

PAPER - 2.1: INVESTMENT LAW

Module — I: History and Development of Security Market and its Regulation in India

Nature of a Security

Economic and Legal nature of Investment

An overview of the developments of Security Markets

Security Market Instruments

Regulation of Security Dealings: Law and Institutions

Module II - Primary Market Regulations

Issue of Securities and Public Offerings of Security

Prospectus and its Requirements

Disclosure Requirements

Listing Agreement

Buy Back of shares

Delisting of Securities

Intermediaries in Primary Market

Companies Act, 2013 and allied rules, regulations, circulars and notifications

Security and Exchange Board of India Act, 1992 and allied rules and regulations.

Depository Act, 1996 and allied rules and regulations

Module III - Secondary Market Regulations

Stock Exchange: Organisation, Trading and Settlement

Intermediaries in Secondary Market

Securities Contract (Regulation) Act, 1956 allied rules and regulations

Security and Exchange Board of India Act, 1992 and allied rules and regulations.

Module IV - Cross Border Transactions in Securities

Foreign Investment in India

Indian Investment in foreign Countries.

Role of RBI

Foreign Exchange Management Act, 1997, allied rules, regulations, circulars and notifications.

Security and Exchange Board of India Act, 1992, allied rules, regulations, circular and notifications

Consolidated FDI Policy (as effective on date)

Module V - Investors Protection

Legal framework for investor protection in India

Investor Protection and Education Fund

Certain prohibited transactions to protect Investors

Manipulative, Fraudulent and Unfair Practices

Insider Trading

Security and Exchange Board of India Act, 1992, allied rules, regulations, circular and notifications

Companies Act, 2013 and allied rules, regulations, circulars and notifications

Module VI - Regulations of Combinations and Takeovers

SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011

Competition Act, 2002 and allied rules, regulations, notifications.

Module VII - Corporate Governance

Concept & evolution of Corporate Governance

Requirements in Listing Agreement

Role of SEBI in Corporate Governance

Companies Act, 2013 and allied rules, regulations, circulars and regulations.

PAPER - 2.2: LAW OF INSURANCE

Module 1: GENERAL PRINCIPLES OF INSURANCE CONTRACT - Introduction to law of Insurance- Contract of Insurance legal Issues-Risk in Insurance contract-Risk Management- Insurable Interest-Insurance Contract.

Module 2: Introduction to Life Insurance Contract - Agency function in Life Insurance-Formation of Life Insurance Contract- The Policy-Risk in Life Insurance-Assignment and Nomination-Persons Entitled to Payment-Settlement of Claims- Role of Life Insurance Corporation-Tax Law Implications.

Module 3: Introduction-History of Fire Insurance-Nature of a Contract of 'Fire Insurance-Formation of a Contract of Fire Insurance-Risk in a Contract of Fire Insurance-Claims and Recovery under a Fire Policy Doctrine Applicable to Fire Insurance Contract- Assignment of a Policy of Fire Insurance.

Module 4: MARINE INSURANCE - Nature of Contract-Slip In Marine Insurance-Indemnity and Consideration-Classification of Marine Policies -The Voyage- Deviation - The Perils of the Sea-Proof of Loss-Burden of Proof of Loss- Proof of loss by Perils of the Seas-Measure of Indemnity-Contract of Utmost Good Faith- Insurable Interest-Cargo Interests-Hull Interests-Assignment - Warranties-Loss and Abandonment-Perils of the seas and the Proximate Cause Doctrine- Peril Insured Against-The Classification of Loss-Salvage Charges - Marie Time Frauds

Module 5: HEALTH INSURANCE- Third Party Administrators;

GROUP INSURANCE-Features of Group Insurance-Kinds of Group Insurance-Group disability insurance-Group health insurance;

MOTOR INSURANCE- Liability of the Insurer under the MV Act-Liability to pay compensation in certain cases on the principle of no fault-Constitution of Claims Tribunals-Powers of the MACT-Beneficial Interpretation;

REINSURANCE - Definition of Reinsurance - Functions of Reinsurance - Contracts - What to Reinsure;

INSURANCE INTERMEDIARIES - Who is an agent-Authority of the Agent-Code of Conduct.

