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| Seat No. | |
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**Third Year of Three Law Course (Semester-VI) and Fifth
Year of Five Year Law Course (Semester - X)**

Examination, May - 2019

LAW TAX

Principles of Taxation Law (Paper - IV)

Sub. Code: 67341/67371

Day and Date : Monday, 13- 05 - 2019

Total Marks : 100

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

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

Q1) Distinguish between:

[20]

- a) Direct and Indirect Tax
- b) Tax evasion and Tax avoidance

OR

Explain the residential status of an assessee

Q2) How is the income from house property computed? What are the deductions allowed in computation of income from house property?

[20]

OR

Explain the scope of deductions in respect of income under the Income Tax act.

Q3) Explain provisions relating to assessment of Hindu Undivided Family.

[20]

OR

Explain the role of Income tax authorities.

P.T.O.

Q4) Explain the registration criterion under M VAT.

[20]

OR

State the provisions relating to offences and penalties.

Q5) Write short notes on any four.

[4×5=20]

- a) Sale or purchase of goods outside the state
- b) Sale price under CST
- c) Sale in the course of interstate trade and commerce
- d) Nature of service tax
- e) Valuation of taxable services
- f) Construction service

