

ICFAI Foundation
for Higher Education
(Deemed-to-be University under Section 3 of the UGC Act, 1956)
Autonomous Institution. Accredited by NAAC with 'A+' Grade

ICFAI
LAW SCHOOL
HYDERABAD



SYLLABUS AND CURRICULUM OF LLM PROGRAM




REGISTRAR
THE ICFAI FOUNDATION FOR HIGHER EDUCATION
(Deemed-to-be-University Under Section 3 of the UGC ACT, 1956)

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1. Introduction :

1.1 The ICFAI Foundation for Higher Education

The ICFAI Foundation for Higher Education (IFHE) is declared as a Deemed-to-be University, under Section 3 of the UGC Act, 1956. It has evolved a comprehensive student-centric learning approach consisting of several stages, designed to add significant values to the learner's understanding in an integrated manner, covering relevant knowledge, practical skills and positive attitudes. IFHE comprises of:

- Faculty of Management (IBS Hyderabad),
- Faculty of Science and Technology (IcfaiTech), and
- Faculty of Law (FoL).

1.2 : Faculty of Law :

Vision

The vision of the Law School is to be a 'centre of excellence in the legal education with high quality of teaching and research and dream-destination for students, the future generations of legal professionals'.

Mission

The Mission of the Law School is to carve the mediocre students joining the college into future generation advocates and legal professionals with world class expertise by providing rigorous course work, creating student centric and participative learning opportunities, to solve the complex problems resulting from the changing international business environment.

The Faculty of Law commonly known as ICFAI Law School is a constituent unit of the ICFAI Foundation for Higher Education (A Deemed-to-be University) established under Section 3 of UGC Act, 1956, located in the lush green environment in the vicinity of historical city of Hyderabad. Today's legal profession needs a distinctive, well-qualified, analytical legal

professional with academic excellence and practical exposure to address complex challenges posed by ever changing business environment.

The ICFAI Law School, with excellent and continuous teaching and learning process, student centric and industry friendly dynamic curriculum and real life exposure provides best in class, legal education to the student and carving them to market ready legal professionals out of mediocre student who desires of making law as the dream career.

The ICFAI Law School endeavours with diversified teaching methodologies, internships, industrial interface and networking with professionals, excellent placements and career oriented trainings, class of art infrastructure facilities and learning environment, throws out open platform for students of all walks of life to acquire required knowledge and accomplish their goals. It provides a blend of theory and practice, law, management, humanities and technology in 360 degrees learning model to equip the students for 21st century challenges. It also strives to inculcate the habit of continuous learning, promote social causes, and implant advocacy skillsets exponential professional expertise.

The ICFAI Law School offers UG Programs (Five year integrated campus based full time programs), PG Programs (One Year campus based full time programs) and Doctoral Program (Full time and Part-time programs) and Certificate Programs.

The Center of Postgraduate Legal Studies :

The ICFAI Law School has launched the 'The Centre of Postgraduate Legal Studies' with an objective of offering one year full time LLM programs in law to facilitate law graduates to pursue LLM and Research in ICFAI Law School.

The Center of Postgraduate Legal Studies offers one year LLM programs in semester mode in accordance with the guidelines of UGC. The program helps in enhancing the knowledge base of the students in academics, professional understanding and readiness to face the challenges of the corporate world.

Admission

The requirements for admission to LL.M. program are as follows:

a) The candidate must have completed a bachelor's degree in Law (LL.B./BL/LLB (Hons.)/integrated programs or any equivalent grade) with a percentage of at least 45% or an equivalent cumulative grade point average from any Indian University recognized by UGC or any equivalent degree offered by a Foreign University.

Explanation: In case of degree by Foreign University, the factor of equivalence would be decided by the CPGLS.

b) The candidate must have been allotted with a seat based on entrance examination and personal interview conducted by the Faculty of Law, IFHE, Hyderabad, for admission into this program.

c) The students appearing for final year examination and awaiting results may also apply for the entrance examination and submit the marks at the time of commencement of the classes.

3.2 Provisional admission may be offered, subject to the approval of CPGLS, for an applicant, whose result is due, to undertake the program provided the result / provisional degree certificate is submitted before the beginning of the first semester examination.

In case, the provisionally admitted candidate fails to submit the result /provisional degree certificate before the beginning of the first semester examination, the provisional admission of the candidate shall stand cancelled.

Eligibility :

- Graduation in Five Year/Three Year/Integrated Law Programs or equivalent Degree recognized by The Bar Council of India with a minimum of 50% marks or equivalent Grade
- Should have qualified in the ILSAT (PG) conducted by ICFAI Law School, IFHE, Hyderabad every year
- The students appearing for final year examinations and awaiting results may also apply for the entrance examination.

Examination system and Project Work:

- Student shall be allowed to take end-semester examination in a paper only if the minimum attendance requirement fixed by the University is fulfilled.
- Any student so debarred under 6.1 would be eligible to appear for the examination in that paper only in subsequent academic year after duly attending the course.

- Each paper is assessed based on the following components and marks:
 - a) Teaching Assignment - 15marks
 - b) Assignments/Tests - 15 marks
 - c) Class Participation - 10 marks
 - d) End-Semester Examination - 60 Marks

Total 100 Marks

- A student must secure a minimum of fifty percent marks in each paper and dissertation in order to fulfill the requirements of the Degree.
- A student failing to conform to the above requirement in any of the papers shall appear in the repeat examination for that paper as and when it is held and secure the minimum marks prescribed above

Grading system

Percentage of Marks Grade Value

Marks Range	Grade	Grade Points	Qualitative Meaning
70% and Above	A	10	Excellent
65% and above but below 70%	B	8	Very Good
60% and above but below 65%	C	6	Good
55% and above but below 60%	D	4	Average
50% and above but below 55%	E	2	Fair
Below 50%	F	0	Exposed (Fail)

Dissertation:

- Student is required to submit a dissertation containing minimum of 30,000 words in the partial fulfillment of the Degree.

- Dissertation carries five credits and a total of 200 marks, which includes the following components and marks.

Sl. No. Components Marks

1 Synopsis	-	10 Marks
2 Pre-submission Presentation	-	10 Marks
3 Dissertation	-	150 Marks
4 Viva	-	30 Marks

Total	-	200 Marks
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Grading Evaluation

Marks Range	Grade	Grade Points	Qualitative Meaning
175 - 200	A	10	Excellent
150 -174	B	8	Very Good
125- 149	C	6	Good
100-124	D	4	Average
Below 100	E	2	Exposed (Fail)

- Student is required to finalize the dissertation topic within 15 days from the beginning of the first semester. Student must submit a synopsis for evaluation and approval of the dissertation topic.

