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**Fifth Year of Five Year Law Course (Semester - X) /  
Third Year of Three Year Law Course (Semester - VI)  
(Old) Examination, May - 2019**

**PRINCIPLES OF TAXATION LAW (Paper - IV)**

**Sub. Code: 51106/51130**

**Day and Date : Monday, 13- 05 - 2019**

**Total Marks : 80**

**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) How Tax laws are developed in India? [16]**

OR

State and explain various Incomes which do not form the part of total income.

**Q2) Explain various constitutional provisions about imposition of Tax. [16]**

OR

Explain provisions relating to computation of income under the Head "Capital Gains".

**Q3) What are different Deductions available under Income Tax Act? [16]**

OR

Write detailed note on Assessment of Income of Company.

**P.T.O.**

**Q4)** Explain the provisions regarding registration criterions under M-VAT. [16]

OR

What are the different authorities under Income Tax Act?

**Q5)** Write short notes on (Any Two) : [16]

- a) Sales Tax Authorities.
- b) Filing of returns.
- c) Jurisdiction of IT authorities.
- d) Penalties under service Tax.

