



SCHEME OF SYLLABUS
BBA.LLB (H)
AS PER CREDIT SHEET 2024-25

8TH SEMESTER

SUBJECTS	CODE
Law of Taxation	SLL-BBALLB-801
Labour and Industrial Law - II	SLL-BBALLB-802
Criminology, Penology and Victimology	SLL-BBALLB-803
Alternative Dispute Resolution	SLL-BBALLB-804
Comparative Constitution (Elective)	SLL-BBALLB-805 or 806
International Humanitarian and Refugee Law (Elective)	
Media and Law (Elective)	
International Dispute Resolution Bodies (Elective)	

Semester: 8th

Subject	Law of Taxation
Subject Code	SLL-BBALLB-801
Credits	4

Program Outcomes:

PO 1.	Identify and recall key legal concepts, terminology, statutes, and landmark cases relevant to various fields of law
PO 2.	Explain the structure, functions, and core principles of national and international legal systems
PO 3.	Use appropriate legal doctrines and procedures to resolve practical legal issues and case scenarios.
PO 4.	Examine facts, identify relevant legal issues, and distinguish between competing legal arguments and interpretations.
PO 5.	Draft clear, logical legal texts such as case briefs, legal opinions, and research papers using sound legal reasoning.
PO 6.	Assess the effectiveness, fairness, and impact of laws and judicial decisions, and suggest justified reforms or alternatives.

Course Outcomes:

CO 1	Understand the Concept of Direct Taxes
CO 2	Comprehend the Structure of the Income Tax Act, 1961
CO 3	Identify the Various Heads of Income
CO 4	Understand the process of calculating taxable income by applying exemptions, deductions, and rebates under the Income Tax Act.

Unit 1 Introduction to Taxation Law

a. Definition and Concept of Taxation

- i. What is Taxation?
- ii. Features of a Tax
- iii. Importance of Taxation for the State and Citizens
- iv. Tax vs. Fee vs. Fine

b. Objectives of Taxation

- i. Revenue Generation for the Government
 - ii. Regulation of Economic Activities
 - iii. Redistribution of Wealth
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- i. **Tax System in India** Evolution of Taxation Law in India
 - ii. Constitutional Provisions Related to Taxation (Articles 265- 291 of the Indian Constitution)
 - iii. Tax Jurisdictions (Central vs. State vs. Local)
 - iv. Doctrine of Taxation: Doctrine of Fairness and Justice

c. Classification of Taxes

- i. Direct vs. Indirect Taxes
- ii. Proportional vs. Progressive Taxes
- iii. Specific vs. Ad Valorem Taxes

d. Principles of Taxation

- i. The Ability-to-Pay Principle
- ii. The Benefit Principle
- iii. The Equity Principle
- iv. The Administrative Efficiency Principle

Unit 2 Income Tax

- a. Income Tax Act, 1961: Overview
- b. Taxable Income and Exemptions
- c. Assessment Year and Financial Year
- d. Categories of Taxpayers (Individual, HUF, Firms, Companies, etc.)
- e. Residential Status and Its Impact on Taxation

Unit 3 Heads of Income

- a. Income from Salary
- b. Income from House Property
- c. Profits and Gains from Business or Profession
- d. Capital Gains
- e. Income from Other Sources

Unit 4 Tax Deductions, Rebates, and Exemptions

- a. Section 80C to Section 80U (Deductions)
- b. Rebates under Section 87A
- c. Exemptions under Income Tax Act

SKILL DEVELOPMENT ACTIVITIES:

- a. Analyse landmark cases related to income tax, such as Keshav Mills Ltd. v. CIT, Vodafone International Holdings BV v. Union of India, and McDowell & Co. Ltd. v. Commercial Tax Officer.
- b. Develop a tax planning strategy for a hypothetical client.
- c. Group Discussion on Tax Evasion and Avoidance

Text Books Referred:

- 1. "Income Tax: Law and Practice" by V.K. Singhania & Kapil Singhania
- 2. "Taxation of Income" by K.S. Anantharaman

Reference Books/Additional Books:

