**SARDAR PATEL UNIVERSITY**
**Vallabh Vidyanagar, Gujarat**
**(Reaccredited with 'A' Grade by NAAC (CGPA 3.11)**
**Syllabus with effect from the Academic Year 2025-2026**

## PROGRAMME STRUCTURE
## LL.B. (CBCS) Sem. 3

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| Programme Outcome (PO) - For **LL.B.** Programme | Legum Baccalaureus or LLB is a three-year Bachelor of Law degree that is offered to aspirants by many renowned colleges in India. However, candidates can pursue this law course only if they possess a graduation degree. The three-year LLB course offered at all law colleges of India is regulated and closely supervised by the Bar Council of India (BCI).<br>The three-year law course is structured in such a way that the curriculum is divided into six semesters. Candidates are awarded the degree only when they complete all the semesters of this three-year LLB course. As part of an LLB degree offered at most popular law colleges in India, candidates need to take part in regular theory classes, moot courts, internships as well as tutorial work. |

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| Programme Outcome (PO) – For **LL.B.** Semester - III | **PO1** | Explore and explain the substantial & amp; procedural laws in which they are made/ drafted and how students think and understand the legislative setup. |
| | **PO2** | nterpret and Analyze the legal and social problems and work towards finding solutions to the problems by application of laws and regulations. |
| | **PO3** | Inculcate values of Rights and Duties, and transfer these values to real-life through legal and judicial process for promoting community welfare. |
| | **PO4** | Apply ethical principles and commit to legal professional ethics, responsibilities and norms of the established legal practices. |
| | **PO5** | Recognize the need for and have the preparation and ability to engage in independent and life-long learning in the broader context of legal change. |
| | **PO6** | Acquisition of advance knowledge in the specific chosen area of specialization. |
| | **PO7** | Interpretation and analyzing the legal and social problems and working towards the redressal of such problems by application of laws and regulations in force. |
| | **PO8** | The inclusion of practical component in the field of teaching learning, students learn to collect empirical data, analyse it by application of law which intern helps strengthen their field of research. |
| | **PO9** | Judicial Service Or Judiciary- The Program Helps The Learner To Get Trained To Serve The Third Wing Of The Government Which Is The Judiciary. |

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| Programme Specific Outcome (PSO) – For **LL.B.** Semester - III | **PSO1** | Should be able to Demonstrate understanding of substantive and procedural law sufficient to enter the legal profession and professions in which legal knowledge is an advantage. |
| | **PSO2** | Should be able to associate the learning from the courses related to Law and Management |
| | **PSO3** | Should have the capability to understand the laws at national and global level and to solve the client's problem. |
| | **PSO4** | Should able to posses the skills to communicate in both oral and written forms and ability to formulate legal problems and using appropriate concepts and methods to solve them. |
| | **PSO5** | Should able to use skills in specific areas (e.g. Criminal, industrial-organizational, clinical, counselling, social, community). |
| | **PSO6** | Should able to analyze social problems and understanding social dynamics. |
| | **PSO7** | Should be able to Gather and interpret relevant facts and conduct legal research. |
| | **PSO8** | Should be able to subject facilitates the student to understand the ingredients of an offence which is made punishable under the provisions of the law and the general defences that can also be taken in order to prevent such an offence.. |
| | **PSO9** | Should be able to encouraging the analysis of legal problems from an objective point of view and work towards finding solutions to the problems by application of laws and regulations. |

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| To Pass | The passing minimum for End Term University Examination for each course/subject shall be 40%. However, the passing criteria for End Term University Examination for all the courses of a semester shall be 50 % in the aggregate. If a candidate fails to obtain aggregate 50% of marks for all the courses of a semester his/her marks for any course/subject, (where 50 % or more marks are obtained shall be carried forwarded in the next examination. For the award of grade, calculation of CGPA and award of degree the candidate must score a minimum SGPA of 5.0 in each semester separately. For final (Sixth) Semester University Examination, a Candidate is required to submit written assignments (Journals) & appear for University Viva-Voce as per the requirement of the Bar Council of India – Legal Education Rules, 2008. The Sardar Patel University will frame appropriate rules for the evaluation of the Journals. A candidate aggrieved by the results can apply for rechecking of marks only in the End Term University Examination. The provision of re-assessment of courses (Maximum 3 courses in a semester) shall be permissible each and every semester. However, the reassessment of marks of journals of clinical papers/courses sent by the college and viva-voce taken by the University in the Fifth and sixth semester shall not be permissible. |

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# LL. B (CBCS) SEMESTER-III

| Course Type | Course Code | Name of the Subject | Theory/ Practical | Credit | Exam Duration in Hours | Component of Marks | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Internal | External | Total |
| | | | | | | Total | Total | Total |
| Core Course | UL03CLLB61 | FAMILY LAW-1 | T | 4 | 3 | 12/30 | 28/70 | 40/100 |
| | UL03CLLB62 | ADMINISTRATIVE LAW | T | 4 | 3 | 12/30 | 28/70 | 40/100 |
| | UL03CLLB63 | LABOUR AND INDUSTRIAL LAW-1 | T | 4 | 3 | 12/30 | 28/70 | 40/100 |
| | UL03CLLB64 | PRINCIPLE OF TAXATION LAW | T | 4 | 3 | 12/30 | 28/70 | 40/100 |
| | UL03CLLB65 | LABOUR CODE – I<br>(Effect from June, 2026) | T | 4 | 3 | 12/30 | 28/70 | 40/100 |
| | UL03CLLB66 | INCOME TAX ACT, 2025 AND GOODS AND SERVICES ACT.<br>(Effect from June, 2026) | T | 4 | 3 | 12/30 | 28/70 | 40/100 |
| Elective Course (Any One) | UL03ELLB61 | INTERPRETATION OF STATUTE | T | 4 | 3 | 12/30 | 28/70 | 40/100 |
| | UL03ELLB62 | WHITE COLLAR CRIMES | T | 4 | 3 | 12/30 | 28/70 | 40/100 |