Module 6 : THE INSURANCE REGULATORY AND DEVELOPMENT AUTHORITY ACT, 1999, INSURANCE OMBUDSMAN AND CONSUMER PROTECTION ACT, 1986 - IRDA-Introduction to IRDA-Powers and functions of IRDA. Powers of Central Government to issue directions- Establishment of Insurance Advisory Committee-Applications of other laws not barred- Policyholders' Servicing; INSURANCE OMBUDSMAN-Governing Body of Insurance Council-Appointment of Insurance Ombudsman-Eligibility-Territorial jurisdiction of Ombudsman- Manner of lodging complaint-Award; THE CONSUMER PROTECTION ACT, 1986.

Module VII - Corporate Governance

Concept & evolution of Corporate Governance

Requirements in Listing Agreement

Role of SEBI in Corporate Governance

Companies Act, 2013 and allied rules, regulations, circulars and regulations.

PAPER - 2.3: LAW RELATING TO INTERNATIONAL COMMERCIAL TRANSACTIONS

Law relating to international commercial transactions, also referred to as law of transnational commercial transactions refers to that body of rules and regulations governing private commercial transactions across national frontiers. The main objective of this course is to help understanding the legal framework governing transnational commercial transactions with special reference to law and practice in India. The subject is intended to cover all those sale transactions with international dimensions but excludes private international law aspects. The course is broadly divided into eight Units.

Module I - Introduction

Module 1 (Introduction) intends to provide an overview regarding the nature and scope of law relating to international commercial transactions. It establishes the need for regulation in this area and broadly looks into the various types of contract prevalent in international commercial transactions. Further, it gives an introduction to international commercial terms, popularly known as INCOTERMS, that are special contractual terms and briefly touches upon the payment mechanisms that are commercially used today.

Module II & III - Introduction to Sea Carriage & Carriage of Goods by Sea: The Liability Regime

The subject carriage of goods by sea as whole is addressed in Module 2 (Introduction to Sea Carriage) and in Module 3 (Carriage of Goods by Sea: The Liability Regime) Module 2 explores four aspects of the law of the carriage of goods by sea. First, it explains two broad types of contracts of carriage- the bill of lading and the charter party. Second, it examines the bill of lading document in detail and pays attention to the function of a bill as a receipt of the goods shipped, as evidence of the contract of carriage and as a

document of title capable of conveying constructive possession of the goods. Third, it introduces readers to the various types of charter parties. Fourth, it provides an overview of the relationship between bill of lading and charter parties, by considering the law of incorporation of charter party clauses into a bill of lading.

The historical purpose as well as the liability regime codified under 'The Hague (the Rules)' and 'The Hague-Visby Rules' are explored in Module 3. The scope of the Hague Rules as incorporated by the Indian Carriage of Goods by Sea Act (COGSA), 1925 is discussed along with a detailed appraisal of each of the clauses of the 'Rules'. Special focus is devoted to the carrier's duty to provide a seaworthy and cargoworthy vessel and to care for the cargo under Article III of the 'Rules'. Exceptions under Article IV of the 'Rules' are also examined in this chapter. For a proper understanding of the international legal regime applicable to carriage of goods by sea the combined Hague regime is compared to the subsequent 'Hamburg Rules' and 'Rotterdam Rules.'

Module IV - Carriage by Air

Module 4 (Carriage by Air) introduces the liability regime under the Warsaw Convention of 1929, the amended Warsaw Convention (the Hague Protocol) of 1955 and the Montreal Convention of 1999. Special attention is given to the provisions of the Indian Carriage by Air Act, 1972, which has incorporated the above mentioned international conventions. Besides, Unit IV, in a separate annexure, also provides a general analysis of the multi modal transportation of goods in India.

Module V - Sale of Goods under Common Law and the CISG

Legal aspects of contracts of sale form the core of mercantile law. Therefore, this subject is covered in two parts- Module 5 (Sale of Goods under Common Law and the CISG) and Module 6 (Sale of Goods in India). The reason for this is that Indian law, such as the Indian Sale of Goods Act of 1930 and Indian Contract Act of 1872, largely follows common law principles whereas the CISG, to a large extent, follows contract law principles of civil law legal systems. Therefore, a grasp of both is crucial to any student of mercantile law set in transnational context. Thus, Unit 5 attempts at providing an overseas perspective by focusing on the common law rules in general, and the 'Convention on International Sale of Goods (CISG)', 1980 in particular. Issues such as offer, acceptance, subject matter of the contract, rules regarding passing of property, transfer of property by a non-owner, and rights and duties of the buyer and seller are covered in this Unit.