- 1. "Practical Approach to Direct Taxes" by B. B. Lal
- 2. "Income Tax Law and Practice" by D.C. Sharma

Semester: 8th

Subject	Labour and Industrial Laws- II
Subject Code	SLL-BBALLB-802
Credits	4

Program Outcomes:

PO 1.	Identify and recall key legal concepts, terminology, statutes, and landmark cases relevant to various fields of law
PO 2.	Explain the structure, functions, and core principles of national and international legal systems
PO 3.	Use appropriate legal doctrines and procedures to resolve practical legal issues and case scenarios.
PO 4.	Examine facts, identify relevant legal issues, and distinguish between competing legal arguments and interpretations.
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PO 6.	Assess the effectiveness, fairness, and impact of laws and judicial decisions, and suggest justified reforms or alternatives.

Course Outcomes:

CO 1	Appreciate the raison d'être behind the constitutional and legislative mandate for minimum wage;
CO 2	Analyse the judicial delineation of an employer's liability, as against an accident arising out of and in the course of employment with special reference to the notional extension of employment, to pay compensation in certain cases;
CO 3	View the health, safety and welfare measures contemplated for workers in a comprehensive manner, especially in light of the LPG, and to suggest stock of the reforms needed;
CO 4	Analyse the insurance requirements of the workers from a multifarious perspective;

Unit 1 Introduction to Labour law- II

- a. Social Security and Labour Welfare Concept
 - i. Evolution and Constituents of Social Security
 - ii. Object of Social Security Laws
 - iii. Historical background, objectives, scope and features of the Act
 - iv. Definitions Compensation, Dependent, Employer, Employees, workman, Partial Disablement, Total Disablement
 - v. Employer's Liability for Compensation (Section-3)

- vi. Notice and claims of the Accident (section-10)
- vii. Medical Examination (Section 11)
- viii. Commissioner (Section 19 to 29), Appeals (section 30)
 - b. Social Security: Social Insurance- Employees' State Insurance Act, 1948, Historical background, objectives, scope and features of the Act
 - c. Employees State Insurance Corporation
 - i. Standing Committee
 - ii. Medical Benefit Council
 - iii. Contributions, Benefits
 - iv. Employees Insurance Court.

Unit 2 The Code on Wages, 2019 As a replacement to Payment of wages, Minimum Wages Act, Payment of Bonus Act, Equal Remuneration Act.

- a. Definitions: Industrial Disputes, Employer, Employee, Appropriate Government, industrial dispute, same work or work of similar nature, wages, worker
- b. Wages: Section 6, 7, 8, 9, 13, 14, 17, 18
- c. Bonus: Section 28, 29, 34, 39, 41
- d. Provisions related to the centre and state advisory board
- e. Payment of Dues: Section 43, 44, 45, 49, 51, 52, Misc: Section 59

Unit 3 The Factories Act, 1948

- a. Approval, Licensing and Registration of Factories
- b. Concept of "Factory", "Manufacturing Process", "Worker", and "Occupier"
- c. General Duties of Occupier
- d. Measures to be taken in Factories for Health, Safety and Welfare of Workers
- e. Working Hours of Adults
- f. Employment of Young Person and Children
- g. Annual Leave with Wages

Unit 4 Social Security Legislations: Salient Features

- a. Maternity benefit Act, 1961: Relevant Provisions
- b. Factories Act, 1948 (Special Emphasis on provisions related to Women and Children)
- c. The Inter-State Migrant Workmen (Regulation of Employment and Conditions Of Service) Act, 1979: Salient Features
- e. The Industries Development and Regulation Act of India (1951): Preventive, curative and Creative Provisions

SKILL DEVELOPMENT ACTIVITIES:

- a. Document Preparation for Claim of Beneficiary
- b. Visit to Authorities
- c. Judgment Analysis
- d. Interaction with Workmen

Text Books Referred:

