

III LL.B. / V LL.B.

SIXTH SEMESTER / TENTH SEMESTER

OPTIONAL PAPER

PAPER - VI

LAW OF TAXATION OR WOMEN AND THE LAW

LAW OF TAXATION

INCOME TAX: Definition of Income Tax, Agricultural income, casual income, Basis of charge and Principles relating thereto; Assessee, Residential and legal status of a person, previous year, Assessment year, Income chargeable under the Head 'Salaries', perquisites and method of valuing perquisites such as (a) rent-free residential accommodation, (b) accommodation provided at concessional rates (c) Free gas, electricity or water (d) Free educational facilities (e) Free Transport provided by employer.

Income from house property: Kinds of income chargeable to tax under the head 'Profits and Gains of Business' - Definition of capital gains and mode of its computation - Income from other sources - Double taxation relief - Self assessment; deduction of tax at source; the enforcement . machinery.

WEALTH TAX: Concept of 'Assets', net wealth, Valuation date, charge of wealth tax, Deemed assets, exempted assets, self - assessment and regular assessment.

SALES TAX: Definition of 'Sales Tax', 'Turnover' registration of dealers, Sale or purchase of goods in the course of import and export. Power of Government to notify exemptions and reductions of Tax.

BOOKS FOR STUDY:

1. KANGA AND PALKHIVALA: INCOME TAX
2. BATT ACHARY A, S: LAW AND PRACTICE OF WEALTH TAX
3. THE A.P. GENERAL SALES TAX ACT.
4. THE CENTRAL SALES TAX ACT.

WOMEN AND THE LAW

Historical Background - Preamble of the Indian Constitution - Equality provisions in Fundamental Rights and Directive Principles of State Policy; Art 23 - Different personal Laws regarding marriage, divorce and succession in Hindu, Muslim and Christian Laws - Uniform Civil Code towards gender justice.

Criminal Law - Adultery, Rape and Bigamy, Matrimonial Cruelty under Indian Penal Code, 1860.

Dowry Prohibition Act of 1961 - Dowry Death and Dowry suicide. Termination of pregnancy and female child - Amniocentesis.

Women and Employment - Special Provisions Labour Laws regarding Women - Inadequate implementation of protective labour legislation Matrimonial property.

BOOKS FOR STUDY:

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| 1. S.P. SATHE | : | TOWARDS GENDER JUSTICE |
| 2. Dr. Vijay Sarma | : | PROTECTIONS TO WOMEN IN MATRIMONIAL HOME |
| 3. Dr. Sarojini Saxena | : | FEMIJURES (LAW RELATING TO WOMEN IN INDIA) |
| 4. Dr.Archana Parasher | : | WOMEN AND FAMILY LAW REFORM IN INDIA |
| 5. Malladi Subbamma | : | WOMEN AND SOCIAL RE FORM |
| 6. Dr.Paras Diwan | : | DOWRY AND PROTECTION TO MARRIED WOMEN |
| 7. Mary Wallstonecraft | : | A VINCICAN OF THE RIGHTS OF WOMEN |

PAPER - VII

MOOT COURTS, PRE-TRIAL PREPARATIONS AND PARTICIPATION IN TRIAL PROCEEDINGS

- A) Moot Court (80 Marks) : Every student shall attend two moot courts. The Moot Court work will be on assigned problems one civil and one criminal. It will be evaluated for 40 marks for each by the Moot Court Committee.
- B) Observance of Trial in two cases, one civil and one criminal (20 marks). Students will attend two trials in the course of the last two semesters of 3 and 5 year law studies. 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 20 marks.

