate and welfare state enactments, various labor Legislations to protect the interests of both management and labor. Impact of Constitution</p> <p>Industrial Disputes Act,1948            Definition and law relating to                a) Appropriate Government                b) Average pay                c) Award and settlement - award - comparison - the allied provisions                    Industry                    Industrial Dispute</p>	<p><b>Unit-I</b> <b>Historical aspects-Master and Slave Relationship, Trade Unionism in India and UK-Enactment of the Trade Unions Act, 1926-ILO Conventions relating to Trade Unions and relevant Constitutional Provisions.</b>  <b>A bird’s eye view of the Act-Definitions-Trade Union, Trade Dispute, etc.-Provisions relating to registration, withdrawal and cancellation of registration-Funds of Trade Union, Immunities, problems of Trade Union, Amalgamation of Trade Union –Recognition of Trade Unions-Methods, need and efforts in this regard, Collective Bargaining-Meaning, methods, status of collective bargaining settlements, collective bargaining and liberalization.</b></p>

<p><b>Unit-II</b>  Industrial Disputes Act,1948 (contd.)  Definition and law relating to  Lay-off  Lockouts and strikes  Retrenchment  Closure  Unfair labor practices  Workman - Changes in Law affected by  the Amending Acts  Managerial prerogatives  Role of government</p>	<p><b>Unit-II</b>  <b>Historical Background and Introduction to the Industrial Disputes Act, 1947- Definitions- Industry, Workman, Industrial Dispute, Appropriate Government, etc., -Authorities/Industrial Dispute resolution machinery-works Committee, Conciliation and Board of Conciliation-Powers and Functions, Court of Inquiry, Grievance Settlement Authority,</b></p> <p><b>Voluntary Arbitration U/S 10-A- Compulsory Adjudication- Government's power of reference U/S-10- Critical analysis with reference to decided cases. Compulsory Adjudication- Composition, Qualification, Jurisdiction, powers of adjudication authorities, - Award and Settlement- Definition, Period of operation binding nature and Juridical Review of award.</b></p>
<p><b>Unit-III</b>  Authorities under the Act (Chapter 11) to be read with chapters II B and III and IV Adjudication and Arbitration - Principles.  Restrictions on the right of the employer - Chapter IIA -Notice of change, section II-A-(Chapter IV) and sections 33, 33A (Chapter VII).  Recovery of money due from an employee –Section 33 C with leading case law.  Trade Unions Act 1926  1. Introduction - Trade Union Movement - Need for trade unions - object and purpose of unions - Its importance of 1926 and the present position.</p>	<p><b>Unit-III</b>  <b>Law relating to regulation of strikes and lockouts-Definition of strikes and lockouts, Analysis with reference to Judicial Interpretations, Regulation U/Ss 22, 23,10-A (4-A), and 10(3), Illegal strikes and lockouts, penalties. –Regulation of Job losses-concepts of Lay-off, Retrenchment, Closure and Transfer of undertakings with reference to statutory definition and Judicial Interpretations-Regulation of job losses with reference to the provisions of chapter V A and V B of the ID Act, 1947-Regulation of managerial prerogatives-Ss. 9A, 11A, 33 and 33A of ID Act, 1947-Certified Standing Orders-Meaning and Procedure for Certification,</b></p>

<p>2. Salient features of the enactment and definitions.</p> <p>3. Briefly about the Registration of Unions (difference between recognition and registration) Amalgamation of Trade Unions, Cancellation of Registration of Trade Unions, General Funds of Trade Unions, Political fund of Trade Unions, and immunity from civil and criminal liability.</p>	<p><b>Certifying officers-Powers and Functions, etc.</b></p>
<p><b>Unit-IV:</b>  Workman's Compensation Act 1923  Introduction: social security legislation - Emergence of the principle-liability without fault - details - scope and object of the enactment.  Definitions - Total and partial disablement – Dependent, workman, wages, Liability of the employer to pay compensation and right of the workman to receive compensation - conditions: (principles derived from case law) personal injury accident, "arising out of and in the course of employment", occupation diseases –notional extension of time and space, aggravation of diseases, environmental accidents – doctrine of added peril- defenses and exceptions to the general principle.  Calculation of compensation, procedure, machinery and realization of compensation.</p>	<p><b>Unit-IV</b>  <b>Concept and Importance of Social Security-Influence of I.L.O.-Constitutional Mandate. The Employees' Compensation Act, 1923-Definitions-employee, employer, dependent, partial disablement, total disablement, etc.-Employer's liability for compensation- Conditions and Exceptions-Procedure for claiming compensation. Computation of Compensation. Commissioner-Jurisdiction, powers, etc.</b>  <b>The Employees' State Insurance Act, 1948-Definitions-Employment injury, contribution, dependent, employee, principal employer, etc.-Employees' State Insurance Funds-contribution, Benefits available-Administrative Mechanism-E.S.I. Corporation, Standing Committee, Medical Benefits Council-Composition, Powers, Duties-Adjudication of Disputes-E.S.I Courts. Comparative analysis of the E.S.I. Act, 1948 with the Employees' Compensation Act, 1923</b></p>
<p><b>Unit-V</b>  Factories Act 1948  Introduction  Main features of the Act</p>	<p><b>Unit-V</b>  <b>The Payment of Wages Act, 1936-Definitions-employed person, factory, industrial and other establishment,</b></p>