1. Labour and Industrial Laws” by S.N. Mishra.
2. “Labour and Industrial Laws” by Prof. (Dr.) V.G. Goswami
3. Commentaries on Payment of Wages Act, 1936 by K.D. Srivastava
4. Commentaries on Minimum Wages Act, 1948 by K.D. Srivastava
5. Commentaries on Factories Act, 1948 by S.C. Srivastava

Bare Acts:

1. The Code on Wages, 2019
2. Maternity benefit Act, 1961
3. The Industries Development and Regulation Act of India (1951)
4. The Factories Act, 1948
5. Payment of wages
6. Minimum Wages Act
7. Payment of Bonus Act
8. Equal Remuneration Act

Reference Books/Additional Books:

1. The ILO Social Security (Minimum Standards) Conventions, 1952 (No. 102) – ilo.org.
2. International Labour Standards as Social Security – ilo.org.

Suggested Readings:

1. Report of the National Commission on Labour (1969)
2. Report of the Second National Commission on Labour (2002)
3. Labour and Industrial Cases - LIC 2022 by AIR Edition: 2022

Semester: 8th

Subject	Criminology, Pentalogy and Victimology
Subject Code	SLL-BBALLB-803
Credit	

Program Outcomes

PO 1.	Identify and recall key legal concepts, terminology, statutes, and landmark cases relevant to various fields of law
PO 2.	Explain the structure, functions, and core principles of national and international legal systems
PO 3.	Use appropriate legal doctrines and procedures to resolve practical legal issues and case scenarios.
PO 4.	Examine facts, identify relevant legal issues, and distinguish between competing legal arguments and interpretations.
PO 5.	Draft clear, logical legal texts such as case briefs, legal opinions, and research papers using sound legal reasoning.
PO 6.	Assess the effectiveness, fairness, and impact of laws and judicial decisions, and suggest justified reforms or alternatives.

Course Outcomes

CO 1	To introduce students to the sociological and legal foundations of crime and criminal behavior.
CO 2	To study theories of punishment and various penal systems.
CO 3	To explore the role, rights, and treatment of victims within the criminal justice system.
CO 4	To critically evaluate the effectiveness of the penal and victim support systems in India and globally.

Unit 1 Introduction to Criminology

- Meaning, Nature, and Scope of Criminology
- Historical development of Criminology
- Relationship of Criminology with other social sciences (Sociology, Psychology, Law)
- Types of Crime: White-collar crimes, Organized crimes, Cybercrime, Juvenile delinquency, and Terrorism
- Causes of Crime: Biological, Psychological, and Sociological theories

Unit 2 Pentalogy – Theories and Practices of Punishment

- Meaning, Nature, and Scope of Pentalogy (Study of punishment)
- Theories of Punishment: Retributive, Deterrent, Reformatory, Preventive, Expiatory
- Types of Punishment under Indian Law: Capital Punishment, Imprisonment, Fines, Probation, Parole, Community Service
- Comparative overview of Penal Systems (India, USA, UK)
- Contemporary debates: Death Penalty, Prison Reforms, and Alternative Sentencing

Unit 3 Victimology – Rights and Role of Victims

- Meaning, Scope, and Historical development of Victimology
- Classification of Victims
- Victim-Offender Relationship

- d. Rights of Victims under Indian Law
- e. Compensation and Rehabilitation: Legal Provisions and Judicial Trends (Sec 357 CrPC, Victim Compensation Schemes)
- f. Role of NGOs and Institutions in Victim Assistance

Unit 4 Criminal Justice System and Contemporary Challenges

- a. Overview of the Criminal Justice System: Police, Prosecution, Judiciary, and Correctional Institutions
- b. Role of Criminology and Victimology in shaping criminal justice policies
- c. Delays in Justice and Overcrowding in Prisons
- d. Juvenile Justice System in India
- e. Restorative Justice and its Application
- f. Emerging Issues: Cybercrime, Gender-based Violence, and Economic Offences

Skill Development Activities:

1. Case study analysis (e.g., serial crime patterns, white-collar crime)
2. Group debates on sociological vs. psychological approaches to crime
3. Policy design simulation based on theoretical frameworks

Text Books:

