



ಕರ್ನಾಟಕ ರಾಜ್ಯ ಕಾನೂನು ವಿಶ್ವವಿದ್ಯಾಲಯ

ನವನಗರ, ಹುಬ್ಬಳ್ಳಿ - 580025

ನ್ಯಾಯಕ 'ಎ' ಶ್ರೇಣಿ ಮಾನ್ಯತೆ

ದೂರವಾಣಿ ಸಂಖ್ಯೆ : 0836-2222392

ಜಾಲತಾಣ : www.kslu.ac.in

ಫ್ಯಾಕ್ಸ್ : 0836-2223392

ಇ-ಮೇಲ್ : kslu.affiliation2009@gmail.com

ಸಂ: ಕರಾಕಾವಿ/ವಿ.ಮಂ./ಬಿ.ಓ.ಎಸ್.(ಯು.ಜಿ.)/ಪಠ್ಯಕ್ರಮ/2018-19/1253

ದಿ: 07.08.2018.

: ಸುತ್ತೋಲೆ :

ವಿಷಯ: 2016-17ನೇ ಸಾಲಿನಲ್ಲಿ ಪ್ರವೇಶಾತಿ ಪಡೆದ 5ವರ್ಷದ ಬಿ.ಎ/ಬಿ.ಬಿ.ಎ.,ಎಲ್.ಎಲ್.ಬಿ.

(ಹಾರ್ನರ್ಸ್) ಕೋರ್ಸಿನ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ Labour Law-II and Taxation

ವಿಷಯಗಳನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

ಉಲ್ಲೇಖ: 1.ಕರಾಕಾವಿಯ ವಿಶೇಷ ಬಿ.ಓ.ಎಸ್. (ಯು.ಜಿ.)ಸಭೆಯ ದಿನಾಂಕ 16.07.2018.

2. ಪ್ರಶಾಸನ ಸಭೆಯ ಅನುಮೋದನೆಯ ದಿನಾಂಕ: 04.08.2018, ಗೊತ್ತುವಳಿ ಸಂಖ್ಯೆ: 09

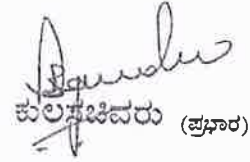
3. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆಯ ದಿನಾಂಕ: 07.08.2018.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಈ ಮೂಲಕ ತಮಗೆ ತಿಳಿಯಪಡಿಸುವದೆಂದರೆ, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಕಾನೂನು ವಿಶ್ವವಿದ್ಯಾಲಯದ ಕಾನೂನು ಶಾಲೆಯಲ್ಲಿ 2016-17ನೇ ಸಾಲಿಗೆ ಪ್ರವೇಶ ಪಡೆದ 5ವರ್ಷದ ಬಿ.ಎ/ಬಿ.ಬಿ.ಎ.,ಎಲ್.ಎಲ್.ಬಿ. (ಹಾರ್ನರ್ಸ್) ಕೋರ್ಸಿನ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ Labour Law-II ವಿಷಯವನ್ನು 8ನೇ ಸೆಮಿಸ್ಟರ್‌ನಲ್ಲಿ ಮತ್ತು Taxation ವಿಷಯವನ್ನು 9ನೇ ಸೆಮಿಸ್ಟರ್‌ನಲ್ಲಿ ಕಲಿಸಬೇಕೆಂಬುದಾಗಿ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವಿಶೇಷ ಬಿ.ಓ.ಎಸ್.(ಯು.ಜಿ.) ಸಭೆ ಹಾಗೂ 70ನೇ ಪ್ರಶಾಸನ ಸಭೆಯಲ್ಲಿ ಮಂಡಿಸಿ ಅನುಮೋದನೆಯನ್ನು ಪಡೆಯಲಾಗಿದೆ. ಸದರಿ ವಿಷಯಗಳ ವಿವರ ಈ ಕೆಳಗಿನಂತಿದೆ.

ಅ) Labour Law-II - 8ನೇ ಸೆಮ್ Appendix-XII

ಆ) Taxation - 9ನೇ ಸೆಮ್ Appendix-XII-A

ಆದ್ದರಿಂದ ಈ ವಿಷಯವನ್ನು ಆಯಾ ವಿಷಯಗಳ ಶಿಕ್ಷಕರಿಗೆ ಹಾಗೂ ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತಂದು ವ್ಯವಸ್ಥಿತವಾಗಿ ಪಠ್ಯಕ್ರಮವನ್ನು ಜಾರಿಗೊಳಿಸಲು ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ.


ಕುಲಸಚಿವರು (ಪ್ರಧಾನ)

ಗೆ,

ನಿರ್ದೇಶಕರು,

ಕರ್ನಾಟಕ ರಾಜ್ಯ ಕಾನೂನು ವಿಶ್ವವಿದ್ಯಾಲಯದ ಕಾನೂನು ಶಾಲೆ,
ಹುಬ್ಬಳ್ಳಿ.

ಅಡಕ: ಮೇಲಿನಂತೆ.


Registrar

Karnataka State Law University
Navanagar, Hubballi-580 025.

