



# Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

## Shri Vaishnav Institute of Commerce

### Choice Based Credit System (CBCS) in Light of NEP-2020

#### B.COM. V SEMESTER (2021-2024)

#### (Tax Procedure Course)

#### BCOMTA501 CORPORATE TAX PLANNING AND MANAGEMENT - I

COURSE CODE	TYPE OF COURSE	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMTA501	DSE	Corporate Tax Planning and Management	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

\*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

#### Course Objective

1. The objective of the course is to enable the students to acquire the basic knowledge of the corporate tax planning & management.
2. Students should be able to learn the computation of corporate tax.

#### Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

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### Choice Based Credit System (CBCS) in Light of NEP-2020

#### B.COM. V SEMESTER (2021-2024)

#### BCOMTA501 CORPORATE TAX PLANNING AND MANAGEMENT - I

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			THEORY			PRACTICAL		L	T	P	CREDITS
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BCOMTA501	DSE	Corporate Tax Planning and Management	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

#### Course Outcomes

- CO1** Acquire the basic knowledge of different types of taxes, various heads of income and corporate taxes.
- CO2** Understand the problems and methods of tax planning, tax evasion and tax avoidance, importance and scope of tax planning
- CO3** Analyze the tax planning for residential status, income from salaries, house property, business or profession, capital gains and other sources.
- CO4** Develop the analytical skills in applying rates of tax, computation of tax liability and MAT provisions, TDS and payment of Advance Tax
- CO5** Apply the provisions of tax in practical tax planning of individual and corporate.

#### **COURSE CONTENT**

**Unit I: Introduction, Tax Avoidance, Tax Evasion:** Meaning of Tax Planning, Understanding Tax management, Tax Evasion and Tax Avoidance, Justification of Corporate Tax Planning and Management.

**Unit II: Computation of Corporate Tax:** Corporate Tax in India, Carry forward and set off of losses in the case of certain companies under Sec. 79, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits.

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BCOMTA501	DSE	Corporate Tax Planning and Management	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

**Unit III: Tax Planning – Nature of Business:** Tax Planning with reference to setting up of a new business, Location aspects of Business, Nature of business, Form of Organization, Tax planning with reference to Financial Management Decision.

**Unit IV: Capital Structure and Dividend Tax:** Capital Structure, Dividend including Deemed Dividend and Bonus Shares, Tax planning with reference to sale of scientific research assets, Tax on income distributed to unit holders.

**Unit V: Tax Planning: Managerial Decision:** Purchasing of an asset out of own funds or out of borrowed capital, Tax planning with reference to specific management decisions, Make or Buy Decision, Own or Lease Decision, Repair or Replace Decision, Purchasing of assets by installment system or Hire System

#### Suggested Readings

1. Singhanian, Vinod K. and Monica Singhanian. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi. Latest Edition
2. Ahuja, Girish. Gupta R.. *Corporate Tax Planning and Management*. Bharat Law House, Delhi. Latest Edition
3. Acharya, Shuklendra and Gurha M.G.. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad. Latest Edition
4. Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi. Latest Edition
5. E.A. Srinivas, *Corporate Tax Planning*, Tata McGraw Hill. Latest Edition

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**Choice Based Credit System (CBCS) in Light of NEP-2020**  
**BBA+MBA - II SEMESTER (2022-2026)**

**ML307 ENVIRONMENTAL MANAGEMENT AND SUSTAINABILITY**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
ML307	AECC	Environmental Management and Sustainability	60	20	20	0	0	4	0	0	4

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P - Practical; C - Credit; AECC- Ability Enhancement Compulsory Course

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

**Course Objective**

1. To create awareness towards various environmental problems.
2. To create awareness among students towards issues of sustainable development.
3. To expose students towards environment friendly practices of organizations.
4. To sensitize students to act responsibly towards environment.