- An initial presentation of the topic shall be made before the CPGLS after the submission of the synopsis but within 60 days from the commencement of the first semester.

- After the successful completion of initial presentation, a guide shall be assigned to the student by the CPGLS based on the feasibility and subject-matter expertise of the concerned faculty.

- Professors, Associate Professors and Assistant Professors are qualified to guide the LL.M. dissertations. Each guide should have not more than 5 candidates.

- Student is required to make a pre-submission presentation before CPGLS of the concerned year with an advance notice of 15 days to the office of Academics.

- Final written-submission (Dissertation) shall be submitted within one month from the date of pre-submission presentation. Five hard copies of the thesis must be submitted along with a softcopy in PDF format to the office of AR (Academics).

- Dissertation shall be assessed by both an internal and an external examiner selected by the CPGLS. On completion of the evaluation, a viva-voce will be conducted by a committee constituted with the Guide, Dean, Faculty of Law, IHE and one external examiner.

Award of Degree

The following classification based on CGPA will be made and mentioned in the graduation certificate of the student.

Distinction	CGPA 9.00 or above
I Division	CGPA 7.00 or more but less than 8.99
II Division	CGPA 5.00 or more but less than 6.99

LLM in Tax Laws

About the Program: The program is a practice oriented one which provides inputs in the area of taxation. The students joining the program shall have the comprehensive understanding of litigation procedures relating to taxation.

Semester -1 Papers with Course Codes

Sl. No.	Code	Title of the Paper	Credits
1.	ML111	Research Methods and Legal Writing	3
2.	ML112	Comparative Public Law	3
3.	ML113	Law and Justice in Globalizing World	3
4.	ML114	Tax Policy – Foundation of the Taxation – Tax Planning	2
5.	ML115	General Taxation, Direct Taxation	2

Semester – II Papers with Course Codes

Sl. No.	Course code	Title of the Paper	Credits
1.	ML121	Indirect Taxes	2
2.	ML122	Corporate Taxation	2
3.	ML123	International Taxation and Transfer pricing	2
4.	ML124	Taxation Litigation – Procedure and Practice	2
		Dissertation	3

Non Credit courses :

- Double Taxation Agreement and International Consortium of Treaties,
- Administration, Adjudication and Professional Responsibility
- Taxation of Intellectual Property Transaction
- Tax Planning for Family Business

LLM (TAX LAWS)

Paper – I Research Methods and Legal Writing

Objectives:

The course helps the students to learn various methods of conducting research in legal studies including the collection, analysis and organization of data and recording of findings for report writing. It will help to acquaint with the scientific method of social science research and to develop the skills of legal writing. The students are expected to acquire the knowledge and skills of investigations, interpretation of primary and secondary data in socio-legal research.

UNIT I: Introduction to Legal Research and Writing

Meaning, scope and objectives of legal research – Significance and limitations of scientific methodology with reference to socio-legal research – Importance of legal research in common law and civil law systems – Classification of legal research – Doctrinal and Non-doctrinal – merits and demerits (evaluative, explicative, identificatory, projective, collative, impact analysis and interpretative) – Legal writing- meaning and scope.

UNIT II: Research Design and Methods

Meaning – Formulation of research design – objective and purpose of study – selection of research problem and developing a research plan (Exploration, Description, Diagnosis, Experimentation) – Research design – Basic Principles – Need of research design – Features of good design – Important concepts relating to research design – Observation and Facts, Laws and Theories, Prediction and explanation, Induction, Deduction, Development of Models. Hypothesis – meaning, scope, classification, formulation of hypothesis – literature survey – use of information technology for collection of material (word processing, data processing, graphical processing, use of excel).

UNIT III: Research Sources and Techniques

Sources of Data – Primary and Secondary Data – Sampling – different types – Determining experimental and sample designs – sampling methods – survey and case study method – scaling techniques and content analysis.

UNIT IV: Research Tools and Data Processing

Methods of data collection – Observation and collection of data – interview and schedule – questionnaire – socio-metric and jurimetrics – Data processing and Analysis strategies (deduction and induction) – Data Analysis with Statistical Packages – Hypothesis-testing – Generalization and Interpretation.

UNIT V: Legal Writing

Significance of legal writing – essentials of legal writing – legal drafting rules – citation methodology – book review and case comments – application of maxims and doctrines – Different steps in the preparation – Layout, structure and language of typical reports – Illustrations and tables – Bibliography, referencing and footnotes – Report writing – plagiarism and copyright issues.

Books:

1. Research Methodology by Wilkinson & Bhandarkar

2. Researching and Writing in Law by Terry Hutchinson, 3rd Edition
3. Concise Book on Legal Research by Robert Watt
4. Legal Research and Methodology, S K Verma & M Afzal Wani (eds), (Indian Law Institute, New Delhi, 2nd ed., 2001).
5. Decision Making in the Supreme Court of India (A Jurimetric Study) – Alternatives in Judicial Research by Vijay K. Gupta, (Delhi: Kaveri Books, 1995).
6. Qualitative Research Methods for the Social Sciences, by Bruce L. Berg (London: Allyn and Bacon, 2001).
7. Legal Research Methodology, Rattan Singh (2013) Lexis Nexis
1. Research Methods for Law by Wing Hong Chui (Edinburgh University Press, 2007)

Paper – II Comparative Public Law

Objectives:

The course helps the student familiarize with the basic concepts of Public Law, knowledge and understanding about the Constitution and its relationship with State and citizen. It also helps in understanding the Comparative and Contemporary Perspective of Governments and Public Law in various Democracies like England, USA and France and also to study principles of criminal liability and the concept of international criminal justice and measures to adopt and maintain peace in the society. It seeks to trace out the evolution of Corporate Law in the wake of Globalization.

Course outcome:

At the end of the course students understand the concept of public law particularly the Constitutional Law, Administrative Law, Criminal Law and Corporate Law in comparison with different countries and the contemporary issues.

