

Seat No.	
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Third Year of Three Year Law Course
(Semester - VI) Examination, November - 2017
PRINCIPLES OF TAXATION LAW (Paper - IV)
Sub. Code: 67341

Day and Date :Thursday, 09 - 11 - 2017

Total Marks : 100

Time :10.30 a.m. to 1.30 p.m.

- Instructions :**
- 1) All Questions are compulsory.
 - 2) Figures to right indicates full marks.

Q1) What are the Constitutional provisions about tax laws? [20]

OR

Explain concept and characteristics of Tax.

Q2) How assessment of Hindu Undivided family is made? [20]

OR

State different kinds of Incomes which do not form the part of Total Income.

Q3) Computation of Total Income under the Head - Capital Gains. [20]

OR

Explain various permissible deductions under the Income Tax Act.

P.T.O.

Q4) Registration Criterion under M-VAT.

OR

Explain various Authorities under Income tax Act.

Q5) Write Short Notes on (Any Four)

[4 × 5 = 20]

- a) Total income.
- b) Functions of IT Authorities.
- c) Filing of returns.
- d) Offences and Penalties under Sales Tax.
- e) Valuation of taxable service.
- f) Penalties under M-VAT.