**Examination Scheme**

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

**Course Outcomes**

1. The course will give students an overview of various environmental concerns and practical challenges in environmental management and sustainability.
2. Emphasis is given to make students practice environment friendly behavior in day-to-day activities.


**COURSE CONTENT**

**UNIT I: Introduction to Environment Pollution and Control**

1. Pollution and its types (Air, Water, and Soil): Causes, Effects and Control measures
2. Municipal Solid Waste: Definition, Composition, Effects
3. Electronic Waste: Definition, Composition, Effects
4. Plastic Pollution: Causes, Effects and Control Measures

  
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**Choice Based Credit System (CBCS) in Light of NEP-2020**  
**BBA+MBA - II SEMESTER (2022-2026)**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
ML307	AECC	Environmental Management and Sustainability	60	20	20	0	0	4	0	0	4

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P - Practical; C - Credit; AECC- Ability Enhancement Compulsory Course

\*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

**UNIT II: Climate Change and Environmental Challenges**

1. Global Warming and Green House Effect
2. Depletion of the Ozone Layer
3. Acid Rain
4. Nuclear Hazards

**UNIT III: Environmental Management and Sustainable Development**

1. Environmental Management and Sustainable Development: An overview
2. Sustainable Development Goals (17 SDGs)
3. Significance of Sustainable Development
4. Environment Friendly Practices At Workplace and Home (Three Rs' of Waste Management, Water Conservation, Energy Conservation)

**UNIT IV: Environmental Acts**

1. The Water (Prevention and Control of Pollution) Act, 1974: Objectives, Definition of Pollution under this act, Powers and Functions of Boards
2. The Air (Prevention and Control of Pollution) Act, 1981: Objectives, Definition of Pollution under this act, Powers and Functions of Boards
3. The Environment (Protection) Act, 1986: Objectives, Definition of important terms used in this Act, Details about the act.
4. Environmental Impact Assessment: Concept and Benefits

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**Choice Based Credit System (CBCS) in Light of NEP-2020**  
**BBA+MBA - II SEMESTER (2022-2026)**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
ML307	AECC	Environmental Management and Sustainability	60	20	20	0	0	4	0	0	4

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; AECC- Ability Enhancement Compulsory Course

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

**UNIT V: Role of Individuals, Corporate and Society**

1. Environmental Values
2. Positive and Adverse Impact of Technological Developments on Society and Environment
3. Role of an individual/ Corporate/ Society in environmental conservation
4. Case Studies: The Bhopal Gas Tragedy, New Delhi's Air Pollution, Arsenic Pollution in Ground Water (West Bengal), Narmada Valley Project, Cauvery Water Dispute, Fukushima Daiichi Disaster (Japan), Ozone Hole over Antarctica, Ganga Pollution, Deterioration of Taj Mahal, Uttarakhand flash floods

**Suggested Readings:**

1. Rogers, P.P., Jalal, K.F. , Boyd, J.A.(Latest Edition) . **An Introduction to Sustainable Development.** Earthscan
2. Kalam, A.P.J. (Latest Edition) . **Target 3 Billion: Innovative Solutions Towards Sustainable Development.** Penguin Books
3. Kaushik , A. and Kaushik (Latest Edition). **Perspectives in Environmental Studies.** New Delhi: New Age International Publishers.
4. Dhameja, S.K. (Latest Edition). **Environmental Studies.** S.K. Kataria and Sons.New Delhi
5. Bharucha, E. (Latest Edition). **Environmental Studies for Undergraduate Courses.** New Delhi: University Grants Commission.
6. Wright, R. T. (Latest Edition). **Environmental Science: towards a sustainable future** .New Delhi: PHL Learning Private Ltd.
7. Rajagopalan, R. (Latest Edition). **Environmental Studies.** New York: Oxford University Press.