## Degree of Bachelor of Law, LL.B (CBCS)
## Semester: III
## Subject: Family Law-I

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| **Course Code** | **UL03CLLB61** | **Title of the Course** | **Family Law-I** |
| **Total Credits of the Course** | **4** | **Hours per Week** | |

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| Course Objectives: | 1. Family Law is the branch of law, which touches each and every individual of the society. It governs an integral part of the life of the individual.<br>2. In India we have a strange spectacle of personal laws. They owe their diversity to their varied origin, distinct principles and the bulk of substantive law itself.<br>3. The personal laws play a vital role in governing the conflicting interest of the individuals. In India in personal matters there is no national or regional law. Personal law of a person is not determined by his domicile or his nationality but by his membership of the community to which he belongs. |

**Course Content**

| **Unit** | **Description** | **Weightage* (%)** |
|---|---|---|
| 1. | 1.1 Definition of Hindu and the Concept of Family Law<br>1.2 Sources of Hindu Law and Muslim Law<br>1.3 School of Hindu Law and Muslim Law<br>1.4 Branches of Hindu Law and Muslim Law<br>1.5 Uniform Civil Code (Constitution)<br>1.6 Marriage Related Provisions with Constitutional Values | 25% |
| 2. | 2.1 Concept and Condition of Marriage under Hindu and Muslim Law<br>2.2 Void and Voidable Marriages Under Hindu Law<br>2.3 Divorce under Hindu and Muslim law<br>2.4 Divorce Christian & Parsi Act<br>2.5 Muta Marriage Under Muslim Law<br>2.6 Restitution of Conjugal rights & judicial Separation Under Hindu Law | 25% |
| 3. | 3.1 Dowry Prohibition Act<br>3.2 Dower Under Muslim Law<br>3.3 Maintenance Under different Family law<br>3.4 Adoption Under different Family law<br>3.5 Iddat under Muslim law<br>3.6 Concept of Waqf Under Muslim Law | 25% |

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| 4. | 4.1 Special Marriage Act 1954<br>4.2 Christian Marriage Act 1872<br>4.3 Parsi Marriage and Divorce Act 1936<br>4.4 Remarriage under various Family law<br>4.5 Paternity, Maternity and Legitimacy<br>4.6 Damdupat & Benami Transaction | 25% |
| | **PSDA (Professional Skill Development Activities)**<br>• Field Study<br>• Visit to Family Court<br>• Family Counseling | |

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| Teaching-Learning Methodology | • Lecture Method<br>• Power Point Presentation(including audio/video)<br>• Group Discussion<br>• Case study |

| Evaluation Pattern | | |
|---|---|---|
| Sr. No. | Details of the Evaluation | Weightage |
| 1. | Internal Written / Practical Examination (As per CBCS R.6.8.3) | 15% |
| 2. | Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3) | 15% |
| 3. | University Examination | 70% |

| Course Outcomes: Having completed this course, the learner will be able to | |
|---|---|
| 1. | Study of Family Law is Unique. It is not like the rest of the civil laws. It lacks uniformity in application |
| 2. | It covers an enormous area of domestic relations such as marriage, matrimonial remedies, legitimacy of children, custody, guardianship, etc. so because of compulsion the sheer bulk of Family Law in divided into two as family Law-I and family Law-II |
| 3. | The rules relating to marriage, matrimonial remedies, legitimacy of children, custody, guardianship, adoption is of immense importance as it involves the sensitive relationship between individuals in the society. |

| Suggested References: | | |
|---|---|---|
| Sr. No. | References | |
| 1. | Hindu Law | Basant K. Sharma |
| 2. | Hindu Law | Dr. Tahir Mehmood |
| 3. | Hindu Law & Usage | Myneni |
| 4. | Introduction of modern Hindu Law | Derrett |
| 5. | Hindu Law | Mulla |
| 6. | Family Law | Paras Diwan |
| 7. | Modern Hindu Law | Paras Diwan |
| 8. | Hindu Law | Agrawal R D |
| 9. | Modern Hindu Law | Dr. U.P.D.Kesari |

| On-line resources to be used if available as reference material |
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| On-line Resources- Swayam, Edx, Coursera |

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## Degree of Bachelor of Law, LL.B (CBCS)
## Semester: III
## Subject: Administrative Law

| Course Code | UL03CLLB62 | Title of the Course | Administrative Law |
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| Total Credits of the Course | 4 | Hours per Week | |