UNIT I Introduction

Public law – meaning, concept and definition – distinguish public and private law – Public law in comparative perspective – Contemporary Issues – Employment, Aging Population, Cyber Security, Urbanization, Social Security, Human Rights and Legal Aid

UNIT II Comparative Constitutional Law

Concept of the Constitution – Elements of Constitutionalism – Constitution as Supreme/Higher Law – Rule of law – Bill of Rights – Separation of Powers – Judicial Review - Independence of Judiciary – Constitutional Remedies – Amendment of the Constitution – Impact of Globalization on Constitutionalism

UNIT III Comparative Administrative Law

Classification of Administrative action – Administrative Discretion – Principles of natural Justice – Ombudsman – Administrative Liability – Transparency and Accountability

UNIT IV Comparative Criminal law

Concept and essentials of Crime – Principles of Criminal Liability – Criminal Justice – Fair Trial – International Criminal Justice (Genocide, Crime against Humanity) – International Court of Justice – International Criminal Court (Rome Statute) – Hybrid Courts, Juvenile Justice, White Collar Crimes, Homicide, Violence against Women (VAW)

UNIT V Comparative Corporate Law

Origin and development of corporate law in UK, US and France – Influence on India and China – Development with economic and social Globalization – Principles of Corporation law – Liability of Corporations – Corporate Governance and Social Responsibility

Books: There is no one text book for the course. A detailed reading list will be provided to students week by week

1. A Text book on Jurisprudence by Paton
2. Hall, Jerome: General Principles of Criminal Law (1960), 2nd Ed.
3. Kenny's: Outlines of Criminal Law, 19th Ed.
4. Russell: On Crime, 12th Ed. Vol. I
5. An Introduction to Comparative Law Theory and Method BY Geoffrey Samuel, First Edition (EUROPEAN ACADEMY OF LEGAL THEORY SERIES) (HART PUBLISHING, OXFORD)
6. Critical Legal Perspectives on Global Governance by Liber Amicorum David M Trubek First Edition Edited by: Gráinne de Búrca, Claire Kilpatrick, Joanne Scott (HART PUBLISHING, OXFORD)
7. International Investment Law and Comparative Public Law: An Introduction, Stephan W. Schill, Oxford University Press, 2010,
8. Comparative Constitutional Law (Research Handbooks in Comparative Law series) Edited by Tom Ginsburg & Rosalind Dixon (Edward Elgar Publishing)
9. De Smith's Judicial Review, 7th Ed. (Sweet & Maxwell)
10. LC Backer (ed) Comparative Corporate Law: United States, European Union, China and Japan (Carolina Academic Press, 2002)

Course Hand Out

Academic Year – 2019-20

(Class of 2020)

Course Name: Comparative Public Law

Course Code: LLM

Semester: I

Faculty Name: Dr S V Damodar Reddy

Mobile No: 9440238077

Email: drsvdamodarreddy@gmail.com

Objectives

This course helps the student familiarize with the basic concepts of Public Law, knowledge and understanding about the Constitution and its relationship with State and citizen. It also helps in understanding the Comparative and Contemporary Perspective of Governments and Public Law in various Democracies like England, USA, Canada, Australia and France and also to study principles of criminal liability and the concept of international criminal justice and measures to adopt and maintain peace in the society.

Course outcome:

At the end of the course students understand the concept of public law particularly the Constitutional Law, Administrative Law, Criminal Law and Corporate Law in comparison with different countries and the contemporary issues.

Recommended Text Books and Reference Books

	TEXT BOOK	AUTHOR / PUBLICATION
1..	<u>An Introduction to Comparative Law Theory and Method</u>	Geoffrey Samuel, First Edition (EUROPEAN ACADEMY OF LEGAL THEORY SERIES) (HART PUBLISHING, OXFORD)
2.	<u>Critical Legal Perspectives on Global Governance</u>	Liber Amicorum David M Trubek First Edition Edited by: Gráinne de Búrca, Claire Kilpatrick, Joanne Scott (HART PUBLISHING, OXFORD)
3.	International Investment Law and Comparative Public Law: An Introduction	Stephan W. Schill, Oxford University Press, 2010,
4	Comparative Constitutional Law (Research Handbooks in Comparative Law series)	Tom Ginsburg & Rosalind Dixon Ed. Edward Elgar Publishing
5	Judicial Review	De Smith's 7 th Ed. Sweet & Maxwell
6	Effective Judicial Review: A Cornerstone of Good Governance	Christopher Forsyth, Mark Elliott, Swati Jhaveri, (Oxford University Press, 2010).

7	Comparative Constitutional Law	D.D. Basu, (2nd ed., Wadhwa Nagpur).
8.	The Living Constitution Framing of Indian Constitution	David Strauss, (Oxford University Press, 2010) Dr. Subhash C Kashyap, (Universal Law, 2004)
9.	Constitutional and Administrative Law	Elizabeth Giussani, (Sweet and Maxwell, 2008)
10.	Constitutional Law, Principles and Policies	Erwin Chemerinsky, (3rd ed., Aspen, 2006)
11.	Constitution of the World	M.V. Pylee, (Universal, 2006)
12.	Comparative Constitutional Law	Mahendra P. Singh, (Eastern Book Company, 1989).
13.	The Democratic Constitution	Neal Devins and Louis Fisher, (Oxford University Press, 2010)
14.	Judicial Review and Fundamental Rights	S.N Ray, (Eastern Law House, 1974).
15.	Democracy and constitutionalism in India – A Study of the Basic Structure Doctrine	Sudhir Krishna Swamy, (Oxford University Press, 2009)
16.	Comparative Constitutionalism in South Asia	Sunil Khilnani,Vikram Raghavan, Arun Thiruvengadam, (Oxford University Press, 2013).
17.	Global Perspectives on Constitutional Law	Vikram David Amar, Mark Tushnet, (Oxford University Press, 2009).
18.	The Endurance of National Constitutions	Zachery Elkins, Tom Ginsburg, James Melton, (Cambridge University Press, 2009).
19.	General Principles of Criminal Law	Hall, Jerome: (1960), 2nd Ed.
20.	Russell: On Crime	J.W. Cecil Turner12th Ed. Vol. I Sweet & Maxwell Ltd
21.	Kenny's: Outlines of Criminal Law	J.W. Cecil Turner19th Ed. Cambridge University Press

22.	Comparative Corporate Law: United States, European Union, China and Japan	LC Backer (ed) Carolina Academic Press, 2002
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Course Outline:

Sl. No	No. of Sessions	Topic	Key Concepts	Text Book Material to use	Chapter Reading /Videos	Course outcome
	8	Introduction to the Study of Comparative Public Law	Public law – meaning, concept and definition – distinguish public and private law – Public law in comparative perspective - Contemporary Issues - Employment, Aging Population, Cyber Security, Urbanization, Social Security, Human Rights and Legal Aid	1. Comparative Public Law from above and below Methodical Perspectives in The Globalized World by TSN Shastry - EBH Publishers 2. Use of Comparative Method for Internationalization of Indian Laws by Dugambini Patel - EBH Publishers 3. The High Court, The Constitution and Human Rights by George Williams – EBH Publishers 4. Human Rights and Good Governance by Manoj Kr. Sinha, EBH Publishers	Constitutions and constitutionalism (Law) ePathshala: https://www.youtube.com/watch?v=Rk-RpqBXLdQ	Students are able to understand the meaning and concept of public law and the various contemporary issues relating to public law.
	13	Comparative Constitutional Law	Concept of the Constitution - Meaning and Idea of Constitution; Constitutionalism - Nature and Goals – Idea of Living Constitution - Constitution as Supreme/Highest Law – Bill of Rights – Separation of Powers - Judicial Review - Judicial Activism – Rule of law – Constitutional	1. Aman Ullah and Uzair Samee, “Basic Structure of Constitution: Impact of Kesavananda Bharati on Constitutional Status of Fundamental Rights”, Vol. 26 (2) South Asian Studies 299-309	Comparative Constitution & Preamble https://www.youtube.com/watch?v=im-A26Eha40	Students are acquainted with Idea of Constitution and the Constitutional Ideals present in United Kingdom, United States of America, other countries and India

			Remedies – Amendment of the Constitution – Impact of Globalization on Constitutionalism	(JulyDecember 2011). 2. Anne Smith, “Internationalization and Constitutional Borrowing in Drafting Bills of Rights”, 60(4) International and Comparative Law Quarterly 867-894 (2011October). 3. Bruce Ackerman, “The New Separation of Powers” 113 (3) Harv. L. Rev. 634-729 (2000) 4. Bryan Clark and Amanda Leiter, “Regulatory hide and seek: What agencies can (and can't) do to limit judicial review” 52(5) Boston College Law Review 1687-1732 (2011 November) 5. Chhavi Agarwal, “ Rule of Law: Reflection upon we the People and Beyond” 252 (1) Madras Law Journal 8-16 (2010) 6. Daniel B. Rodriguez, “Change that matters: Essay on State Constitutional Development”,		
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				115(4) Penn State Law Review 1073-1098 (Spring 2011). 7. Daryl Levinson and Richard H. Pildes “Separation of Parties, Not Powers” 119(8) Harvard Law Review 2311-2386 (2006). 8. David King, “Formalizing Local Constitutional Standards of Review and the Implications for Federalism” 97 (7) Virginia Law Review 1685-1726 (November 2011). 9. David Staruss, “Do we Have a Living Constitution” 59 (4) Drake Law Review 973-984 (2011 Summer) 10. Devi Prasad Singh, “Sovereignty, Judicial Review and Separation of Power”, 7(5) Supreme Court Cases 1-13 (2012 September) 11. Ishwara Bhat, “Why and how Federalism matters in Elimination of Disparities and Promotion of		
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				Equal Opportunities for Positive Rights”, 54(3) Journal of the Indian Law Institute 324-363 (July-Sept 2012). 12. Jessica Bulman, “Federalism as a safeguard of the Separation of Powers”, 112(3) Columbia Law Review 459-506 (2012 April) 13. Jonathan Siegel, “Institutional case for Judicial Review” 97(4) Iowa Law Review 1147-1200 (2012 May). 14. K.K. Venugopal, “Separation of Power and the Supreme Court of India”, Vol. 2 No. 2 Journal of Law and Social Policy 64-82 (July 2008). 15. Linda Bosniak, “Persons and Citizens in Constitutional Thought” 8 (1) International Journal of Constitutional Law 9-29 (January 2010). 16. Mark Tushnet, “The Possibilities of		
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				Comparative Constitutional Law", 108 Yale.L.J. 1225 (1999). 17. Nathan Chapman, "Due Process as Separation of Powers", 121(7) Yale Law Journal 1672-1807 (2012 May). 18. Quinn Rosenkranz, "Subjects of the Constitution" 62 (5) Stanford Law Review 1209-1292 (May 2010) 19. Rajvir Sharma, "Judiciary as Change Agent: Some insights into the Changing role of Judiciary in India", 58(2) Indian Journal of Public Administration 264-286 (2012 April-June). 20. Rebecca Brown, "Assisted Living for the Constitution" 59 (4) Drake Law Review 985-1000 (2011 Summer). 21. Schapiro., "Judicial Federalism and the Challenges of State Constitutional Contestation", 115(4) Penn State		
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				Law Review 983-1006 (2011 Spring). 22. Tom Ginsburg, Eric Posner, "Sub Constitutionalism " 62 (6) Stanford Law Review 1583-1628 (June 2010). 23. The Concept of A Constitution and Constitutional Law and Its Relationship with Statehood, Territoriality and Citizenship, by Subhash Chandra Singh – EBH Publishers 24. British Constitution: Contrast with the Constitution of USA and India by Sujata Bhattacharya – EBH Publishers 25. Amendment of The Constitution by Jai S Singh – EBH Publishers 26. Prevention of Loss or Decline of Vernacular and Indigenous Languages in the Indian sub-continent: a Comparative Analysis of Laws and Policies in the context of		
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				Globalization, Language Right I Education and the Reality of Linguistic Diversity by P Ishwara Bhat – EBH Publishers 27. Limited Government, Judicial Review and Judicial Activism by Jayadev Pati, EBH Publishers 28. Limited Government, Judicial Review and Judicial Activism by R D Dubey – EBH Publishers 29. Supreme Court: Law Declared And Complete Justice – Constitutional Boundaries by Y F Jaya Kumar, EBH Publishers 30. Judiciary, Public Interest Litigation, Locus Standi and the Nature of Judicial Power by Manohar Kalita – EBH Publishers		
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	12	Comparative Administrative Law	Concept, Doctrines – Natural Justice, Reasonable Expectation, Reasonableness, Transparency and Accountability; Administrative discretion – Ombudsman – Administrative Tribunal – Administrative Liability – Delegated Legislation	1.Global Administrative Law in Global World: An Overview of Emerging Public Law by Mithilesh Narayan Bhatt – EBH Publishers 2. Open Government and Accountability Under RTI Regim – Mrinalini Kharshiing – EBH Publishers 3.Governance Through Public Law and Constitutional Dimenstions by Subir Bhatnagar – EBH Publishers 4. Independence of the Judiciary in India and England – Transparency of Appointment and Accountability of Judges by Tushar Kanti Saha – EBH Publishers 5. Human Rights and Good Governance by Manoj Kr. Sinha, EBH Publishers	Global Administrative Law https://www.youtube.com/watch?v=yosmR1TvGLE A Comparative Administrative Law Study https://www.dailymotion.com	Student come to know the aspects of comparative administrative law present in United Kingdom, United States of America, Scandinavian Countries and India
	12	Comparative Criminal law	Concept and essentials of Crime - Principles of Criminal Liability - Criminal Justice -Fair Trial - International Criminal Justice (Genocide, Crime against Humanity) – International Court of Justice - International Criminal Court (Rome	1.General Principles of Criminal Law Hall, Jerome: (1960), 2nd Ed. 2.Russell: On CrimeJ.W. Cecil Turner12th Ed. Vol. I	Introduction to Comparative Criminal Justice Systems https://www.youtube.com/watch?v=g947B4vzJN8	Students understand the concept and essentials of crime, International Criminal Justice Systems and its administration in comparison with India.