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**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

**LLBCL3-PROFESSIONAL ETHICS**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLBCL3	DC	PROFESSIONAL ETHICS	4	0	0	4	60	20	20	0	0

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C – Credit

\***Teacher Assessment** shall be based on the following components: Quiz/Assignment/ Project/Participation in class (Given that no component shall exceed 10 Marks)

**Course Educational Objectives:** The student will be able to-

1. Learn about Importance of Professional Ethics in India, its limitations and possibility of reforms.
2. Acquainted with the scenario of legal profession in India during different periods - ancient, medieval and modern period.
3. Understand the opinions/decisions of the State Bar Councils/Bar Council of India on professional misconduct.
4. Understand the laws governing legal practice in India and the importance of ever-evolving canons of professional standards and etiquettes as recognized the world over.

**Course Outcome:** The student will be-

1. Identify situations of professional dilemmas and analyse the law and principles of legal ethics under the Advocates Act, 1961
2. Understand the concept of contempt of court and its implications on the legal profession.
3. Understand the legal profession in the regulatory context and have information about professional associations and registration requirements.
4. Understand the aspects related to Contempt of Court and various ethical and professional issues such as competence, confidentiality, consent, professional conduct, etc which are covered in the context of landmark cases.



**Shri Vaishnav Vidyapeeth Vishwavidyalaya**  
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**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLBCL3	DC	PROFESSIONAL ETHICS	4	0	0	4	60	20	20	0	0

**COURSE CONTENT:**

**UNIT I: Introduction to Legal Profession**

- History of Legal Profession in India, Nature of Legal Profession,
- Advocates Act 1961.
- Bar Council of India – Constitution and functions
- State Bar Council – Constitution, functions, and position
- Advocates – Enrolment, qualifications and disqualification, classification of Advocates.

**UNIT II: Bar Council**

- Committees of Bar Council of India and State Bar Council.
- Disciplinary Committees of Bar Council of India and State Bar Council – Constitution, Powers, and functions.
- Seven lamps of advocacy

**UNIT III: Contempt of Court**

- Contempt of Court - Contempt of Courts Act, 1971
- Civil and Criminal Contempt
- Legal Profession and Contempt of Court
- Freedom of speech and expression vis-à-vis Contempt of court
- Procedure including defense and punishment for Contempt.

**UNIT IV: Bar Council Code of Ethics**

- Meaning, Nature & scope of ethics in the Profession
- Rights & Privileges of Advocate
- Duties of Advocates toward Court
- Duties of Advocate toward Client
- Duties towards opponent, colleagues and public
- Bench-Bar Relationship



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**BCom.LL.B. (Hons.)**  
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COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLBCL3	DC	PROFESSIONAL ETHICS	4	0	0	4	60	20	20	0	0

**UNIT V: Disciplinary Proceedings**

1. Section 35-38 of the Advocate Act 1961.
2. Punishment of Advocates for Misconduct.
3. Disciplinary power of the Bar Council of India.
4. Change in the constitution of the disciplinary committee.
5. Disposal of disciplinary proceedings.
6. Appeal to Bar Council of India.
7. Appeal to the Supreme Court of India

**REFERENCES:**

**Bare Acts:**

1. Advocates Act, 1961
2. Contempt of Court Act. 1981

**Books:**

1. Iyer, P.R. (2003). *Legal & Professional Ethics*. Nagpur: Wadhwa Publications.
2. Prasad, A. & Singh, C.P. (2022). *Principles of the Ethics of Legal Profession in India*. Jaipur: University book house Private Limited.
3. Rai, K. (2020). *Legal Ethics*. Allahabad: Central Law Publication.
4. Ramachandran, R. (2014). *Professional Ethics for Lawyers - Changing Profession, Changing Ethics*. Gurgaon: Lexis Nexis
5. Sirohi, J.P.S. (2015). *Professional Ethics, Accountancy for Lawyers & Bench Bar Relations*. Allahabad: Allahabad Law Agency.



