

Seat No.	
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Third Year of Three Year Law Course (Semester - VI)
Fifth Year of Five Year Law Course (Semester-X)
(New) Examination, May -2019
PRINCIPLES OF TAXATION LAW.

(Paper - IV)

Sub. Code: 71124/71125

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 indicates full marks.**

Q1) Explain the residential status of assesses. [16]

OR

Distinguish between :

- a) Tax and Fee**
- b) Direct Tax and Indirect Tax**

Q2) Explain the provisions of Income Tax Act relating to computation of income under the head house property. [16]

OR

Explain the scope of deductions in respect of payment under the Income Tax Act.

Q3) Explain in detail the provisions relating to assessment procedure of a Hindu Undivided family. [16]

OR

Enumerate different authorities under the Income Tax act and explain their powers in brief.

P.T.O.

Q4) Define the term GST and explain the nature of GST [16]

OR

Explain provisions relating to Input Tax Credit under GST.

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

- a) .collection of tax
- b) Zero rated supply
- c) Demand and recovery
- d) Levy and collection of tax

