

HONS. 07/003/24

**B.A., LL.B. (Hons.) DEGREE SEVENTH SEMESTER EXAMINATION,
NOVEMBER 2024**

LAW OF TAXATION

Time: 3 Hours

Maximum Marks: 50

(Answer Any ten Questions) (10 X 5 = 50)

- 1) Compare and contrast tax and fee. What do you mean by direct and indirect tax?
- 2) Write a note on division of taxation power under the constitution.
- 3) What is the role of the GST Council? Critically examine its contribution to the federal structure of the constitution.
- 4) Write a note on levy, collection and payment.
- 5) How far has the GST regime been successful in implementing the concept of VAT in a seamless manner?
- 6) What do you mean by intrastate and interstate supply?
- 7) What is the relevance of the concept of 'residence' and 'source' in the context of income tax?
- 8) Write a note on assessment proceedings under taxation laws.
- 9) How can the presence provisions for prosecution and punishment under taxing statutes be justified?
- 10) What is the general structure of appellate remedies under taxation laws? What is the reason for such a separate system?
- 11) Detail the reasons for considering income under different heads for income tax purposes.
- 12) What do you mean by Double Taxation? Why is income tax law giving importance to avoidance of double taxation?
- 13) How is time and value of supply of goods/service determined?
- 14) Write a note on the concept of advance rulings? What are the pros and cons of the same?