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| **Course Objectives:** | Administrative Law is one of the significant subjects of law which sometimes called regulatory or public law and is derived from the executive branch of government. It deals with the law relating to administration and deals with modern legal practices and systems of government. The objective of the course is to examine the practical and legal foundation of the modern administrative state. The main goal of administrative law is to protect the interests of the public as it interacts with government. Administrative law has the following objectives.<br>1. To develop student's fundamental understanding of Law, Administrative Law and the scope of law.<br>2. To prepare students in the context of how to create their own presence felt in the law after completing the programme.<br>3. To develop understanding of students regarding law for their own law practice and profession.<br>4. To develop legal service orientation amongst the students, as it is highly significant in the field of law. |

| **Course Content** | | |
|---|---|---|
| **Unit** | **Description** | **Weightage (%)** |
| 1. | 1.1 Evaluation, Nature ,Scope of Administrative law<br>1.2 Origin and Development of Administrative law<br>1.3 Constitutional law & Administration law<br>1.4 Sources of Administrative law<br>1.5 Difference between English & Indian Administrative Law<br>1.6 Doctrine of Separation of power<br>1.7 Rule of law<br>1.8 Classification of Administrative Acts | 25% |
| 2. | 2.1 Delegated legislation, meaning ,growth ,classification and necessity<br>2.2 Limitation of Delegated legislation<br>2.3 Delegated legislation and its Constitutionality<br>2.4 Delegated legislation in Indian Constitution<br>2.5 Types of Delegated legislation<br>2.6 Delegated legislation under Controls and Safeguards<br>2.7 Administrative Tribunals | 25% |

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| 3. | 3.1 Principles of Natural Justice<br>3.2 Judicial Control on Discretion<br>3.3 Judicial Review<br>3.4 Writ Jurisdiction of Supreme Court and High Court , kinds of writ<br>3.6 Public Interest Litigation and Locus Standi<br>3.7 Revision and appellate Jurisdiction of Supreme Court and High Court | 25% |
| 4. | 4.1 Public Corporation<br>4.2 Legal Liability of the Government<br>4.3 Distinguished Administrative Institutions<br>4.4 Administrative Tribunals (Art. 323A) and Tribunal, for other Matter (Art. 323-B)<br>4.5 Commission of Inquiry Act, 1952 | 25% |
| | **PSDA[Professional Skill Development Activities]**<br>• Application to the various tribunal ,government authorities ,and agencies<br>• Application for filing Public Interest Litigation<br>• Visit to Public service commission office & State public service commission office.<br>• Draft Writ petition | |

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| Teaching-Learning Methodology | • Lecture Method<br>• Seminar Method<br>• Power Point Presentation(including audio/video)<br>• Group Discussion<br>• Case Study<br>• Expert Talk |

| Evaluation Pattern | | |
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| Sr. No. | Details of the Evaluation | Weightage |
| 1. | Internal Written / Practical Examination (As per CBCS R.6.8.3) | 15% |
| 2. | Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3) | 15% |
| 3. | University Examination | 70% |

| Course Outcomes: Having completed this course, the learner will be able to | |
|---|---|
| 1. | To understand the meaning of Administrative Law, to describe delegated legislation and quasi legislation, to discuss the concept and components of natural justice. |
| 2. | To understand the difference between Constitutional Law and Administration Law |
| 3. | To understand the grounds on which judiciary may review administrative actions and explain the related doctrine in detail. |
| 4. | To understand anddiscuss the importance of Writ Jurisdiction of Supreme Court and High Court and PIL. |
| 5. | To understand and discuss the Role of Ombudsman, Lokpal and Lokayukta in today's era. |

| Suggested References: | |
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| Sr. No. | References |
| 1. | Administrative Law – M. P. Jain & S. N. Jain |
| 2. | Administrative Law – C K Thakar |
| 3. | Administrative Law – Garner |
| 4. | Administrative Law – Paras Diwan |
| 5. | Administrative Law – K. Rj |
| 6. | Administrative Law – Devendrasing |

| On-line resources to be used if available as reference material |
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| On-line Resources |
| Swayam ,SSC Online, Coursera |

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## Degree of Bachelor of Law, LL.B (CBCS)
## Semester: III
## Subject: Labour & Industrial Law -1

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| Course Code | **UL03CLLB53** | Title of the Course | **Labour & Industrial Law -1** |
| Total Credits of the Course | 4 | Hours per Week | |

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| Course Objectives: | **1.** To develop students' fundamental understanding of Labour Law with different Legislation.<br>**2.** To know about the growth of industrial jurisprudence can significantly be noticed not only from increase in labour and industrial legislations but also from a large number of industrial law issues decided by the Supreme Court and High Courts.<br>**3.** To develop understanding of students regarding to look into the all-important provisions of health, safety and welfare provisions for workers in factories that have assumed centre-stage in the wake of Globalization.<br>**4.** To develop understanding of students for the significant aspect of the lives of labour,i.e., the need and provision for insurance, concept of payment of wages, collective bargaining process of workers and the rights and immunities of trade unionists. |

| Course Content | | |
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| Unit | Description | Weightage* (%) |
| 1. | **The Gujarat Industrial Relation Act 1946**<br>1.1 Introduction, Object, History, Definition.<br>1.2 Authorities Under This Act<br>1.3 Registration of Unions<br>1.4 Approved Union<br>1.5 Representative of Employers and Employees and Appearance On Their Behalf.<br>1.6 Standing Orders<br>1.7 Changes<br>1.8 Joint Committees<br>1.9 Conciliation Proceedings<br>1.10 Arbitration<br>1.11 Labour Courts<br>1.12 Wage Boards<br>1.13 Court of Industrial Arbitration | 25% |