			Statute) – Hybrid Courts, Juvenile Justice, White Collar Crimes, Homicide, Violence against Women (VAW)	Sweet & Maxwell Ltd 3. Kenny's: Outlines of Criminal Law J.W. Cecil Turner 19th Ed. Cambridge University Press	Comparative Criminal Justice: An Institutional Approach https://www.youtube.com/watch?v=qegKrbDrenU	
	10	Comparative Corporate Law	Origin and development of corporate law in US, UK, France – Influence on India and China – Development with economic and social Globalization – Principles of Corporation law – Liability of Corporations	1. Comparative Corporate Law: United States, European Union, China and Japan LC Backer (ed) Carolina Academic Press, 2002 2. Comparative Public Law from above and below Methodical Perspectives in The Globalized World by TSN Shastry - EBH Publishers 3. Use of Comparative Method for Internationalization of Indian Laws by Dugambini Patel - EBH Publishers 4. The Psychology of Corporate Dishonesty by Kath Hall – IUP Law Review 5. Rethinking Theories of Corporate Liability		Students able to know the presence of corporate law system in the United Kingdom, United States of America, France, China and India.

				in Criminal Law: Pushing the Legislative Envelope – A Comparison of Canadian, American and English Developments by Mariam Maisonville – IUP Law Review 6. The Changing Atmospherics of Corporate Crime Sentencing in the Post Sarbanes-Oxley Act Era by Peter J. Henning IUP Law Review 7. Imagining How a Company Thinks: What is Corporate Culture? By Alice Belcher IUP Law Review 8. In Enron's Wake: Corporate Executives on Trial by Kathleen F Brickey IUP Law Review 9. Stone V Ritter and the Expanding Duty of Loyalty by Claire A Hill and Brett by H Mc Donnell		
	5	Guest Lectures	Comparative Public Law Comparative Constitution Comparative Administrative Law			

			Comparative Criminal Law			
			Comparative Corporate Law			
Total	60					

Case Laws

1. Marbury v. Madison 5 US 137 (1803)
2. Raja Ram Pal v. Hon'ble Speaker, Lok Sabha, AIR 2007 SC 1448
3. Kesavananda Bharati v. State of Kerala AIR 1973 SC 1461
4. National Legal Services Authority v. Union of India AIR 2014 SC 1863
5. Rameshwar Prasad v. Union of India (2006) 2 SCC 1
6. Medical and Educational Charitable Trust v. State of Tamil Nadu (1996) 3 SCC 15
- 7.. Prem Chand v. Executive Commissioner AIR 1963 SC 996
23. Hinch Lal Tiwari v. Kamala Devi (2001) 6 SCC 496
24. Panama Refinery Company v. Ryan (1935) 293 U.S. (400)
25. S.P. Gupta v. President AIR 1982 SC 149

Video Lessons

1. Constitutions and constitutionalism (Law) ePathshala: <https://www.youtube.com/watch?v=Rk-RpqBXLQ>
- 2.. Comparative Constitution & Preamble
<https://www.youtube.com/watch?v=im-A26Eha40>
- 3.. Constitutional design: separation of powers (Law) <https://www.youtube.com/watch?v=58o45McFJRQ>
- 4.. Global Administrative Law : <https://www.youtube.com/watch?v=yosmR1TvGIE>
5. A Comparative Administrative Law Study: <https://www.dailymotion.com>

Expectations from Students:

- a. Students must report to the respective sessions well before the announced time. Late comers will not be permitted to join the class after five minutes of the scheduled time.
- b. Read the relevant chapter(s) and Case Study / material and come well prepared to the class for discussions as indicated in the course plan by the faculty.
- c. In the class discussions student is expected to participate actively and contribute to individual and group learning. Evaluation is based on active meaningful participation.
- d. The participation has to be relevant and meaningful. "Speaking for speaking's sake" will be counter-productive. Participation by just repeating a point made or picking on what someone has said will also be counter-productive.
- e. Evaluation is a continuous process at ICFAI Law School, Hyderabad. Every student needs to be aware of the timelines given in the section below. Absence from these evaluations will mean non awarding of marks in that particular component.
- f. Wherever applicable, group assignments require each student to contribute to the group effort. This enhances group effectiveness and leads to greater appreciation of working in groups.
- g. The Students should come in uniform, otherwise they will be marked absent. Do not roam in the academic area/ attend classes in chappals / shorts / informal t-shirts.

- h. Students are expected to show high regard and appreciation for class discipline and desist from using mobile phones/electronic gadgets/mechanical devices. This disturbs the class ambience and unnecessarily diverts attention of other students as well as the faculty member. To avoid these, mobile phones should be switched off inside the classroom.
- i. Utilize the scheduled consultation hour to meet the faculty time and clarify doubts if any, seek explanations and get mentored if needed.
- j. Attendance is compulsory in all sessions. Minimum required 75 percentage of attendance has to be followed by each student. Failure in fulfilling minimum attendance requirement will result in stoppage from writing/attempting mid- term or end-term exams.

Honour Code:

Unfair practices in tests and **plagiarism** in assignments / project work will straight away entail a **ZERO** to all involved parties.

Class Organization

Class Representative

Two among you will be selected by consensus as Class Representative for each course. She/he will be responsible for class room arrangements, dealing with academic office, for communicating information from faculty to the class and otherwise, also to collect all assignments / project works and deliver them to faculty. He will be the bridge between the faculty and the students of the class and responsible for the discipline in the class. If found unable to function, he/she will be replaced by the faculty of the course.

Class Discipline

- Students must occupy their seats before faculty comes in and remain seated until the end of the class.
- Students must have their name plates on the desk.
- Use of mobile phones is strictly prohibited in the class. If found using or holding the cell phones the faculty may send them out of the class.
- Students are free to ask questions/doubts/clarifications in the class on topics under discussion. For other doubts, they should meet faculty during consulting hours.
- No Student is allowed to enter or exit the class rooms during the proceedings of sessions, if so, the student shall be treated as absent on such date. If repeated more than twice he/she shall be subjected to absent for 5 days in the concerned subject.