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**LLB502-JURISPRUDENCE**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLB502	DC	JURISPRUDENCE	4	0	0	4	60	20	20	0	0

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C – Credit

\*Teacher Assessment shall be based on the following components: Quiz/Assignment/ Project/Participation in class  
 (Given that no component shall exceed 10 Marks)

**Course Educational Objectives:** The student will be able to:

1. Learn Jurisprudence is a window that gives into the making, mechanics and meaning of the law.
2. Understand the general principles of Jurisprudence.
3. Learn the various schools of Jurisprudence.
4. Understand the nature of law, the development of law and working of a legal system in different dimensions.
5. Analyze the Relevance of jurisprudence in Modern law and apply understanding of jurisprudence as the philosophy of law in practice.

**Course Outcomes:** The student will be-

1. Demonstrate an advanced and integrated understanding of the political, social, historical, philosophical, and economic context of law.
2. Engage in identification, articulation and critical evaluation of legal theory and the implications for policy.
3. Understanding major schools of legal theory which have influenced the development of Western legal tradition and the Indian legal system.
4. Critically analyze and research complex problems relating to law and legal theory and make reasoned and appropriate choices amongst alternatives.



**Shri Vaishnav Vidyapeeth Vishwavidyalaya**  
**BCom.LL.B. (Hons.)**  
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**3 rd YEAR, SEMESTER - V (2022-27)**

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							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLB502	DC	JURISPRUDENCE	4	0	0	4	60	20	20	0	0

**COURSE CONTENT:**

**UNIT I: Jurisprudence: Nature and Scope**

1. Introduction- Nature and scope of Jurisprudence.
2. Study of Jurisprudence: Utility and importance.
3. Definition of jurisprudence.
4. Jurisprudence as a Social science, Sociology, Psychology, History, Economics, Ethics, and political science.
5. Justice: Distributive Justice, Corrective Justice

**UNIT II: Sources of Law**

1. Legislation
2. Precedents: concept of stare decisis
3. Customs

**UNIT III: Theories/Schools of Law**

1. Natural law Theory
2. Analytical School: Legal Positivism, Austin, Bentham, Hart
3. Hart- Dworkin and Hart- Fuller Debate on Law and Morality
4. Historical School of Law
5. Sociological School- Ihering, Ehrlich, Pound and Dugit
6. Realistic School of Law

**UNIT IV: Purpose of Law**

1. Justice
2. Meaning and kinds
3. Justice and law: approaches of different schools
4. Power of the Supreme Court of India to do complete justice in a case: Article 142
5. Feminist jurisprudence



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							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLB502	DC	JURISPRUDENCE	4	0	0	4	60	20	20	0	0

**UNIT V: Legal Concepts**

1. Legal Rights and Duties
  - a. The characteristics of legal rights, theories of rights, legal rights in a wider sense, the kinds of legal rights,
  - b. Right and Duties Co-relations
2. Concept of Property
3. Possession and Ownership
  - a. Difference between Possession and ownership
4. Persons
  - a. Natural and Artificial Person
  - b. The legal status of animals and protection of animal
  - c. The legal status of dead men
  - d. The status of unborn person, minor, lunatic, drunken, physically challenged.
  - e. Legal persons
  - f. Corporate personality
  - g. Liability

**REFERENCES:**

**Books:**

- Dr. Singh, A. & Dr. Kaur, H. (2020). *Introduction to Jurisprudence*. Gurgaon: LexisNexis.
- Mahajan, V.D. (2022). *Jurisprudence and Legal Theory*. Lucknow: Eastern Book Company, 6<sup>th</sup> ed.
- Paton, G.W. (2017). *A Textbook of Jurisprudence*. Oxford: Oxford University Press, 4<sup>th</sup> ed.
- Pillai, P.S.A. (2016). *Jurisprudence & Legal Theory*. Lucknow: Eastern Book Company, 3<sup>rd</sup> ed.
- Tripathi, Dr. B.N. (2018). *Jurisprudence (Legal Theory)*. Allahabad: Allahabad Law Agency.



