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Exam Roll No.

END TERM EXAMINATION

SEVENTH SEMESTER [LLB] DECEMBER 2023 – JANUARY 2024

Paper Code: LLB-403

Subject: Tax Law

Time: 3 Hours

Maximum Marks: 75

Note: Attempt all questions from Part A & B as directed. Internal choice is indicated.

PART-A

- Q1 Attempt all questions:- (5x5=25)
- (a) Define previous year.
 - (b) Differentiate between Capital receipt & Revenue receipt.
 - (c) What is Standard Deduction?
 - (d) Write five incomes that are exempt from Tax.
 - (e) What is progressive rate of taxation?

PART-B UNIT-I

- Q2 Explain the rules related to deciding residential status of an Individual and a HUF. (12.5)

OR

- Q3 (a) "X" ltd a foreign company owns a property in Mumbai. It is given on rent of USD 2000 to "B" ltd, another foreign company. The two companies are non resident in India Agreement between them is made outside India. Rent is paid in foreign currency. As per the agreement between the companies the rent is accrued outside India. Give your views. (6.25)
- (b) "Z" an Italian citizen comes to India after 20 years on May 28, 2021 and stays upto December 5, 2021. Determine his residential status for the AY 2022-23. (6.25)

UNIT-II

- Q4 Write short notes:- (2x6.25=12.5)
- (a) Income from property held for charitable purposes
 - (b) Provisions for the undertakings functioning in free trade zone

OR

- Q5 Write short notes:- (2x6.25=12.5)
- (a) Rationale behind exempting certain income from tax
 - (b) Tax exemptions to political parties

UNIT-III

- Q6 Essential requirement for incidence of tax on capital gains is the "transfer of capital asset". Explain the statement with the help of case law. (12.5)

OR

- Q7 (a) Enumerate the deductions from income from house property" (6.25)
- (b) What is the treatment for income received as "Profits in lieu of salary" (6.25)

UNIT-IV

- Q8 Explain in detail the procedure of Adjudication and Settlement under the Income Tax Act. (12.5)

OR

- Q9 Explain in detail the power of search and seizure in case of evasion with the help of case law. (12.5)

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END TERM EXAMINATION

SEVENTH SEMESTER [LLB] JANUARY-FEBRUARY 2023

Paper Code: LLB403

Subject: Tax Law

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all including Q.No.1 of Part A which is compulsory. Select one question from each unit of Part B.

PART-A

- Q1 Write **short notes** on the following:- (5x5=25)
- Distinguish between exemptions, deductions, and rebate under the Income-tax Act, 1961.
 - Explain in brief any five incomes which are exempted u/s 10 of the Income-tax Act, 1961.
 - State whether the following incomes will be chargeable to tax and if taxable, also the head of income:
 - Mr. Balu, employed in a private company, let out a vacant land to X & Co. LLP for a monthly rent of ₹ 30,000.
 - A professor in a Law college, earning income by way of examinership fee for the valuation of answer-books.
 - Salary received by a Member of Parliament.
 - Salary received by a person as a working partner in a partnership firm.
 - Income of a property dealer by renting different residential house properties.
 - "The income earned by an assessee in a previous year is assessable for tax in the assessment year." Write exceptions to it, if any." Comment.
 - Difference between 'allowance' and 'perquisites'

PART-B

UNIT-I

- Q2 What is agricultural income as defined u/s 2(IA) (a) of the Income Tax Act, 1961? How can we determine whether an income is an agricultural income or not? Explain with reasons whether the following is eligible for exemption as an agricultural income or not: (12.5)
- Rent received from agricultural land
 - Income from interest on a simple mortgage of land used for agricultural purpose
 - Dividend from a company engaged in agriculture

OR

- Q3 Distinguish between the following: (12.5)
- 'Person' and 'assessee'.
 - Tax liability of 'resident individual' and 'non-resident individual'.
 - 'Capital receipts' and 'revenue receipts'.
 - 'Application of Income' and 'Diversion of Income by overriding Titles'.