PAPER - VIII - PRACTICAL TRAINING-II
DRAFTING, PLEADINGS AND CONVEYANCING

Class room instructions and simulation exercises on the following items shall be extended:

- a) Drafting:
General principles of drafting and relevant substantive rules shall be taught.
- b) Pleadings :
 - 1. Civil: (i) Plaint (ii) Written Statement (iii) Interlocutory Application (iv) Original Petition (v) Affidavit (vi) Execution Petition and (vii) Memorandum of Appeal and Revision (viii) Petition under article 226 and 32 of the Constitution of India.
 - 2. Criminal: (i) Complaints (ii) Criminal Miscellaneous Petition (iii) Bail Application and (iv) Memorandum of Appeal and Revision
- c) Conveyancing:
 - (i) Sale Deed (ii) Mortgage Deeds (iii) Lease Deed (iv) Gift Deed (v) Promissory Note (vi) Power of Attorney (vii) Will

There shall be a university written examination of this paper for 80 marks and internal assignment carrying 20 marks. The candidate shall get a minimum 1/3 rd of marks allocated for each component and 40% aggregate of the total.

PAPER - IX

PRACTICAL TRAINING - III

PROFESSIONAL ETHICS ACCOUNTANCY OF LAWYERS AND BAR-BENCH RELATIONS

Unit - I

1.1. Law and Legal profession - Development of Legal profession in India. 1.2 Right to practice - a right or privilege? Constitutional guarantee under article 19(9) and its scope.

Unit - II

2.1 Regulation governing enrolment and practice. 2.2 Practice of Law - Whether a business? 2.2 Solicitors firm - Whether an Industry 2.3 Elements of Advocacy

Unit - III Ethics

3.1 Seven lamps of advocacy 3.2 Advocates duties towards Public, Clients, Court, towards other advocates and Legal Aid. 3.3 Bar Council Code of Ethics

Unit -IV Disciplinary proceedings

Professional misconduct - disqualifications 4.2 Functions of Bar Council of India/State Bar Councils in dealing with the Disciplinary proceedings. 4.3 Disciplinary Committee 4.4 Disqualifications and removal from rolls. *50 selected opinions of the Disciplinary Committees of Bar Councils and 10 major judgments of the Supreme Court on the subject to be covered.

Unit - V - Bar - Bench relations

Unit - VI: Accountancy of Lawyers

Nature and functions of accounting. 6.2 Important branches of accounting 6.3 Accounting and Law 6.4 Use of knowledge of accountancy in Legal Disputes especially arising out of Law of Contracts, Tax Law, etc. 6.5 Accountancy in Lawyers office/firm. 6.5.1 Basic financial statements. - Income & Loss account - Balance sheet - Interpretation thereof - Feature of Balance sheet 6.5.2 Standard Costing.

- ❖ There shall be a University written examination on this paper for 80 marks and Viva-voce examination carrying 20 marks. The Viva-voce board shall be as mentioned under Practical Training paper – II. The candidate shall get a minimum $\frac{1}{3}^{\text{rd}}$ of marks allocated for each component and 40% on the aggregate.
- ❖ 50 selected opinions of Disciplinary Committee of Bar Council and 10 major judgments of Supreme Court on the subject.

Reference books:

1. Mr. Krishnamurthy Iyer's book on Advocacy,
2. The contempt of law and practice.
3. Bar Council code of Ethics.

PAPER - X

PRACTICAL TRAINING - IV

PUBLIC INTEREST LAWYERING LEGAL AID AND PARA LEGAL SERVICES

1. Classroom instructions shall be imparted on the following topics:
 1. Use of computers in legal work
 2. Legal Refreshing in support of PIL
 3. Case Comments
 4. Editing of Law Journal
 5. Writing an article on the topics of Law
 6. Law office managementA University examination for 80 marks shall be conducted on the above topics at the end of the academic year
- II The following extension work shall be undertaken by the students and the college / Department concerned shall facilitate the same
 1. Lok Adalat
 2. Legal Aid Camp
 3. Legal Literacy
 4. Para legal training,
 5. Negotiation and the counseling.

These extension works shall be recorded and these records shall be evaluated by the teacher concerned. 20 marks are allocated for the same.

The candidate shall get a minimum of 1/3 rd of marks allocated for each component and 40% on the aggregate in order to qualify and pass in the above paper. The above record shall be submitted to the University which may cause verification if necessary.

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