Definitions: Manufacturing process, factory and worker (to be read together to know the definition of factory under the Act) and other definitions.

Health, safety and welfare measures - the object of the provisions and the principle underlying the provisions.

Provisions relating to employment of young persons, female workers and male workers - working hours, holidays, leave with wage and other regulatory provisions.

**wages, etc .- Deductions-Authorities-Inspectors and Payment of Wages Authority.**

**The Factories Act, 1948-Definitions-factory, manufacturing process, occupier, worker, hazardous process, etc.-Provisions of the Factories Act relating to health, safety and welfare of workers-Provisions relating to Hazardous process –Provisions relating to working conditions of employment –Working Hours, Weekly leave, Annual leave facility – Provisions relating to regulation of employment of women, children and young persons.**

# **VIIth B.Com.LL.B Amended Syllabus-2018-19**

**New Paper added as per BCI guidelines**

## **LABOUR LAW -1**

<b>Existing Syllabus</b>	<b>To be Amended Syllabus</b>
<p><b>Unit-I</b> Introduction to Law of Industrial Disputes: (a) Historical Aspects - Master and slave relationship-transformation - Master and servant relationship. (b) Industrial revolution - changes in the social set up - consequences leading to the innumerable problems of the two contracting parties – Laicize- faire state and welfare state enactments, various labor Legislations to protect the interests of both management and labor. Impact of Constitution</p> <p>Industrial Disputes Act,1948 Definition and law relating to a) Appropriate Government b) Average pay c) Award and settlement - award - comparison - the allied provisions Industry Industrial Dispute</p>	<p><b>Unit-I</b> <b>Historical aspects-Master and Slave Relationship, Trade Unionism in India and UK-Enactment of the Trade Unions Act, 1926-ILO Conventions relating to Trade Unions and relevant Constitutional Provisions.</b> <b>A bird's eye view of the Act-Definitions-Trade Union, Trade Dispute, etc.-Provisions relating to registration, withdrawal and cancellation of registration-Funds of Trade Union, Immunities, problems of Trade Union, Amalgamation of Trade Union –Recognition of Trade Unions-Methods, need and efforts in this regard, Collective Bargaining-Meaning, methods, status of collective bargaining settlements, collective bargaining and liberalization.</b></p>

<p><b>Unit-II</b>  Industrial Disputes Act,1948 (contd.)  Definition and law relating to  Lay-off  Lockouts and strikes  Retrenchment  Closure  Unfair labor practices  Workman - Changes in Law affected by  the Amending Acts  Managerial prerogatives  Role of government</p>	<p><b>Unit-II</b>  <b>Historical Background and Introduction to the Industrial Disputes Act, 1947- Definitions- Industry, Workman, Industrial Dispute, Appropriate Government, etc., -Authorities/Industrial Dispute resolution machinery-works Committee, Conciliation and Board of Conciliation-Powers and Functions, Court of Inquiry, Grievance Settlement Authority,</b></p> <p><b>Voluntary Arbitration U/S 10-A- Compulsory Adjudication- Government's power of reference U/S-10- Critical analysis with reference to decided cases. Compulsory Adjudication- Composition, Qualification, Jurisdiction, powers of adjudication authorities, - Award and Settlement- Definition, Period of operation binding nature and Juridical Review of award.</b></p>
<p><b>Unit-III</b>  Authorities under the Act (Chapter 11) to be read with chapters II B and III and IV Adjudication and Arbitration - Principles.  Restrictions on the right of the employer - Chapter IIA -Notice of change, section II-A-(Chapter IV) and sections 33, 33A (Chapter VII).  Recovery of money due from an employee –Section 33 C with leading case law.  Trade Unions Act 1926  1. Introduction - Trade Union Movement - Need for trade unions - object and purpose of unions - Its importance of 1926 and the present position.</p>	<p><b>Unit-III</b>  <b>Law relating to regulation of strikes and lockouts-Definition of strikes and lockouts, Analysis with reference to Judicial Interpretations, Regulation U/Ss 22, 23,10-A (4-A), and 10(3), Illegal strikes and lockouts, penalties. –Regulation of Job losses-concepts of Lay-off, Retrenchment, Closure and Transfer of undertakings with reference to statutory definition and Judicial Interpretations-Regulation of job losses with reference to the provisions of chapter V A and V B of the ID Act, 1947-Regulation of managerial prerogatives-Ss. 9A, 11A, 33 and 33A of ID Act, 1947-Certified Standing Orders-Meaning and Procedure for Certification,</b></p>