05/08/18

Labour Law- II**OBJECTIVES**

In this course, students are to be acquainted with legal frame-work relating to social security and welfare. It is necessary to know the concept of social security, its importance and also Constitutional basis for the same. The importance of ensuring health, safety and welfare of the workmen and social assistance and social insurance schemes under various legislations are to be emphasised. The main theme underlying the programme is to critically examine provisions of the Employees Compensation Act, 1923, the Payment of Wages Act, 1936, the Factories Act, 1948, the Employees' State Insurance Act, 1948, the Minimum Wages Act, 1948, the Employees' Provident Fund (Family Pension Fund and Deposit Linked Insurance Fund) Act, 1952, the Maternity Benefit Act, 1961, the Unorganised Sector Workers' Social Security Act, 2008. These legislations are to be studied with a view to acquaint the students regarding various rights and benefits available to the workmen thereunder. Legislations are to be analysed by examining historical background, objectives underlying these legislations, judicial interpretations and effectiveness of these legislations in the changed economic policies.

UNIT-I

Concept and Importance of Social Security - Influence of I.L.O. - Constitutional Mandate. The Employees' Compensation Act, 1923 - Definitions - employee, employer, dependent, partial disablement, total disablement, etc. - Employer's liability for compensation - Conditions and Exceptions - Procedure for claiming compensation. Computation of Compensation. Commissioner- Jurisdiction, Powers, etc.

UNIT- II

The Employees' State Insurance Act, 1948 - Definitions - Employment injury, contribution, dependent, employee, principal employer, etc. - Employees' State Insurance Funds - contribution, Benefits available - Administrative Mechanism - E.S.I Corporation, Standing Committee, Medical Benefits Council - Composition, Powers, Duties - Adjudication of Disputes - E.S.I Courts. Comparative analysis of the E.S.I. Act, 1948 with the Employees' Compensation Act, 1923.

UNIT-III

The Employees' Provident Fund (Family Pension Fund and Deposit Linked Insurance Fund) Act, 1952 - Definitions - contribution, employee, employer, factory, fund, etc. - Provident Fund Scheme, Family Pension Scheme, Employees' Deposit Linked Insurance Scheme - Scope, Contributions - Benefits Available - Authorities under the Act - Powers.

The Maternity Benefit Act, 1961- Object and Scope of the Act, Definitions - appropriate government, employer, establishment, factory, maternity benefit, etc. - Benefits available under the Act - Inspectors.

Globalisation, privatisation and Open Economy - Effects of Globalisation on Industry and Labour - Constitutional Mandate of Welfare State and effectiveness of Social Security and Social welfare legislations in India under new economic policy- Emergence of laws relating SEZ, etc. Scope, object and implications of The Economic Special Zones Act, 2005.

Unit III - Wages, Bonus and Gratuity

Context - Necessity of regular and periodic payment of wages without unreasonable deductions. The Payment of Wages Act, 1936 - Definitions - employed person, factory, industrial and other establishment, wages, etc. - Deductions - Authorities - Inspectors and Payment of Wages Authority.

Context - a right to share in profits even after payment of wages according contract of employment? Is it breach of contract or an implied term of the contract? - concepts of bonus and right to share in profits - The payment of Bonus Act, 1965 - definitions - provisions relating to payment of bonus - judicial interpretations and constitutionality of the provision relating to Govt's power to exempt

Context - reward for long drawn loyal service -- employers' liability or good gesture? Historical developments. The Payment of Gratuity Act, 1972 - definitions - judicial restrictive interpretation of the definition of employee. - payment of gratuity - determination of the amount of gratuity - authorities.

Unit IV - Child Labour

Child labour - practice and reasons for child labour - competing views on necessity and feasibility of abolition of child labour - Human rights perspective and constitutional provisions for the protection of child - the Child Labour (Prohibition and Regulation) Act, 1986 - definitions - provisions relating to prohibition of child labour in certain establishments and processes - regulation of conditions of work - penalties - judicial interpretations. Amendments made through The Child Labour (Prohibition and Regulation) Amendment Act, 2016 and Criticisms.

Unit V - Provisions applicable to shops and establishments

Necessity of protection of unorganised labour in shops and establishments by regulating their working conditions - a bird's eye view of legislations on shops and establishments in different states and the necessity of common legislation - the Karnataka Shops and Commercial Establishments Act, 1961 - application of the Act, Hours of work, annual leave with wages - wages and compensation - employment of children and women - authorities and penalties.

New labour law Code's - Policy of Ease of doing business with India and Labour Implications - the idea behind Decent Work Agenda from ILO.

