

Annex

**DEPARTMENT OF LAW
UNIVERSITY OF RAJASTHAN, JAIPUR**



ONE YEAR

**P.G. DIPLOMA IN CRIMINOLOGY AND
CRIMINAL ADMINISTRATION**

**P.G. DIPLOMA IN LABOUR LAW, LABOUR WELFARE
AND PERSONNEL MANAGEMENT**

P.G. DIPLOMA IN TAXATION LAWS AND PRACTICE

SESSION : 2023-24

(ANNUAL SCHEME)

Rj / Jas
Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
ABD

ONE YEAR
P.G. DIPLOMA IN CRIMINOLOGY AND
CRIMINAL ADMINISTRATION

Nomenclature of Papers

S.No.	Paper	Nomenclature
01	I	General Principles of Criminal Law
02	II	Criminology
03	III	Penology
04	IV	Forensic Science and Criminal Investigation
05	V	Forensic Medicine and Toxicology
06	VI	Elements of criminal procedure and proof in criminal trials criminal penal code

P.G. DIPLOMA IN LABOUR LAW, LABOUR WELFARE AND
PERSONNEL MANAGEMENT

Nomenclature of Papers

S.No.	Paper	Nomenclature
01	I	Labour Jurisprudence And The International Labour Organization (I.L.O.)
02	II	Laws Relating To Child & Women Labour And Industrial Safety & Health
03	III	Laws Relating To Industrial Relations
04	IV	Laws Relating To Wages
05	V	Labour Welfare And Minor Legislations
06	VI	Labour Economics, Labour Statistics And Labour Organizations (Organized And Unorganized)

P.G. DIPLOMA IN TAXATION LAWS AND PRACTICE

Nomenclature of Papers

S.No.	Paper	Nomenclature
01	I	Constitutional Law Problems in Taxation
02	II	Commercial Law and Accountancy
03	III	Income Tax and Practice
04	IV	Allied Commercial Law Relating to Tax
05	V	Indirect Tax
06	VI	Law of Import-Export Regulation

SYLLABUS

ONE YEAR POST GRADUATE DIPLOMA IN CRIMINOLOGY AND CRIMINAL ADMINISTRATION

R.21- C- For the Diploma Course in Criminology and Criminal Administration, Candidates must obtain for a pass at least 40% marks in individual paper and 48% in the aggregate. Of the successful candidates, those securing 60% or more marks in the aggregate shall be placed in the First Division and the rest in the Second Division. Each paper shall be of three hours duration and carry 100 marks.

THE NAMES OF THE SIX PAPERS BE AS UNDER:

PAPER- I:	GENERAL PRINCIPLES OF CRIMINAL LAW
PAPER -II:	CRIMINOLOGY
PAPER-III:	PENOLOGY
PAPER-IV :	FORENSIC SCIENCE AND CRIMINAL INVESTIGATION
PAPER-V:	FORENSIC MEDICINE AND TOXICOLOGY
PAPER-VI:	ELEMENTS OF CRIMINAL PROCEDURE AND PROOF IN CRIMINAL TRIALS CRIMINAL PENAL CODE

SYLLABUS

PAPER-I: GENERAL PRINCIPLES OF CRIMINAL LAW

Paper-I: General Principles of Criminal Law

Unit-I

1. Nature and definition of Crime
2. Crime and Offence, Crime and Tort
3. Principle of criminal liability: Applicability of this principle to India, Elements of Criminal Liability
4. Stages of Crime: Motive, Intention, Mens Rea, Preparation, Attempt, and Commission
5. Inchoate Crimes - Meaning and Contents
6. Classification of Attempt

Unit-2

1. Title and extent of operation of the Indian Penal Code
2. Jurisdiction of Indian Penal Code
3. General Explanations

Rj / Jos
Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR

4. Of Punishments (Section 53-75)
5. General Exceptions
6. Principles of Liability- Joint Liability, Constructive Liability, Vicarious Liability
7. Abetment (Section 107-120)
8. Criminal Conspiracy (Section 120A &120B)

Unit-3

1. Fundamental Basis of Statutory Offences Under, The Prevention of Food Adulteration Act, 1954
2. Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1985

Unit-4

3. Prevention of Corruption Act, 1988
4. Scheduled Castes and Scheduled Tribes (Prevention of Atrocities) Act, 1989

Suggested Readings:

1. Kenny: Outlines of Criminal Law
2. Prof. T. Bhattacharya: Contempt Law, State and Society
3. Dr. Gurbax Singh: Scheduled Castes and Scheduled Tribes (Prevention of Atrocities) Act, 1989
4. B. M. Gandhi: Penal Law
5. Barry Wright, Wing-Cheong Chan: Codification, Macaulay, and the Indian Penal Code
6. C. K. Takwani: Indian Penal Code
7. Hari Singh Gour: Penal Law of India
8. K. D. Gaur: Criminal Law- Cases and Materials
9. K. N. C. Pillai: General Principles of Criminal Law
10. P. S. Pillai: Criminal Law
11. Ratan Lal & Dhiraj Lal: The Indian Penal Code
12. S. N. Misra: The Indian Penal Code
13. T. Bhattacharyya: The Indian Penal Code
14. Bare Acts of:
 - Prevention of Food Adulteration Act, 1954
 - Narcotic Drugs and Psychotropic Substances Act, 1985
 - Prevention of Corruption Act, 1988
 - Scheduled Castes and Scheduled Tribes (Prevention of Atrocities) Act, 1989

PAPER-II - CRIMINOLOGY

OBJECTIVES OF THE COURSE:

This course aims to enable the students and understanding the systematic knowledge of crime, its classification, and reasons behind commission of crime, so that summarisation of criminological findings can be made as a law student. The objective of the Course is also provided understanding the Criminal behaviour and various theories of causation of crime and scientific study of crime.

