SJ-111

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Seat No.	

Third Year of Three Year Law Course (Semester - VI) and Fifth Year of Five Year Law Course (Semester - X) (Old)Examination, December - 2018

TAX

Principles of Taxation Law (Paper-IV)

Sub. Code:67341

Day and Date : Thursday, 06 - 12 - 2018 **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) Explain the Constitutional provisions relating to tax. **[20]**

OR

Explain the residential status of an asseessee.

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 payment under the Income Tax Act.

Q3) Explain the provisions relating to assessment of Individual. **[20]**

OR

Enumerate different authorities under the income tax act and explain their powers in brief.

Q4) Explain the registration criterion under M VAT. **[20]**

OR

Explain the provisions regarding offences and penalties under M VAT.

Q5) Write short notes on any four of the following: **[4×5=20]**

a) Sale in the course of interstate trade and commerce
b) Charge of Tax
c) Provisions relating to rebate
d) Valuation of taxable service
e) Nature and scope of service tax
f) Construction services

SUK-12171