<p>2. Salient features of the enactment and definitions.</p> <p>3. Briefly about the Registration of Unions (difference between recognition and registration) Amalgamation of Trade Unions, Cancellation of Registration of Trade Unions, General Funds of Trade Unions, Political fund of Trade Unions, and immunity from civil and criminal liability.</p>	<p><b>Certifying officers-Powers and Functions, etc.</b></p>
<p><b>Unit-IV:</b>  Workman's Compensation Act 1923  Introduction: social security legislation - Emergence of the principle-liability without fault - details - scope and object of the enactment.  Definitions - Total and partial disablement – Dependent, workman, wages, Liability of the employer to pay compensation and right of the workman to receive compensation - conditions: (principles derived from case law) personal injury accident, "arising out of and in the course of employment", occupation diseases –notional extension of time and space, aggravation of diseases, environmental accidents – doctrine of added peril- defenses and exceptions to the general principle.  Calculation of compensation, procedure, machinery and realization of compensation.</p>	<p><b>Unit-IV</b>  <b>Concept and Importance of Social Security-Influence of I.L.O.-Constitutional Mandate. The Employees' Compensation Act, 1923-Definitions-employee, employer, dependent, partial disablement, total disablement, etc.-Employer's liability for compensation- Conditions and Exceptions-Procedure for claiming compensation. Computation of Compensation. Commissioner-Jurisdiction, powers, etc.</b>  <b>The Employees' State Insurance Act, 1948-Definitions-Employment injury, contribution, dependent, employee, principal employer, etc.-Employees' State Insurance Funds-contribution, Benefits available-Administrative Mechanism-E.S.I. Corporation, Standing Committee, Medical Benefits Council-Composition, Powers, Duties-Adjudication of Disputes-E.S.I Courts. Comparative analysis of the E.S.I. Act, 1948 with the Employees' Compensation Act, 1923</b></p>
<p><b>Unit-V</b>  Factories Act 1948  Introduction  Main features of the Act</p>	<p><b>Unit-V</b>  <b>The Payment of Wages Act, 1936-Definitions-employed person, factory, industrial and other establishment,</b></p>



Definitions: Manufacturing process, factory and worker (to be read together to know the definition of factory under the Act) and other definitions.

Health, safety and welfare measures - the object of the provisions and the principle underlying the provisions.

Provisions relating to employment of young persons, female workers and male workers - working hours, holidays, leave with wage and other regulatory provisions.

**wages, etc .- Deductions-Authorities-Inspectors and Payment of Wages Authority.**

**The Factories Act, 1948-Definitions-factory, manufacturing process, occupier, worker, hazardous process, etc.-Provisions of the Factories Act relating to health, safety and welfare of workers-Provisions relating to Hazardous process –Provisions relating to working conditions of employment –Working Hours, Weekly leave, Annual leave facility – Provisions relating to regulation of employment of women, children and young persons.**