1. Meaning and Scope of Criminal Science,
2. School of Criminology,

3. Contribution of Sutherland,
4. Juvenile Delinquency,
5. Recidivism,
6. Theories of Causation of Crimes,
7. Social Forces and Crime,
8. Meaning and Classification of Criminals:
 - i. Who is Criminal?
 - ii. Classification of Criminals
 - iii. Lombroso's Classification of Criminals
 - iv. Enrico Ferrie' Classification
 - v. Garofalo's Classification
 - vi. Sutherland's Classification
 - vii. Hayes' Classification
 - viii. Bonger's Classification
9. Behavioural System of Crime,
10. Recent Trends in Crime including the Problem: Organized Crime, Black marketing, Corporate Crimes, Hidden Crimes, Cyber Crimes.
11. Study of Criminal Behaviour of some tribes in India.

Suggested Readings:

- Sutherland: Principles of Criminology (latest Edition)
- Garofalo: Criminology Part I, II, and III (latest Edition)
- Gillin: Criminology and Penology Part I to Part IV (latest Edition)
- Taft: Criminology(latest)
- Pillai: Principles of Criminology
- Lombroso Cisser: Crime, its cause, and Remedies.
- Dr S.R. Myneni, Crime and Criminology, Allahabad Law Agency, (latest Edition)
- Dr S.R. Myneni, Crime and Penology and Victimology, Allahabad Law Agency, (latest Edition)

***Suggested readings are not exhaustive. It may be supplemented with additional readings and case-laws.**

PAPER- III: PENOLOGY

UNIT-I: INTRODUCTION TO PENOLOGY

Penology: Definition, nature and scope, Punishment: Definition, Nature and Scope; - Different Types of Punishment:- Corporal and Capital Punishment, Theories of Punishment: Retributive Theory, Preventive Theory, Deterrence Theory, Reformation Theory, Evolution of Correctional Philosophy - Medical Model & Rehabilitation Model

UNIT-II: CORRECTIONS: ACTS, PROCEDURES AND RULES

Prisons Act, Prisoners Act, Juvenile Justice (Care and Protection) Act, 2015, Model Prison Manual, Various Prison Reforms Committees and Commissions, U.N. Standard Minimum Rules for Treatment of Prisoners, Borstal Institution in India.

UNIT-III: INSTITUTIONAL CORRECTIONS

Institutionalization; Prisonization: Meaning and purpose- Prison sub-culture- Prison Routine- Prison Adalat, Classification System of correctional institutions: Adult Institutions, Juvenile Institutions, Women Institutions, Open Prisons, Features of good correctional administration, Reformation and Rehabilitation Programs: Counselling Programs, Vocational Training Programs, Educational Programs and Recreational Programs

UNIT-IV: COMMUNITY BASED CORRECTIONS

Probation: Concept and Scope, Probation of offenders Act-1956, Probation Procedures: Pre-sentence Investigation Report, Revocation of Probation, Parole: Meaning and Scope; Parole – Provisions and Rules – After Care Services, Alternative community based correctional approaches in other countries

SUGGESTED READING

- Paranjape NV 2009, Criminology and Penology, Central Law Publications.
- Chakrabarti, N.K. 1999, Institutional Corrections, Deep & Deep Publication, New Delhi.
- Vadaekumchery, James, 1998, Crime Police & Corrections, APH Publishing House
- Deb, R. 1998, Criminal Justice, The Law Book Company Pvt. Ltd, Allahabad.
- Gray, Tara, 2002, Exploring corrections, Allyn and Bacon.
- Maguire Mike, Morgan, Rod and Reiner Robert, 2007, the Oxford Handbook of Criminology, New York.
- Snarr, Richard W, 1996, Introduction to Corrections, 1996, Brown and Beneheriark.
- Abadpusky Howard J, 1994, Probation and Parole, Simon & Sehguster Com, New Jersey.
- Singh Mehendra P, 1987, Crime Redemption of Criminals: Probation of Offenders, Deep & Deep Publications, Delhi.
- Robert M. Carter, Daniel Glaser, Leslie Twilkins, 1985 Correctional Institutions, Harpir and Row Publishers Inc.
- Bartollas Clemens, 1985, Correctional Treatment – Theory and Practice, Prentice Hall, New Jersey
- Chaturvedi JC, 2006, Penology and Correctional Administration Asha Books, Delhi.

PAPER - IV: FORENSIC SCIENCE AND CRIMINAL INVESTIGATION

Objective of the Course: The objective of this course is to understand the fundamental principles and concepts of forensic science and criminal investigation, including the history and development of the field. Demonstrate knowledge of crime scene investigation techniques, including evidence preservation, collection, analysis, and documentation. Analyze biological evidence using modern forensic biology techniques, and understand the legal and ethical implications of forensic evidence. Understand the importance of ethics and professionalism in forensic science and criminal investigation, and be able to identify potential sources of bias, error, and quality control issues.

1. Role of Forensic Sciences in Criminal and Civil Cases.

The basic question in investigation Bono; the scene of crime; discovery of traces of physical evidence; classification and reference to classified record; systematization and classification of physical evidence and comparison with suspected material; the principles of exchange; the principles of heredity; Taxonomy etc.

