

3.4 Gift tax as per Income Tax Act

Unit 4: Computation and payment of Tax(Theoretical Knowledge) 16

- 4.1 Clubbing of Income
- 4.2 Set off and carry forward of losses
- 4.3 Deductions from Gross Total Income
- 4.4 Computation of Total Income and Determination of Income Tax Liability
- 4.5 Tax Deducted at source(TDS)
- 4.6 Advance Payment of Tax

Unit 5: Assessment and Appeal procedure 16

- 5.1 Assessment Procedure
- 5.2 Appeals Revision and Penalties
- 5.3 Income tax Authorities
- 5.4 Tax Planning, Tax Evasion, Tax Avoidance

Internal Assessment : 20**Recommended Books:**

1. Income Tax Act--- Kanga & Palkiwala
- Direct Tax Law & Practice--- Dr. Vinod K. Singhania, Kapil Singhania

SEMESTER–III**Paper I The Bharatiya Nyaya Sanhita,2023****(Credit :7)****Code: 3.1****Marks:(80+20)=100**

Pass marks: 45 [36+9]

Unit I – INTRODUCTION**16**

- 1.1 Concept of Crime
- 1.2 Elements of Crime
- 1.3 Stages of Crime
- 1.4 Historical Development of Bharatiya Nyaya Sanhita, 2023 and its salient features
- 1.5 Types of punishment prescribed under BNS, 2023
- 1.6 General Exceptions (Sec 14-44)
- 1.7 White Collar Crime

Referred cases :-

1. R v. Tolson
2. R v. Prince
- 3 Basudev v. State of Pepsu
4. R v. Dudley and Stephens (1884)
5. R v. M'Naughten

6. Machhi Singh and Others v. State of Punjab, AIR 1983 SC 957•
7. Basdev v. State of PEPSU AIR 1956 SC 488
8. Srikant Anandrao Bhosale v. State of Maharashtra (2003) 7 SCC 748
9. Deo Narain v. State of UP AIR 1973 SC 473

Unit – II INCHOATE CRIME AND CRIMES AGAINST WOMEN AND CHILD 16

- 2.1 Abetment (Sec 45-60)
- 2.2 Criminal Conspiracy (Sec 61)
- 2.3 Attempt (Sec 62)
- 2.4 Offences against Women
- 2.4.1 Rape (Sec 63-73)
- 2.4.2 Criminal force and assault against woman (Sec 74-79)
- 2.4.3 Offences relating to marriage (Sec 80, 82, 85)

Referred Cases:-

1. Satvir Singh v. State of Punjab AIR 2001 SC 2828
2. State of Tamil Nadu v. Nalini and 25 others (AIR 1999 SC 2649)
3. State of Maharashtra v. Mod. Yakub (1980)3 SCC 57
4. Kanwar Pal Singh Gill v. State (Adm., U.T. Chandigarh) through Secy., (2005) 6 SCC 161
5. State of Punjab v. Gurmit Singh, (1996) 2 SCC 384
6. Independent Thought v. Union of India (2017) 10 SCC 800
7. Social Action Forum for Manav Adhikar and Another v. Union of India and Ors. Ministry Law and Justice and others AIR 2018, SC 4273

Unit – III Offences against Body

16

- 3.1 Culpable Homicide (Sec 100, 102, 105, 110)
- 3.2 Murder (Sec 101, 103, 104, 109)
- 3.3 Mob lynching (Sec 103(2))
- 3.4 Suicide (Sec 107-108)
- 3.5 Organised Crime (Sec 111- 112)
- 3.6 Terrorist Act (Sec 113)
- 3.7 Hurt and Grievous hurt (Sec 119-125)
- 3.8 Wrongful restraint and confinement (Sec 126-127)
- 3.9 Criminal force and assault (Sec 128-136)
- 3.10 Kidnapping, Abduction, Slavery and Forced labour (Sec 137-146)

