Mahatma Gandhi University
Kottayam

<table>
<tr><td>Programme</td><td colspan="6"></td></tr>
<tr><td>Course Name</td><td colspan="6">BUSINESS AND TAXATIONS LAWS</td></tr>
<tr><td>Type of Course</td><td colspan="6">DSC C</td></tr>
<tr><td>Course Code</td><td colspan="6">MG4DSCBLW200</td></tr>
<tr><td>Course Level</td><td colspan="6">200</td></tr>
<tr><td>Course Summary</td><td colspan="6">This course aims to provide learners with foundational knowledge of major business and taxation laws applicable to Indian business environments, with emphasis on consumer protection, intellectual property rights, and indirect taxation. It will enable learners to interpret and apply these laws in business decision-making and compliance contexts.</td></tr>
<tr><td>Semester</td><td>4</td><td colspan="3">Credits</td><td>4</td><td rowspan="2">Total Hours</td></tr>
<tr><td rowspan="2">Course Details</td><td rowspan="2">Learning Approach</td><td>Lecture</td><td>Tutorial</td><td>Practical</td><td>Others</td></tr>
<tr><td>3</td><td>0</td><td>1</td><td>0</td><td>75</td></tr>
<tr><td>Pre-requisites, if any</td><td colspan="6">An understanding of the basic legal terminology and terms and aspects of business and taxation</td></tr>
</table>

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the provisions, objectives, and key features of the Consumer Protection Act, 2019 and their relevance to business practices	Understand	3
2	Analyse and interpret issues related to consumer rights, unfair trade practices, and grievance redressal mechanisms.	Analyse	3,6, 10
3	Understand the essential concepts of Intellectual Property Rights and to evaluate their strategic significance in business and innovation.	Evaluate	3,8, 10
4	Analyse and apply the basic provisions of GST and Customs Acts to real-life business scenarios involving indirect taxation and compliance	Analyse	2, 3,10

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Consumer Protection Act 2019- Foundations	1.1	Consumer- Meaning- Consumer Protection Legislations in India- History- Salient features of Consumer Protection Act 2019	1	1
	1.2	Consumer Rights- Meaning of Goods and Services- Defect in goods- Spurious goods and services- Deficiency in Services	1	1
	1.3	Unfair Trade Practices- Restrictive Trade Practices- Misleading Advertisements-	2	1
	1.4	Product Seller- Product Liability-Product Liability Action- Harm in relation to Product Liability	2	1
	1.5	***Practical Sessions*** Cases on Misleading Advertisements and Remedies Cases on Product Defects and Deficient Services	6	1
2. Consumer Grievance Redressal and E-Commerce Issues	2.1	Consumer Grievance Redressal Procedure- District , State and National Commission	1	2
	2.2	Jurisdiction of each tier of Redressal Mechanism- Procedural Compliances- Who can file a complaint- Time limit and fees-	2	2
	2.3	Central Consumer Protection Authority- Constitution of CCPA- Role and Powers	1	2
	2.4	Grounds for claiming compensation from product manufacturer, product service provider and seller	2	2
	2.5	Mediation and Settlement of complaints- Reliefs provided by Commission- Appellate Mechanism	1	2
	2.6	Consumer Disputes in Digital Platforms and E-Commerce- Duties of E Commerce Entities- Liability of Market place of E Commerce Entities- Duties of Sellers on a market place- Duties and liabilities of inventory E-Commerce entities	2	2
	2.7	***Practical Sessions***	8	2

		Familiaristaion of Websites for filing complaints Mock Hearing simulations Case Laws and Discussions		
3. Essentials of Intellectual Property Rights	3.1	Intellectual Property Rights in the context of Business- Significance and Scope	1	3
	3.2	Patents- Protecting Inventions and Innovations in Business- Procedure for granting Patents- From Application for Patents to the Grant of Patents -	3	3
	3.3	Copyrights- Safeguarding Creative Works- First Owner of Copyright- Assignment of copyright- Term of copyright- Rights of owner- Infringement of copyrights and consequences	3	3
	3.4	Trademarks- Distinguishing Goods and Services- Brand Protection- Procedure for obtaining trademark-	2	3
	3.5	Geographical Indications- Meaning – Procedural formalities- Registration and Prohibition of registration	2	3
	3.6	Infringement of Patents, Copyrights, Trademarks and GIs- Remedies	2	3
	3.7	***Practical Session*** -Website Familiaristaion -IP India Portal Case Studies and Discussions- Trademark disputes, copyright violations etc.	6	3
4. Basics of Indirect Taxation- GST and Customs Act	4.1	Indirect Taxation- Features- Indirect taxes in India	1	4
	4.2	GST Laws- Concept- Types of GST- RNR – GST Rates- Reverse Charge Mechanism- GST Council- Composition and Role	2	4
	4.3	Meaning of Turnover-Business- Taxable Person, Casual taxable Person, Input Tax, Output Tax, Taxable Territory	3	4
	4.4	Supply and Types of supply- Key consideration regarding time, place and value of supply (Brief outline only)	4	4
	4.5	Input Tax Credit- Meaning and benefits	1	4
	4.6	Concept of GSTN- HSN-- GSTIN- E-Way bill	2	4
	4.7	Overview of Customs Act- Types of Customs Duty- Concepts of Territorial Water and Customs Water-	4	4

		Goods under Customs Act -Taxable Event-Customs Area- Customs Bonded Warehouse-		
	4.8	***Practical Sessions*** -GST Portal Walkthrough - Familiarisation of Invoices under GST- Formats -Familiarisation with Customs Documentation	10	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Method Role Play and Case Discussions Court Room Presentations and Expert Talks Group Discussions and Presentations Awareness Campaigns Simulated Complaint Filing- Practical Demonstrations-
Assessment Types	**MODE OFASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)- 30 marks** 1. MCQ tests 2. Presentations of Cases related to the Acts, Awareness Campaigns , Discussions etc.- 3. Role Play and Mock Trials - 4. Quiz
	B. End Semester Examination – 70 marks

Mode	**Time in Hours Maximum**
MCQ Based	1 hour 15 minutes

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

REFERENCES:

1. Zad N S and Bajpai Divya, Economic, Business and Commercial Laws , *Taxmann Publications*
2. Vohra Amith and Dhingra Rachit . Economic, Business and Commercial Laws *Bharat Law House Pvt Ltd.*
3. Aggarwal, Rohini, Mercantile and Commercial Laws . *Taxmann Publications*
4. Mehrotra, H.C., & Agarwal, V.P. Goods and Services Tax. *Sahitya Bhawan Publications.*
5. GST Ready Reckoner, - Taxmann Publications Private Limited
6. Bhandari M K, Law related to Intellectual Property Rights, Central Law Publication
7. Pandey, Neeraj and Dharney, Khushdeep, Intellectual Property Rights: PHI Learning
8. Agarwal V K, Consumer Protection Act 2019 (Principle and Practice) , Bharat Law
9. Narayanan, P, Intellectual Property Law, Eastern Law House

SUGGESTED READINGS;

1. Website: https://www.icai.org
2. https://www.icsi.edu/home/
3. https://icmai.in/icmai/
4. https://www.gst.gov.in/
5. Consumer Protection Act 2019 Bare Act
6. https://consumeraffairs.nic.in/
7. Website- Indian Institute of Intellectual Property Management (IIPM)