2. i. The Establishment of Identify of Individuals by race; sex; age
ii. Legal procedure at an inquest
3. **Establishment of partial Identity of Individuals:** Footprints: hair, skin, blood grouping; physical peculiarities and DNA fingerprinting.
4. **Establishment of the Identity of Physical Objects by Shape and Size:** Identifying marks and impression made by physical objects, shoe prints, type, and tread marks; die and tool marks; rapture of fracture marks.
5. **Establishment of the Identity of Physical Objects by Physical and Chemical Analysis:** Paint, coloured objects; metals; alloys; chain and the earthen wares; cement; plaster; bricks; soil minerals; plastics.
6. **Questioned Documents and the Identification of Handwriting:** Paper, its types and identification; Inks; pencils and writing tools; handwriting habit and flow; disguised writing; comparison and points of identity; samples, various types of forgery and their detection; additions; erasures alterations; seals; rubberstamps; type-writing, pointing; blocks.
7. **Identification Fire-Arms and Cartridge and Related Problem:** Type of firm-arms and their use; time and range of firing; identification of fir-arm with a cartridge case and bullet; miscellaneous fire-arms problems like origin or direction of direction of fire.
8. **Injuries to persons:** Evidentiary value of details of injuries; trace left by the weapon used; its range and direction; danger to clothing whom by victim and related problems; the flow of blood from injuries; the shape and direction of blood drops and their evidentiary value, the discovery of blood and semen stains on various objects; accidental deaths and suicides.
9. **Miscellaneous forensic Science Methods:** Restoration of numbers; examination of the walking; picture of footprints; clothing; copper wire; pieces of wood etc.

Rj/Klas
Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
A

10. **Evidentiary value of Physical Evidence** as Evaluated a Forensic Science laboratory viz. - Evidence of eye witness. The probative value of such evidence. Findings of scientific methods of investigation; their probative value, Assessment of Value from actual cases. Value to be assigned to the different types of exhibit and Medical Ethics.

Suggested Readings

- Modern Criminal Investigation: Harry Soderman and John J.O. Conell (Published by Fund and Wangnals Co. Inc. New York).
- Criminal Investigation: Paul L. Krik, Ph.D. (Published by Inter Science Publishers, Inc. New York).
- Criminal Investigation: Cr. A. and Cross (Published by Sweet and Maxwell Limited, London).
- Police Act, (Act V of 1861)
- Rajasthan habitual Offenders Act.
- Rajasthan Police Regulations for Reference
- Downen, T.A.: Text Book of Forensic Pharmacy.
- Gour, A.N.: Fire Arms, Forensic Ballistics, Forensic Chemistry and Criminal Jurisprudence.
- Dr. Gurbax Singh: Firearms and Ballistics.
- Lucas A.: Forensic Chemistry and Scientific Criminal Investigation.
- Lund Quist F.: Methods of Forensic Science (Vol. I)
- Moreland, N: Science in Crime Detection Illustrated.
- Swipson, F.: Forensic Medicine.
- Modi, J.P.: Medical Jurisprudence and Toxicology.

PAPER - V: FORENSIC MEDICINE AND TOXICOLOGY

1. **Injuries: (Hurt)**
 - (a) Definition in Law (Sec. 319, 320 I.P.C.) Grievous Injury.
 - (b) Classification
 - (c) Cardinal Fractures of different types of injuries.
 - (d) Injuries of special regions.
 - (e) Age of injuries
 - (f) Medico legal aspects
2. **Burns and Scalds:**
 - (a) Classification of Burn
 - (b) Causes of death after burns
 - (c) Simple and grievous burns
 - (d) Area of the body surface in burns and its relationship
 - (e) Self-inflicted, accidental, suicidal, homicidal, burns
 - (f) Ante-mortem and post-mortem burns.
3. **Asphyxia and Drowning:**
 - (a) Cause of asphyxia, post-mortem appearances

Rj / Jas
Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR

(b) Various types of violent asphyxial death like hanging, strangulation throttling and traumatic asphyxia, and the post-mortem appearances commonly seen in these conditions

(c) Drowning-cardinal post-mortem signs.

- (i) Cadaveric Spasm of Hand
- (ii) Signs in the air passages
- (iii) Stomach contents
- (iv) Signs in the lags
- (v) Demonstration of diatoms in the viscera

4. **Sexual Offences:**

(a) Rape

- (i) Definition (Sec. 375 I.P.C.)
- (ii) Examination of the Victim: Anatomy of Hymen.
- (iii) Positive signs of rape
- (iv) examination of the accused
- (v) Medicolegal aspects

(b) Sodomy:

- (i) Examination of the Victim
- (ii) Signs in the habitual passive agent
- (iii) Examination of the accused

5. **Autopsy:**

(a) Procedure - Aims and Objects - Difficulties

(b) Problem:

- (i) Time scene death - Description of post-mortem changes. Estimation of time since death from rigor post-mortem staining, Putrefaction adipocere formation, mummification, changes in the eyes, skin, printer and secondary relaxation. In drowning cases from flotation of the body. In dead bodies after burial from the degree in the cerebra spinal fluid and the narrow cells of the sternum.
- (ii) Cause and manner of a death
- (iii) Ante-mortem or post-Mortem injuries
- (iv) Examination of Human remains, skeletal and mutilated remains. Establishment of age, sex and stature for the purpose of identify.

(c) Infanticide: Definition dead born, still born viable factus, criteria for separate existence.

(d) Exhumation: Rule and Procedure

6. Examination of blood stains: physical, Chemical and Serological, Blood grouping, its basic principles.

7. Insanity: Modern concept-classification legal test of insanity. Observation of an alleged lunatic-restraint of the insane. Civil and criminal responsibility of a lunatic. Testamentary capacity reception order on petition.

