

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