1. Sutherland, E.H. & Cressey, D.R., *Criminology*
2. Ahmad Siddique, *Criminology: Problems and Perspectives*
3. N.V. Paranjape, *Criminology and Penology with Victimology*

Reference Books:

1. Doerner, William G., and Steven P. Lab, *Victimology*

Semester 8th

Subject	Alternative Dispute Resolution
Subject Code	SLL-BBALLB-804
Credit	

Program Outcomes

PO 1.	Identify and recall key legal concepts, terminology, statutes, and landmark cases relevant to various fields of law
PO 2.	Explain the structure, functions, and core principles of national and international legal systems
PO 3.	Use appropriate legal doctrines and procedures to resolve practical legal issues and case scenarios.
PO 4.	Examine facts, identify relevant legal issues, and distinguish between competing legal arguments and interpretations.
PO 5.	Draft clear, logical legal texts such as case briefs, legal opinions, and research papers using sound legal reasoning.
PO 6.	Assess the effectiveness, fairness, and impact of laws and judicial decisions, and suggest justified reforms or alternatives.

Course Outcome

CO 1	Understand the foundational principles, types, and legal framework of Alternative Dispute Resolution mechanisms in India and globally.
CO 2	Analyze the differences, advantages, and limitations of arbitration, mediation, conciliation, and negotiation as tools for dispute resolution.
CO 3	Apply relevant statutes (such as the Arbitration and Conciliation Act, 1996 and Mediation Act, 2023) and procedural rules in hypothetical and real-life dispute scenarios.
CO 4	Evaluate and create effective ADR strategies and draft arbitration clauses or mediation agreements through simulations and role-play exercises.

Unit I: Introduction to ADR and Legal Framework in India

- a. Meaning, nature, and evolution of ADR
- b. Objectives and advantages of ADR mechanisms
- c. Types of ADR: Negotiation, Mediation, Conciliation, Arbitration, and Lok Adalats
- d. Constitutional and statutory basis of ADR in India
- e. Overview of Section 89 of CPC and related provisions
- f. Legal Services Authorities Act, 1987

Unit II: Arbitration Law in India

- a. Definition, scope, and essentials of arbitration
- b. Arbitration and Conciliation Act, 1996 (as amended)
 - i. Domestic and international arbitration
 - ii. Appointment, powers, and duties of arbitrators
 - iii. Arbitral awards: form, content, enforcement, and challenge
 - iv. Judicial intervention and its limits
- c. Fast Track Arbitration

Unit III: Mediation and Conciliation

- a. Concept, nature, and evolution of mediation and conciliation

- b. Mediation vs. Conciliation: Key differences
- c. Mediation process: stages and techniques
- d. Role of the mediator/conciliator
- e. Institutional and court-annexed mediation in India
- f. Mediation legislation in India (focus on the Mediation Act, 2023)

Unit IV: Other ADR Mechanisms and Practical Aspects

- a. Negotiation: types, strategies, and ethics
- b. Lok Adalats and Permanent Lok Adalats
- c. Online Dispute Resolution (ODR)
- d. International ADR frameworks: UNCITRAL, ICA, ICC, WIPO
- e. Drafting of arbitration clauses and mediation agreements
- f. Practical exercises: mock mediation, arbitration simulation

Skill Development Activities:

1. Mock Arbitration Proceedings
 - a. Description: Students are divided into teams representing claimants, respondents, and arbitrators. They conduct mock arbitration, including submission of memorials, framing of issues, and oral arguments.
 - b. Skills Developed: Legal drafting, oral advocacy, teamwork, procedural compliance, critical thinking.
2. Mediation Role-Play Workshop
 - a. Students role-play as mediators, disputing parties, and observers. Scenarios are based on real-life civil or commercial disputes.
 - b. Communication, negotiation, problem-solving, emotional intelligence, conflict management.

Text Books/ Reference Books:

1. Boulle, L., *Mediation: Skills and Techniques*
2. Avtar Singh, *Law of Arbitration and Conciliation*
3. Sriram Panchu, *Settling Disputes Through Mediation*
4. Genn, H., *Judging Civil Justice*