

Seat No.	
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Third Year of Three Year Law Course (Semester - VI)

(New) Examination, December - 2018

TAX

Principles of Taxation Law (Paper-IV)

Sub. Code:71123

Day and Date : Thursday, 06 - 12 - 2018

Total Marks : 100

Time : 10.30 a.m. to 1.30 p.m.

- Instructions :**
- 1) All questions are compulsory.
 - 2) Figures to the right indicate full marks.

Q1) Explain the Constitutional provisions relating to tax laws in India. [20]

OR

Distinguish between:

- a) Direct and Indirect Tax
- b) Tax Evasion and Tax Avoidance

Q2) Define 'salary', and explain how the income from salaries is to be computed for the purpose of Income Tax. [20]

OR

Explain the scope of deductions in respect of payment under the Income Tax Act.

Q3) Explain in detail the provisions relating to assessment procedure of an individual. [20]

OR

Enumerate different authorities under the Income Tax Act and explain their powers in brief.

Q4) Define the term 'GST' and explain the nature of GST. [20]

OR

Explain the meaning and scope of supply. What is time and value of taxable supply.

Q5) Write short notes on any four : [4×5=20]

- a) Collection of Tax under IGST
- b) Zero Rated Supply
- c) Place of supply of Goods and Services under IGST
- d) Payment of Tax under UTGST
- e) Demand and Recovery
- f) Levy and Collection of Tax under UTGST