Referred Cases:-

1. Rawalpenta Venkalu v. State of Hyderabad, AIR 1956 SC 171
2. Palani Goundan v. Emperor, 1919 ILR 547
3. In re Thavamani, AIR 1943 Mad 571
4. Emperor v. Mushnoorunarayna Murthy (1912) 22 MLJR 333 Mad
5. Virsa Singh v. State of Punjab, AIR 1958 SC 465
6. State of AP v. R, Punneyya, AIR 1977 SC 45

Unit – IV. Offences against State, Public tranquility, False evidence, Public nuisance and Defamation

16

- 4.1 Offences against State (Sec 147- 158)

- 4.2 Offences against Public tranquility (Sec 189- 190)
- 4.3 Offences against Public justice (Sec 227- 238)
- 4.4 Public Nuisance (Sec 270- 273)
- 4.5 Criminal intimidation (Sec 349), Defamation (Sec 356)

Referred Cases:-

1. Mir Hasan Khan & Others V. State AIR 1951

Unit – V. Offences against Property

16

- 5.1 Theft
- 5.2 Extortion
- 5.3 Robbery
- 5.4 Dacoity
- 5.5 Criminal misappropriation of property (Sec 314-315)
- 5.6 Criminal breach of Trust (Sec 316)
- 5.7 Cheating (Sec 318-319)
- 5.8 Mischief (Sec 324-328)
- 5.9 Criminal Trespass (Sec 329-334)

Referred Cases:-

1. Jaikrishandas Manohardas Desai v. State of Bombay, AIR 1960 SC 889
2. Mahadeo Prasad v. State of West Bengal, AIR 1954 SC 724
3. Akhil Kishore Ram v. Emperor, AIR 1938 Pat, 185

Internal Assessment

20

Referred Books

Bare Act: The Bharatiya Nyaya Sanhita, 2023
 Bharat P. Maheshwari, The Bharatiya Nyaya Sanhita, 2023 & The Indian Penal Code: A Comparison (LexisNexis, 1st edn., 2024).
 K.D. Gour, Textbook on The Bharatiya Nyaya Sanhita, 2023 (LexisNexis, 1st edn., 2024).

Paper II The Bharatiya Nagarik Suraksha Sanhita, 2023

(Credit:6)

Code: 3.2

Marks – (80+20) =100

Pass marks: 45 [36+9]

Unit 1: Introduction

16

- 1.1. History and importance of The Bharatiya Nagarik Suraksha Sanhita, Comparative analysis of the old and new Criminal Procedure, Repeal & Savings (S.531)
 - 1.1.1 Application of the Sanhita (S.1), Definitions (S.2), Trial of Offences under BNS & other laws (S.4), Saving (S.5), Effect of the Sanhita-retrospective or prospective.
- 1.2. Classes of Criminal Courts (Ss. 6- 17)
 - 1.2.1 Powers of Courts (Ss. 21-29), Inherent Powers of High Court, Superintendence over Courts
 - 1.2.2 Powers of Executive Magistrates (Ss. 125-143, 148-151, 152-162, 163, 164-167)
 - 1.2.3 Public Prosecutor (Ss. 18-20, 248-249, 338, etc.)

Unit 2: Provisions Relating Arrest, Investigation & Bail

16

- 2.1 Arrest of Persons and Rights of arrested persons (Ss. 35-62)

- 2.1.1 Summons & Warrant of Arrest (Ss.63-71, 72-83, 90-93)
- 2.1.2 Proclamation & Attachment (84-89)
- 2.1.3 Search Warrant (96-104)
- 2.2 First Information Report and the power of police to investigate (Ss.173-196), Evidentiary value of F.I.R, F.I.R. by Electronic Communication, Zero F.I.R.
- 2.3 Bail (Ss. 478- 483), Anticipatory Bail, Default Bail.