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UNIT-II

- Q4 How will you determine the residential status of an Individual and HUF? Support your answer with the help of case law. Also, explain the incomes which are deemed to accrue or arise in India with illustrations. (12.5)

OR

- Q5 Define 'salary'. What income is chargeable as taxable income under the head 'salaries'? Explain with relevant case laws. (12.5)

UNIT-III

- Q6 What do you mean by capital assets? What are its different types? What rules are given for the determination of the cost of acquisition of capital assets? (12.5)

OR

- Q7 Define 'annual value'. State the deductions that are allowed from net annual value while calculating income from House property. (12.5)

UNIT-IV

- Q8 Indicate three situations where the Return of Income must be compulsorily filed under section 139(1) of the Income Tax Act, 1961. State the procedure for carry forward and set off of losses in the following cases: (12.5)

- i) Loss from speculation business;
- ii) Loss under the head "Capital gains";
- iii) Loss under the head 'Income from other sources'.

OR

- Q9 Write a short note on the following: (12.5)
- a) Penalty and Prosecution for Tax Evasion
 - b) Search and Seizure



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END TERM EXAMINATION

EIGHTH SEMESTER [LLB] NOVEMBER 2020

Paper Code: LLB-410 (d)

Subject: Indirect Taxes

(Batch-2014 Onwards)

Time: 2 Hours

Maximum Marks: 75

Note: Attempt any three questions. All questions carry equal marks.

- Q1 Write short notes on the following:
- (a) CENVAT.
 - (b) Duty Drawback.
 - (c) Excisable Goods.
- Q2 Explain the basic scheme of the Central Excise and Tariff Act, 1985. What are the rules for interpretation under Central Excise and Tariff Act, 1985?
- Q3 What do you mean by manufacture? State whether the following are manufactures for the purpose of levying Excise Duty:
- (i) Cutting tarpaulin of required size from tarpaulin sheets, stitching and fixing eyelets.
 - (ii) Making shirts and trousers from cloth.
 - (iii) Printing of Sarees.
- Q4 Discuss the significance of Indian Customs Waters with reference to the Customs Act, 1962. Also discuss the different types of Customs Duties.
- Q5 Explain the provisions relating to imposition of duties on inputs of capital goods under the Central Excise Act, 1985.
- Q6 What is the scope of Central sales tax in India? Discuss the constitutionality of the sales tax in India?
- Q7 What is the rationale behind the VAT? Mention the rules relating to charging of VAT.
- Q8 What is Service Tax? Who is liable to pay Service Tax? Under what authority Service Tax is levied?

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END TERM EXAMINATION

SEVENTH SEMESTER [LLB] NOVEMBER-DECEMBER 2018

Paper Code: LLB-403

Subject: Tax Law

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all including Q.No 1 of Part A which is compulsory. Select one question from each unit of Part B.

PART-A

(5x5=25)

- Q1 Write short notes on the following:-
- (a) Explain the meaning of Assessee and Assessment.
 - (b) Distinguish between application of income and diversion by overriding title.
 - (c) Distinguish and outline the merit and demerit of progressive and proportional rate of taxation.
 - (d) Income from other sources
 - (e) Search and Seizure.

PART-B UNIT-I

- Q2 Explain the meaning and concept of income as enumerated Under Section 2(24) of Income Tax Act, 1961. Substantiate your answer with help of case law. (12.5)
- Q3 "Elucidate the essential ingredient of Section 2(IA) (a) of Income tax Act, 1961, to classify a particular item of income as "agricultural income". Discuss whether particular income may be eligible for exemption as agricultural income? (12.5)
- (a) Interest an arrears of rent-payable in respect of land used for agricultural purpose.
 - (b) Compensation received from insurance company for damage to agricultural crop due to natural calamities
 - (c) Purchase of standing crop, harvesting and selling into market.

UNIT-II

- Q4 Discuss the test for determination of residential status of 'individual' and 'HUF' as unit of assessment. Support your answer with help of case law. (12.5)
- OR
- Q5 What can be assessed as 'Salary' under Section 17 of Income Tax Act, 1961? What are perquisites and how it is subject to taxation? (12.5)

UNIT-III

- Q6 Explain the legislative scheme relating to taxation of income from house property. How the annual Value of house property is determined. Substantiate your answer with case law. (12.5)
- OR
- Q7 Define Capital asset. Explain the nature and scope of transfer of capital asset. Discuss the mode of computation of Capital asset. (12.5)

UNIT-IV

- Q8 Explain the provisions related to filing of returns by the assesses and provisions related to assessment. (12.5)
- OR
- Q9 Discuss the principles relating to set-off and carry forward of losses with special reference to loss under the head "Capital gains" and "Income from house Property". (12.5)

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END TERM EXAMINATION

SEVENTH SEMESTER [LLB] NOVEMBER-DECEMBER 2019

Paper Code: LLB-403

Subject: Tax Law

(Batch: 2014 onwards)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all including Q.No.1 of Part-A which is compulsory. Select one question from each unit of Part-B.

