

<b>LL.B. :: SEMESTER VI</b>		
<b>Code</b>	<b>Paper</b>	<b>Marks</b>
LL.B.: 6.1	Labour & Industrial Law – II	100
LL.B.: 6.2	Public International Law	100
LL.B.: 6.3 OP <sub>4</sub>	<b>Optional – 4</b> , any one from following: 1. Insurance Law 2 Principles of Taxation Law	100
LL.B.: 6.4 OP <sub>5</sub>	<b>Optional – 5</b> , any one from following: 1. Intellectual Property Rights 2. Humanitarian and Refugee Law	100
LL.B.: 6.5 OP <sub>6</sub>	<b>Optional – 6</b> , any one from following: 1. Human Rights 2. Criminology	100
LL.B.: 6.6 P <sub>4</sub>	<b>Practical – 4</b> Moot court & Internship	100
LL.B. (Hons): 6.7 H <sub>8</sub>	<b>Honours – 8</b> , any one from following: 1. Citizenship & Emigration Law (CL Group) 2. Business Ethics and Corporate and Social Responsibility (BL Group) 3. Forensic Science Law (CrL Group)	100
<b>Total for Non Honours Course</b>		<b>600</b>
<b>Total for Honours Course</b>		<b>700</b>

## Semester VI

### LL.B.: 6.3 Op4

#### 2. Principles of Taxation Law

**End Semester -80**

**Internal Assessment -20**

**Total Marks: 100**

End Semester Marks: 80

Internal Assessment: 20

Total Marks:100

		<b>No.of lecture hours</b>	<b>Tutorial</b>	<b>Marks</b>
Unit 1:	<b>Introduction to Taxation Law</b>	<b>12</b>	<b>3</b>	<b>16</b>
	1.1 Tax- Meaning, Concept, Origin, Characteristics, Classification, Fundamental Principles.			
	1.2 Tax system before Indian independence- ancient, medieval and modern India			
	1.3 Distribution of legislative powers regarding taxation			
	1.4 Constitutional Safeguards regarding Taxation			
	1.5 Role of tax system in national economy			
Unit 2:	<b>Income Tax Act, 1961</b>	<b>12</b>	<b>3</b>	<b>16</b>
	1.1 Concept and Mechanism of Income Tax; Definitions- Income, Previous Year, Assessment Year, Residential Status, Receipts and Expenditure; Distinction between Capital and Revenue; Basis of Charge and Scope of Total Income			
	1.2 Heads of Income and Computation of Total Income under various heads- Income from salaries, Income from House property, Profits and gains from Business or Profession, Capital gains, Income from other sources			
	1.3 Income which do not form part of Total Income			
	1.4 Clubbing Provisions, Set off and Carry forward of Losses, Deductions; Assessment of Income of different persons; Corporate Taxation;			
	1.5 Tax Deduction at Source, Tax Collection at Source, Advance Tax, Self-Assessment Tax			
	1.6 Income Tax authorities: Appointment, jurisdiction, powers			
	1.7 Notice of demand, special provisions, refunds, appeals, revisions and penalties			
	1.8 Assessment, return and best judgment assessment			

Unit 3:	<b>Goods and Services Tax(GST):</b>	<b>12</b>	<b>3</b>	<b>16</b>
	1.1 Introduction , meaning, origin, advantages and disadvantages			
	1.2 Constitutional provisions and GST			
	1.3 GST- Implementation, Liability of the Tax Payer, Levy, Composition Scheme, Remission of Tax			
	1.4 GST Council- Composition, Functions and Role			
	1.5 Registration Procedure			
	1.6 Meaning and Scope of Supply- Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Special Transactions			
	1.7 Valuation in GST- Transaction Value, Valuation Rules			
	1.8 Payment of GST- Time of GST Payment, How to make payment, Challan Generation & CPIN, TDS and TCS			
Unit 4:	<b>International Taxation</b>	<b>12</b>	<b>3</b>	<b>16</b>
	1.1 Double Taxation Avoidance Agreements (DTAA)			
	1.2 India's Mutual Agreement Procedure (MAP)			
	1.3 Transfer Pricing			
	1.4 TDS rates under DTAA			
	1.5 Tax rates as per Income-tax Act <i>vis-à-vis</i> tax treaties			
	1.6 Utility on DTAA			
	1.7 .Withholding Tax			
Unit 5:	<b>Miscellaneous</b>	<b>12</b>	<b>3</b>	<b>16</b>
	1.1 Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015			
	1.2 Assam Agricultural Income Tax Act, 1939			
	<b>Internal Assessment</b>			<b>20</b>

**Recommended Books:**

- \* Atal Kumar: *Taxation Laws*. 3rd edition. Central Law Publications, Allahabad, 2016.
- \* Ajay Srivastava: *The GST Nation - A Guide for Business Transformation*. 1st edition. Business Datainfo Publishing Co. Pvt. Ltd. Delhi, 2017.
- \* Kamal Garg: *Guide to International Taxation*. Bharat Law House, New Delhi, 2016.
- \* S.R. Myneni: *Law of Taxation*, Alahabad Law Agency, 2011
- \* Rakesh Garg and Sandeep Garg: *GST Laws Manual: Acts, Rules and Forms*. Bloomsbury India. 2017
- \* *GST Manual, 2017*. Taxmann