

HONS.07/19/009

B.A. LL.B., (Hons) DEGREE SEVENTH SEMESTER (Supplementary)
EXAMINATIONS, FEBRUARY 2019

LAW OF TAXATION

Time – 3 Hours

Maximum Marks – 50

(Answer Any TEN Questions)

(10 X 5 = 50)

- 1) How is taxing power different from other powers?
- 2) Compare and contrast direct and indirect tax.
- 3) Explain the scope of the terms (i) assessee (ii) search (iii) seizure and (iv) books of accounts as used in taxation statutes.
- 4) In what all ways GST regime has changed division of taxing powers?
- 5) Analyse how the concept of value added tax has been incorporated into GST.
- 6) Why GST regime is prescribing for voluntary and compulsory registration?
- 7) Explain why CGST and SGST enactments are similarly drafted?
- 8) What is the relevance of determining of time and value of supply?
- 9) How is taxation powers of income divided between union and states. Critically analyse the reasons for the same.
- 10) Write a note on capital gains.
- 11) Compare and contrast residence and source based taxation.
- 12) Why taxing statutes are having provisions for imposition of penalty as well offences.
- 13) Discuss the relevance of filing of tax returns.
- 14) What do you mean by advance rulings?