**VIIth Sem.B.COM.LL.B. Amended Syllabus-2018-19**  
**TAXATION LAW-I**

Existing Syllabus	To be Amended Syllabus
<p><b>DIRECT TAX</b></p> <p><b>UNIT-I</b>            Constitutional Background and Statutory mandate, Definitions: Tax, fee and Cess, Direct Taxes, Income Tax, Assessee, Types of Assessee, Previous year, Assessment year, Assessment, Finance bill, Residential Status of Assessee: Resident in India and Non Resident in India, Ordinarily resident and non ordinarily resident, Scope of Income liable to tax, Special Provisions relating to certain income of non-resident Indian citizen and foreign nationals of Indian origin.</p>	<p><b>DIRECT TAX</b></p> <p><b>UNIT-I</b>  <b>Constitutional Background and Statutory mandate, Definitions: Tax, fee and Cess, Direct Taxes, Income Tax, Assessee, Types of Assessee, Previous year, Assessment year, Assessment, Finance bill, Residential Status of Assessee: Resident in India and Non Resident in India, Ordinarily resident and non ordinarily resident, Scope of Income liable to tax, Special Provisions relating to certain income of non-resident Indian citizen and foreign nationals of Indian origin. Computation of tax liability of companies, constitutional provisions, categories of companies under Income Tax Act,1961.Tax incidence under the Income Tax Act,1961.</b></p>
<p><b>UNIT – II</b>            Heads of Income: Income from Salary, Income from House Property, Profits and Gains of Business or profession, Capital Gains, Income from Other sources, compute the taxable income, Tax evasion and Tax avoidance.</p>	<p><b>UNIT – II</b>  <b>Heads of Income: Income from Salary, Income from House Property, Profits and Gains of Business or profession, Capital Gains, Income from Other sources, compute the taxable income, Tax evasion and Tax avoidance. Inclusion from Total Income.</b></p>

<p><b>UNIT – III</b>  Scheme of advance rulings in transactions involving non residents specified residents. Deemed income, Income of other persons deemed to be the Income of the person sought to be taxed. Trusts and Trust Income, Income of Charitable and Religious Trusts. Assessment of firms.</p>	<p><b>UNIT – III</b>  <b>Scheme of advance rulings in transactions involving non residents specified residents. Deemed income, Income of other persons deemed to be the Income of the person sought to be taxed. Trusts and Trust Income, Income of Charitable and Religious Trusts. Assessment of firms.</b></p>
<p><b>UNIT-IV</b>  Income Tax Authorities – Jurisdiction, Return of income, Types of Assessment. Appeals and revision, Provisions for General Anti-Avoidance Rule (GAAR), Set-off and carry forward of losses.</p>	<p><b>UNIT-IV</b>  <b>Income Tax Authorities – Jurisdiction, Return of income, Types of Assessment. Appeals and revision, Provisions for General Anti-Avoidance Rule (GAAR), Set-off and carry forward of losses.</b></p>
<p><b>UNIT-V</b>  Interest Payable and receivable by an Assessee, Waiver of Interest, Advance Tax, Sur-charge, Education Cess, Secondary and Higher Education Cess, Penalties livable, Refund, Waiver or reduction of Penalty, PAN, Exclusions from Total-income, Deductions from the Gross total Income.</p>	<p><b>UNIT-V</b>  <b>Interest Payable and receivable by an Assessee, Waiver of Interest, Advance Tax, Sur-charge, Education Cess, Secondary and Higher Education Cess, Penalties livable, Refund, Waiver or reduction of Penalty, PAN, Exclusions from Total-income, Deductions from the Gross total Income. TAN and TDS.</b></p>

