

Third Year
(2022-23)

Semester V

Course Code- LL.B./501
Law of Taxation

Unit 1:

Income Tax Act 1961:

- A. Meaning and Kinds of Income
- B. Taxation of individuals, HUF, firm, association of persons, co-operative and non-resident
- C. Exemption- Incomes exempted from tax
- D. Tax on Agriculture Income, Corporate Income Tax

Unit 2:

The Income Tax Act, 1961:

- A. Income Tax Authorities, their appointment, jurisdiction, powers and functions
- B. Provision relating to collection and recovery of tax, refund of tax
- C. Appeal and revision provisions, offences and penalties

Unit 3:

Wealth Tax Act, 1951:

- A. Meaning of Wealth, Valuation and Calculation of wealth tax
- B. Charges of wealth tax, assets, deemed assets exempted from tax
- C. Wealth tax authorities, offence and penalties

Unit 4:

Gift Tax Act, 1958:

- A. Meaning of Gifts
- B. charges on gift tax, Gift tax on transfer
- C. exemption

Unit 5:

Goods & Service Tax:

- A. Central Goods and services Tax, 2017 (Act 12 of 2017) : Introduction, Meaning of goods & services, Tax slabs, calculation of GST, Exemptions
- B. The Integrated Goods & Service Tax Act 2017

C. The Union Territories Goods & Service Tax Act 2017

Leading Cases :

1. Janab A. Sayed Jalal Saheb v. C.I.T. (1960) 391 1.T.R.
2. P. Krishna menon v. C.I.T. (1959) 35, I.T.R. 48 (SC)
3. Tata Sons Ltd. v. C.I.T. Bombay City (1950) 18 1.T.R. 460.
4. Bacha F. Gadar v. C.I.T. Bombay A.I.R. 1955, SC.
5. The Commissioners of Income-tax Madras v. Bhagya Lakshmi & Co., A.I.R. 1955, SC 1708.
6. Bhawanipore Banking Corpn. Ltd. v. Gauri Shanker Sharma, AIR (1950), SC 6, 1950 SCR 25
7. The Bharat Bank Ltd., Delhi v. The Employees of Bharat Bank Ltd. And the Bharat Bank Employee's Union, AIR 1950, SC 188.
8. V. Ramaswami, Aiyanger & Other v. T.N.V. Kailasa Thevar, AIR 1950, SC 189.

Suggested Readings:

1. Gupta, R.R. Income-tax and Practice.
2. Kanga & Palkiwala The Law and Practice of Income-tax
3. Agrwal, S.E. Law and Practice relating to Central Sales Tax Act, 1956.
4. R,K, Lakhota: Law and Practice of Income Tax in India,
5. A. K.Saxena : Law of Income Tax in India
6. S.L. Jain: Ayakar Vidhi
7. Bhagwati Prasad: Ayakar Vidhi.

Semester V

Course Code- LL.B./502

Land Laws

Unit-1 Rajasthan Tenancy Act, 1955

- A. Objects and reasons, and Definitions, Khud kasht; Ijraiders; Grove Holder
- B. Classes of Tenants
- C. Conferment of Rights on Sub-tenants or Tenants of Khud Kasht
- D. Primary rights of Tenants
- E. Surrender, Abandonment and Extinction of Tenancies
- F. Improvement and Trees

G. Declaratory Suit

Unit-2

- A. Determination and Modification of Rent: Payment and Recovery of Rent
- B. Remedies for Wrongful Ejectment
- C. Provision for Injunction and Appointment of Receiver
- D. Appeal, Review, Revision, Reference
- E. Questions of Proprietary Rights in Revenue Courts
- F. Question of Tenancy Rights in Civil Court
- G. Conflict of Jurisdiction

Unit-3 Rajasthan Land Revenue Act, 1956

- A. The Board of Revenue
- B. Revenue Courts and Officers
- C. Appeal, Reference, Revision and Review
- D. Land
- E. Survey; Record of Rights
- F. Maintenance of Maps and Record; Annual Registers