Brief profile of the Faculty Member

Dr. S V Damodar Reddy is having fourteen years of full time teaching experience with qualified PhD. in (Intellectual Property Laws), UGC-NET and UGC-AP-SET, LLM, MBA, PG Diploma in Intellectual Property Rights., PG Diploma in Computer Applications., GC in Intellectual Property Rights from WIPO, Geneva, Switzerland. Published a book entitled “Intellectual Property Rights Laws and Practice”, and the Research fields include Intellectual Property Laws, Land Laws and Real Estate Laws beside others. Presented papers in International and National Seminars, written articles, acted as resource person for the Judicial Officers, Assistant Public Prosecutors coaching and for many other organizations. Recorded Video lessons on the subjects Land Laws, Interpretation of Statutes, Drafting, Pleading and Conveyancing for Educational and Multimedia Research Center (EMMRC).

Paper –III Law and Justice in a Globalizing World

Objectives:

The paper aims to provide an understanding about the nature of law and justice in the changed global scenario; develop critical thinking among students regarding nature of law and justice and examine the relevance of Theories of Law and Justice in the contemporary Globalised World.

UNIT I Introduction

Globalization – Meaning and Significance – Social, Economic and Political dimensions of Globalization – Emergence of Transnational Law in a Globalizing World – Global Rule of Law

UNIT II Nature of Law

Meaning and Concept; Theories of law: Natural Law Philosophy – Positivism – Historical, Economic and Sociological approaches to Law

UNIT III Concept of Justice

Justice – Meaning and Nature; Theories of Justice: Metaphysical Idealism – Theological Interpretation – Social Contract and Natural Rights Theory – Individualist Utilitarianism – Social Utilitarianism – Social Good Theory – Economic Theory – Justice as Fairness; Contemporary Ideas of Justice

UNIT IV Globalization, Rule of Law and Constitutional Governance

Impact of Globalization on Sovereignty of States and Democratic law making – Globalization and Human Rights – Impact on Welfare State, Natural Resources and Environment – Globalization and Free Market – Impact of Globalization on Trade Law – Impact of Globalization on Judicial Process and Administration of Justice

UNIT V Global justice

Concept and Meaning; Theoretical Propositions of Global Justice – Realism, Particularism, Nationalism and Cosmopolitanism; Issues Impacting Global Justice – Poverty, Armed conflict, Practice of Nationalism, Crimes against Humanity, Terrorism, Global Politics; Role of International Organisations/Institutions

Books: There is no one text book for the course. A detailed reading list will be provided to students week by week

1. Modern Jurisprudence: A Philosophical Guide by Sean Coyle (First Edn) (Hart Publishing, Oxford)
2. Deconstruction and the Possibility of Justice By Drucilla Cornell, Michel Rosenfeld, Benjamin N. Cardozo School of Law
3. The Idea of Justice By Amartya Sen
4. Development as Freedom By Amartya Sen
5. Globalisation and Legal Theory by William Twining (Cambridge University Press)
6. Encyclopedia of Global Justice by Deen K. Chatterjee (Springer Science & Business Media)
7. Global Justice: The Politics of War Crimes Trials by Kingsley Chiedu Moghalu (Greenwood Publishing Group)
8. Real World Justice: Grounds, Principles, Human Rights, and Social Institutions, A. Follesdal, T. Pogge (Springer Science & Business Media)
9. Frontiers of Justice: Disability, Nationality, Species Membership by Martha C. NUSSBAUM (Harvard University Press)
10. The Law of Peoples: With, The Idea of Public Reason Revisited by John Rawls (Harvard University Press)
11. Global Justice Reform: A Comparative Methodology by Hiram Chodosh NYU Press, 01-Jan-2005
12. Law in a Changing Society by W. Friedmann
13. Legal Theory by W. Friedmann

Tax Policy — Foundation of Taxation — Tax Planning

Objectives: This course helps the students to understand the need for the effective and efficient tax policy and foundations upon which the tax structure, tax administration and compliances are constructed. It also provides inputs for planning of tax in direct and indirect taxes with special reference to the tax planning for businesses.

Unit I: Tax Policy: Concepts and Distinctive Features: Economic development and Government policies — Revenue and Expenditure — Sources of Income to the Government - Fiscal and Monetary policies — Fiscal policy of the government — Elements of Fiscal policies — Evolution of Fiscal policies and Economic Reforms — Taxation as a tool of Fiscal Policy — Need for effective and efficient Tax policies- Tax policy: Nature and Characteristic features- Need for reforms in taxation- Principles of good tax policy — Challenges in framing the tax policies — Budgets - Annual Finance Act - Harmonization of tax regime.

Unit II: Foundation of Taxation — I: Evolution of Tax and tax systems in pre-and post-independence India - Distinction between Tax, Duty, Fee, Levy, Fine, Cess, Excess, Imposition - Constitutional aspect of Taxation (Articles 265 to 289) - Distribution of Taxing Powers between the Centre and State — Constitutional Provisions relating to Levy of Tax — Restrictions on the Power of State Legislatures on fiscal powers - Residuary taxes — Role of Finance Commission - Doctrine of Immunity of Instrumentalities.

Unit III: Foundation of Taxation — II: Classification of taxes and Tax Administration – Tax administration structure - Tax Authorities — Regulation of black money and money laundering - Notifications and Directions — Impact of court rulings on tax laws – Legislative amendments — Tax Practice and Profession.

Unit IV: Tax Planning: Concept and Objective of Tax Planning - Tax Planning, Tax Avoidance and Tax Evasion - Importance of Tax Planning- Difference between tax Planning, Tax Avoidance and Tax Evasion - Essentials of Tax Planning - Tax Planning and Tax Management - Tax Planning Relating to Financial Management Decisions - Organization of Tax Planning Cells.

Unit V: Tax Planning in Direct Taxes: Tax Planning and Income-Tax Act, 1961 - Form of the Organization - Nature of Business -Some General Considerations Regarding New Business - Setting up and Commencement of Business vis-a-vis Tax Planning - Tax Planning Relating to Corporate Restructuring and Reverse Merger — Slump Sale — Transfer of assets between holding and subsidiary companies - Tax Planning Relating to Non-Residents – Tax Planning for Indian Collaborators - Tax Planning for Employees.