8. Poisons: Classification of poisons, Diagnosis of poisoning, Examination of poisoning cases. Brief Toxicology of the following common poisons- Opium, dhatura barbiturates, Cannabis India, Arsenic, Cooper Sulphate, Lead, Strychnine, Cocaine, Alcohol, organophourus compounds, carbon monoxide, hydriocyanic acid, Potassium Synide, phosphorus, Snake bite.
9. Intoxication Alcohol, ganja, bhang, dhatura, opium morphine.

Suggested Readings

- Modern Criminal Investigation : Harry Soderman and John J.O. Conell (Published by Fund and Wangnals Co. Inc. New York).
- Criminal Investigation : Paul L. Krik, Ph.D. (Published by Inter Science Publishers, Inc. New York).
- Criminal Investigation : Cr. A. and Cross (Published by Sweet and Maxwell Limited, London).
- Police Act, (Act V of 1861)
- Rajasthan habitual Offenders Act.
- Rajasthan Police Regulations for Reference
- Downen, T.A. : Text Book of Forensic Pharmacy.
- Gour, A.N. : Fire Arms, Forensic Ballistics, Forensic Chemistry and Criminal Jurisprudence.
- Dr. Gurbax Singh : Firearms and Ballistics.
- Lucas A. : Forensic Chemistry and Scientific Criminal Investigation.
- Lund Quist F. : Methods of Forensic Science (Vol. I)
- Moreland, N. : Science in Crime Detection Illustrated.
- Swipson, F. : Forensic Medicine.
- Modi, J.P. : Medical Jurisprudence and Toxicology.

PAPER- VI: ELEMENTS OF CRIMINAL PROCEDURE AND PROOF IN CRIMINAL TRIALS CRIMINAL PENAL CODE

1. General including classification of criminal cases-summary-warrant baliabile-non-baliabile-non cognizable : Constitution and Jurisdiction of Courts; Complaint & F.I.R. Case ; Investigation; Procedure; Framing of Cahrges; Trail Procedure; Security for keeping peace.
2. Indian Evidence Act. Sections.
 - (i) Burden of Proof - 101-106
 - (ii) Confession - 24-30
 - (iii) Presumption - 114
 - (iv) Accomplice - 133
 - (v) Relevancy - 5-11, 14-15
 - (vi) Character Evidence - 52-53
 - (vii) Expert Witness - 45, 46 & 51
 - (viii) Examination in Chief & Cross Examination - 145, 153

H. Jais
Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
et

ONE YEAR POST GRADUATE DIPLOMA COURSE IN LABOUR LAW, LABOUR WELFARE AND PERSONNEL MANAGEMENT

Scheme of Examination

R. 21 B- For Diploma Course in Labour Law, Labour Welfare and Personnel Management, Candidates must obtain for a pass at the 40% marks in individual papers and 48% in the aggregate. Of the Successful candidate, those securing 60% or more marks in the aggregate shall be placed in the First Division and the rest Second Division.

Each Paper shall be three hours duration and carry 100 marks.

THE NAMES OF THE SIX PAPERS BE AS UNDER:

PAPER- I:	LABOUR JURISPRUDENCE AND THE INTERNATIONAL LABOUR ORGANIZATION (I.L.O.)
PAPER -II:	LAWS RELATING TO CHILD & WOMEN LABOUR AND INDUSTRIAL SAFETY & HEALTH
PAPER-III:	LAWS RELATING TO INDUSTRIAL RELATIONS
PAPER-IV:	LAWS RELATING TO WAGES
PAPER-V:	LABOUR WELFARE AND MINOR LEGISLATIONS
PAPER-VI:	LABOUR ECONOMICS, LABOUR STATISTICS AND LABOUR ORGANIZATIONS (ORGANIZED AND UNORGANIZED)

OBJECTIVES OF THIS DIPLOMA COURSE:

The twenty-first century witnessed the development of Industrial jurisprudence in the country. This course is an attempt to study the laws relating to labour jurisprudence, industrial relations, industrial safety and health, wages, working conditions of workers in various shops and commercial establishment in the country and to impart the students with an overview of judicial perspective on the recent labour legislations and finally it deals with the latest trend and developments in the Labour Laws. The students of this course are advised to go through the official websites of various domestic and international labour organizations prescribed in the syllabus.

Rj / Jas

Dy. Registrar (Acad.)
University of Rajasthan

[Signature]
JAIPUR

SYLLABUS

PAPER – I : LABOUR JURISPRUDENCE AND THE INTERNATIONAL LABOUR ORGANIZATION (I.L.O.)

SCHEME OF PAPER:

MAX. MARKS: 100

MIN. PASS MARKS: 40

- (1) There shall be ten questions in the examination paper. The candidate is required to attempt any five questions. All questions carry equal marks.
- (2) The syllabus includes latest amendments in the subject wherever applicable.

Concept and Growth of Labour Welfare Jurisprudence; Natural Justice, Concept of Social Justice and Labour; Constitution of India, 1950 [Articles: 14,19,21,23-24, 38, and 41-43A]; Meaning, Scope, Importance and Theories of Labour Welfare: The Policing Theory, The Religious Theory, The Philanthropic Theory, The Paternalistic or Trusteeship Theory, The Placating Theory, The Public Relations Theory and The Functional Theory; Basic Concepts; Labour and Judicial Process and Public Interest Legislation; Judicial Responses

International Labour Organization (I.L.O.): Need, Importance, Objectives; Definition, Concept, Key features and History of the Organization; 2030 Development Agenda, Economic and Social Development; I.L.O. Conventions and Problems in their Ratification; I.L.O. & Regional Conferences; International Labour Standards and Labour Legislations in India; Mission and Impact of I.L.O.; I.L.O. and Human Rights in India;

LEADING CASES:

1. Bandhua Mukti Morcha v. Union of India A. I. R. 1984 S.C. 802.
2. Excel Wear v. Union of India 1978, L.C.J. 527 SC
3. National Textiles Workers Union v. Ram Krishna AIR 1983 S.C. 759.
4. People Union for Democratic Rights & others. v. Union of India. 1982 II L.L.J. 454 S.C.
5. Som Prakash v. Union of India. A.I.R. 1981 S.C. 212.
6. The Delhi Cloth & General Mills Ltd. v. Sambhunath Mukerjee. 1935 I.L.J. 36 S.C.