Module VI - Sale of Goods in India

Module 6 (Sale of Goods in India) provides an overview of the legal scope of Indian law governing the sale of goods. Further, it analyses the provisions of the Sale of Goods Act, 1930 and compares them with CISG and English common law position wherever relevant. Once again, aspects such as formation of contract, the duties of the parties, transfer of property, legal remedies that the parties have under the Indian law are dealt with in great detail using the help of supporting case law.

Module VII - International Payment Mechanism

Focuses on the centrality of effecting the payment of sale price by the importer to the exporter through letters of credit transaction. The concept and meaning of letter of credit (L/C) are touched upon. Attention is then devoted to 'The Uniform Customs and Practice for Documentary Credits (UCP), in particular the use of UCP 600. Apart from discussing few important definitional provisions, much attention is paid to two fundamental doctrines, the doctrine of autonomy of letter of credit and the doctrine of strict compliance, and incidental legal issues such as complying presentation and rights and liabilities of the parties involved in a letter of credit transaction.

Module VIII - Settlement of International Commercial Disputes

Commercial transactions set in international context have tremendous potential for disputes. So, amicable settlement of such disputes is the prime concern of the parties. Over the years, international commercial arbitration proved to be the most effective mode of settlement of disputes.

This unit begins with the main advantages of the arbitration set in the international/transnational context and discusses few basic subjects such as the arbitration agreement, appointment of arbitrator/s, conduct of the arbitral proceedings, definition of international commercial arbitration, and review of arbitral awards. Besides, it addresses issues like choice of law and providing interim measures. The recognition and enforcement of foreign arbitral awards in the Indian domestic sphere is evaluated with the help of prominent decisions rendered by the various High Courts and the Supreme Court of India. Finally, the role of international conciliation is briefly discussed.

PAPER - 2.4: INTELLECTUAL PROPERTY LAWS

MODULE - I : INTRODUCTION TO INTELLECTUAL PROPERTY

Introduction; Objectives, Introduction to Property; Theories on Concept of Property/IP: The Liberal view, Socialist View, The Marxian View, John Locke's 'Labour Theory, Occupation Theory, Personality Theory, Tragedy of commons-Garrett Hardin [William Forster Lloyd 1832]; Classification of Property; Intellectual Property Rights- Meaning and importance; Kinds of IPR: Distinguishing Features- Patents, Copyrights and Neighbouring Rights, Trade and Service Marks, Designs, Geographical Indications, Lay-Out designs for Integrated Circuits; Self-Evaluation Questions.

MODULE - II : INTERNATIONAL REGIME OF INTELLECTUAL PROPERTY RIGHTS

Objective, Introduction, World Intellectual Property Organisation; Treaties Administered: The Paris Convention for the Protection of Industrial Property (1883), The Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure (1977), Berne Convention for the Protection of Literary and Artistic works, 1886, Rome Convention, 1961, Brussels Convention Relating to the Distribution of Programme -Carrying Signals Transmitted by Satellite (1974), Madrid Agreement for the Repression of False or Deceptive Indications of Source on Goods (1891) , Nairobi Treaty on the Protection of the Olympic Symbol (1981) WIPO Copyright Treaty [WCT], The WIPO Performances and Phonograms Treaty (WPPT) (1996), The Lisbon Agreement for the Protection of Appellations of Origin and their International Registration (1958), The Madrid Agreement Concerning the International Registration of Marks (1891) and the Protocol Relating to that Agreement (1989), The Patent Cooperation Treaty (PCT) (1970), Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks (1957), Strasbourg Agreement Concerning the International Patent Classification (1971,) Vienna Agreement Establishing an International Classification of the Figurative Elements of Marks (1973)- World Trade Organisation: Treaties Administered, Trade Related Aspects of Intellectual Property Rights (TRIPS) UNESCO, Treaties Administered: One important Intellectual property Treaty that is administered by UNESCO is the Universal Copyright Convention; UPOV : Treaties Administered, UPOV – INTERNATIONAL CONVENTION FOR THE PROTECTION OF NEW VARIETIES OF PLANTS-- ACT OF 1991, Food and Agriculture Organization: Treaties Administered, International Treaty on Plant Genetic Resources for Food and Agriculture (ITPGR). OTHER INTERNATIONAL/REGIONAL TREATIES; Convention on Bio-diversity 1992