PART-A

Q1 Write short notes on the following:

(5x5=25)

- (a) Perquisites
- (b) Personal Effects
- (c) Reassessment
- (d) Assessment of HuF
- (e) Income Tax Authorities

PART-B

UNIT-I

Q2 Explain the term 'Agricultural income'. Discuss with the help of principles laid down in CIT v. Raja Benoy Kumar Sahas Roy. Are the following incomes eligible for exemption as Agricultural Income? (12.5)

- (i) Income from brick making.
- (ii) Income from nursery operations.
- (iii) Income from salt produced by flooding the land with sea water.

Q3 Distinguish between Capital Receipt and Revenue Receipt. Refer to relevant provisions and decided cases. (12.5)

UNIT-II

Q4 Discuss the law relating to residential status of an 'Individual' with reference to the relevant provisions and case law. During the previous year 2018-2019, M, a Foreign national(not a person of Indian origin) came to India for 70 days. Determine his residential status for the assessment year 2019-2020 on the basis of the following information:

During 2014-2015, M was in India for 365 days.
During 2012-2013 and 2011-2012, M was in India for 45 and 360 days respectively. (12.5)

Q5 What do you understand by 'Salary income'? Explain the tax treatment of 'Gratuity' and 'Leave Salary' with the help of statutory provisions. (12.5)

UNIT-III

Q6 Explain the conditions for taxability of income under the head 'Income from House Property'. Discuss with the help of relevant provisions and case law.

How is 'Gross Annual Value' of a 'let out house property' determined? Support your answer with decided cases. (12.5)

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What are 'Capital assets' and what items are not covered under 'Capital assets'? Are the following 'personal effects'? Give reasons and refer to relevant provisions (12.5)

- (i) Semi-precious stones sewn into wedding apparels
- (ii) Silver utensils
- (iii) Precious stones set in furniture.

UNIT-IV

3 Discuss different types of incomes specifically mentioned as chargeable to tax under the head 'Income from other Sources'. Discuss referring to relevant provisions. (12.5)

9/ What is the basis of 'Search and Seizure' under the Income Tax Act, 1961. Also discuss (12.5)

- (i) Powers of 'Authorised Officers' regarding 'Search and Seizure'; and
- (ii) Rights and duties of the persons searched. Refer to the relevant case law.

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END TERM EXAMINATION

SEVENTH SEMESTER [LLB] NOVEMBER - DECEMBER 2017

Paper Code: LLB-403 (Batch 2014 Onwards) Subject: Tax Law

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions including Q no.1 of Part A which is compulsory. Select one question from each unit of Part B.

PART-A

(5x5=25)

- Q1 Explain briefly:-
- (a) Enumerate five kinds of Income exempt from Tax.
 - (b) Differentiate between basic operation and subsequent operation in agriculture income.
 - (c) Perquisites
 - (d) Deemed profits
 - (e) Not ordinary resident

PART-B

UNIT-I

- Q2 Explain the rules related to deciding residential status of an Individual and a HUF. (12.5)
- Q3 Write a note on the constitutional validity of the tax laws. (12.5)

UNIT-II

- Q4 State with reasons whether the following are Agricultural Income or not- (12.5)
- (a) Interest received by the money lender in form of agricultural produce
 - (b) Income from poultry farming
 - (c) Income from growing flowers
 - (d) Income from fisheries
 - (e) Income from sale of wild grass

- Q5 Write short notes:- (2x6.25=12.5)
- (a) Income from property held for charitable purposes
 - (b) Provisions for the undertakings functioning in free trade zone.

