

<b>Seat No.</b>	
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**Third Year of Three Year Law Fifth Year of the Five Year Law  
(Part - III) (Semester - VI & X) (Old) Examination, May - 2018**

**PRINCIPLES OF TAXATION LAW (Paper - IV)**

**Sub. Code : 51130 / 51106**

**Day and Date : Saturday, 5 - 05 - 2018**

**Total Marks : 80**

**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 various Constitutional provisions about imposition of Tax by government. [16]

OR

Explain Nature, scope and characteristics of Tax. [16]

**Q2)** What is Total Income? What is basis and Scope of Total Income? [16]

OR

Explain provisions relating to computation of Income under the Head "Salary". [16]

**Q3)** What is the scope Deduction under Income Tax Act? [16]

OR

Write detailed note on Assessment on Income of an Individual. [16]

**P.T.O.**

**Q4)** What are the different authorities under Income Tax Act? [16]

OR

Explain different authorities under Sales Tax Act. [16]

**Q5)** Write Short Notes on (Any Two) [16]

- a) Charge of Tax under sales Tax.
- b) Penalties under M-VAT.
- c) Filing of returns.
- d) Residential status of an Assessee.