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**Choice Based Credit System (CBCS)**  
**3<sup>rd</sup> YEAR, SEMESTER - V (2022-27)**

**LLB503N- ENVIRONMENTAL LAW**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLB503N	DC	ENVIRONMENTAL LAW	4	0	0	4	60	20	20	0	0

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C– Credit

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in class  
 (Given that no component shall be exceed 10 Marks)

**Course Educational Objectives:** The student will be able to:

1. Analyse the causes of environmental pollution and reasons behind degrading biodiversity.
2. Create awareness and educate the students about the various International and National Legislations for the protection of the environment.
3. Give an overview to the students and enhance their understanding of the various case laws and judicial trends on the protection of the environment along with the establishment of the national green tribunal.

**Course Outcomes (CO's):** The student will be:

1. Exhibit an understanding of the terminology, concepts, cases and principles in Environmental Law.
2. Examine the various principles on the protection of environmental law.
3. Evaluate environmental laws critically.
4. Critically analyse the establishment of the National green tribunal and appellate tribunal.
5. Demonstrate an understanding of the major ecological trends and the international treaties and conventions adopted by nations to cope with environmental changes.



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**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

**LLB503N- ENVIRONMENTAL LAW**

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							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLB503N	DC	ENVIRONMENTAL LAW	4	0	0	4	60	20	20	0	0

**COURSE CONTENTS:**

**UNIT I: Introduction and Fundamental Principles**

1. Meaning of Pollution and its causes
2. Kinds of Pollution and its effect on environment
3. Indian Tradition and British Raj: Industrial development and exploitation of Nature
4. Precautionary Principle, Polluter's Pay Principle and Public Trust Doctrine
5. Constitutional Protection

**UNIT II: Environment Protection Laws**

1. Environment Protection Act, 1986
2. Environment Impact Assessment, 2006
3. Conservation of Forest and wildlife
4. National Disaster Management Act
5. Biodiversity Protection

**UNIT III: Judicial Remedies**

1. National Green Tribunal Act, 2010
2. Environment Pollution Control Board
3. Public Interest Litigation
4. Role of Indian Judiciary on Protection of Environment



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**BCom.LL.B. (Hons.)**  
**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

**LLB503N- ENVIRONMENTAL LAW**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLB503N	DC	ENVIRONMENTAL LAW	4	0	0	4	60	20	20	0	0

**UNIT IV: International Perspective**

1. Sustainable Development Goals
2. International Convention on Climate Change
3. Stockholm Declaration
4. Rio Declaration
5. Relation of Human Rights and Environment

**UNIT V: Bio-Medical Waste and Coastal Zone**

1. Definition, Sources and Generations of Bio-Medical waste
2. Classification of Bio-Medical Waste and Classification
3. Health Aspects of Solid Waste
4. Coastal Zone Management
5. Coastal Zone Regulation Act 1991 and Amendments

**REFERENCES:**

**Bare Acts:**

1. Biological Diversity Act, 2002
2. Environment Impact Assessment, 2006
3. Environment Protection Act, 1986
4. The Forest (Conservation) Act, 1980
5. The Wildlife (Protection) Amendment Act, 2006
6. United Nations Convention on Climate Change 1992
7. United Nations Conference on Human Environment 1972



**Shri Vaishnav Vidyapeeth Vishwavidyalaya**  
**BCom.LL.B. (Hons.)**  
**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

**LLB503N- ENVIRONMENTAL LAW**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLB503N	DC	ENVIRONMENTAL LAW	4	0	0	4	60	20	20	0	0

**Books:**

1. Bell, S. & McGillivray, D. (2008). *Environmental Law*. Oxford: Oxford University Press
2. Divan, S. & Rosencranz, A. (2022). *Environmental Law and Policy in India*. Oxford University Press
3. Dr. Jaiswal, N. & Dr. Jaiswal, P.S. (2017). *Environmental Law*. Allahabad: Allahabad Law Agency
4. Dr. Tiwari, H.N. (2022). *Environmental Law*. Allahabad: Allahabad Law Agency
5. Mehta, M.C. (2020). *Lal's Commentaries on Water and Air Pollution and Environment (Protection) Laws*. Delhi: Delhi Law House
6. Shastri, S.C. (2022). *Environmental Law*. Eastern Book Company
7. Thakur, K. (1997). *Environmental Protection Law and Policy in India*. New Delhi: Deep and Deep Publication.