BOOKS RECOMMENDED:

- ★ David Miller: Social Justice.
- ★ G. K. Johri: Indian Tripartite System.
- ★ Govt. of India : Report of National Commission of Labour.
- ★ Govt. of India : Tripartite Consultations.
- ★ Kamal Mathur and N. R. Seth: Tripartitism in Labour Policy
- ★ Mahesh Chandra: Industrial Jurisprudence.
- ★ N. Vaidyanathan: International Labour Standards.
- ★ R. G. Chaturvedi: Natural and Social Justice.
- ★ S. K. Agrawal: K. N. Mushi Lectures on Public Interest Litigation in India

★ ILO Official Website: <https://www.ilo.org/global/lang--en/index.htm>

PAPER – II : LAWS RELATING TO CHILD & WOMEN LABOUR AND INDUSTRIAL SAFETY & HEALTH

MAX. MARKS: 100

MIN. PASS MARKS: 40

- (1) There shall be ten questions in the examination paper. The candidate is required to attempt any five questions. All questions carry equal marks.
- (2) The syllabus includes latest amendments in the subject wherever applicable.

The Child and Adolescent Labour (Prohibition & Regulation) Act, 1986 along with The Child and Adolescent Labour (Prohibition & Regulation) Amendment Act, 2016:

Need; Importance; Objectives; Definitions; Concept; Key Features of the Act(s); Prohibition of Employment of Children In Certain Occupations And Processes; Regulation of Conditions of Work of Adolescents; Miscellaneous; Penalties & Procedures;

The Factories Act, 1948: Need; Importance; Objectives; Definitions; Concept; Key Features of the Act; the Inspecting Staff; Health; Safety; Provisions Relating To Hazardous Processes; Welfare; Working Hours of Adults; Employment of Young Persons; Annual Leave With Wages; Special Provisions; Penalties And Procedure;

RECOMMENDED:

Central Labour Ministry Website: <https://labour.gov.in/industrial-safety-health>
<https://labour.gov.in/whatsnew/child-labour-prohibition-and-regulation-amendment-act-2016>
<https://labour.gov.in/sites/default/files/The Child and Adolescent.pdf>
<https://labour.gov.in/sites/default/files/Notification for enforcementofchild.pdf>

PAPER –III : LAWS RELATING TO INDUSTRIAL RELATIONS

MAX. MARKS: 100

MIN. PASS MARKS: 40

- (1) There shall be ten questions in the examination paper. The candidate is required to attempt any five questions. All questions carry equal marks.
- (2) The syllabus includes latest amendments in the subject wherever applicable.

Industrial Relations – Genesis, Concept; Emerging Issues;

The Trade Unions Act, 1926 along with The Trade Union's Amendment Act, 2001:

Need; Importance; Objectives; Definitions; Concept; Key Features of the Act; Registration of Trade Unions; Rights and liabilities of Registered Trade Unions; Regulations and Judicial Responses;

H. Jais
Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR

The Industrial Disputes Act, 1947: Need; Importance; Objectives; Definitions; Concept; Key Features of the Act; Authorities under this Act; Notice of change; Reference of certain individual disputes to grievance settlement authorities; Reference of disputes to boards, courts or tribunals; Procedure, powers and duties of authorities; Strikes and Lock-outs; Lay-off and Retrenchment; Special provisions relating to lay-off, retrenchment and closure in certain establishments; Unfair labour practices; Miscellaneous; Penalties and Judicial Responses;

RECOMMENDED:

Central Labour Ministry Website: <https://labour.gov.in/industrial-relations>

PAPER – IV : LAWS RELATING TO WAGES

MAX. MARKS: 100

MIN. PASS MARKS: 40

- (1) There shall be ten questions in the examination paper. The candidate is required to attempt any five questions. All questions carry equal marks.
- (2) The syllabus includes latest amendments in the subject wherever applicable.

National Wage Policy; Genesis of West Regulations; Concepts of Minimum Fair, Living and Need based Minimum Wages

The Minimum Wages Act, 1948: [Limited to Basic Overview] Need; Importance; Objectives; Definitions; Concept; Key Features of the Act; Penalties & Procedures;

The Payment of Wages Act, 1936 along with The Payment of Wages (Amendment) Act(s) of 2005 and 2017: [Limited to Basic Overview] Need; Importance; Objectives; Definitions; Concept; Key Features of the Act(s); Penalties & Procedures;

The Payment of Bonus Act, 1965 along with The Payment of Bonus (Amendment) Act(s) of 2007 and 2016: [Limited to Basic Overview] Need; Importance; Objectives; Definitions; Concept; Key Features of the Act(s); Penalties & Procedures;

RECOMMENDED:

Central Labour Ministry Website: <https://labour.gov.in/wagess>

PAPER – V : LABOUR WELFARE AND MINOR LEGISLATIONS

MAX. MARKS: 100

MIN. PASS MARKS: 40

- (1) There shall be ten questions in the examination paper. The candidate is required to attempt any five questions. All questions carry equal marks.
- (2) The syllabus includes latest amendments in the subject wherever applicable.