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| | 1.14 Illegal Strike and Lock - Out<br>1.15 Court Of Inquiry , Penalties , Miscellaneous Provision | |
| 2. | **The Industrial Dispute Act 1947**<br>2.1 Preliminary, Introduction, Definition.<br>2.2 Authorities Under This Act.<br>2.3 Notice of Change (Section – 9a)<br>2.4 Reference of Disputes to Boards, Court or Tribunals.<br>2.5 Procedure, Powers and Duties of Authorities<br>2.6 Strikes and Lock - Outs<br>2.7 Lay - off and Retrenchment<br>2.8 Special Provision Relating to Lay-Off, Retrenchment and Closure in Certain Establishments.<br>2.9 Penalties<br>2.10 Miscellaneous. | 25% |
| 3. | **Factories Act 1948**<br>3.1 Preliminary, Introduction, Definition.<br>3.2 Inspecting Staff<br>3.3 Health of Workers<br>3.4 Safety of Workers<br>3.5 Welfare of Workers<br>3.6 Working Hours of Adults<br>3.7 Employment of Young Persons<br>3.8 Annual Leave With wages | 25% |
| 4. | 4.1 **Indian Trade Union Act 1926**<br>4.1.1 Introduction and definition<br>4.1.2 Registration of trade union<br>4.1.3 Rights and Liability of Register Trade Union<br>4.2 **Employees State Insurance Act 1948**<br>4.2.1 Introduction, History and Definition<br>4.2.2 Employee State Insurance Corporation<br>4.2.3 Finance and Audit<br>4.2.4 Contribution<br>4.2.5 Different Benefits under ESI Act 1948<br>4.2.5 Benefits scheme for Other Beneficiary<br>4.2.6 Adjudication of Dispute claims<br>4.2.7 Penalties<br>4.2 8 Miscellaneous | 25% |

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| | **PSDA [Professional Skill Development Activities]**<br>• Case analysis<br>• Visit to factories<br>• Visit to various authorities<br>• Document preparation for registration Trade Union<br>• Interactions with Trade Unions |

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| Teaching-Learning Methodology | • Lecture Method<br>• Power Point Presentation(including audio/video)<br>• Group Discussion<br>• Team Exercise |

| Evaluation Pattern | | |
|---|---|---|
| Sr. No. | Details of the Evaluation | Weightage |
| 1. | Internal Written / Practical Examination (As per CBCS R.6.8.3) | 15% |
| 2. | Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3) | 15% |
| 3. | University Examination | 70% |

| Course Outcomes: Having completed this course, the learner will be able to | |
|---|---|
| 1. | It makes the students to understand the ID Act, 1947, in resolution of industrial disputes as a means to ensure industrial activities and peace. |
| 2. | Students would get, after studying this course, a comprehensive idea about the different legislation like, The Gujarat Industrial Relation Act 1946, The Industrial Dispute Act, Factories Act, The Trade Union Act, and Employees State Insurance Act. |
| 3. | After the study of the course Students would get, a comprehensive idea about the paramount of standing orders and domestic inquiry goaded by the principles of natural justice as an effective tool of ensuring workers' well-being. |

| Suggested References: | |
|---|---|
| Sr. No. | References |
| 1. | **Bare Acts:**<br>1. Employees State Insurance (Amendment) Act, 2010<br>2. Factories Act, 1948<br>3. Industrial Dispute Act, 1947 |
| 2. | **Reference books:**<br>**1.** Labour law - S.K.Malik<br>**2.** Labour and Industrial law -P.L.Malik<br>**3.** Labour laws -Chaturvedi S.M<br>**4.** Labour and Industrial laws -Goswami V.G<br>**5.** Labour and Industrial laws -S.K.Puri<br>**6.** Labour and Industrial laws -Minu Paul<br>**7.** Labour and Industrial laws -K.M.Palla<br>**8.** Labour and Industrial laws -Dr.S.K.Puri |

| On-line resources to be used if available as reference material |
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| On-line Resources: **Swayam, SCC online** |

**Degree of Bachelor of Law, LL.B (CBCS)**
**Semester: III**
**SUBJECT: Principles of Taxation Laws**

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| **Course Code** | **UL03CLL64** | **Title of the Course** | **Principles of Taxation Laws** |
| **Total Credits of the Course** | **4** | **Hours per Week** | |

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| **Course Objectives:** | Taxes have been lifeblood for good governance**.** Taxation today has assumed an important and established role in any economy. Taxation is a very important aspect of law and one of the largest contribution to a nation's economy. The course aims that teaches about the law which regulates and controls imposition, avoidance and evasion of tax. It is made to help students understand the significant aspects of Taxation.<br>1. To demonstrate knowledge of the concept, principles, and rues of taxation of an Individual.<br>2. To provide knowledge to the students about use of the tax planning methods to minimize tax liability.<br>3. To provide knowledge about E- Tax Filing, assessment & various important provisions of Income Tax Act, 1961 &Goods & Service Tax. |

| Course Content | | |
|---|---|---|
| Unit | Description | Weightage* (%) |
| 1. | 1.1 Constitutional Back-ground and Distinguishing features of income -tax<br>1.2 Basic concepts extent and commencement<br>1.3 Charge of Income-Tax<br>1.4 Exempted Incomes<br>1.5 Computation of Total income<br>1.6 Income from house property<br>1.7 Profit and gains of Business of Profession<br>1.8 Exemption and Relief | |
| 2. | 2.1 Income From Capital Gains<br>2.2 Income from other sources<br>2.3.Depreciation allowance and development rebate<br>2.4 Payment Accountability<br>2.5 Set off and carry forward losses<br>2.6 Deduction to be made in computing total income | |
| 3. | 3.1 Income forming part of total income on which no income tax is payable<br>3.2 Rebate and Relief<br>3.3 Settlement of cases<br>3.4 Income Tax Authorities<br>3.5 Procedure for assessment<br>3.6 Tax Deducted at Source Advance Tax and Interest<br>3.7 Appeal and Revision | |

