

HONS.07/16/05

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

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. What do you mean by taxing powers and how is it different from other legislative powers?
- II. Different types of indirect taxes.
- III. Deemed sale.
- IV. Levy, collection and payment.
- V. Aims and objectives of Central Sales Tax Act.
- VI. Escapement of turnover.
- VII. Search and seizure.
- VIII. Manufacture and removal.
- IX. Reverse charge.
- X. Constitutional scheme for levy of income tax.
- XI. Double taxation avoidance agreement.
- XII. Appellate remedies under taxation laws.
- XIII. GST and impact on taxing powers.
- XIV. Critically examine concept of advance ruling.