MODULE - III : LAW OF COPYRIGHT AND NEIGHBOURING RIGHTS

Law of copyrights- Copyright Defined, Nature of Protection, Evolution of Copyright Law, Position in UK, Position in USA, Position in India; Basic concepts under Copyright Act- Basis of copyright protection, Underlying concepts, Idea-expression dichotomy, ORIGINALITY/CREATIVITY, FIXATION, TERM OF COPYRIGHT PROTECTION- Categories of copyrightable works / SUBJECT MATTER OF COPYRIGHT - Literary works, Dramatic works, Musical works, Artistic works, Sound recording, Cinematographic film; AUTHORSHIP AND OWNERSHIP OF COPYRIGHT IN A WORK - AN AUTHOR, FIRST OWNER OF COPYRIGHT, Contract of service and contract for service; Rights of the copyright owner - Rights in Literary works, dramatic works and musical works, Rights in Artistic works, Rights in Cinematograph film, Rights in Sound recording, Co-existence of Rights; MORAL RIGHTS OR DROIT MORAL - Right of authorship or paternity rights, Rights against distortion or mutilation of the original works or integrity rights; LICENCE AND ASSIGNMENT - License, Assignment, Acquisition of copyright- COMPULSORY LICENSE & STATUTORY LICENSE, Copyright Act 1957, Compulsory license provisions in International Conventions, Statutory Licenses; Technological Protection Measures; Rights of performers & broadcasting organization, Performers Rights; Infringement of copyright - Introduction, Essentials of Infringement, FACTS TO BE ESTABLISHED BY PLAINTIFF IN CASE OF INFRINGEMENT, TESTS FOR INFRINGEMENT, ABSTRACTION TEST, PATTERN TEST, Total concept and feel test-ordinary observer test, Infringement of copyright in Computer Program, Defences against infringement- Fair Use, Rationale for fair use, International Regime, TRIPS Agreement – Three Step Test, The Berne Convention, An overview of CRA, Computer programme, Fair dealing: Section 52 of Indian Copyright Act 1957, News, Current event reporting, Educational, Research, Library uses, Judicial proceedings/ Legislative Texts, In case of computer program, In making Adaptation/Translation / derivative works, Private Use, The following is stated for public display of artistic works, Use by the Author, Festivals / Religious or official Ceremonies, Other Justified Public Fair Uses are as follows, Technical Drawing, Facilitating the persons with Disability; Remedies for infringement- Civil remedies, Criminal remedies; COPYRIGHT ON WEB DOCUMENTS AND SOFTWARE, SOFTWARE LICENSING PRACTICES, COPYLEFT, OPEN GENERAL LICENSE, Introduction, Digitisation, Copyright and Internet, Linking, Caching.

MODULE – IV : LAW OF PATENTS

DEVELOPMENT OF LAW OF PATENTS- What is Patent, Justification for the Patent System, Evolution of Patent Law in England, Evolution of Patent Law in India, Need for a Patent System; PATENTABILITY REQUIREMENTS- Introduction, Patentability Requirements: Patentable Subject Matter, The exclusions or non-patentable inventions (Sections 3 & 4 of The Patents Act, 1970) in India are, European Patent Convention, Position in US; NOVELTY- The Test for Novelty, True and First Inventor, Novelty is an essential Pre-condition for Patent, Prior Publication, Prior Specification, Prior Use, Public use, Sale of Product produced by Secret Methods, Secret Use; PRIOR ART- The Novelty determination is either

'absolute' or 'relative'. Prior Publication, Exceptions to anticipation by prior publication, Anticipation by public knowledge and public use, Anticipation by public display, Anticipation by sale, Relevant Cases; UTILITY/INDUSTRIAL APPLICABILITY- Utility, Meaning of Utility, Commercial Success not Necessary, Amount of Utility;

NON-OBVIOUSNESS/INVENTIVE STEP- Test for Inventive Step, The Inventive Step requirement – In Europe, The Inventive Step requirements – In UK, The test for determining Non-obviousness, Relevant Cases; CASES PERTAINING TO MODULE ON PATENTIBILITY REQUIREMENTS-Patenting of Computer Programmes, Exclusion on grounds of Public Order or Morality, Exclusion of Medical Methods, Inventive step or non-obviousness: PROCEDURE FOR OBTAINING PATENT-INDIA- Filing, Application may be provisional or complete, Provisional application, Complete Application, Request for Examination (RFE), Publication, Examination, Putting application in order for grant, Opposition- Pre Grant and Post Grant, Pre Grant Representation, Patent Grant, Post Grant opposition, Registration and Renewal Fee Payment; INTELLECTUAL PROPERTY APPELLATE BOARD PATENT REVOCATION PROCEDURE OBTAINING PATENT – European Patent Office (EPO), Process of Acquiring A European Patent, Filing, Publication, Search, Examination, Grant; INFRINGEMENT OF PATENTS, FREEDOM TO OPERATE, DEFENSES FOR INFRINGEMENT ACTION & REMEDIES, INFRINGEMENT OF PATENTS - Rights of the Patentee, Term of Patent, Infringement, Direct Infringement, Literal Infringement, Equivalence Infringement, Indirect Infringement; TESTS FOR DETERMINATION OF INFRINGEMENT - Construction of Claims, Pith and Marrow doctrine, Purposive Construction Test, Doctrine Of Equivalence; PROSECUTION HISTORY ESTOPPEL- Defences, Experiment, Research or Education, Bolar Exemption, Government use, Patent Exhaustion, Patent Misuse, Inequitable Conduct, REMEDIES - Relevant Cases, CASES RELEVANT TO THE MODULE - Infringement: DOE/PHE; Regulatory Approval Defense: [BOLAR EXCEPTION]