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| | 3.8 Penalty and Offences | |
| 4. | 4.1 Goods and Services Tax(GST)<br>4.1.1 Central GST Act, 2017<br>4.1.2 Gujarat GST Act, 2017 | |
| | **PSDA[Professional Skill Development Activities]**<br>• Tax planning<br>• Case analysis & discussions on various areas if taxation law<br>• Practical learning about filing of tax return<br>• Preparation of documents for GST Registration<br>• Visit to Office of the state goods and service  Council Secretariat | |

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| Teaching-Learning Methodology | • Lecture Method<br>• Power Point Presentation(including audio/video)<br>• Group Discussion<br>• Team Exercise<br>• Case study |

| Evaluation Pattern | | |
|---|---|---|
| Sr. No. | Details of the Evaluation | Weightage |
| 1. | Internal Written / Practical  Examination (As per CBCS R.6.8.3) | 15% |
| 2. | Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3) | 15% |
| 3. | University Examination | 70% |

| Course Outcomes: Having completed this course, the learnerwill be able to | |
|---|---|
| 1. | To understand the various basic conceptions of Taxation Law |
| 2. | To understand how the provisions in theIncome tax laws can be used for tax planning. |
| 3. | To understand the amendments made time to time in finance Act. |
| 4. | To get basic knowledge about how file income tax returns. |

| Suggested References: | |
|---|---|
| Sr. No. | References |
| 1. | Bare Acts**:**<br>1.Income Tax Act,1961<br>2.Goods and Service Tax Act,2017 |
| 2. | Law of Taxation- Dr. Mynani |
| 3. | Taxation Laws- K. Rai |
| 4. | Law of Income Tax- V.K. Sushakumari |
| 5. | Income Tax Law- Dutta |
| 6. | Income Tax Act-O. C Tondon |
| 7. | Law of Income Tax – KailashRai |

| On-line resources to be used if available as reference material |
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| On-line Resources |
| Swayam, Edx, Coursera |

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| **Course Code** | **UL03CLLB65** | **Title of the Course** | **Labour Code -1** |
|---|---|---|---|
| **Total Credits of the Course** | **4** | **Hours per Week** | |

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| **Course Objectives**: | 1. To develop students' fundamental understanding of Labour Law with different Legislation.<br>2. To know about the growth of industrial jurisprudence can significantly be noticed not only from increase in labour and industrial legislations but also from a large number of industrial law issues decided by the Supreme Court and High Courts.<br>3. To develop understanding of students regarding to look into the all-important provisions of health, safety and welfare provisions for workers in factories that have assumed center-stage in the wake of Globalization.<br>4. To develop understanding of students for the significant aspect of the lives of labour, i.e., the need and provision for insurance, concept of payment of wages, collective bargaining process of workers and the rights and immunities of trade unionists. |

| **Course Content** | | |
|---|---|---|
| **Unite** | **Description** | **Weightage* (%)** |
| 1 | **Introduction to Labour codes.**<br>1.1 Historical Evolution of Labour Law, Laissez faire to welfare state.<br>1.2 Principles of Labour Legislations (Social welfare, Social justice, Social Equity, Social Security and National Economy)<br>1.3 Constitutional perspectives of Labour welfare and industrial relations including Directive Principles of State Policy<br>1.4 Industrial Jurisprudence and Labour Policy in India.<br>1.5 International Labour Organisation: Objectives and Functions<br>1.5 Labour Problems & Industrial Relation. | 25% |
| 2 | **The Code on Wages - 2019.**<br>2.1 Introduction to code on wages (Sec. 1 to 4)<br>2.2 Minimum wages (Sec. 5 to 14)<br>2.3 Payment of wages (Sec. 15 to 25)<br>2.4 Payment of Bonus (Sec.26 to 41)<br>2.5 Advisory Board (Sec. 42)<br>2.6 Payment of Dues, Claim and Audit (Sec. 43 to 50)<br>2.7 Inspector - cum - Facilitator (Sec.51)<br>2.8 Offences and Penalties (Sec. 52 to 56)<br>2.9 Miscellaneous (Sec. 57 to 69) | 25% |

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| **3** | **The Industrial Relations Code, 2020**<br>3.1 Introduction to Industrial Relations Code and BI-Partite Forums (Sec. 1 to 4)<br>3.2 Trade Unions (Sec. 5 to 27)<br>3.3 Standing Orders (Sec. 28 to 39)<br>3.4 Notice of Change (Sec. 40 - 41)<br>3.5 Voluntary References of Disputes to Arbitration (Sec. 42)<br>3.6 Mechanism for Resolution of industrial Disputes (Sec. 43 to 61) | 25% |
| **4** | **The Industrial Relations Code, 2020**<br>4.1 Strike and lock -out (Sec. 62 to 64)<br>4.2 Lay - off, Retrenchment and Closure (sec. 65 to 76)<br>4.3 Special Provision relating to Lay-off, Retrenchment and closure in certain establishments (sec.77 to 82)<br>4.4 Worker Re - skilling fund, unfair Labour Practices (sec. 83 & 84)<br>4.5 Offences and Penalties (sec. 85 to 89)<br>4.6 Miscellaneous (sec. 90 to 104) | 25% |

