

LL.B. Three Years (Six Semester) Degree Course
Sixth Semester – Paper First

1. Principles of Taxation Law -

The course shall comprise of the following –

- (1) Introduction : History and Objects of Taxation, Direct and Indirect taxes,
- (2) Concept of Tax and Fee, Distinction between Tax and Fee.
- (3) Constitutional provisions relating to Taxation, Nature and Scope of Tax.
- (4) Residuary Power of Taxation Under Entry 97 of the Union List.
- (5) Power to levy Taxes on Income.
- (6) Goods and Services Tax : Concept, Nature and Scope.
- (7) Distribution of Tax Revenues.
- (8) Inter-Governmental Tax Immunities
- (9) Judicial Review of the Orders of Tax Authorities.
- (10) Cannons of Taxation & Characteristics of a Good Tax System.
- (11) Tax Evasion & Black Money – Causes & Effects of Tax Evasion, Tax Evasion distinguished with Tax Avoidance and Tax Planning.

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2. Moot court exercise and Internship:

This paper may have three components of 30 marks each and a viva for 10 marks.

(a) Moot Court (30 Marks). Every student may be required to do at least three moot courts in a year with 10 marks for each. The moot court work will be on assigned problem and it will be evaluated for 5 marks for written submissions and 5 marks for oral advocacy.