UNIT-III

- Q6 Essential requirement for incidence of tax on capital gains is the "transfer of capital asset". Explain the statement with the help of case law. (12.5)
- Q7 (a) Enumerate the deductions from income from house property". (6)
(b) What is the treatment for income received as "Profits in lieu of salary". (6.5)

UNIT-IV

- Q8 Explain in detail the power of search and seizure in case of evasion with the help of case law. (12.5)
- Q9 Write Short notes on the following:- (2x6.25=12.5)
- (a) Filing of returns
 - (b) Summary Assessment

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END TERM EXAMINATION

NINTH SEMESTER [LLB] NOVEMBER - DECEMBER -2016

Paper Code: LLB-410 (d)

Subject: Indirect Taxes

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions including Q no.1 of part A which is compulsory. Select one question from each unit of part B.

PART-A

Q1 Write short notes on the following:-

(5x5=25)

- (a) Cascading effect of VAT
- (b) Indian Custom Waters
- (c) Exempted services
- (d) Reverse charge under Service Tax
- (e) Duty free goods

PART-B UNIT-I

Q2 Trace the background of the development of Excise Law and Tariff structure in India. Also explain the term "cenvat credit".

(12.5)

Q3 Explain the provisions related to classification of goods in India under Central Excise Act 1944.

(12.5)

UNIT-II

Q4 Explain the background of custom law based upon World trade guidelines. Also explain whether territorial waters belong to state government or central government?

(12.5)

Q5 What are the methods of valuation of Custom duty? Is it mandatory that they are applied sequentially?

(12.5)

UNIT-III

Q6 Explain the constitutional provisions related to tax on sales of goods. Also explain briefly the concept of interstate sale.

(12.5)

Q7 Differentiate conceptually VAT and sales tax. Explain the effect of introduction of VAT on Indian economy.

(12.5)

UNIT-IV

Q8 Explain in detail the idea behind applicability of service tax in India. Trace the history and growth of service tax in India and its constitutional validity.

(12.5)

Q9 Write short notes on the following:-

(2x6.25=12.5)

- (a) Negative and Positive List of service
- (b) Abatement and composition

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END TERM EXAMINATION

SEVENTH SEMESTER [LLB] DECEMBER 2016

Paper Code: LLB-403

Subject: Tax Law

Time: 3 Hours

Maximum Marks: 75

Note: Attempt all questions as directed. Internal choice is indicated.

PART-A

Q1 Answer the following:-

(5×5=25)

- (a) Explain the term "Person".
- (b) Capital Gains.
- (c) Income from other sources.
- (d) Discuss the powers and Functions of the Income tax officers.
- (e) Discuss the concept of "Diversion of Income by overriding Title".

PART-B UNIT-I

Q2 "Residential status is decisive and determining factor of Tax Liability". Explain this with help of suitable provision under Income Tax Act, 1961. (12.5)

OR

Critically examine the definition of 'Income' given under the Income Tax Act, 1961 and its judicial interpretation? (12.5)

UNIT-II

Q3 Discuss the provisions of taxability of special Economic Zone under Income Tax Law. (12.5)

OR

Define Agricultural Income and its Taxability. What kinds of processing is permissible for agriculturist to make its agricultural produce as marketable commodity. Cite case law. (12.5)

UNIT-III

Q4 How the Annual value of House Property determined under the Income Tax. Discuss it with a situation that when the Actual rent is less because of vacancy or otherwise. (12.5)

OR

Discuss the concept of salary under the Income Tax. What is included in prerequisite and profit in lieu of salary? Elucidate your answer with help of case law. (12.5)

UNIT-IV

Q5 Discuss the power of Search and Seizer under the Income Tax Act. (12.5)

OR

Explain the provisions relating to settlement under Income Tax Act. (12.5)

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END TERM EXAMINATION

SEVENTH SEMESTER [LLB] DECEMBER-2015

Paper Code: LLB 403

Subject: Tax Law

Time : 3 Hours

Maximum Marks :75

Note: Attempt any five questions including Q.no 1 of Part A which is compulsory. Select one question from each unit of Part B.

Part-A

- Q1. Write short notes on the following: (5x5=25)
- Distinguish between Application of Income and Diversion of income by overriding title.
 - Income received by charitable trust.
 - Perequisite and its tax treatment.
 - Income from other sources
 - Belated Returns

Part-B

Unit-I

- Q2. Explain the test laid down for the determination of residential status of individual and Hindu Undivided family. Elucidate your answer with help of case law. (12.5)
- Q3. Explain the nature and scope of definition of income under the Income tax Act and its judicial interpretation. (12.5)

Unit-II

- Q4. Define the nature, scope and rationale for exception of Agricultural income from income tax law? What kind of processing is permissible for agriculturist to still claim benefits of exemption from taxation? (12.5)
- Q5. Write short notes: (2x6.25=12.5)
- Tax treatment of income of political parties
 - Scope of exemption of income of trust.