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| | **PSDA [Professional Skill Development Activities]**<br>• Case analysis<br>• Visit to factories<br>• Visit to various authorities<br>• Document preparation for registration Trade Union<br>• Interactions with Trade Unions |

| | |
|---|---|
| Teaching Learning Methodology | • Lecture Method<br>• Power Point Presentation(including audio/video)<br>• Group Discussion<br>• Team Exercise |

| **Evaluation Pattern** | | |
|---|---|---|
| Sr.No. | **Details of the Evaluation** | Weightage |
| 1. | Internal Written / Practical Examination (As per CBCS R.6.8.3) | 15% |
| 2. | Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3) | 15% |
| 3. | University Examination | 70% |

| **Course Outcomes: Having completed this course, the learner will be able to** | |
|---|---|
| 1. | It makes the students to understand the Labour Codes, in resolution of industrial disputes as a means to ensure industrial activities and peace. |
| 2. | Students would get, after studying this course, a comprehensive idea about the evaluations of labour codes and problems on labour laws. . |
| 3. | After the study of the course Students would get, a comprehensive idea about the paramount of standing orders and domestic inquiry goaded by the principles of natural justice as an effective tool of ensuring workers' well-being. |

| **Suggested References:** | |
|---|---|
| **Sr.No.** | **References** |
| 1. | Bare Acts:<br>1. The Code of Wages, 2019<br>2. The Industrial Relations Code, 2020 |
| 2. | Reference books:<br>1. P. L. Malik: Labour and Industrial Laws, Conceptual Clarity<br>2. S. N. Mishra: Labour and Industrial Laws, comparative analysis of old laws.<br>3. H. L. Kumar: Industrial Relations Code, 2020 Commentary<br>4. ILO Publications for International Labour Standards<br>5. Dr. Bhagyashree Deshpande: Textbook on New Labour and Industrial Laws<br>6. Taxmann's New Labour Codes with Labour Rules<br>7. V K Kharbanda, Vipul Kharbanda: New Industrial & Labour Codes<br>8. New Labour Codes: C. Jamanadas (Gujarati) |

| |
|---|
| On-line resources to be used if available as reference material |
| On-line Resources: Swayam, SCC online |

| **Course Code** | **UL03CLLB66** | **Title of the Course** | **Income Tax Act, 2025 and Goods and Services Act** |
|---|---|---|---|
| **Total Credits of the Course** | **4** | **Hours per Week** | **4** |

| | |
|---|---|
| **Course Objectives**: | 1. To develop students' fundamental understanding principles of Taxation and GST with different Legislations<br>2. To understand digital tax mechanism and tax driven administration.<br>3. To analyze the income tax authority's constitution, powers and functions.<br>4. To examine the structure and key provisions of GST Act.<br>5. To enhance advocacy skills in tax advisory. |

| **Course Content** | | |
|---|---|---|
| **Unite** | **Description** | **Weightage* (%)** |
| **1** | 1.1 Concept, Nature and Historical perspective of Taxation<br>1.2 Difference between Direct Tax and Indirect Tax<br>1.3 Constitutional perspective of Direct tax and Indirect Tax<br>1.4 Need and Objectives of Income Tax Act, 2025<br>1.5 Important Definitions: Agriculture Income, Assessee, Income, Total Income, Person, Tax Year, Residential Status, Exempted Income and others<br>1.6 Basis of Charge<br>1.7 Incomes which do not form part of total Income | 25% |
| **2** | 5.1 Heads Of Income<br>5.1.1 Income from Salary<br>5.1.2 Income from House Property<br>5.1.3 Profits and gains of business or profession;<br>5.1.4 Capital gains;<br>5.1.5 Income from other sources<br>5.2 Clubbing of Income and Set-Off and Carry Forward of losses | 25% |
| **3** | 3.1 Deductions<br>3.2 Rebates and Reliefs<br>3.3 Special Provisions Relations Avoidance of Tax<br>3.4 Tax Administration Appointment, powers and functions<br>3.5 PAN, TAN, TDS, TCS | 25% |

| | | |
|---|---|---|
| **4** | Goods and Service Tax<br>4.1 Historical Background of GST<br>4.2 Definitions, Administration and Collections of Tax<br>4.3 Time place and value supply, Registration under GST Law<br>4.4 Advance Ruling under GST<br>4.5 Offences and Penalties under GST<br>4.6 Integrated Goods and Service Tax<br>4.7 Gujarat GST Act, 2017<br>4.8 Preliminary, Definitions, Administration<br>4.9 Levy and Collection of Tax, Time and Value of supply<br>4.10 Input Tax Credit, Registration, Tax Invoice, credit and debit notes<br>4.11 Returns payment tax and refund<br>4.12 Inspection, search, seizure and arrest<br>4.13 Offences and penalties. | 25% |

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|---|---|
| | **PSDA [Professional Skill Development Activities]**<br>• Case analysis<br>• Visit to factories<br>• Visit to various authorities<br>• Document preparation for registration Trade Union<br>• Interactions with Trade Unions |

