Total No. of Questions : 10]

SEAT No. :

[Total No. of Pages : 4

P-1668

[6011]-96

B.A. LL.B. (Semester - IX)

Fifth Year of Five Year Law Course

LO-0906 : PRINCIPLES OF TAXATION LAW

(2017 Pattern)

Time : 2½ Hours] *[Max. Marks : 70*

Instructions to the candidates:

1) *Answer any three questions from Part 'A'. Each question in Part 'A' is for 15 marks.*
2) *Answer any two questions from Part 'B'. Each question in Part 'B' is for 10 marks.*
3) *Answers questin no. 10 from part 'C' as directed. Question no. 10 is form 15 marks.*

PART - A

[3 × 15 = 45]

Q1) Discuss the Income from House Property. Explain Self Occupied and Let Out House Property and explain which property income is not treated as income from House Property.

Q2) Discuss the provisions regarding 'Search and Seizure' under the Income Tax Act, 1961.

Q3) Explain the constitutional provision relating to taxation and types of tax laws in detail.

Q4) Define the Income from Business and Profession and What are those expenses expressly disallowed while computing the income under the head "Income from Business or Profession"?

Q5) Examine the provisions relating to Advance payment of Tax and clubbing of income under the Income Tax Act, 1961.

P.T.O.

PART - B

[2 × 10 = 20]

Q6) Discuss the provisions regarding 'Rebates and Reliefs' under the Income Tax Act, of 1961.

Q7) Discuss the types of Assessment under Income Tax Act, of 1961.

Q8) Discuss the Scope and object of The Central Goods and Services Tax Act, 2017.

Q9) Explain in Detail Powers and Functions of GST Council.

PART - C

Q10) Write short note on any three : **[3 × 5 = 15]**

a) E-Contract

b) Composition levy.

c) Payment of Tax

d) Place of Supply

e) Input Tax

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NOV 2022

Total No. of Questions : 10]

SEAT No. :

PA-840

[Total No. of Pages : 4

[5932]-96

Fifth Year B.A. LL.B. (Semester - IX)

(Fifth Year of Five Years Law Course)

LO-0906(B) : PRINCIPLES OF TAXATION LAW

(2017 Pattern)

Time : 3 Hours] *[Max. Marks : 80*

Instructions to the candidates:

1) *Answer any three questions from Part-A. Each question in Part - A is for 15 marks.*
2) *Answer any two questions from Part-B. Each question in Part - B is for 10 marks.*
3) *Answer question no. 10 from part-C as directed. Question no. 10 is for 15 marks.*

PART - A [3 × 15 = 45]

Q1) Discuss the 101st Constitutional Amendment. Discuss the Need and Importance of GST in India.

Q2) Define 'Salaries'. Discuss any **FIVE** Incomes which comes under the head Salary.

Q3) Explain the concept of Tax Avoidance, Tax Evasion and Tax Planning and discuss the penalties for Tax Evasion and Tax Avoidance under the Income Tax Act, of 1961.

Q4) Explain the concept of Residential status relating to Individual and HUF.

Q5) Explain the Capital Gain with its types and give **any Three** examples of it.

P.T.O.

PART - B

[2 × 10 = 20]

Q6) Discuss the provisions relating to advance payment of Tax and clubbing of Income.

Q7) Explain the Various Authorities provided under Income Tax Act.

Q8) Explain the following terms provided under CGST

a) Time and Value of supply,

b) Input tax credit.

Q9) Write a detailed note on GST council.

PART - C

[3 × 5 = 15]

***Q10)* Write Short notes on any three :**

a) Output Tax.

b) Outward Supply.

c) Capital Goods.

d) Offences and penalties for certain offences under section 122 of CGST Act, 2017.

e) 'Registration' under the Central Goods and Services Tax Act, 2017.

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Apr.-2022

Total No. of Questions : 10]

SEAT No. :

P4499

[Total No. of Pages : 2

[5845]-96

Fifth Year B.A. LL.B.

LO - 0906 : (B) PRINCIPLES OF TAXATION LAW

(2017 Pattern) (Semester - IX)

Time : 3 Hours] *[Max. Marks : 80*

Instructions to the candidates:

1) *Answer any three questions from Part A. Each question in Part A is for 15 marks.*
2) *Answer any two questions from Part B. Each question in Part B is for 10 marks.*
3) *Answer question No. 10 from Part C as directed. Question No. 10 is for 15 marks.*

PART - A **[3×15=45]**

Q1) Explain the meaning of 'Residential status' and tax liability of assessee upon his residential status.

Q2) How to compute the total taxable Income of An Individual explain with illustration?

Q3) Explain Income from Salaries and salient features of Income from salary.

Q4) Define Allowances. Illustrate any five allowances with its calculations.

Q5) Explain the importance and significance of Taxation.

P.T.O.

PART - B [2×10=20]

Q6) Explain the provisions relating to Levy and collection of taxes under GST.

Q7) a) Explain the Provisions relating to Audit IGST.

b) Explain provisions related to payment of Tax and penalty under IGST.

Q8) a) UIN under GST.

b) Due dates under GST.

Q9) Explain the development of GST with special reference to 101st Constitutional Amendment.

PART - C

Q10) Write short notes on (any three) : **[3×5=15]**

a) Tax planning and Tax Avoidance.

b) Financial year.

c) Capital Receipt and Capital Expenditure.

d) Best Judgment Assessment.

e) Advance payment of Tax.

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