Unit 3: Procedure relating to Initiation of Proceedings

16

- 3.1 Jurisdiction of Criminal Courts in Inquiries and trial (197-209)
- 3.2 Conditions requisite for initiation of proceedings (Ss. 210-222) 3.3 Complaints to Magistrate and Commencement of Proceedings. (Ss.223-226,227-233)
- 3.4 The Charge (Ss. 234-247)

Unit 4: Trials

16

- 4.1 Trial before Court of Sessions (Ss.248-260)
- 4.2 Trial of Warrant Cases
 - a. Instituted on police report(Ss.261-266)
 - b. Instituted otherwise than on police report(Ss.267-270)
 - c. Conclusion of Trial (Ss. 271-273)
- 4.3 Trial of Summons Cases by Magistrate (Ss. 274- 282), Summary Trials (Ss. 283-288), Plea Bargaining (Ss.289-300)
- 4.4 Submission of death sentence for confirmation (407-412)

Unit 5: Appeals, Revisions, etc.

16

- 5.1 Appeals (Ss. 413-435)
- 5.2 Reference & Revisions (Ss.436-437, 438-445)
- 5.3 Transfer of Criminal Cases (Ss. 446-452)
- 5.4 Execution of Order

Referred Cases:

1. Lalita Kumari v. Government of Uttar Pradesh &Ors. (2014) 2 SCC 1
2. Kehar Singh v. Delhi Administration AIR 1988 SC 1883
3. Arnesh Kumar v. State of Bihar &Anr. AIR 2014 SC 2756
4. Sadhvi Pragyna Singh Thakur v. State of Maharashtra AIR 2011 SC 2211
5. D.K. Basu v. State of West Bengal (1997) 6 SCC 642
6. Gulam Mohammad v. State, AIR 1959 MP147
7. Zahira Habibullah Sheikh v. State of Gujrat (2006) 3 SCC 374
8. M.H. Haskot v. State of Maharashtra(1978) 3 SCC 544
9. State of Tamil Nadu v. Rajendra (1999) 8 SCC 679
10. Balak Ram v. State, AIR 1974 SC 2165.

Internal Assessment:

20

Recommended Books:

Bare Act: The Bharatiya Nagarik Suraksha Sanhita, 2023
 Bharat P. Maheshwari, The Bharatiya Nagarik Suraksha Sanhita, 2023 & The Code of Criminal Procedure (1973) : A Comparison (LexisNexis, 1st edn., 2024).

Paper III **Jurisprudence**

(Credit : 7)

Code: 3.3

Full Marks: 100 [80+20]

Time : 3 hours

Pass marks: 45 [36+9]

Detailed Syllabus

Marks

Unit 1: Introduction

16

Definition, Nature and Scope of Jurisprudence

Definition, nature and kinds of Law, State and Sovereignty

Justice – Meaning and kinds, Civil and Criminal Justice.
– Administration of Justice, Punishment theories

Sources of Law – Legal and Historical sources of Law

- Legislation
- Precedent
- Custom
- Professional Opinion
- Agreement, etc.

Unit 2: Basic Theory of Law : Schools of Law (Part – I)

16

Analytical Legal Positivism

- Different approaches of Austin, Bentham and Hart

Kelson's Pure Theory of Law

- 'Grundnorm'

Historical School of Law

- Contribution of Savigny
- Distinction between Legal History and Historical Jurisprudence
- Analytical School and Historical School

Unit 3: Basic Theory of Law : Schools of Law (Part - II)

16

Sociological School of Law.

- approaches of Ihering, Duguit, Spencer.

Roscoe Pound's 'Social Engineering'.

'Social Solidarity' and its implications.

American Realism – 'Human Factor' and Scandinavian Realists.

Natural Law School – Origin, Development and revival in 20th century.

- Human Rights – Fundamental Rights in Indian Constitution.
- Reflections in the Constitution of India as well as in the decisions of Supreme Court of India with special reference to Maneka Gandhi Vs. Union of India, AIR 1978 SC 597.

Unit 4: Legal Concepts

16

Persons – Natural and Artificial of Legal – implications.