Unit-III

- Q6. Discuss the scope of income from House Property and deduction from income from House property. When the concept of deemed ownership is applicable? Support your answer with help of case law. (12.5)
- Q7. Write short notes: (2x6.25=12.5)
- Meaning of salary under Section 17(1) of the income tax Act.
 - Nature and scope of transfer of Capital Assets.

Unit-IV

- Q8. Explain the power of search and seizure of tax authorities in case of evasion of income tax. What are the rights and duties of assessee during search & seizure operations? Elucidate your answer with case law. (12.5)
- Q9. Write short notes: (2x6.25=12.5)
- Revised returns
 - Procedure and types of Assessment

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END TERM EXAMINATION

NINTH SEMESTER [LLB] DECEMBER 2014

Paper Code: LLB-410(d)

Subject: Indirect Taxes

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions including Q no.1 of Part A which is compulsory. Select one question from each unit of Part B.

PART-A

- Q1 Write short notes on the following:-
- (a) Central Excise Valuation Rules 2000
 - (b) Explain the meaning of "Goods" under the Custom Act 1962.
 - (c) What is "Deemed sale" under the Indian Constitution
 - (d) Define "Duty Drawbacks".
 - (e) What is countervailing duty?

(5x5=25)

PART-B

UNIT-I

- Q2 Explain the meaning of "Manufacture" under the Central Excise Act 1944. Also explain the deeming provisions? (12.5)
- Q3 Explain the concept of Transaction value under Central Excise Act, 1944. How is the valuation of excisable goods done in law of sale to a "related person". (12.5)

UNIT-II

- Q4 Explain the terms "identical goods and "similar goods" under the Custom Valuation rules 2007. (12.5)
- Q5 What are the exemptions and restriction on baggage under the Custom Act. (12.5)

UNIT-III

- Q6 Define Goods under CST. What is the concept of "declared goods" under the Central Sales Tax Act? (12.5)
- Q7 Enumerate the procedural provisions of VAT. What are the deficiencies in the current VAT system? (12.5)

UNIT-IV

- Q8 Explain the constitutional provisions that enable the government to charge Service Tax. What are the major exemptions in Service tax? (12.5)
- Q9 Write short notes on the following:-
- (a) Self Assessment of Service Tax (6.5)
 - (b) Import of Services (6)

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END TERM EXAMINATION

SEVENTH SEMESTER [LLB] DECEMBER 2014

Paper Code: LLB-403

Time: 3 Hours

Subject: Tax Law

Maximum Marks: 75

Note: Attempt any five questions including Q.no.1 of Part A which is compulsory. Select one question from each unit.

PART-A

- Q1 Write Short notes on the following:- (5x5=25)
- (a) Write a note on PAN and also explain the transactions where PAN should be quoted?
 - (b) Distinguish between Application of Income and Diversion by overriding title.
 - (c) Person
 - (d) Tax treatment to Dividened
 - (e) Capital Asset

UNIT-I

- Q2 (a) Explain the test laid down for the determination of residential status of an individual. (6)
(b) Decide the residential status of the following:- (6.5)
- An Indian Company completely managed and controlled from U.S. — ROI
 - XY, A HUF whose head office is situated in Hong Kong. The Y is the Karta of the HUF, is resident and ordinary resident of India since last three years. — NR
- Q3 "Section 2(24) of Income tax merely gives an illustration and not exhaustive definition of Income". Explain. (12.5)

UNIT-II

- Q4 Define agricultural income and explain with the help of decided cases the nature of the following income (agriculture income or not). (12.5)
- Income from the sale of the forest tree.
 - Income from the purchase and sale of standing crops.
 - Income from the dividend from the company doing agricultural business.