Unit-4

- A. Settlement Operation
- B. Rent Ratio
- C. Determination of Rent
- D. Term of Settlement
- E. Collection of Revenue of Tenants

Unit-5 Rent Control Act,2001

- A. Preliminary: object and reasons; and Definitions- Amenities, Landlord, Premises, Tenants
- B. Revision of Rent; and Limited Period Tenancy
- C. Eviction of Tenants
- D. Right of Landlord to recover immediate possession in certain cases
- E. Restoration of possession of illegally evicted tenant and procedure there of

F. Constitution of Tribunals; and Procedure for Revision of Rent and Eviction, Appeal and Execution; Amenities

Leading Cases:

1. Khemchand v. State and Others, 1999 DNJ Raj. 239,
2. Saria Ahuja v. United Ins. Co. Ltd., AIR 1999 SC100.
3. Nathu singh v. Laxman Singh, 1995 RRD 124.
4. Panne Singh v. Guman Singh, 1964 RRD 101.
5. Bhonra v. Ganesh 1996 RRD 71
6. Shiv Shankar v. Murli Sri Bade Muthuresthan, 1996 RRD 316

Suggested Readings :

1. S.K. Dutta : Rajasthan Tenancy Law, Rajasthan Land Revenue Act, Rent
2. Mathur & Mathur: Land Laws in Rajasthan.
3. Dr. G.S. Karkara :Land Laws in Rajasthan (English & Hindi)
4. Dr. Anil kaushik: Rajasthan Bhumi Vidhiyan

Semester V

Course Code- LL.B./503

Civil Procedure Code and Limitation Act

Unit 1:

- A. Code of Civil Procedure, 1908: Definitions, suits in general suit of civil nature, stay of suit, resjudicata, Res-subjudice, Foreign Judgment.
- B. Place of trial, Transfer of suits.
- C. Joinder non-joinder and mis-joinder of parties and causes of action.
- D. Service of summon and pleadings

Unit 2:

- A. Execution in general; Courts which decrees may be executed, Powers of the Court executing the decrees
- B. Transfer of decrees for execution and modes of execution. Stay of execution,
- C. Suits in particular cases (Orders XXIX to XXIII)

Unit 3:

- A. Supplemental proceedings. Attachment before judgment, Arrest before judgment

- B. Temporary injunction
- C. Appointment of Receiver

Unit 4:

- A. Appeals: Appeals against order and appeals against decree
- B. Review, Revision and Reference

Unit 5:

The Limitation Act 1963 (Omitting the Schedule)

- A. Purpose, policy, nature and scope of the Act, Definitions: Applicant, bond, defendant, easement, good faith, plaintiff, period of limitation
- B. Relationship between limitations, laches, acquiescence, estoppel and res judicate; Limitation of suits, appeals and applications, disability, computation of period of limitation acknowledgement and part payment, acquisition of ownership by prescription

Leading Cases:

1. Shri Sinha Ramanuja v. Ramanuja, AIR 1961 SC 1720
2. Seth Hukumchand v. Maharaja Bahadur Singh, 60 IA 313
3. Narain Bhagwant Rao v. Gopal Vinayak, AIR 1960 SC 104
4. Garikapati Veerava v. N. Subhia Chaudhary, AIR 1957 SC 540
5. Deoki Nandan v. Murlidhar, AIR 1957 SC 133
6. Deity Pattabhirama Swamy v. Hanmayya, AIR SC 57
7. S.N. Jakati v. B.M. Borker, AIR 1959 SC 281

Suggested Readings:

1. Mulla: Civil Procedure Code
2. S.N. Singh: Civil Procedure Code
3. Sahai on Civil Procedure Code (English & Hindi)
4. M.P. Tandon: Civil Procedure (English & Hindi)
5. C.K. Takwani: Civil Procedure Code
6. Gupta, R.R.: Civil Procedure Code (Hindi)