MODULE V : LAW OF TRADEMARKS

Objective, Introduction, Development of The Law of Trademark, Evolution of Trade Mark Protection in India, Spectrum of Distinctiveness, Definition of Trademark, Non-Conventional Marks; PROCEDURE FOR REGISTRATION OF TRADEMARK - Application, Examination, Grounds of refusal of registration, Acceptance & advertisement, Opposition, Registration, Renewal; RIGHTS OF TRADEMARK OWNER - Right To Exclusive Use, Right to License & Right to Assign, Assignment of Trademarks, Licensing of Trademark, Difference between assignment and license; RIGHT TO SUE FOR INFRINGEMENT - Essentials, Dilution of Trademark-Blurring and Tarnishment, COMPARATIVE ADVERTISEMENT, United Kingdom, India; CERTIFICATION MARKS; COLLECTIVE MARKS; TEXTILE MARKS - Registration of Collective Marks; Passing off - Essential elements of passing off, Difference between Infringement and Passing Off,

REMEDIES FOR INFRINGEMENT, Domain name protection, Domain Name Dispute Policies, The Indian Interpretation; MODULE SELF-EVALUATION QUESTIONS; CLASSIFICATION OF GOODS

MODULE - VI : GEOGRAPHICAL INDICATION

Geographic Indications-Objective, Introduction, Justification for protection; International Position-Paris Convention on the Protection of Intellectual Property, 1883, The Madrid Agreement, Lisbon Agreement, TRIPs Agreement, Bilateral Agreements, Regional Developments – EU – Designation of origin and Geographical Indication, 6.2.6.2. Product Specification, Application for Registration, Examination by the Commission, Objections, Names, indications and symbols, Amending the product specification, Official controls, Cancellation, Protection, Relations between trademarks, designations of origin and GI, Committee Procedure, Fees, Case study: Spanish Champagne case; Geographical Indication protection in India - Criteria, Procedure for Registration in India, Duration, Rights, Overlap between trademark and GI, Remedies; Case studies- Darjeeling tea case, Pochampally Ikat Case; Information provided by the Geographic Indication Registry, Chennai, India- Summary; Self-examination questions.

Module VII – LAW OF DESIGNS

The Law of Designs- Introduction, Meaning of Designs; Development of Law of Designs; Design Defined, Basic Principles of Design Rights, Protection for Designs, Historical Perspective, Philosophy of design protection; Publication- Publication of Designs and Patents Distinguished; Functional Designs; International Law and the Industrial Designs- The TRIPs Agreement, Paris Convention for the Protection of Industrial Property, 1967; Evolution of Design Protection in England; Evolution of Design Protection in India - Procedure for Registration of Designs, Features of Shape, Configuration, Pattern, New or Original, Applied To an Article, An Article, Made and Sold Separately, Appeal to and Judged Solely by the Eye; EXCLUDED SUBJECT- MATTER- Method or Principle of Construction, Features Dictated solely by Function, Mechanical Device, Trademark, or Property mark, or Artistic work, Immoral Designs and Designs contrary to Public Order, LAW OF INDUSTRIAL DESIGNS IN UNITED KINGDOM, Registered Designs, Design Right, Term of Design Protection, Copyright in Design, LAW RELATING TO INDUSTRIAL DESIGN IN U.S.A- Design Patents, Trademarks for designs – trade dress or product configurations, Copyright, Brief Summary, Registration of Designs in India, Rights of the Owner of Designs and Tests for Infringement- Assignment of Design Rights, Infringement of Designs, Defenses in Design Infringement, Remedies against Infringement of Designs, Flow chart of Registration of Design.