**VIIIth Sem. B.COM.LL.B. AMENDED SYLLABUS-2018-19**

**TAXATION LAW-II**

Existing Syllabus	To be Amended Syllabus
<p><b>INDIRECT TAXES</b> <b>UNIT - I</b> <b>The Concept of Indirect taxes</b> Brief history of tax regime in India, 2<sup>nd</sup>, 12<sup>th</sup>, 29<sup>th</sup>, 30<sup>th</sup>, 61<sup>st</sup> and 115<sup>th</sup> Law Commission reports on Taxation. The Constitutional directives for the Levy of indirect taxes – Centre – State financial relations – allocation of revenue by way of tax collection between the Union and State.</p>	<p><b>INDIRECT TAXES</b> <b>UNIT - I</b> <b>The Concept of Indirect taxes</b> <b>Brief history of tax regime in India, 2<sup>nd</sup>, 12<sup>th</sup>, 29<sup>th</sup>, 30<sup>th</sup>, 61<sup>st</sup> and 115<sup>th</sup> Law Commission reports on Taxation. The Constitutional directives for the Levy of indirect taxes – Centre – State financial relations – allocation of revenue by way of tax collection between the Union and State.</b></p>
<p><b>UNIT - III</b> <b>CUSTOMS ACT, 1962</b> Legislative Back Ground – GATT –WTO – LEVY- charging of Customs Duty – Customs Tariff Act, 1975. Customs area Goods. Territorial Waters - Indian Customs water. Import Procedure – Import manifest. Entry in words - unloading – bill of entry – Noting of Bill of entry. Assessment – Calculation of duty. Types of duties. Identical Goods – Similar Goods. Baggage – Green Channel – Red Channel – Temporary detention – Baggage exempt, Duty Drawback – Drawback fixation – Brand rate and special brand rate drawback – Prohibition and Regulation of drawback. Ware housing – Types of ware house – ware housing bond – ware housing period, Import and Export through courier and Post. Stores, goods in transit and Coastal Goods.</p>	<p><b>UNIT-III</b> <b>GST Act Rules:</b> <b>Constitutional Background and Centre State Inter –relations, Concept of Goods and Services Tax, Salient features of GST, Benefits of GST, Overview of GST Acts, GST Council and its role, GSTIN, HSN code, Important Definitions, Supply: Types of supply (Taxable and non-taxable supply), Place of supply, principal supply, Zero-rated supply, scope of supply, consideration, time of supply of goods and time of supply of supply of services, supply under IGST (intra-state supply). Inspection, Search, Seizure and Arrest, Liability to pay in Certain Cases. Taxes which are subsumed within the taxes currently levied and collected by the Centre. State taxes which are subsumed within GST.</b></p>

**UNIT -IV****CENTRAL SALES TAX ACT, 1956**

Constitutional provisions – objectives – Features.

Definitions: Goods, Sale, Appropriate State, Place of business, Business, Crossing the customs frontiers of India, Dealer, Trader, Declared Goods.

Interstate Sale: When is a Sale or purchase of Goods said to take place in the course of Interstate Trade or Commerce – Sale or Purchase said to take place outside a state – Export or import. Registration of dealers – Compulsory and voluntary – registration – Benefits of registration – Cancellation of Registration – Amendment of Registration, Effective date of Registration.

Determination of Taxable Turnover, Levy and Collective of Tax. Declared Goods. Offences and Penalties – Imposition of Penalty in lieu of Prosecution. Restrictions and conditions in regard to tax as sale or purchase of Declared Goods within a State. Appeals – Appellate Authorities.

**UNIT - V****VALUE ADDED TAX ACT, 2005**

VAT – Meaning - Need for introduction of VAT – Novel advantages of VAT – Advantages and disadvantages of Introducing VAT for the Government and dealers.

Definitions: Agriculture – Agriculturist – Agricultural produce and Horticultural Produce- Business – Capital Goods – Dealer – Goods – Goods Vehicle – Place of business – Maximum Retail Price –

**UNIT - IV****CUSTOMS ACT, 1962**

**Basic concepts of customs Law, background of Customs Law, important definitions, functions of Customs department, taxable event for import/export goods.**

**Legislative Back Ground – GATT – WTO – LEVY- charging of Customs Duty – Customs Tariff Act, 1975. Customs area Goods. Territorial Waters - Indian Customs water. Import Procedure – Import manifest. Entry in words - unloading – bill of entry – Noting of Bill of entry. Assessment – Calculation of duty. Types of duties. Identical Goods – Similar Goods.**

**UNIT-V**

**Restrictions on Customs Duty, export promotional scheme, payment of duty under protest, export and import policy, concept of Customs Airport and Customs Port, valuation, value for the purpose of Customs Act. Transaction value, conversion of Transaction value into Indian Currency. Baggage – Green Channel – Red Channel – Temporary detention – Baggage exempt, Duty Drawback –**

Input – Input Tax – Output Tax, Taxable Sale – Tax invoice – Taxable Turnover – Total Turnover – Turnover – works contract.

Incidence and levy of Tax – Pre-Registration purchases – composition of Tax Registration – cancellation of Registration Accounts and Documents: Tax invoices and bills of sale – Credit and debit notes. Administration and Collection of Tax: Returns – Assessment of Tax – Re-Assessment of TAX– Rectification of assessment – Interest and penalties. Establishment of Check posts and Inspection of goods in movement. Authorities – Appeals and revision.

**Drawback fixation – Brand rate and special brand rate drawback – Prohibition and Regulation of drawback.**

**Ware housing – Types of ware house – ware housing bond – ware housing period, Import and Export through courier and Post. Stores, goods in transit and Coastal Goods.**