**Case-Reporters:**

1. All India Reporter
2. Manupatra Database
3. Supreme Court Cases



**Shri Vaishnav Vidyapeeth Vishwavidyalaya**  
**BCom.LL.B. (Hons.)**  
**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

**LLBH101- INTERPRETATION OF STATUTES AND PRINCIPLES OF LEGISLATIONS**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLBH101	HEC	INTERPRETATION OF STATUTES AND PRINCIPLES OF LEGISLATIONS	4	0	0	4	60	20	20	0	0

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

**\*Teacher Assessment** shall be based following components: **Handwritten Write-up-** 50 Marks and **Presentation-** 50 Marks (Panel Presentation)

**Course Educational Objectives:** The student will be able to:

1. Provide knowledge on how to maintain uniformity in the process of discovering the meaning of the words, various rules for the interpretation of statutes have evolved with the passage of time.
2. Learn that the statutes remain the same for application and reference for the courts yet there may be the possibility of difference of opinion as to the meaning of the words used in the language of the statutes.

**Course Outcomes:** The students will be:

1. Understand that in case of disputes between individuals regarding their interests, is recognized through legislation.
2. Understand that Courts play an important role in applying the law to the life of individuals through the means of interpretation.
3. Demonstrate the possible difference of opinion as to the meaning of the words used in the language of the statutes.

**COURSE-CONTENT:**

**UNIT I: Principles of Legislation and Introduction to Statutes**

Law-making: the legislature, executive and judiciary, Principles of legislation, Principle of utility, Relevance of John Rawls and Robert Nozick: individual interest to community interest, Operation of these principles upon legislation, Distinction between morals and legislation, Meaning of the term statutes, Commencement, operation and repeal of statutes.



**Shri Vaishnav Vidyapeeth Vishwavidyalaya**  
**BCom.LL.B. (Hons.)**  
**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLBH101	HEC	INTERPRETATION OF STATUTES AND PRINCIPLES OF LEGISLATIONS	4	0	0	4	60	20	20	0	0

**UNIT II: Rules of Statutory Interpretation**

Primary Rules: Literal rule; Golden rule, Mischief rule (rule in the Heydon's case) and Rule of harmonious construction, Secondary Rules; Noscitur a sociis, Ejusdem generis and Reddendo singula singulis

**UNIT III: Presumptions in statutory interpretation**

Statutes are valid, Statutes are territorial in operation, Presumption as to jurisdiction, Presumption against what is inconvenient or absurd, Presumption against intending injustice, Presumption against impairing obligations or permitting advantage from one's own wrong.

**UNIT IV: Maxims of Statutory Interpretation**

Delegatus non potest delegare, Expressio unius exclusio alterius, Generalia specialibus non derogant, In pari delicto potior est conditio possidentis, Utres valet potior quam pareat, Expressum facit cessare tacitum, In bonam partem

**UNIT V: Principles of Constitutional Interpretation**

Harmonious construction, Doctrine of pith and substance, Colourable legislation, Ancillary powers, Occupied field, Residuary power, Doctrine of Repugnancy

**REFERENCES:**

**Bare Acts:**

1. The General Clauses Act, 1897: Nature, Scope and Relevance (with special reference to sections 6 to 8 of the Act)
2. Definition clauses in various Legislations: Nature and Interpretative Role.