Unit VI: Tax Planning in Indirect Taxes: Introduction to tax planning in Indirect Taxes — Steps involved in tax planning under GST — Tax Planning: Transitional provisions, speedy collections - tax planning under various classes of goods and services — tax planning in case composite supply and mixed supply — tax planning in imports and exports — tax planning in customs duty collections and payments.

Suggested Readings:

1. Roy Rohatagi, Basic International Taxation, Vol I & II Taxman Publication
2. Thacker, Sunil, A Study of the Indian Tax System, Part 1 & II, 2008, Tax Note International

General Taxation, Direct Taxation

Objectives: The Objective of this course is to enlighten the students with the classification of taxes, evolution of income tax, important concepts and provisions of the Income Tax Act 1961, authorities under the Act, dispute settlements machinery, recovery, refund and compliances under the Income Tax Act 1961.

Unit I: Introduction to Tax: Constitutional Foundation of Tax — Distribution of income and taxes - Economic policy and Financial Act - Classification of Taxes — Direct and Indirect Taxes- Administration of Taxes in India — methods of accounting — types of accounting methods — tax rates -

Unit I: Direct Taxes and Income Tax: Income Tax Act, 1961 — Outlines of Income Tax law — Basic concepts: Income, person, assessee, financial year, previous year – assessment year, residential status, total income, taxable income, capital receipts and revenue receipts — agriculture income - Incomes which do not form part of Total Income Heads of income taxes.

Unit III: Income from Salaries and Allowances: Income from salaries 2nd allowances — forms of salaries and allowances - house rent allowances - fringe benefits - rebates - exemptions and deductions -computation of income tax.

Unit IV: Income from Profession and Business: Income from profession and business — basic principles of business income —general deductions and exemptions — computation of income from business and profession — valuation of stocks and depreciations —repairs, insurance — investment allowances -investment linked tax incentives — amortization of preliminary expenses — transfer of immovable properties.

Unit V: Income from House Property and Capital Gains: Income from agriculture and house property —self-occupied property — income from let out property — computation of self- occupied property — exemptions and deductions — unrealized rents — meaning and nature of capital gains — basis of charge - short term and long-term capital gains- exemptions and deductions - computation and assessment of capital gains transfer of assets -

Unit VI: Income from Other Sources: Income from other sources — basis of charge — dividend — income from composite letting of building and machinery — receipts with consideration - winnings and lotteries etc — deductions and exemptions -

Unit VII: Assessment and Litigation and Authorities: Tax deduction at source- tax collection at source - Computation of total income —Deductions from Gross total income - Assessment of tax liability - PAN and on line filing of returns — assessment, reassessment - Set off and carry forward of tax liabilities - clubbing of incomes - rectification of errors — income declaration schemes.

Suggested Readings:

1. Dr. Vinod K. Singhania and Dr. Monica Singhania, Student Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. LK Mittal, Law, Practice and Procedure of Service Tax, CCH India, (Walters Kluwer. (India) Pvt. Ltd. New India.
3. Dr. Sanjeev Kumar, Systemic Approach to Indirect Taxes, Bharat Law House.

Indirect Taxes and GST

Unit I: Constitutional Provisions and GST: Indirect Tax Structure in India — Reforms in the Indirect Tax System - The Background of the GST Act — The Constitution (One Hundred and First Amendment) Act 2016 — The Goods and Services Act 2017- Salient Features: SGST, CGST, IGST and UGST — GST Council and GSTN

Unit II: GST Taxable Event: Definition of Goods and Services ~ Interstate and Intrastate Supply of Goods and Services- Classification of Goods and Supply - Supply of Goods and Services — Value of Taxable supply — Place, Time and Value of Supply of Goods and Services — Taxable persons - Exemptions from GST - Meaning of Revenue Neutral Rate (RNR) — Factors Effecting the Determination of Revenue Neutral Rate - Meaning and concept of input tax credit - Reverse Charge — Tax Invoice, credit and debit notes .

Unit III: Registration, Assessments and Accounts: Registration — Migration of existing tax payers — Transitional provisions - Accounts and Records — Assessments: self-assessments, provisional assessments, assessment of unregistered persons, summary registered — Payment tax: tax deduction at source, Collection of tax at sources, payment of interest on delayed payments — Audit- demand and recovery.

Unit IV: Appeals, Offences and Penalties: Disputes in payment of taxes — Burden of proof- special procedures - compliances — Appeals — Appellate Authority ~ Appellate Tribunals — Supreme Court — Appeal to Supreme Court - Advance ruling — Offences and penalties.

Unit V: Integrated Goods and Services Tax Act 2017: Meaning and concept of the IGST — Levy and collection of tax — determination of nature of supply — place of supply of goods or services or both — refund of tax — zero rated supply — appointment of tax and settlement of funds — Important provisions of Goods and Services tax (Compensation to States) Act 2017

Unit VI: Customs Law and Practice: Introduction to customs duty — Types of customs duties — Classification of duties — Principles of Classifications — valuation of goods for customs duty — Administration of customs duty: imports and exports - Duty Draw Back - Foreign Trade Policy

Suggested Readings:

1. Dr, Sanjeev Kumar, Systemic Approach to Indirect Taxes, Bharat Law House.
2. V. Balachandran, Indirect Taxation, Sultan Chand Publications
3. Taxmann, Taxmann Publications (P) Ltd New Delhi
4. CA Atul Kumar Gupta, GST Concept & Roadmap, LexisNexis
5. VS Datey, GST Ready Reckoner, Taxman Publications
6. V S Datey: 'Customs Law, Practice and Procedures', 18th Edition, Taxmanns Publications, New Delhi

Corporate Taxation

Objectives: The course is aimed to provide in puts relating the principles of taxation, application of principles of taxation to the companies and their business. It provides the understanding of tax liability of the corporates on various fronts such as direct taxes and indirect taxes. It also enlightens the students the tax administration and compliances.

Unit I: Introduction to Corporate Taxation: Introduction to Corporate Taxation — Important provisions of Income-tax Act, 1961- Taxation of Companies: Concepts and Definitions: Domestic Company & Foreign Company - Resulting Company -Previous Year Assessment Year - Principal Officer - Charge of Income-Tax - Total income of a company

Unit II: Taxation of Companies: Classification of Income in the Case of a Company - Concepts and Definitions: Amalgamation - Demerger - Infrastructure Capital Company - Interest on securities - ‘Profit’ - ‘Business’ - ‘Manufacture’ - Deemed Profits – Subsidy Received - Income from Property Held for Charitable or Religious Purpose -Capital Assets Owned -Income Chargeable: incomes not Includible in Total Income; Definitions of Certain Terms Relevant to Computation of Income;

Unit III: Allowances and Deductions: Rent, Rates, Taxes, Repairs and Insurance for Buildings - Repairs and Insurance of Machinery, Plant and Furniture - Allowances for Depreciation - Expenses not Deductible; Special Provisions Relating to Deductions from Total Income; Bad Debt Allowed as Deduction - Carry Forward and Set Off of Business Losses - Deductions from Gross Total Income - Deductions in Respect of Certain Payments from Gross Total Income.