MODULE – VIII PROTECTION OF PLANT VARIETIES AND FARMER’S RIGHTS, SEMICONDUCTOR INTEGRATED LAYOUT DESIGNS, TRADE SECRETS, BIOLOGICAL DIVERSITY.

Semiconductor Integrated circuits Layout - Design: The Act: Layout, Design Procedure for Registration of Layout - Design, Registry: Application, Opposition: Registration, Term, Rights of the holder: Assignment and Transmission Registered User Infringement of Layout - Design; Protection of Plant Varieties- Objective, Introduction, International Position UPOV, 1991, Plant Varieties Protection In India, Introduction, Plant Variety that can be registered, Extant variety Registration of the Plant Varieties, Term of protection Rights of the Breeder Revocation, Compulsory license Farmer’s Rights Benefit Sharing, National Gene Fund, Criminal Remedies; Trade secrets protection- Trade Secrets defined, Evolution of the law relating to trade secret: Trade secrets and confidential information: Basis for Protection; Biological Diversity Act 2002: Introduction, Regulation of Access to Biological Diversity, Biodiversity Fund, Authorities under the Act, National Biodiversity Authority, State Biodiversity Boards, Biodiversity Management Committees.

PAPER 2.5: TAXES ON CORPORATIONS AND COMMODITIES

Module I: General Principles of Taxation

1. Fiscal Policy - Role in Developing Countries - Fiscal Derigism - Role in New Economic Policy of the Government of India.

2. Taxes - Types - Direct and Indirect - Features - Canons of Taxation - Economic Consequences of Taxation.

Constitutional: ‘Provisions, Powers - Limitations - Judicial Approach’.

Module II: Direct Taxes

Types, Features, Broad Outline of Income Tax and Wealth Tax.

Module III: Corporate Tax - I

Features, Importance, Economic and Legal Aspects - Taxonomy of Companies and Corporations -Special Features Affecting Incidence of Taxation - Assessment Procedure, Features and Problems - Raja Chelliah Committee, Recommendations - Budget Proposals of 2001 and of relevant current year, Transfer Pricing - Amendments to Section 92 of the Income Tax Act 1961.

Module IV: Corporate Tax - II

Zero based Companies, Section 104 and 114-J Companies - Tax Dispute Resolution Procedure - Administrative - Appellate - Judicial Trends - Transfer Pricing, Tax Avoidance - Methods and Judicial Approach.

Module V: Central Excise (Central Excise Act, 1944)

Object and Structure of the Act / Rules - Principles and Concepts of Excise - Special Issues relating to Transport by Sea, (i) Presumptions (ii) Micro Films, Copies etc. Delegation of Power - Legal Issues - Appellate - Collections, Penalties, Prosecutions, etc. - Miscellaneous Provisions - Modavat - Features and Problems - The Role of Central Excise in the New Economic Policy.

Module VI: Customs Duty in India – The Customs Act of 1962

Customs Duty in India - History - Objects and Structure – Constitutional Aspects - Customs Duty - Judicial Approach towards Customs Duty – Basic Concepts of Customs Duty - Customs Area and Stations - Import and Exports - Prohibition and Control of Illegal Export Manifest - Conveyance - Vessels, Aircrafts, etc. Import Manifest and Export Manifest - Clearance - Principles and Provisions - Goods in Transit - Special Provisions - Warehousing - Drawback - Meaning and Re-export - Export and Import - Baggage, Post, Stores - Coastal Goods - Principles and Provisions - Searches, Seizures and Arrests - Offences and Prosecutions - Appeals and Appellate Authorities - Miscellaneous Provisions - Other relevant Statutes - Overview - New Ideas and Approaches towards Customs -Evaluation.

Module VII: Sales Tax Law: The Central Sales Tax Act (74 of 1956)

Sales Tax Laws in India - Historical and Conceptual Issues – Constitutional Issues relating to Sales Tax - Judicial Approach towards Sales Tax – General Sales Tax Law - Structural Peculiarities - Basic Principles and Concepts of Sales Tax - Principles and Provisions relating to Inter-State Trade or Commerce - Inter-State Sales Tax - Principles and Provisions - Goods of Special Importance -Liabilities in Special Cases - Other relevant Enactments - Overview - New Approaches towards Sales Tax - An Evaluation.

Module VIII: International Tax with Special Reference to Taxation of Electronic Commerce

Principles and Features of International Taxation, Legal Issues arising from Double Taxation Agreements, Judicial Approach - Problems arising from Electronic Commerce.