**Shri Vaishnav Vidyapeeth Vishwavidyalaya**  
**BCom.LL.B. (Hons.)**  
**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLBH101	HEC	INTERPRETATION OF STATUTES AND PRINCIPLES OF LEGISLATIONS	4	0	0	4	60	20	20	0	0

**Books:**

1. Bakshi, P.M. (2008). *Interpretation of Statutes* (1<sup>st</sup> Ed.). Allahbad: Orient Publishing Company.
2. Benion, A.F. (2008). *Benion's on Statutory Interpretation*. United Kingdom: Lexis Nexis.
3. Langen, J. (2006). *Maxwell on Interpretation of Statute* (5<sup>th</sup> Ed.). Delhi: Lexis Nexis.
4. Rao, M.N., Dhanda, A. & Bindra, N.S. (2007). *Interpretation of Statutes* (10<sup>th</sup> Ed.). Delhi: Lexis Nexis.
5. Singh, G.P. (2010). *Principles of Statutory Construction* (12<sup>th</sup> Ed.). Nagpur: Lexis Nexis.
6. Sarathi, V.P. (2015). *Interpretation of Statutes* (5<sup>th</sup> Ed.). Lucknow: Eastern Book Company.



**Shri Vaishnav Vidyapeeth Vishwavidyalaya**  
**BCom.LL.B. (Hons.)**  
**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

**LLBH102- PENOLOGY AND VICTIMOLOGY**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLBH102	HEC	PENOLOGY AND VICTIMOLOGY	4	0	0	4	60	20	20	0	0

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

\*Teacher Assessment shall be based on the following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

**Course Educational Objectives:** The student will be able to:

1. Introduce the students to the concepts of Penology and Victimology and will acquaint them with the study of law from this perspective.
2. Provide the students with an understanding of the various theories of punishment, penal reforms, prison reforms, etc.
3. Learn about the various impacts of victimization, restorative justice and compensatory schemes for the benefit of victims.

**Course Outcomes:** The students will be:

1. Understand the various dimensions of the various aspects of Indian law related to penology and Victimology.
2. Understand the various aspects of the Indian legal structure like that of the concepts of restorative justice and compensatory schemes for victims.
3. Demonstrate a thorough and contextual knowledge of penal laws and the various leading cases, particularly in their application to real law problems.

**COURSE-CONTENT:**

**UNIT I: Penology and Theories of Punishment**

Concept and Meaning of the study of penology, Theories of punishment: Retributive, Reformative, Preventive and Deterrent, Hindu and Islamic approach to punishment, Forms of punishment, Judicial approach of India towards capital punishment.



**Shri Vaishnav Vidyapeeth Vishwavidyalaya**  
**BCom.LL.B. (Hons.)**  
**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLBH102	HEC	PENOLOGY AND VICTIMOLOGY	4	0	0	4	60	20	20	0	0

**UNIT II: Sentencing and Imprisonment**

Types of sentences in India Law, Corrective Labour, Collective Fine, Reparation by the offender or by the Court, White Collar Crimes, sentencing as summary punishment, Plea bargaining, Prison Reforms in India, Rights of Prisoners, Classification of prisoners, status of Indian jails as of today, Concept of open jail, duties of custodial staff, Deviance by custodial staff, development of Judicial surveillance.

**UNIT III: Probation and Parole**

Meaning and concept of probation and parole, Probation of Offenders Act and recent changes, Parole system in India, Role of the judiciary on probation and parole.

**UNIT IV: Victim and Victimology**

Concept and study of victimology, meaning of victim and victimization, Victims of Crime, Victims of abuse of power, Impact of victimization: Physical Impact, Financial Impact and Psychological Impact, Understanding of Secondary Victimization.

**UNIT V: Restorative Justice and Compensatory Relief to Victims**

Concept of restorative justice for victims, Various victim assisted programs run by different organisations in India, Legal reforms in India towards justice to victims, Compensatory provisions under criminal procedure code; Probation of Offenders Act, judicial trend on compensatory relief provided to victims, De-Victimization and victim welfare fund.