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|---|---|
| Teaching Learning Methodology | • Lecture Method<br>• Power Point Presentation(including audio/video)<br>• Group Discussion<br>• Team Exercise |

| **Evaluation Pattern** | | |
|---|---|---|
| Sr.No. | **Details of the Evaluation** | Weightage |
| 1. | Internal Written / Practical Examination (As per CBCS R.6.8.3) | 15% |
| 2. | Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3) | 15% |
| 3. | University Examination | 70% |

| **Course Outcomes: Having completed this course, the learner will be able to** | |
|---|---|
| 1. | Students will develop professional skills in tax advisory and will be able to provide legal advice on matters relating to taxation and the Goods and Services Tax (GST). |
| 2. | Students will be able to understand and apply the new concepts of taxation under the Income Tax Act, 2025. |

| **Suggested References:** | |
|---|---|
| **Sr.No.** | **References** |
| 1. | Bare Acts:<br>1. The Income Tax Act, 2025<br>2. The Central Goods and Services Tax Act, 2017<br>3. The Gujarat Goods and Services Tax Act, 2017 |
| 2. | Reference books:<br>1. Girish Ahuja - Income Tax Act, 2025 Including Judicial Pronouncement and Comparative Table (1961 vs 2025) As Amended by The Finance Act, 2026.<br>2. Taxmann - Income Tax Act book 2025 (As amended by Finance Act 2026).<br>3. Law of Taxation by Dr. S.R. Myneni, Eighth Edition, Constitutional Provisions, Income Tax Act 2025, GST Acts Edition 2026 (Law Of Taxation Series)<br>4. Income Tax Act 2025 by Bharat – 2026 Edition.<br>5. Income Tax Act 2025 by Jain & Motlani - New 2nd Edition 2026 LBH Publication |

| On-line resources to be used if available as reference material |
|---|
| On-line Resources: Swayam, SCC online |

**SARDAR PATEL UNIVERSITY**
**Vallabh Vidyanagar, Gujarat**
**(Reaccredited with ‘A’ Grade by NAAC (CGPA 3.11)**
**Syllabus with effect from the Academic Year 2025-26**

## Degree of Bachelor of Law, LL.B (CBCS)
## Semester: III
## Subject: Interpretation of Statute

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|---|---|---|---|
| Course Code | **UL03ELLB61** | Title of the Course | **Interpretation of Statute** |
| Total Credits of the Course | 4 | Hours per Week | |

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| Course Objectives: | **1.** To provide the knowledge of Interpretation of any particular Law.<br>**2.** To give the knowledge how the Statute can be interpreted in different cases and in different circumstances?<br>**3.** To know the rules and regulations regarding interpretation.<br>**4.** How Internal and External Aids becomes useful in interpretation.<br>**5.** To know the main Object of Law and accordingly made interpretation.<br>**6.** To get the Justice, remedy properly. |

| Course Content | | |
|---|---|---|
| Unit | Description | Weightage* (%) |
| 1. | 1.1 Meaning of the term “Interpretation of Statute”<br>1.2 Purpose and importance of Interpretation of statute<br>1.3 Operation, Expiry and repeal of statutes<br>1.4 Meaning: Interpretation and Construction<br>1.4.1 Primary Rules, Literal Rules, Golden Rules<br>1.4.2 Mischief Rule (Rule in Hydon’s sCase)<br>1.4.3 Rule of Harmonious Construction<br>1.5 Construction of General words :<br>1.5.1 Noscitur a sociis,<br>1.5.2 Ejusdem Generis,<br>1.5.3 Reddendo Dingula Singulis. | 25% |
| 2. | 2.1 **Internal aids to Construction**<br>2.1.1 Title Preamble, Heading and marginal notes<br>2.1.2 Section and sub-section, Punctuation and brackets<br>2.1.3 Illustrations, Exceptions, provisions and Interpretation clauses<br>2.1.4 Schedule, proviso, fictions<br>2.2 **External Aids to Construction**<br>2.2.1 Dictionaries<br>2.2.2 Parliamentary history<br>2.2.3 Historical fact and surrounding circumstances<br>2.2.4 Later Social, Political and Economic Development and scientific inventions<br>2.2.5 Reference to other statutes<br>2.2.6 Use of Foreign Decisions<br>2.2.7 Text book<br>2.2.8 Precedent<br>2.2.9 websites | 25% |

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|---|---|---|
| **3.** | 3.1 **Subsidiary Rules of Interpretation**<br>3.2 **Presumption in Statutory Interpretation**<br>3.2.1. Presumption that legislation in territorial<br>3.2.2 Presumption of Constitutionality/ Jurisdiction/ validity<br>3.2.3 Presumption against Hardship, Inconvenience, Injustice<br>3.2.4 Presumption against permitting advantage from one’s own wrong<br>3.2.5 Presumption of Prospective Operation of Statute | 25% |
| **4.** | 4.1 **Interpretation with respect to subject matter and purpose**<br>4.1.1 Construction of taxing statutes<br>4.1.2 Remedial and Penal Statutes<br>4.1.3 Mens Rea in Statutory offences<br>4.1.4 Vicarious liability in statutory Offences<br>4.2 **Principles of Constitutional Interpretation**<br>4.2.1 Harmonious Construction<br>4.2.2 Doctrine of pith and substance<br>4.2.3 Colorable Legislation<br>4.2.4 Doctrine of repugnancy<br>4.2.5 Prospective Overruling<br>4.2.6 Doctrine Eclipse | 25% |
| | **PSDA [ Professional Skill Development Activities]**<br>1. Judgment Writing<br>2. Judgment Analysis<br>3. Drafting | |

| | | |
|---|---|---|
| Teaching-Learning Methodology | • Lecture Method<br>• Power Point Presentation(including audio/video)<br>• Group Discussion<br>• Team Exercise<br>• Case study | |

