

HONS. /07/16/009

**B.A., LL.B. (Hons.) DEGREE SEVENTH SEMESTER (Supplementary)
EXAMINATION, NOVEMBER 2016**

LAW OF TAXATION

Time: 3 Hours

Maximum Marks: 50

(Write Notes on ANY TWO Questions from EACH MODULE)

(10 X 5 = 50)

- I.
 - a. Division of Taxing Powers
 - b. Levy and Payment
 - c. Direct and Indirect Taxes
- II.
 - a. Interstate Sale
 - b. Works Contract
 - c. Concept of VAT
- III.
 - a. Appellate Remedies
 - b. Reverse Charge
 - c. Export and Import of Services
- IV.
 - a. Concept of Manufacture
 - b. Types of Excise Duties
 - c. Harmonised System of Nomenclature (HSN)
- V.
 - a. Capital Gains
 - b. Assessment Year and Previous Year
 - c. TDS and Advance Tax