Books Prescribed:

- S.C. Srivastava - Industrial Relations and Labour Laws.
- Dr. V.G. Goswami - Labour Industrial Laws
- S.N.Mishra - Labour and Industrial Laws.
- S.C.Srivastava, Treatise on Social Security.
- Bonded Labour System Abolition Act, 1976,
- Equal Remuneration Act, 1976
- Inter-State Migration of Workers Act, 1979.
- The Protection of Women Against Sexual Harassment Act, 2013
- The Karnataka Shops and Commercial Establishments Act, 1961
- The Child Labour (Prohibition and Regulation) Act, 1986
- The Payment of Gratuity Act, 1972
- The Payment of Bonus Act, 1965
- The Industrial Disputes Act, 1947
- The Payment of Wages Act, 1936
- The Karnataka Shops and Commercial Establishments Act, 1961
- The Unorganised Workers' Social Security Act, 2008
- The Economic Special Zones Act, 2005

Reference Books:

- O.P. Malhotra - Law of Industrial Disputes.
- G. Ramanujam - Indian Labour Movements.
- P.L. Malik - Industrial Law.
- Mamoria and Mamoria - Dynamics of Industrial Relations.
- First National Labour Commission Report, 1969.
- Second National Labour Commission Report, 2002.
- International Labour Conventions and Recommendations.

III (3Yr) /VII (5Yr)-SEMESTER - COURSE-III: TAXATION

OBJECTIVES

Legal regime of Tax encompasses the policies, Laws and rules for Taxation process. Income Tax Law is concerned with tax imposed on various sources of income. With regard to indirect tax latest in the pipeline of fiscal policy is introduction of uniform Goods and Service Tax (G S T) regime by July 1, 2017. Tax Policy is related to duties on imports from foreign countries and all compulsory levies imposed by the Government on Individuals firms, limited companies, Govt.organisations, Local Authorities and others for the benefit of the State. The object here is imparting conceptual understanding to the students of the provisions of both direct and indirect tax laws. The students of law are required to know the impact of taxation on business transactions.

COURSE

CONTENTS UNIT-I :

General

Concept of Tax- Nature and characteristics of different types of taxes- Direct and Indirect taxes-Distinction between tax and fees, tax and Cess- Tax evasion, Tax planning and Tax avoidance- Retrospective Taxation-Federal Base of Taxing Power -Power of Taxation under the Constitution, Immunity of State agencies/Instrumentalities- Fundamental Rights and the power of Taxation- Commerce Clause, Inter-State Commerce and Taxation, Scope of Taxing powers of Parliament. Delegation of taxing power to State Legislatures and Local bodies

UNIT-II: Direct Tax Regime

The Income Tax Act 1961: Basis of taxation of Income –Basic concepts, Person, Residential Status and incidence of tax, Income from Salaries-Income from House Property-Income from Business or profession and vocation-Capital gains, Income from other sources-Deemed assessee, Set off and carry forward Loss; Incomes exempt from tax, permissible deductions & Chapter VIA deductions, Assessment, Kinds of assessment, Income tax authorities-Appointment-powers and functions, Provisions relating to collection and recovery of tax-filing of

returns, electronic filing, I.T. Portal working and Refund of tax, appeal and revision provisions, offences and penalties.

UNIT-III: Indirect Tax Regime

Concept of Goods and Service Tax (GST)-The Constitution (122nd Amendment) Act 2017. The Central Goods and Services Tax Act, 2017- Dual GST model taxation- GST Council – Central GST (CGST); GST levy on transactions-sale, transfer, Purchase, barter, lease, or import of goods and/or services. IGST /SGST /UTGST/ compensation Law to State Governments GSTN-Goods and Services Tax Network Portal; Tax Invoice, GST on Imports & Exports, benefits of GST to trade, industry, e-commerce & Service Sector and the consumers at large, Impact of GST on GDP of India and Inflation.

UNIT-IV: Indirect Tax Regime:

IGST- Integrated GST (IGST) levied by the Central Government. Inter-state transactions and imported goods or services- State GST (SGST) ; The State Goods & Service tax Law, Power of Central government to levy tax on interstate taxable supply, Impact of GST on State revenue; Indemnifying State Revenue Loss; UTGST-Union Territory Goods and Service Tax Law- GST Exemption on the sale and purchase of securities, Securities Transaction Tax (STT)

UNIT-V: Custom law

Legislative Background of the levy-ports-Warehouses-Nature and restrictions on exports and imports-Levy, exemption and collection of customs, duties and overview of law and procedure-Clearance of goods from the port, including baggage-Goods imported or exported by post and stores and goods in transit-Duty drawbacks provisions, Authorities-Powers and functions and SEZ Units.

Prescribed Books:

Sumit Dutt Majumder, GST in India, 2nd edn., (New Delhi: Centax Publications Pvt. Ltd., 2016/2017.

Taxmann's Income Tax Act, 60th edn., (New Delhi: Taxmann Publications Pvt. Ltd., 2016/2017.

R. K. Jha and P.K.Singh, A Bird's Eye view of GST, 1st edn., (Hyderabad: Asia Law House, 2017).

Reference Books/websites/Portals

Arvind P Datar, Kanga and Palkhivala's The Law and Practice of Income Tax, 10th edn., (Nagpur: LexisNexis, 2014).

Sampath Iyengar's, Law of Income Tax, 11th edn., (New Delhi: Bharat Law House Pvt. Ltd., 2011).

Income-Tax Act, 1961 and Income-Tax Rules, 1962 as amended by latest Finance Act, 2016-17.