

HONS.07/15/005

**B.A.LL.B., (Hons.)DEGREE SEVENTH SEMESTER (SUPPLEMENTARY)
EXAMINATION NOVEMBER 2015**

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. Compare and contrast tax and fee. Examine the basis of levy of cess.
- II. Write a short note on division of taxing powers.
- III. Explain the terms assessee and assessing authority.
- IV. Write a short note on concept of deemed sale.
- V. Explain interstate sale, intra state sale and sale in transit.
- VI. What are the different types of import duties?
- VII. What is the relevance of concept of manufacture and removal?
- VIII. Discuss import and export of service.
- IX. Write a note on heads of income.
- X. How is taxation power of income divided between union and states?
- XI. Comment on concept of VAT.
- XII. In what all ways introduction of GST will affect constitutional scheme of taxing powers?
- XIII. Generally how is appellate remedies under taxing statutes structured?
- XIV. What are the pros and cons of advance ruling/clarification?