**Shri Vaishnav Vidyapeeth Vishwavidyalaya**  
**BCom.LL.B. (Hons.)**  
**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

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							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLBH102	HEC	PENOLOGY AND VICTIMOLOGY	4	0	0	4	60	20	20	0	0

**REFERENCES:**

1. Chaturvedi, J.C. (2006). *Penology and Correctional Administration* (1<sup>st</sup> Ed.). Delhi: Isha Books.
2. David, S. (2008). *Penology* (1<sup>st</sup> Ed.). California: Sage Publications.
3. Gillian, J. L. (1971). *Criminology and Penology* (3<sup>rd</sup> Ed.). Westport: Praeger Publishers.
4. Ponnaian, M. (2013). *Criminology and Penology*. Delhi: Pioneer Books.
5. Paranjape, N.V. (2020). *Criminology, Penology and Victimology*. Prayagraj: Central Law Publication.
6. Qadri, S.M.A. (2009). *Ahmad Siddique's Criminology & Penology* (6<sup>th</sup> Ed.). Lucknow: Eastern Book Company.
7. Rajan, V.N. (1981). *Victimology in India: An Introductory Study* (2<sup>nd</sup> Ed.). Delhi: Allied Publishers.
8. Sen, P.K. (2015). *Penology Old and New*. Delhi: Gyan Books.

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Chairperson, Faculty of Studies  
SVVV

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Joint Registrar  
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**Shri Vaishnav Vidyapeeth Vishwavidyalaya**  
**BCom.LL.B. (Hons.)**  
**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

**LLBTP05-TERM PAPER / (RESEARCH PAPER)-V**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLBTP05	DC	TERM PAPER / (RESEARCH PAPER)-V	0	0	6	3	0	0	0	0	100

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

**\*Teacher Assessment** shall be based following components: **Handwritten Write-up-** 50 Marks and **Presentation-** 50 Marks (Panel Presentation)

**Course Educational Objectives:** The student will be able to:

1. Explore the possible practical applications of the various theories that have been formulated so far in the present semester.
2. Look up the national and international cases related to the theories that they are studying in the present semester.
3. To understand and enhance analytical, deep research, organizational and outstanding skills.

**Course Outcomes:** The students will be:

1. Understand the syllabus of the current semester.
2. Be able to choose the topic of their interest in write-up and presentation
3. Be able to apply the theories and legal provisions according to the requirement of the topic.
4. Enhance the legal knowledge and presentations skills
5. Enhance the research and development skill in the legal field

**COURSE- DESCRIPTION**

This paper will carry Maximum of 100 Marks which will be divided into Write up and presentation. This course will be taught through class instructions and simulation exercises with the assistance of Faculty. Apart from teaching the relevant provisions of law, the course shall include the presentation on the topic of the syllabus extracted from the Ongoing semester.

The Term paper / (Research paper) consists of four major sections:

1. Introduction
2. Background
3. Analysis
4. Conclusion

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**Shri Vaishnav Vidyapeeth Vishwavidyalaya**  
**BCom.LL.B. (Hons.)**  
**Choice Based Credit System (CBCS)**  
**3 rd YEAR, SEMESTER - V (2022-27)**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
LLBTP05	DC	TERM PAPER / (RESEARCH PAPER)-V	0	0	6	3	0	0	0	0	100

**Details of the Sections:**

**1. Introduction**

- Introduce and note why the topic is important
- Briefly summarize necessary background information
- Statement of problem of your topic
- Convey the roadmap of your paper

**2. Background: Comparative study**

- Describe the genesis of the subject
- Describe the changes that have occurred during the development
- Explain the reasons for the changes
- Describe the current situation

**3. Analysis**

- Discuss the major issues of your paper
- Present the argument and separate issues and sub issues
- Use organizational paradigms where appropriate.

**4. Conclusion**

- Restate the Term paper / (Research paper)
- Summarize the major point of the paper