Semester V

Course Code- LL.B./504
Labour and Industrial Laws- I

UNIT 1:

Introduction:

- A. Labour Laws – Origin and Development, Nature and Need, Social Justice, Industrial Peace and development
- B. Development of Labour Laws in India, Pre and Post Independence period
- C. Indian Constitutional values, Directive Principles and Fundamental Rights, Judicial activism and Labour welfare in India, State regulation of Industrial relations
- D. Impact of Liberalization and Globalization, Labour Policy of India
- E. Role of International Labour Organisation and Labour Laws, International Conventions
- F. Collective Bargaining, Meaning and Scope, Emerging Trends, International Developments and its impact, Recent Developments and Judicial interpretation

UNIT 2: The Industrial Dispute Act, 1947:

- A. Scope and objects, definitions
- B. Works committee, Authorities for solving disputes, reference power
- C. Strike and Lock out, Definition, Justification, Types, Right to Strike, Constitutional validity
- D. Lay off, retrenchment, closure
- E. Penalties, unfair labour practices

UNIT 3: Factories Act, 1948:

- A. Definitions and inspectors.
- B. Provisions regarding health, safety, welfare.
- C. Working hours of workers, provisions relating to hazarder process.
- D. Employment of young persons, Annual leaves with wages, penalties

UNIT 4: The Trade Union Act, 1926:

- A. Definition, Registration of trade Unions.
- B. Functions of registrar, cancellation of registration, appeals, incorporation or registered trade union.
- C. Funds of trade union, rights and liabilities of registered trade union including immunities.
- D. Office bearers, change of names, amalgamation, Dissolution of Trade Unions, Recognition of Trade Unions, Penalties

UNIT 5: Wage Related Acts:

- A. The Payments of Wages Act, 1936-

- a. Preliminary, Payment of Wages and Deduction from Wages
- b. Authorities under the Act, Miscellaneous Provisions.
- B. The Minimum Wages Act, 1948-
 - a. Objects, definitions, Concept of minimum wage, fair wage and living wages
 - b. Fixation of minimum rates of wages, advisory boards, committees
 - c. Inspectors, payment of minimum rates of wages, overtime claims, Miscellaneous provisions in the Act
 - d. Latest Developments in Labour Law Wages Code, 2019

Leading Cases:

1. Bangalore Water Supply v. A. Rajappa, AIR 1978 SC
2. Workmen of Indian Standard Institution v. Indian Standard Institution, AIR 1976 SC 145.
3. Workmen of Firestone Tyre and Rubber Co. Ltd. v. The Management of Firestone Tyre and Rubber Co. Ltd., AIR 1973 SWC
4. Delhi Cloth and General Mills Co. Ltd. v. Ludh Budh Singh, AIR 1972 SC 103.
5. Burmah Shell Co. v. Burmah Shell Management Staff Association, AIR (1971) SC 992.
6. Jay Engineering Works v. State of West Bengal, AIR 1968 Cal. 406
7. Bidi Leaves and Tobacco Merchants Association, Gondia and others, v. State of Bombay, AIR 1962 SC 486

Suggested Readings:

1. Indian Law Institute: Law and Labour Management Relations in India
2. Rustamjee: The Law of Industrial Disputes
3. O.P. Malhotra: law of industries disputes Vol.I &II
4. MJ, Mathew: Labour & Industrial Law
5. S.N. Dhyani: Trade Unions and the Right to Strike
6. S.N. Mishra: Labour and Industrial Law (English & Hindi)
7. G.S. Sharma: Labour law (English & Hindi)
8. Report of National Commissions on Labour
9. Code of Discipline in Industry: C.B. Memoria and Satish Memoria: Dynamics of Industrial Relations, Himalaya Publishing House, Mumbai, 2007

Semester V

Course Code- LL.B./505
Drafting, Pleading and Conveyance
(Clinical Course)