Legal Rights and Duties

- Analysis of legal rights and kinds of legal rights
- Hohfeld's Theory

Definition, nature and kinds of Liability

- Civil and Criminal Liability
- Remedial and Vicarious Liability etc.
- Negligence and Duty of Care, Strict Liability

The Law of Obligations

The Law of Property

Ownership and Possession

- Concepts & Distinction
- Kinds of Ownership
- Social control of Ownership
- Kinds of Possession
- Possessory remedies

Feminist Jurisprudence

Law of Procedure

Unit 5: Indian Legal System

16

Concepts of Dharma – Sruti and Smriti

Supremacy of Law over King & State – Law is the King of Kings

Indian Legal System after independence

Natural Law – Indian concepts and perception with special reference to Kesavananda Bharti

Vs. State of Kerala AIR 1973 SC 1461

Concept of Truth (Satya), Non-violence (Ahimsa) and Right code of Moral conduct

(Sadachar) and Indian Constitution

Analytical Positivism and Legal Positivism

Referred Case Law on Legal Positivism : A.K. Gopalan Vs. State of Madras, AIR 1950 SC 28

Sociological Jurisprudence in Indian Perspective and its new judicial response on Social Interest, Protection of Bonded Labour & Child Labour and Control of Environmental Pollution

Referred Cases and Amendments :

1. *Olga Tellis Vs. Bombay Municipal Corporation, AIR 1986 SC 180*
2. *Bandhua Mukti Marcha Vs. Union of India, AIR 1984 SC 802*
3. *Peoples Union for Democratic Rights Vs. Union of India, AIR 1982 SC. 1473*
4. *42nd Constitutional Amendment Act. 1976*

Recommended Books for Unit 5 (Indian Legal System):

1. *Fundamentals of Jurisprudence – The Indian Approach – by Dr. S.K. Dhyani (Publisher – Central Law Agency), Chapter – 2*
2. *Dias Jurisprudence – Chapter – 3 (Rules, laws and legal system) (Publisher – Butterworths)*
3. *Jurisprudence – Legal Theory – by Dr. B.N. Mani Tripathi (Publisher – Allahabad Law Agency).*

Internal Assessment :

20

Recommended Books:

Avtar Singh, Introduction to Jurisprudence
 Edgar Bodenheimer Jurisprudence – The Philosophy and Method of Law.
 H.L.A. Hart, The Concept of Law
 P.J. Fitzgerald, Salmond on Jurisprudence
 R.W.M. Dias, Jurisprudence
 S.N. Dhyani, Fundamentals of Jurisprudence – The Indian Approach
 V.D. Mahajan, Jurisprudence and Legal Theory

Paper IV Elements of Research**(Credit:5)****Code: 3.4**

Full Marks: 100 [80+20]

Time : 3 hours

Pass marks: 45 [36+9]

Detailed Syllabus**Marks****Unit-I Basics of Law / research****16**

Sources of Law

Precedent, Custom, Legislation, Public Opinion

Legal Materials

Statutes, Enactments, Judgment, Reports

Meaning of Research

Objectives of Research

Significance of Research

Importance of Research methodology

Unit – II Legal Research Methodology**16**

Meaning and Objectives

Socio Legal Research

Doctrinal and Empirical- Relevancy in modern context

Scientific approach to Legal research

Unit – III Major Steps in Legal Research**16**

Identifying to Research problem

Hypothesis /Null Hypothesis

Experimentation

Research Design

Collection and Analysis of Data-primary and Secondary

Report Writing

Unit – IV Tools of Research**16**

Use of Library

Observation

Questionnaire

Interview

Sampling

Case Study

Unit – V Legal Reasoning

Interpretation

Deductive

Inductive

Internal Assessment**20**

Recommended books

Edgar Bodenheimer, *Jurisprudence: The philosophy and Method of The Law* (Universal Law Publishing Co. Pvt. Ltd., 4th Indian reprint, 2004).

