



**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY,
SHIMLA**

SEMESTER - II

LL.M. (ONE YEAR PROGRAMME)

COURSE TITLE –LAW OF TAXATION

CREDITS - 02

Module-01

Taxation Laws in India

- 1.1 Economics of Taxation; Effects of taxation; Theories of Taxation: JS Mill and the principle of proportionate in taxation.
- 1.2 Taxes: Nature and Scope; Direct & Indirect Taxes; Tax and Fee- Distinction
- 1.3 Cannons of Taxation & Characteristics of a good tax system
- 1.4 Tax evasion & Black money- Causes & effects of Tax Evasion.
- 1.5 Tax Avoidance and Tax Planning.

Module-02

Taxation: Constitutional and Administrative Law

- 2.1 Power to levy taxes; Constitutional Provisions
- 2.2 Residuary Power of Taxation Under Entry 97 of the Union List
- 2.3 Taxation and Right to Equality; Taxation and Freedom of Trade, Commerce and Intercourse
- 2.4 Distribution of Tax Revenues; Inter-Governmental Tax Immunities
- 2.5 Delegation of Taxing Powers; Judicial Review of the Orders of Tax Authorities

Module-03


International Taxation: Issues

- 3.1 Economic analysis of international taxation: International Trade and Taxation; Double Taxation Avoidance;
- 3.2 Taxation of Mergers and Acquisitions: Tax consequences of cross-border reorganizations, liquidations, and taxable acquisitions and dispositions.
- 3.3 Transfer Pricing
- 3.4 Base Erosion Profit Shifting (BEPS)
- 3.5 Foreign tax Credit

Module-04

Tax Reforms

- 4.1 Tax reforms: Models of Tax Reforms; India's Journey in Tax Reforms
- 4.2 Reform in Direct Tax: Direct Tax Code
- 4.3 Reforms in Indirect Taxes: Good and Services Tax.
- 4.4 Tax Administration and Reforms
- 4.5 Challenges and Prospects in Tax Reforms

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