NOV 2023

Total No. of Questions : 10]

SEAT No. :

P8890

[Total No. of Pages : 4

[6102]-246

Third Year LL.B. (Three Years Course)
LO - 0906 : (B) PRINCIPLES OF TAXATION LAW
(2017 Pattern) (Semester - V)

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 any three questions from Part C. Each question in Part C is for 5 marks.*

PART - A [3×15=45]

Q1) Define 'Tax'. Explain the advantages and Disadvantages of Direct and Indirect Taxes.

Q2) Explain the significance of 101st Amendment of the Constitution of India.

Q3) What do you understand by "Income from Other sources"? State any five incomes which are included under this head.

Q4) Define Salary. Explain the incomes which comes under Salary.

Q5) Define Allowances. Explain fully taxable, partly taxable and fully exempted allowances.

P.T.O.

PART - B

[2×10=20]

Q6) Explain the provisions of supply of services when the supplier is in India & the recipient is outside India. Explain applicability of GST on such transactions with example.

Q7) Define the following terms under Income Tax Act, 1961.

a) Deemed to be let out House Property.

b) Self - occupied House Property.

Q8) What is Base Year? Explain the provisions relating to Base Year Revenue under GST (compensation to state) Act, 2017.

Q9) Define 'Agricultural Income'. Discuss Income which are not considered as Agricultural incomes.

PART - C

[3×5=15]

Q10) Write Short notes (any three).

a) Capital expenditure and revenue expenditure

b) Place of Supply

c) Financial Year

d) UIN holder under GST

e) Capital Gain

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Total No. of Questions : 10]

SEAT No. :

P-1685

[Total No. of Pages : 4

[6012]-56

LL.B. (Semester - V)

(Third Year of Three Years Law Course)

LO-0906 : 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 any three questions from part 'C'. Each question in part 'C' is for 5 marks.***

PART - A **[3 × 15 = 45]**

Q1) Discuss the power and functions of the Income Tax Authorities under Income Tax, 1961.

Q2) What do you mean by Capital Asset & what is meant by Transfer for the purpose of calculating long term capital gain.

Q3) What do you understand by "Income from Other sources"? State any five incomes which are included under this head.

Q4) Explain in detail 101^{st} Constitutional Amendment.

Q5) Define Perquisites. Illustrate with examples the method of valuation of rent free furnished and unfurnished accommodation.

P.T.O.

PART - B

[2 × 10 = 20]

Q6) Discuss the deductions from gross total income under the Income Tax Act, 1961.

Q7) Explain the concept of GST. Discuss its Advantages and Disadvantages of GST.

Q8) Discuss the provisions regarding 'Rebates and Reliefs' under the Income Tax Act, 1961.

Q9) Write detailed note on appointment of various officers under IGST scheme of IGST Act.

PART - C

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

a) Due dates of GST Return

b) Audit

c) Output Tax

d) Registration under the Central Goods and services Tax Act, 2017

e) Zero rates supply

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NOV 2022

Total No. of Questions : 10]

SEAT No. :

PA-851

[Total No. of Pages : 4

[5933]-906

Third Year LL.B. (Three Year Course)

LO 0906 : PRINCIPLES OF TAXATION LAW

(2017 Pattern) (Semester - V)

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 any three questions from Part C. Each question in Part C is for 5 marks.*

PART - A **[3×15=45]**

Q1) Define 'Tax'. Explain the objectives and characteristics of Law of Taxation.

Q2) Explain the constitutional provision relating to the taxation and types of tax laws in detail.

Q3) What are those expenses expressly disallowed while computing the income under the head "Income from Business or Profession"?

Q4) Examine the provisions relating to clubbing of income under the Income Tax Act, 1961.

Q5) Explain any Ten exempted income under the Income Tax Act, 1961.

P.T.O.

PART - B **[2×10=20]**

Q6) Discuss the deductions from gross total income under the Income Tax Act, 1961.

Q7) Write a detailed note on comparison between earlier tax structure and GST tax structure. Also explain the need of GST in India.

Q8) Discuss the provisions relating to the payment of Tax, Interest, Penalty & other amounts under IGST Act, 2017.

Q9) Explain the provisions relating to Levy & collection of taxes under IGST Act, 2017.

PART - C **[3×5=15]**

Q10) Write short notes on any three :

a) E-Contract

b) Place of Supply

c) Aggregate Turnover

d) Input tax

e) Capital goods

Apr.-2022

Total No. of Questions : 10]

SEAT No. :

P4550

[Total No. of Pages : 2

[5846]-506

Third Year LL.B.

LO 0906 : (B) PRINCIPLES OF TAXATION LAW

(2017 Pattern) (Semester - V)

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) Enumerate the 'Incomes' which are exempted from the Income Tax under the Income Tax Act, 1961.

Q2) Define 'Salary'. What are the permissible deductions in computing income from Salary under the Income Tax Act, 1961?

Q3) Discuss the Income from House Property: Self Occupied, Let Out and Explain exemption of property income from tax.

Q4) Discuss the provisions regarding 'Search and Seizure' under the Income Tax Act, 1961.

Q5) What is deemed profit under the head "Profit and gains from business and Profession"? How undisclosed income and expenditure are taxed under this head.

PART - B **[2×10=20]**

Q6) Discuss the definitions of Income, Person, Previous Year and Assessment Year under the Income Tax Act, 1961.

Q7) Discuss the provisions of the Income Tax Act relating to advance payment of Income Tax.

Q8) Discuss the types of assessment and explain appellate procedures under Income Tax Act, 1961.

Q9) "The incidence of Income-Tax depends on the Residential status of an Assessee". Comment.

PART - C [3×5=15]

Q10) Write Short Notes on any three :

a) Audit

b) E - Filling

c) Zero - rated Supply

d) Output Tax

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

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E - NOV 2019

Total No. of Questions : 10]

SEAT No. :

P4565

[Total No. of Pages : 2

[5644]-506

LL.B. (Semester - V)

Third year of Three year Law Course

LO-0906 : 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. Eachquestion in Part B is for 10 marks.*
3) *Answer any three questions from Part-C. Eachquestion in Part C is for 05 marks.*

PART - A

Answer any Three (Each question carries 15 marks)

Q1) Write a detailed note on the provisions of the Income Tax Act, 1961 relating to powers of Income Tax Authorities.

Q2) Define annual value of house property. What deductions are allowed from annual value in computing the taxable income from the House property under the Income Tax Act, 1961.

Q3) What is GST? Define the its scope and object in the light of the Goods and Services Tax Act, 2017.

Q4) Enumerate transfers of capital assets exempt or not treated as transfer under capital gain?

Q5) GST Council is considered as the backbone of the IGST Act, 2017. Explain this statement in reference to the powers and functions of the GST Council.

P.T.O.

PART - B

Answer any Two (Each question carries 10 marks)

Q6) Explain the relevant provisions of Levy and collection of tax under CGST.

Q7) What is exemption from the Income Tax? Discuss those incomes which stand exempted from the Income Tax under the Income Tax Act, 1961.

Q8) Explain the provisions relating to collection and Recovery of Income Tax under the Income Tax Act, 1961.

Q9) Discuss the provisions relating to determination of residential status of assessee under the Income Tax Act, 1961.

PART - C

Q10) Answer any Three Short Notes (Each note carries 05 marks)

a) Define financial year and assessment year.

b) Business under GST Act, 2017.

c) Zero rated supply.

d) Taxation of hindu undivided family.

e) Return under CGST.

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