Theories of Labour Welfare – Genesis, Concept and Emerging Issues; Role of Labour Welfare: Officers, Labour Welfare in India Legislative and Judicial Perspectives.

Industrial Sociology: Meaning, Scope and Development, Industrialization and Social Change and Social Problems of Industrial Relations.

Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: Need, Importance, Objectives; Definition, Concept, Key features of the Act and Judicial Responses;

Employment of Children Act, 1938: Need, Importance, Objectives; Definition, Concept, Key features of the Act and Judicial Responses;

The Prohibition of Employment as Manual Scavengers and their Rehabilitation Act, 2013: Need, Importance, Objectives; Definition, Concept, Key Features of these Acts and Judicial Responses

LEADING CASES :

1. Alembic Chemical Works v. Its workman, A.I.R. 1961, S.C. 647.
2. Labour working in Salal Hydel Project v. State J.K. A.I.R. 1983 S.C. 177.
3. Rural Litigation and Entitlement Kendra Dehradun v. State of U.P. A.I.R. 1985 S.C. 652.
4. V.P. Gopala Rao. v. Public Prosecutor A. P. A. I. R. 1970 S.C. 66.
5. Workmen of F.C. I. v. F. C. I. AIR 1985 SC 670.

BOOKS RECOMMENDED :

- ★ Employment of Children Act, 1938
- ★ Government of India: Report of the Committee on Labour Welfare, 1970.
- ★ Govt. of India: Report of National Commission on Labour
- ★ K.N. Vaid: Labour Welfare in India.
- ★ M.V. Moorty: Principles of Labour Welfare.
- ★ Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
- ★ The Prohibition of Employment as Manual Scavengers and their Rehabilitation Act, 2013

PAPER – VI : LABOUR ECONOMICS, LABOUR STATISTICS AND LABOUR ORGANIZATIONS (ORGANIZED AND UNORGANIZED)

SCHEME OF PAPER:

MAX. MARKS: 100

MIN. PASS MARKS: 40

- (1) There shall be ten questions in the examination paper. The candidate is required to attempt any five questions. All questions carry equal marks.
- (2) The syllabus includes latest amendments in the subject wherever applicable.

Labour Force in Organized and Unorganized Sectors: Sources Composition, Characteristics etc.; Employment, Un-employment and Under-employment-conceptual and Development Aspects; Labour Turnover and Absenteeism; Unemployment Guarantee Scheme; Unorganized Labour- Magnitude. Problems and Public Policy on Unorganized Labour; Integrated Rural Development Programmes and Labour

Labour Statistics: Labour Statistics and Labour Standards in I.L.O. (Basic

Overview); Growth of Labour Statistics in India;

The Collection of Statistics Act, 2008:

Need, Importance, Objectives; Definition, Concept, Key features of the Act; Labour Statistics relating to Disputes, Wages, Strikes; Lockouts, Man days, Labour Safety, Health and Welfare Cost of Living etc. and Judicial Responses

The Unorganized Workers Social Security Act, 2008: Need; Importance; Objectives; Definitions; Concept; Key Features of the Act; Social security benefits; National Social Security Board for unorganized workers; State Social Security Board for unorganized workers; Registration; Miscellaneous;

BOOKS RECOMMENDED:

- ★ B. N. Asthana: Applied Statistics of India.
- ★ Government of India: Report of National Commission of Labour.
- ★ J. L. Dholakia: Industrial Labour and Economics Development in India.
- ★ J. N. Mongia: Readings in Indian Labour.
- ★ L. G. Reynalds: Labour Economics.
- ★ P. Sharma and Desai: The Rural Economy of India.
- ★ R. Desai: The Rural Sociology of India.
- ★ R. Mukerjee: Labour Planning.
- ★ The Collection of Statistics Act, 2008
- ★ Labour Welfare: <https://labour.gov.in/labour-welfare>
- ★ I.L.O. Official Website (Labour Statistics): <https://www.ilo.org/global/statistics-and-databases/lang--en/index.htm>
- ★ I.L.O. Official Website (Labour Standards): <https://www.ilo.org/global/standards/lang--en/index.htm>

R. Jais
Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR

One Year Diploma Course in Taxation Laws and Practice

Aim and Objective: This programme is aimed at students who wish to extend their professional expertise and combine it with a broad based understanding of the taxation structure. Students are expected to read the books with latest amendment in laws.

THE NAMES OF THE SIX PAPERS BE AS UNDER:

PAPER- I:	Constitutional Law Problems in Taxation
PAPER -II:	Commercial Law and Accountancy
PAPER-III:	Income Tax and Practice
PAPER-IV :	Allied Commercial Law Relating to Tax
PAPER-V:	Indirect Tax
PAPER-VI:	Law of Import-Export Regulation

SYLLABUS

Paper I – Constitutional Law Problems in Taxation

The paper provides the students instruction in the provisions of the Constitution which deal tax powers of the Union and the States, the Union State revenue distribution, constitutional limitations general and specific on taxation process. It also provides for a study into the impact of the relevant articulated tax policy formulation embodied in the Directive Principles of State Policy. The Breakup of the paper is as given below:

- I. Taxation and Taxes, Fee and Tax. Compulsory Deposits, Direct-Indirect Taxes.
- II. Law and Taxation, Article 265, Act or Ordinance; Article 245, Articles 246, 248. Relevant entries of the Union List (List I) and the State List (List II) of the Seventh Schedule to the constitution.
Arts. 123 Union of India /s H.S. Dillon. Delegated Legislation, restrictions.
(i) Raj Narain V/s Chirman, Patna Administration Committee A.I.R. 195, S.C.
(ii) Shama Rao V/s Union Territory of Pondichery A.I.R. 1967, S.C. 1480.
Legislation Procedure for Tax Law:
Articles 109,110,111,117 and 118.
- III. Distribution of Union Revenues Articles 268-279, Finance Commission Articles 280-282.
The Finance Commission (Miscellaneous provisions), Act, 195.
- IV. Uniform Taxation
Articles 286, Inter State Sales Taxation.
Bengal Immunity Co. Ltd. V/s State of Bihar, A.I.R. 1955, S.C. 661.
Gwalior Rayons Ltd. V/s Assisnt Commissioner, A.I.R. 1974 S. C.
Law Commission: Inter –State Sales Tax (Second Rept. 1956)
- V. Inter –State Commerce and Taxation Articles 300 -304.
Automobiles (Rajasthan) – V/s State of Rajasthan, A.I.R. 1962 S.C. 1406.
Atiabari Tea Co. Ltd. V/s State of Assam, A. I. R. 1951 S.C. 232.

Immunity of Instrumentalities 285 & 289 V/s Sea Customs etc. A.I.R. 1963, S. C. 1760

Suggested Readings:

1. M. P. Jain: Indian Constitutional Law
2. Basu. D. D.: Indian Constitution
3. Seervai H. M.: Constitutional Law
4. Alice Jacob: The Finance Commission: Its Role in Adjustment of Union State Finance Relations Constitutional Developments since Independence I.L.I (1975)
5. Alice Jacob & S N Jain: Tax: Rental Arrangement, Replacement of Sales Tax, Additional Duties of Excise- Indian Constitution Trends and Issues I.L.I. (1978)

PAPER 2 - Commercial Law and Accountancy

PART A: Commercial Law

1. History and Nature of Contractual Obligations and Definitions
2. Communication, acceptance and revocation of Proposals.
3. Standard form of Contracts
4. Consideration
5. Capacity to Contract
6. Free Consent
 - i. Coercion
 - ii. Undue Influence
 - iii. Misrepresentation
 - iv. Fraud
 - v. Mistake
7. Legality of Object and Consideration
8. Void Agreements
9. Contingent Contract
10. Modes of discharge of contract
 - i. Performance of Contract
 - ii. Wagering Agreements
11.
 - i. Impossibility of Performance
 - ii. Anticipatory Breach
12. Certain Relations resembling created by contract.
13. Consequence of Breach of Contract

PART B:

Accountancy Commercial accounts especially preparation, General entries Ledger, Trial balance, profit and Loss, Account and Balance Sheet (40 Marks)

Suggested Readings :

1. Singhal J.: Indian Contract Act (Latest Edition)
2. Battliboy: Elementary Accounts
3. Singh avatar : Law of Contract

R. J. Jain
Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR

PAPER 3 - Income Tax and Practice

1. Definition (Sec.2) Assessee, Assessment year, Previous year, Income, Person, Capital Assets, Agricultural Income, Capital and Revenue Receipts & Expenditure.
2. Scope of Total Income & Residential Status of different Assessee
3. Computation of taxable Income under different heads of income
 - a. Salaries
 - b. Income from House Property
 - c. Profit and gain from business or profession
 - d. Capital gains
 - e. Income from other sources
4. Assessment of individual
5. Income of other persons included in Assessee's total Income
6. Income Exempted from Tax
7. Deductions from gross total Income
8. Set off and carry forward of losses
9. Income Tax Authorities
10. Deduction and collection of Tax at Source.
11. Refunds, appeals and Revision
12. Penalties and Prosecutions

Suggested Readings :

1. Taxman's Direct Taxes, Law & Practice by Dr. Vinod Singhania
2. Bharat's Direct Taxes Law and Practice by Dr. Girish Aahuja and Dr. Ravi Gupta
3. Direct Tax Laws & by Manoharan T.N.
4. Gupta, R.R. - Income Tax and Practice.
5. Kanga & Palkiwala - The Law and Practice of Income tax.
6. Income Tax Act - A.K. Saxena (English & Hindi)
7. Jain, S.L. - Income Tax Act (Hindi)

PAPER 4 - Allied Commercial Law Relating to Tax

1. **Competition Act 2002**
 1. Salient Feature and Objectives and Definition
 2. Prohibition of Certain Agreements, Abuse of Dominant Position and Regulation of Competition
 3. Competition Commission of India
 4. Duties, Powers and Functions of Commission
 5. Penalty and Appellate Tribunal
2. **Foreign Exchange Management Act 2003.**
 1. Definitions
 2. Regulations and Management of Foreign Exchange
 3. Authorized Person
 4. Contravention and Penalties
 5. Adjudication, Appeals and Directorate of Enforcement

3. **Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002**
 1. Objectives and Definitions
 2. Regulation of securitization and reconstruction of Financial assets of Banks and financial institutions.
 3. Enforcements of Security
 4. Central Registry
 5. Offences and Penalties.
4. **National Tax Tribunal Act 2005**
 1. Definitions
 2. Establishment of the National tax tribunal
 3. Jurisdiction, Powers and Functions of National tax tribunal
5. **Negotiable Instrument Act, 1881**
 1. Definitions, Notes, Bills and Cheque.
 2. Parties to Notes, Bills and Cheque
 3. Negotiation and Presentment.
 4. Discharge from Liability on Notes Bills and Cheque.
 5. Noting and Protest
 6. Special Rules of Evidence
 7. Penalties in case of dishonor of Cheque