Evaluation Pattern

| Sr. No. | Details of the Evaluation | Weightage |
|---|---|---|
| 1. | Internal Written / Practical Examination (As per CBCS R.6.8.3) | 15% |
| 2. | Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3) | 15% |
| 3. | University Examination | 70% |

| Course Outcomes: Having completed this course, the learner will be able to |
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| | |
|---|---|
| 1. | A student can know the real meaning of law and about the object of law. |
| 2. | He will get the knowledge of different interpretation method of law. |
| 3. | He can do best practice in the field of Law by becoming An advocate, Public Prosecutor, Judge, Legal Advisor in Company etc. |

| Suggested References: | |
|---|---|
| Sr. No. | References |
| 1. | **Reference books:**<br>1. Principles of Statutory Interpretation – G.P. Singh<br>2. Principles of Interpretation – Tandon<br>3. Interpretation of Statutes – V.P. Saiachi<br>4. Interpretation of Statutes – M.P. Tandon<br>5. Introduction to Justice- Upendra Baxi<br>6. Interpretation of Statutes – Bawa and Roy<br>7. Interpretation of Statutes – K.P. Chakrabarti<br>8. Interpretation of Statutes- S.M Chaturvedi |

| On-line resources to be used if available as reference material |
|---|
| On-line Resources: Swayam, Edx, Coursera |

# SARDAR PATEL UNIVERSITY

**Vallabh Vidyanagar, Gujarat**
**(Reaccredited with 'A' Grade by NAAC (CGPA 3.11)**

## Degree of Bachelor of Law, LL. B (CBCS) Semester: III
## Subject: White Collar Crimes

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|---|---|---|---|
| Course Code | **UL03ELLB62** | Title of the Course | **Whites Collar Crimes** |
| Total Credits of the Course | 4 | Hours per Week | 4 |

| | |
|---|---|
| Course Objectives: | 1. To Introduce the Conceptual Framework of White Collar Crimes<br>2. To Analyze India's Approach to Socio-Economic Offences<br>3. To Examine Various Forms of Deviance in Social and Institutional Contexts<br>4. To Explore the Role of Professional and Occupational Ethics<br>5. To Promote Sensitivity Towards Vulnerable and Marginalized Groups |

| Course Content | | |
|---|---|---|
| Unit | Description | Weightage* (%) |
| 1. | Introduction- concept of White collar crimes.<br>Indian approaches to Socio- Economic offences.<br>Types of White Collar Crimes in India. | 25% |
| 2. | Official Deviance – Conception of Official Deviance.<br>Police Deviance.<br>Political Deviance.<br>Prevention of Corruption Act,2018. N.P.C. (National Police Commission)<br>Concept of Lokpal & Lokayukt. | 25% |
| **3.** | Professional Deviance.<br>Legal profession – Opinion of Disciplinary committee of Bar council of India.<br>Trade union Deviants.<br>Land law Deviants.<br>Upper class Deviants. | 25% |
| **4.** | Gender based Deviance by police authority.<br>Sexual harassment.<br>Offences against scheduled caste.<br>Offences against scheduled tribes.<br>Offences against Women & Child. | 25% |
| | **PSDA [ Professional Skill Development Activities]**<br>1. Judgment Writing<br>2. Judgment Analysis<br>3. Drafting | |

| | |
|---|---|
| Teaching-Learning Methodology | • Lecture Method<br>• Power Point Presentation (including audio/video)<br>• Group Discussion<br>• Team Exercise<br>• Case study |

Evaluation Pattern

| Sr. No. | Details of the Evaluation | Weightage |
|---|---|---|
| 1. | Internal Written / Practical Examination (As per CBCS R.6.8.3) | 15% |
| 2. | Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3) | 15% |
| 3. | University Examination | 70% |

Course Outcomes: Having completed this course, the learner will be able to

| | |
|---|---|
| 1. | Define and Differentiate White Collar Crimes |
| 2. | Interpret India's Legal Framework on Socio-Economic Offences |
| 3. | Analyze Police and Political Deviance |
| 4. | Apply Legal Provisions for Victim Protection and Offender Accountability |

Suggested References:

| Sr. No. | References |
|---|---|
| 1. | The Crisis of Indian Legal System by Upendra Baxi |
| 2. | Law And Poverty by Upendra Baxi |
| 3. | Liberty And Corruption Upendra Baxi |
| 4. | Violation of Democratic Rights in India A.R.Desai |
| 5. | Prevention of Corruption Act, 1988 |
| 6. | Commentary on Prevention of Corruption Act by A.S. Ramchandra Rao |
| 7. | Online References:<br>https://lokpal.gov.in/<br>https://www.studocu.com/in/document/karnataka-state-law-university/kslu-4th-sem/white-collar-crimes-rapid-notes/104556911?utm_source=chatgpt.com<br>https://www.gklawcollege.com/wp-content/themes/gklaw-theme/downloads/library/studymaterials/19white-collar-crimes.pdf |