Janathan Anderston, Berry H. Durston and Poole Millicent (eds.), *Thesis and Assignment Writing* (Seventh Wiley Eastern Report, 1st edn. 1978).

Manoj Kumar Sinha and Deepa Kharb(eds.), *Legal Research Methodology*(The Indian Law Institute, LexisNexis, Haryana, 2017).

S.K.Verma and M.Afzal Wani (eds.), *Legal Research Methodology* (The Indian Law Institute, Delhi, 2nd edn. 2001).

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Paper V Alternative Dispute Resolution
Code: 3.5

(Credit : 5)

Practical – 1

Full Marks: 100 [60+20+20] Pass marks: 45 [27+9+9]

Theory : 60, Pass Marks : 27

Practical : 20, Pass Marks : 9

Internal Assessment : 20, Pass Mark : 9

Detailed Syllabus**Marks****Unit 1: UNCITRAL, 1980 and UNCITRAL Rules, 1985****20**

History

International developments

Government of India's obligation (Article 51, Art. 253)

Unit 2: The Arbitration and Conciliation Act, 1996**20**

Mediation

Conciliation

Arbitration

Pure Legal Process

Unit 3: ADR Provision Under the Constitution of India and under Different Laws**20**

ADR provisions under the CPC, 1908 (Sec. 89)

ADR provision under the Hindu Marriage Act, 1955 [Sec. 23 (2)]

ADR provision under the relevant provisions of the Indian Contract Act, 1872.

ADR provisions under the Constitution of India, Article 298, Art. 299 and the related provisions of Art. 53 and Art. 162.

Legal Services Authorities Act, 1987 (relevant provisions)

Referred Cases :

1. *K.K. Modi Vs. K.N. Modi & others*, AIR 1998 SC 1297.
2. *National Insurance Co. Vs. Amal Kumar Das*, AIR 1998 Gau – 1.
3. *SBP & Co. Vs. Patel Engg. Ltd.* 2005 (8) SCC 618.
4. *Krishna Bhagya Jala Nigam Ltd. Vs. G. Arisandra Reddy* (2007) 2 SCC 720.

5. *Oil & Natural Gas Corporation Vs. Saw Pipes Ltd.* 2003 (4) SCALE 92 – 185.

Practical : Marks : 20 [Written Report : 15 + Viva-voce : 5]

Every student is to attend mediation centers of the High Court, the District Courts, the Permanent Lok Adalats and other Centres under the guidance of the teacher concerned. They will also be required to submit a Report of the cases attended. Written reports will be submitted to the teacher of this paper within a week after attending the Mediation centers and other centers. The teacher will evaluate these reports continuously throughout the semester and award marks.

[Note: The written reports evaluated by the teacher along with list of the marks awarded will be placed before the external examiner at the time of viva-voce examination. The teacher of the practical paper will be the internal examiner who along with the external examiner will jointly award final marks on written reports and viva-voce examination. Written reports will not be accepted for final evaluation by the external & internal examiners if they are not submitted and evaluated regularly throughout the semester.]

Internal Assessment :

20

Recommended Books:

Avtar Singh, The Arbitration and Conciliation

N.V. Paranjape, The Arbitration and Conciliation

Honours 3 , any one from following:

Paper VI	Human Rights Law and Practice	(Credit:6)
Code: 3.6		
Full Marks: 100 [80+20]		Time : 3 hours
Pass marks: 45 [36+9]		
<u>Detailed Syllabus</u>		<u>Marks</u>

Unit 1: Theoretical Foundations of Human Rights and International Law 16

Nature and Definition of Human Rights
Sources and significance of Human Rights
origin and Development of Human Rights
Classification and theories of Human Rights
International Human Rights Law
UNO and Principal Organs
International cooperation
Disarmament-Peaceful Settlement of disputes

Unit 2 :Historical development of the Concept of Human Rights 16

Human Rights in Indian tradition– Ancient, Medieval and Modern
Human Rights in Western tradition
Concept of Natural Law
Concept of Natural Rights