Suggested Readings :

1. Textbook on Negotiable Instrument- RK Bangia.
2. Textbook on Competition- Dr. H.K Saharay Lexis Nexis.
3. Competition Law of India by Abir Roy and Jayant Kumar
4. Bare Acts

PAPER 5 - Indirect Tax

1. Goods And Services Tax, 2017

1. Introduction to GST- Indirect tax structure in India, Issues in Indirect Tax, Rationale for Transition to GST GST-Meaning, Definition of GST, Types of GST, Features of GST, Benefits of GST, Problems on Introduction to GST
2. Definitions-Actionable claim, Address of Delivery, Aggregate Turnover, Agriculturist, Associated Enterprises, Business, GST Council, Credit Note and Debit Note, Draw-back, Electronic Credit Accounting, Exempt Supplies, Input, Input Service, Input Service Distributor , Input Tax, Input Tax Credit, Intra-state supply of Goods, Job work, Reverse Charge, Invoice, Composition Levy, Mixed Supply, Outward supply, Person, Turnover in State.
3. Levy and Collection of Tax: Introduction Supply-meaning and scope of supply, treatment of mixed and composite supply, Liability of taxable person, Rate and value of tax, transactions without considerations, list of transactions for goods and services and list of Transactions for non-supply of goods and services, Reverse charge mechanism and Exemptions from GST

4. Time of supply-Introduction, time of supply-forward charge, reverse charge, residuary, special charges, time of supply of service-forward charge, reverse charge, vouchers, residuary, and special charges. Problems on determination of time of supply
5. Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons, Supply through agent, Cost based value, Residual valuation, Specific supplies, Service of pure agent Problems on value of supply
6. Input tax credit-meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, input tax credit and change in form of registered person, income tax for the inputs and capital goods for input tax credit, Manner of Distribution of Credit by Input Service Distributor (ISD)
7. Tax Invoice Credit, Debit Notes, Accounts and Records
8. Payment of tax and refunds
9. Registration under GST-Persons liable for registration, compulsory registration, Procedure for registration, Rejection of application for registration, cancellation of registration.
10. Returns-Furnishing details of outward supplies and inward supply, GST forms-1 to 8, Steps for a brief introduction filing forms, Levy of late fee, Refund.
11. Assessment- meaning and an overview of various types of assessment,
12. Inspection Seizure and Arrest, Demand and Recovery
13. Liability to pay in certain cases- liability in case of business, agent and principal, amalgamation and merger of companies liquidation, director of companies partners of firm, guardian trustee court of wards.
14. Advance Ruling – Definitions for Advance Ruling, Search,
15. Appeals to Appellate Authority Powers of provisional authority - Constitution of Appellate Tribunal and benches thereof , Revision
16. Offences and penalties.

2. Integrated Goods and Services Tax Act, 2017

1. Definition, Administration, Levy and Collection of Tax, ,Determination of Nature of supply , Place of Supply of Goods or service or Both Refund of Integrated Tax to International Tourist, Zero Rated Supply, Apportionment of Tax and Settlement of Funds and Miscellaneous Provisions.

3. THE UNION TERRITORY GOODS AND SERVICES TAX ACT 2017.

1. Definition, Administration, Levy and Collections of Tax, Payment of Tax, Inspection Search , seize and Arrest, Demand and Recovery Advance Ruling, Transitional Provisions and Miscellaneous Provisions.

Suggested Readings :

1. Indirect Taxes - Vinod K Singhanian, Taxmann's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All about GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar

Paper VI - Law of Import-Export Regulation

Introduction: State Control over import and export of goods from rigidity to liberalization, Impact of regulation on economy. The Basic Needs of Export and Import Trade: Goods, Services, Transportation, International Regime.

General law and policy control of imports and exports:

General scheme and legislative control, power of control, Central Government and RBI, Foreign Trade Development and Regulation Act, 1942, Restrictions under customs law, Prohibition and Penalties-export-import formulation; **Guiding features-** control under FE MA, Foreign Exchange and Currency, Import of Goods, Export Promotion councils, Export oriented unites and export processing zones.

Control of Exports: Quality control, Regulation on goods. Conservation of foreign exchange, Foreign exchange management, Currency transfer. Investment in foreign countries.

Exim Policy : Changing Dimensions : Investment Policy: NRIs, FIIs (Foreign Institutional Investors), FDIs Joint venture, Promotion on foreign trade, Agricultural products, Textile and cloths, Jewellery. Service Sector.

Law relating to Customs: Prohibition on importation and exportation of goods, Control of smuggling activities in export-import trade, Levy of an exemption front customs duties, Clearance of imported goods and export goods, conveyance and warehousing of goods.

Regulation of Investment : Borrowing and lending of money and foreign currency, Securities abroad-issue of, Immovable property- purchase abroad, Establishment of business outside, Issue of derivatives and foreign securities-GDR (Global depositories receipts), ADR (American Depository Receipts) and Euro, Investment in Indian Banks, Repatriation and surrender terms in technology transfer agreements, Automatic approval schemes.

Suggested Readings:

1. Government of India: Handbook of Import-export Procedures
2. Government of India Import and Export Policy (1997-2002)
3. Foreign Trade Development and Regulation Act, 1992 and Rules
4. Foreign Exchange Management Act. 1999.
5. Custom manual (Latest edition).
6. India's shifting Trade Policy: South Asia and Beyond, by Vinod K. Aggarwal and Rahul Mukherji.
7. Changing face of India's External Trade, by V S Sheshadri.

R. J. Das
Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR