UNIVERSITY OF SARGODHA

LAW COLLEGE

COURSE OUTLINE FALL 2020

Course Title: **LABOUR LAWS & TAXATION**

Course Code: 695

Credit Hours: 3

**Instructor Name: AZRA AFZAAL –Visiting Faculty**

**Email:**

DESCRIPTION & OBJECTIVES

The subject contains two parts. One relates to **LABOUR LAWS** and second one is relating to **TAXATION LAWS.** The Labour Laws is the subject that is a practice guidance for all sort of disputes raises between Employer and employee. It’s a sort of awareness to handle the issues in Labour courts . How trade Unions are formed and registered ,business and trade is to run smoothly. Rights of workmen and employers are to be disclosed to the law students .A daily routine issues that one has to see, face & observe are dealt in labour laws. How workmen are to be compensated and where an Employer is said to be liable.

Taxation Laws is one of the hottest subject relating to every person .Day by day its importance is increasing. A responsible citizen is well judged by his declaration as filer . Every purchaser and seller has to come in the ambit of being NTN holder as well as return filer. Similarly assets declaration is the basic demand of Inland revenue Department. Day by day its application is increasing as the system reveals that every declaration is getting online & is in the access of the Tax Department. Students are required to be well aware of Tax system in Pakistan as CNIC has now got registered as NTN of every citizen who is registered in FBR . The need of present day is that law student should get aware of tax system.

Labour Laws and Taxation are the subjects which are of practical importance. Every Law student requires awareness relating to the issues of grievances regarding Employment as well functioning of Labour Courts. Whereas taxation network is spreading day by day.Its application is increasing and a student of law requires the knowledge of return filing .

INTENDED LEARNING OUTCOMES

The speciality of a law student will tally with the practicing advocate and reach to its required level regarding the Tax Returns , Declaration of wealth ,Assessments process as well the proceedings in Labour Courts, Labour Appellate Tribunals etc.

READINGS

As the subject consists of Acts & Ordinance which are already in form of sections .

Being a codified law the subject relates to Bare Acts.

1. The Workmen Compensation Act,1923(PLD Publishers) or Mansoor Book House
2. The Punjab Industrial Relations Act,2010(PLD Publishers)or Mansoor Book House
3. The Employment and Commercial Standing Orders Ordinance,1968(PLD Publishers)
4. The Income Tax Ordinance,2001 (Salam Publishers)

CONTENTS

1. **The Workmen Compensation Act,1923**

* Employers Liability towards workmen
* Compensation Calculation
* Medical Examination of workmen
* Partial disability of workmen
* Total Disability of workmen

1. **The Punjab Industrial Relations Act,2010.**
   * + Trade Unions
     + Collective Bargaining Agent
     + Industrial disputes
     + Labour Courts
     + Unfair Labor practices
     + Strike & lock out
     + Shop Stewards
     + Workers Management council
     + Conciliator
     + Individual Grievances
2. **The Employment and Commercial Standing Orders Ordinance,1968**
   * + - Classification of Workmen
       - Tickets
       - Leave
       - Payment of wages
       - Go slow
       - Stoppage of work
       - Shift working
       - Payment of bonus
       - Publication of Working times
       - Publication of holidays & Pay days
       - Termination of Employment.
3. **The Income Tax Ordinance,2001**
   * + Heads of income under Income Tax Ordinance,2001
     + Filing of Return
     + Wealth statement
     + Assessment and its types
     + Recovery of Tax
     + Appeal before Commissioner (Appeals)
     + Appeal before Appellate Tribunal
     + Reference of High Court

COURSE SCHEDULE

|  |  |  |
| --- | --- | --- |
| Week | Topics and Readings | BOOKS WITH PAGE NUMBER |
| 1. | * + - Trade Unions & its Registration | 151-163 PIRA,2010 |
| 2. | * + - Labour Courts & Apellate Tribunals | 246-252 ,253,254 |
| 3. | * + - Unfair Labor practices | 177-179 |
| 4. | * + - Strike & lock out | 238- 241 |
| 5. | * + - Workers Management council & Conciliator | 197-198 & 234 |
| 6. | * + - Industrial disputes & Individual Grievances | 202-209 &231-233 |
| 7. | * + - Collective Bargaining Agent | 185-190 |
| 8. | Employers Liability towards workmen & Compensation Calculation | 28-38 The workmen Compensation Act 1923 |
| 9. | Disability & Medical Examination of workmen Disability | 61-63 |
| 10. | Workmen,Tickets,Leave,wages,Go slow ,Stoppage of work, | 350,351,352& 380 of Standing Orders |
| 11. | Shift working ,Payment of bonus,Publication of Working times, Publication of holidays & Pay days,Termination of Employment | 362,364,365,366,368 & 389 |
| 12. | Heads of income under Income Tax Ordinance,2001 | 15-16-17-18-19 Income Tax Ordinance 2001. |
| 13. | Filing of Return & Wealth statement | 216-217-218,219 |
| 14. | Assessment and its types & Recovery of Tax | 234,235,236,237,284 |
| 15. | Appeal before Commissioner (Appeals) & before Appellate Tribunal | 244 ,245,246,247,248 |
| 16. | Reference of High Court | 256,257,258 |

RESEARCH PROJECT

State here the prerequisites of the assigned research project, including term paper or lab assignment, etc.

1. Students will file the return on prescribed Performa and submit in the class

2. A draft of suit be prepared for individual grievance of a workmen for Labour Court.

ASSESSMENT CRITERIA

Write here the distribution of marks. You can choose any or all from below for the purpose.

**Sessional: 20**

**Mid-Term: 30**

**Final Exam: 50**

RULES AND REGULATIONS

Write here the rules and regulation that students have to abide by in your class. Some of these rules, for example, 80% class attendance are standards for the university.

1. Students must come in class on time.
2. Only those students will allow sit in final term examinations who secure 80 % attendance as per University rules and regulations.
3. All students must participate in the sessional marks activities.
4. Each student must come in proper dressing in class.