

HONS. 07/17/05

B. A. LLB., (Hons.) DEGREE VII SEMESTER EXAMINATION, DECEMBER 2017

LAW OF TAXATION

Time: 3 Hours

Maximum Marks: 50

Answer ANY TEN of the following. Each question carries FIVE marks.

(10 x 5 = 50)

- I. Can cess, surcharge, octroi etc. be considered as tax?
- II. Write a note on direct and indirect tax?
- III. Compare and contrast self assessment and assessment by assessing authority.
- IV. What all ways GST regime changed taxation structure in India?
- V. What do you mean by input and output tax under the concept of VAT?
- VI. What are the aims and objectives of Integrated GST Act?
- VII. How is time and value of supply of goods/service is determined?
- VIII. Write a short note on norms regarding registration under GST system.
- IX. Write a note on various heads of income.
- X. What is the scheme of taxation power under Constitution with respect to income?
- XI. How is residential status of a person is determined for the purpose of income tax?
- XII. What are the general features of appellate remedies under taxation laws?
- XIII. What are the pros and cons of advance rulings?
- XIV. Write a note on imposition of penalties under taxing statutes.

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