- Q5 Decide whether the following income is exempt under section 10 or Not. State the reason also: (12.5)
- (a) Income of Political Parties
 - (b) Gain from winning of Lotteries — NO
 - (c) Charitable trust

UNIT-III

- Q6 Explain how Perquisite is valued for tax purposes also elucidate the cases when perquisite is not chargeable to Tax? (12.5)
- Q7 Write notes on the following:-
- (a) Income from other sources
 - (b) What is the basis of computing income from a let out house property? (6)
(6.5)

UNIT-IV

- Q8 Write short notes on the following:-
- (a) Belated Return
 - (b) Summary assessment (6.5)
(6)
- Q9 Explain the powers of the Tax Authorities with special reference to Power of Search and Seizure. Is there any difference between the Power of Search and Seizure and Power of Survey? Explain. (12.5)

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END TERM EXAMINATION

SEVENTH SEMESTER [LLB] JANUARY 2013

Paper Code: LLB 403

Time : 3 Hours

Subject: Tax Law

Maximum Marks : 75

Note: Part A is compulsory. Attempt one question from each unit in Part B.

Part-A

Q1. Answer the following:

- (a) Define firm, partner and partnership.
- (b) Briefly highlight the conditions of Residence in India for individuals HUF and company.
- (c) Explain the provision in Income Tax Act 1961 relating to the Incomes of political parties.
- (d) What are the deductions allowed in case of a salaried employee under Section 16.
- (e) Write a brief note on Income Tax Authorities u/s 116 of the Income Tax Act 1961.

(5x5=25)

Part-B

Unit-I

Q2. ✓ Define dividend u/s 2(22) of Income Tax Act 1961.

(12.5x4=50)

Or

Write a detailed note on incomes deemed to accrue or arise in India u/s 9 of the Income Tax Act 1961.

Unit-II

Q3. Write a detailed note on special provision in respect of certain industrial undertakings in North Eastern Region of India.

Or

✓ How is income earned from property held for charitable and religious purposes treated? Explain in detail.

Unit-III

Q4. ✓ What are the incomes included under the head "Profits and gains of business or profession" within Section 28 of Income Tax Act 1961.

Or

Explain the meaning of 'Capital gains' ascertained in Section 45 of the Income Tax Act 1961.

Unit-IV

Q5. Write a note on the power of survey.

Or

✓ Write a note on jurisdiction of Income Tax Authorities.

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END TERM EXAMINATION

SEVENTH SEMESTER [LLB] DECEMBER 2013

Roll No: LLB-403

Subject: Tax Law

Time: 3 Hours

Maximum Marks: 75

Note: Part A is compulsory. Attempt one question from each unit in Part B.

PART - A

- Distinguish b/w application of Income and Diversion by overriding title.
- Differentiate b/w assesses and assessment.
- Explain the different unit of assessment as provided in section 2 (31) of income tax Act, 1961.
- Income from other services
- Capital Assets

UNIT - I

"Income is a word difficult and perhaps impossible to define in any precise general formula." Critically examine.

OR

Elucidate the test laid down for the determination of residential status of individual and Hindu undivided family with help of case law.

UNIT - II

"If the immediate and effective source of income is not inseparably connected with agricultural land. The income cannot be considered as agricultural income." Discuss.

OR

Write short notes on the following:

- Taxability of income of charitable and religious trust
- Taxability of income of political parties.

UNIT - III

Elucidate as to what can be assessed as salary under section 17 of income tax Act. Also explain the scope of section 15 of income tax Act 1961. Illustrate your answer with help of case law.

OR

Income from House property which is not occupied by owner for the purpose of his business a profession forms the subject matter of section 22-27 of Income tax Act. 1961." Examine.

UNIT - IV

Explain the search and seizure power of tax Authorities in case of concealment of income of the assesses? What are rights and duties of the assesses under such search operations?

OR

Write short notes on the following:

- Settlement commission.
- Filing of tax return.

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END TERM EXAMINATION

SEVENTH SEMESTER [LLB] JANUARY 2013

Paper Code: LLB 403

Subject: Tax Law

Time: 3 Hours

Maximum Marks :75

Note: Part A is compulsory. Attempt one question from each unit in Part B.

Part-A

Q1. Answer the following:

(5x5=25)

- (a) Define firm, partner and partnership.
- (b) Briefly highlight the conditions of Residence in India for individuals HUF and company.
- (c) Explain the provision in Income Tax Act 1961 relating to the Incomes of political parties.
- (d) What are the deductions allowed in case of a salaried employee under Section 16.
- (e) Write a brief note on Income Tax Authorities u/s 116 of the Income Tax Act 1961.

