

Seat No.	
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Third Year of Three Year Law Course (Semester - VI) (New)**Examination, May - 2018****PRINCIPLES OF TAXATION LAW (Paper - IV)****Sub. Code : 71123****Day and Date : Saturday, 5 - 05 - 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) Give a brief account of residential status of different assesses in India. [20]

OR

State any 20 items which do not form part of total income.

Q2) Define 'Business and Profession', and explain how the income is computed from the head profit and gains of business and profession. [20]

OR

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

Q3) Explain in detail the provisions relating to assessment procedure of firms and associations. [20]

OR

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

P.T.O.

Q4) What is Input Tax Credit? Explain the eligibility and conditions for taking Input tax Credit. **[20]**

OR

Explain the provisions regarding registration under CGST.

Q5) Write short notes on any four:

[4 × 5 = 20]

- a) Apportionment of Tax under IGST.
- b) Refund under IGST
- c) Collection of Tax under IGST.
- d) Advance Ruling under UTGST.
- e) Administration under UTGST.
- f) Payment of Tax under UTGST.

