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VEER NARMAD SOUTH GUJARAT UNIVERSITY

University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

યુનિવર્સિટી કેમ્પસ, ઉધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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-: પરિપત્ર :-

યુનિવર્સિટી સંલગ્ન લો કોલેજોનાં આચાર્યશ્રીઓને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૬-૨૭ થી અમલમાં આવનાર શૈક્ષણિક વર્ષ ૨૦૨૬-૨૭ થી અમલમાં આવનાર F. Y. LL.B. Sem-1 માં Law of Torts including Consumer Protection Act and M V Act નો અભ્યાસક્રમ અને S.Y.LL.B. Sem 3 માં Principles of Taxation નો અભ્યાસક્રમ અંગે વિચારણા કરતા કાનુન વિદ્યાશાખાની તા.૭/૮/૨૦૨૬ ની સભાના ઠરાવ ક્રમાંક: ૩ થી કરેલ ભલામણને એકેડેમિક કાઉન્સિલની તા.૧૮/૦૮/૨૦૨૬ની સભાનાં ઠરાવ ક્રમાંક: ૦૨ થી સ્વીકારી સુધારા- વધારા સાથે મંજૂર કરેલ છે. જેનો અમલ કરવા આથી જાણ કરવામાં આવે છે.

બિડાણ: ઉપર મુજબ

ક્રમાંક:ઓથો/પરિપત્ર/૧૮૨૩૫/૨૦૨૬

તા.૨૨/૦૮/૨૦૨૬


કુલસચિવ

પ્રતિ,

૧) યુનિવર્સિટી સંલગ્ન તમામ લો કોલેજોનાં આચાર્યશ્રીઓ.

.....આપશ્રીની કોલેજના સંબંધિત શિક્ષકોને જાણ કરી અમલ કરવા સારું.

૨) ઈ.ચા. ડીનશ્રી, કાનુન વિદ્યાશાખા.

૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારું.

Veer Narmad South Gujarat University
103 Law of Torts including Consumer Protection Act and MV Act.

F.Y.LL.B. Semester-I **Effective from Academic Year 2018-19**

UNIT-I	The Law of Torts (Credit-02)	50%
	1.1 General Principles	
	1.2 Constituent Elements of a Tort	
	1.3 Disability to Sue and to be Sued	
	1.4 Foreign Torts	
	1.5 Defences to an Action in Tort	
	1.6 Discharge of Torts	
	1.7 Liability for wrongs Committed by others (Vicarious Liability)	
	1.8 Remedies available with Respect to a Tort	
	1.9 Joint Tort-feasors	
	1.10 Trespass to Person	
	1.11 Wrongs affecting Reputation	
	1.12 Torts to Domestic Relations	
	1.13 Wrongs Affecting Status	
	1.14 Torts Relating to Immovable Property	
	1.15 Torts Relating to Movable Property	
	1.16 Negligence	
	1.17 Torts of Malicious Abuse of Legal Process	
	1.18 Torts of Injurious Falsehood	
	1.19 Wrongs of Absolute Liability	
	1.20 Torts Affecting Contractual and Business Relations	
	1.21 Torts Founded on Contract	
UNIT-II	Consumer Protection Act, 2019 (Credit-1)	25%
	2.1 Preliminary	
	2.2 Consumer Protection Councils	
	2.3 Central Consumer Protection Authority (CCPA)	
	2.4 Consumer Disputes Redressal Commission	
	2.5 Mediation	
	2.6 Product Liability	
	2.7 Miscellaneous Provisions	
UNIT-III	The Motor Vehicles Act, 1988 (Amended in 2019)(Credit-1)	25%
	3.1 Third Party Insurance (Sec.146 to 152)	
	3.2 Special Provisions Regarding Hit and Run Case (Sec. 161 to 164B)	
	3.3 Claim Tribunal (Sec.165 to 176)	

REFERENCE BOOKS:

1. **The Law of Torts**, Noshirvan H. Jhabvala, C. Jamnadas & Co.
2. **Ratanlal & Dhirajlal's The Law of Torts**, Justice G. P. Sing, LexisNexis Butterworths, Wadhwa.
3. **The Law of Torts, Consumer Protection & Motor Vehicles Act**, M. N. Shukla, Central Law Agency.
4. **The Motor Vehicles Act, 1988**, R. B. Dave, New Gujarat Law House.

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT
COURSE SYLLABUS
Programme:- Bachelor of Laws (LL.B.) Sem-3

Course Title:- Principles of Taxation

The objective of this course is to provide students with a sound understanding of the principles of taxation in India with special emphasis on the **Income Tax Act, 2025** and the **Goods and Services Tax (GST) Act, 2017**.

UNIT–1 Introduction to Taxation

Meaning and Nature of Tax

- Objectives of Taxation
- Direct Tax and Indirect Tax
- Constitutional Provisions relating to Taxation
- Legislative Powers of Union and States
- Basic Concepts of Income Tax
- Important Definitions
- Previous Year
- Assessment Year
- Person
- Assessee
- Income
- Agricultural Income
- Gross Total Income
- Total Income

UNIT–II Income Tax Act, 2025 – General Principles

- Residential Status
- Incidence of Tax
- Exempted Income
- Income not included in Total Income
- Heads of Income
- Salary
- Income from House Property
- Profits and Gains of Business or Profession
- Capital Gains
- Income from Other Sources

UNIT–III Computation of Income and Assessment

- Clubbing of Income
- Set-off and Carry Forward of Losses
- Deductions under Chapter VI-A
- Computation of Total Income
- Tax Liability
- Return of Income
- Assessment Procedure
- Advance Tax

- Tax Deducted at Source (TDS)
- Interest, Penalty and Prosecution
- Appeals and Revision (Brief Introduction)

UNIT–IV Goods and Services Tax (GST)

- Introduction to GST
- Constitutional Amendment
- Objectives of GST
- Structure of GST
- CGST
- SGST
- IGST
- UTGST
- Levy and Collection of GST
- Supply under GST
- Time of Supply
- Place of Supply
- Value of Supply

UNIT–V GST Administration and Compliance

- Registration under GST
- Input Tax Credit
- Tax Invoice
- Returns under GST
- Payment of Tax
- Refund
- Accounts and Records
- Audit under GST
- Offences and Penalties
- Recent Developments in GST
- Landmark Judicial Decisions relating to GST

➤ Reference Books

1. Singhania, Vinod K. & Monica Singhania – *Students' Guide to Income Tax*
2. Ahuja, Girish & Ravi Gupta – *Systematic Approach to Income Tax*
3. Datey, V.S. – *GST Ready Reckoner*
4. Datey, V.S. – *Indirect Taxes Law and Practice*
5. B.B. Lal – *Direct Taxes*
6. Taxmann Publications – *Income Tax Act with Rules*
7. Taxmann – *GST Bare Act*
8. Dr. Vinod K. Singhania – *Direct Tax Laws*
9. ICAI Study Material on Direct Taxes and GST
10. Relevant Government Notifications, Circulars and Judicial Decisions.

➤ E-Resources

- Income Tax Department (India)
- GST Portal
- CBIC
- Taxmann
- SCC Online (Institutional Access)
- Manupatra (Institutional Access)