

Seat No.	
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Third Year of Three Year Law Course (Semester-VI)
Examination, Dec. - 2014

TAXATION

Principles of Taxation Laws (Paper-IV)

Sub. Code : 51130

Day and Date : Tuesday, 09-12-2014

Total Marks : 80

Time : 3.00 p.m. to 6.00 p.m.

- Instructions : 1) All questions are compulsory.
 2) Figures to right indicate full marks.

Q1) State the constitutional provisions regarding tax. [16]

OR

Elucidate income which do not form part of total income.

Q2) Explain the capital gains and which such gains are exempted from levy of income tax. [16]

OR

Explain the provisions regarding computation of income under the head salary.

Q3) Write a note on powers and functions of income tax authorities. [16]

OR

Write a note on tax assessment of Hindu Undivided Family.

Q4) Explain the registration criterions under M-VAT Act 2002. [16]

OR

Discuss the provisions for assessment under M-VAT Act 2002.

P.T.O.