Unit IV: Computation of Business Profits: Provisions Specific to Banks, Financial and Non-Banking Financial Companies - Income Derived Partly From Agriculture and Partly From Business - Expenses Incurred in Relation to Incomes which are Not Includible in Total Income -Expenses which are Capital in Nature - Deductions in Respect of Profits and Gains Included in Gross Total Income -Deduction in Respect of Employment of New Workmen.

Unit V: Income from Capital Gains House Property, Other Sources and Unexplained Sources: Chargeability of Capital Gains -Taxation of Capital Gains -Income from House Property-. Set Off and Carry Forward and Set Off of Losses -Income from Other Sources- Unexplained Credits, Investments and Expenditure- Tax on Income of Certain Domestic Companies; Minimum Alternate Tax —.Double Taxation — offences and penalties – tax avoidance and tax evasion.

Suggested Readings:

1. VK Singhania, Student Guide to Income Tax, Taxmann 2015
2. Girish Ahuja, Systematic Approach to Income Tax and Central Tax, Bharath Law House, New Delhi
3. Girish Ahuja, Practical Approach to Income Tax, Bharath Law House 2017

Tax Litigations: Procedure and Practices

Objectives:

This course is aimed to provide information on the fundamentals of tax assessments, various authorities under the direct and indirect tax regime, disputes arising out of tax transactions, filing of cases, appeals, constitution of tribunals, evidences and admissions, land mark rulings, burden of proof under the tax cases, chief and cross examinations and other related procedures.

Unit I: Tax Litigations and Settlements: Nature of disputes in taxes - sources of disputes - Submission of returns and assessments — verification of books and accounts - demand of taxes, duties and interest- Recovery of dues - refunds and claims - Tax disputes: civil and criminal nature — settlement of disputes through negotiations and use of internal dispute settlement machinery

Unit II: Introduction to Tax Disputes under Income Tax Act 1961: Nature of disputes in income tax payments — issues relating to assessment and filing of income tax returns — notices of demand and recovery of tax dues and interest- Evidence under Income Tax Act 1961- inspections and verification of books of accounts — disputes, in tax assessment and payments — tax authorities and adjudications - offences and penalties — departmental enquires and dispute resolution — enforcement of powers.

Unit III: Introduction to Disputes under Indirect Tax Regime: Customs Law: disputes relating to assessments — departmental adjudication -Adjudication authorities ~enforcement powers of revenue officers — inspection, investigation, confiscation of goods - power of seizure and arrest — offences, penalties and trials - departmental appeals. GST: Disputes relating to assessments, classification of goods and transition provisions — departmental adjudication and authorities — inspection, search, seizure and arrest — appeal and revision and department authorities — offences and penalties — confiscation of goods — compounding of offences -

Unit IV: Tax Litigations and Procedure: Applicability CPC to the Tax Litigations — Summons, Search, Notices and Survey: Income Tax, Customs Act, GST etc. — Issue of Commissions -Examinations: Chief and Cross — Admissions and Estoppel — Burden of Proof – Digital Evidence — Principles of Natural Justice - Evidences, Electronic Documents and GST — Offences and Penalties.

Unit V: Court Litigation: Appeals and Revisions: Customs Law: Appeals to Tribunals and Courts - Court Reviews and Revisions. GST: Appeals to Tribunals and Courts. Income Tax: Appeals to Tribunals and Courts.

Suggested Readings:

1. GC Das, Evidence in Income Tax, Pegasus India publishers, 2015, Hyderabad,
2. OP Yadav, Master Guide to Corporate Taxation, 2017, Lexis Nexis, Gurgaon,
3. CA Atul Kumar Gupta, GST: Concept and Roadmap, Lexis Nexis, 2016

International Taxation and Transfer Pricing

Objectives: This course enables the student to understand various concepts associated with the international taxation including the double taxation, double taxation avoidance agreements and treaties, transfer pricing, arm length principles, tax liability based on residence and sources of income, charging and collection of taxes.

Unit I: Introduction to International Taxation: Evolution of International tax Laws — Conventions for administrative assistance in administration of taxes - Regional agreements for cooperation on tax administration ~ The European Convention on Human rights and taxation- The International Convention on Civil and Political Rights and Taxation – Model convention of OECD — GATT and GATS on cross border taxation - tax evasion and avoidance

Unit II: Principles of International Taxation: sources of international taxes — state' practices in taxation - Cross border enforcement of taxation —Principles of international taxations - issues of qualifications and international taxation - double taxation — double taxation avoidable agreements - Taxes and Tax systems — Tax jurisdictions and its limitations.

Unit III: Incidence of International Taxation: Sources of taxation — citizenship and residential status — tax issues arising out of change of citizenship or residence — sources of income and taxation — recognition of foreign entities — Tax equity and tax neutrality – Foreign Income & Foreign tax payers

Unit IV: Transfer Pricing: Meaning and nature of Transfer Pricing — Importance of transfer pricing in taxation — Transfer pricing provisions : Domestic and International transactions — Transfer pricing provisions in India - Arm Length principle — Methods of transfer pricing — Resale Method, cost plus method , profit split method, transactional net margin method - Functions, assets and Risks analysis — documentation under transfer pricing — dispute resolution and appeals - Advance pricing agreement — transfer pricing documents – penalties for contraventions

Unit V: Double Taxation: Concept of double taxation — capital export and import neutrality —methods of avoiding double taxation ~ interpretation of tax treaties — scope of tax treaties — elimination of double taxation — agreement — history and economic jurisdiction.

Suggested Readings:

1. Van Raad K Materials on International and EU Tax Law, Vol 1, Leiden International Tax Centre.
2. Holmes K, International Tax Policy and Double Taxation Treaties, IBFD 2007
3. Miller A and Oats L, Principles of International Taxation, 3 ed, 2012, Bloomsbury Professionals |
4. Nilesh Patel, Domestic Transfer Pricing, Legal Analysis, Practical Solutions and procedural Guidance, Taxmann's Publications New Delhi.