

Seat No.	
-----------------	--

Third Year of Three Year Law Course (Semester - VI)

Fifth Year of Five Year Law Course (Semester - X)

(New) Examination, May - 2019

PRINCIPLES OF TAXATION LAW

(Paper - IV)

Sub. Code: 71123

Day and Date : Monday, 13- 05 - 2019

Total Marks : 100

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

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

Q1) How Tax laws are developed in India? [20]

OR

Explain provisions relating to computation of Income under the Head "Capital Gains".

Q2) Explain various constitutional provisions about imposition of Tax [20]

OR

Explain provisions relating to computation of income under the Head "Salary".

Q3) What are different Deductions available under Income Tax Act? [20]

OR

Write detailed note on Assessment of Income of Hindu Undivided family.

P.T.O.

Q4) Explain the provisions regarding registration criterions under CGST [20]

OR

What are the different authorities under Income Tax Act?

Q5) Write short notes on (Any Four) : [20]

- a) Refund under IGST
- b) Filing of returns.
- c) Jurisdiction of IT authorities.
- d) Penalties under GST.
- e) Payment of Tax under SGST.
- f) Collection of Tax under IGST.