Part-B

Unit-I

(12.5x4=50)

Q2. Define dividend u/s 2(22) of Income Tax Act 1961.

Or

Write a detailed note on incomes deemed to accrue or arise in India u/s 9 of the Income Tax Act 1961.

Unit-II

Q3. Write a detailed note on special provision in respect of certain industrial undertakings in North Eastern Region of India.

Or

How is income earned from property held for charitable and religious purposes treated? Explain in detail.

Unit-III

Q4. What are the incomes included under the head "Profits and gains of business or profession" within Section 28 of Income Tax Act 1961.

Or

Explain the meaning of 'Capital gains' ascertained in Section 45 of the Income Tax Act 1961.

Unit-IV

Q5. Write a note on the power of survey.

Or

Write a note on jurisdiction of Income Tax Authorities.

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END TERM EXAMINATION

NINETH SEMESTER [LLB] DECEMBER-2012

Paper Code: LLB410(C)

Subject: Indirect Taxes

Time : 3 Hours

Maximum Marks :75

Note: Attempt any five questions including Q.no.1 which is compulsory.
Select one question from each unit of Part-B.

PART-A

- Q1 (a) Elaborate the essential conditions for levy of Central Excise Duty.
(b) Duty Drawback.
(c) Explain the structure of custom law in India.
(d) General scheme of classification of Excise Goods.
(e) Transaction value under Central Excise Act.

PART-B

UNIT-I

- Q2 Discuss the meaning and scope of manufacture under the Central Excise Act, 1944. Whether the Assembly of CKD/SKD packs amount to manufacture? (10)

- Q3 Elaborate the salient features of CENVAT Scheme and procedures. What are essential requirement to claim CENVAT credit on input goods? (10)

UNIT-II

- Q4 Elaborate the various types of duties imposable under the Custom Act, 1962 and its justification. (10)

- Q5 Explain the meaning of Territorial water under the Custom Act, 1962 with the help of case law. How it differ from Indian Custom Water? (10)

UNIT-III

- Q6 Write short notes on the following:- (10)
(a) Inter State Sale
(b) Stock Transfer

- Q7 Outlines the salient features of Value Added Tax and procedures. On what grounds the VAT needs modification? (10)

UNIT-IV

- Q8 Critically examine the basic scheme and legislature approach of classification of service under Service Tax Act. Explain the rule of valuation of Taxable Services. (10)

- Q9 Write short notes on the following:- (10)
(a) Registration of Service Provider
(b) Self Assessment and Verification

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Exam Roll No.

END TERM EXAMINATION

[LLB] DEC 2011 - JAN 2012

Paper Code: LLB-4Q3

Subject: Tax Law
(Batch 2005-2008)

Time : 3 Hours

Maximum Marks :75

Note: Part A is compulsory. Attempt one question from each unit in Part B.

PART - A

Q1 Answer the following:-

- Define 'Assessee'
- Explain the meaning of previous year alongwith proviso and Assessment year.
- What is the law on exemptions of Mutual Fund Incomes.
- List any 5 deductions while computing income under the head House Property.
- What is the provision governing proceedings before Income Tax Authorities?

(5x5=25)

PART - B

UNIT-I

Q2 Define Agricultural Income

(12.5)

OR

Explain in detail provisions of Income Tax Act governing charge of Income Tax and scope of total Income keeping in view also the Residential Status.

UNIT-II

Q3 What is the provision in Income Tax Act which governs exemption of Income from newly established export oriented undertakings? Explain in detail.

(12.5)

OR

What are the provisions in Income Tax Act governing the registration of trusts? Explain completely.

UNIT-III

Q4 Bring out clearly with the help of decided cases the conditions necessary to change income from House Property. Can a rent received by a person who is not a registered owner of a house property but enjoying benefits of ownership be included in total income while determining taxable income?

(12.5)

OR

Explain the law relating to general deductions allowable under section 37 of Income Tax Act with the help of decided cases.

UNIT-IV

Q5 What are the powers of Income Tax authorities to requisition books of Accounts?

(12.5)

OR

Describe the power of Income Tax Authorities to call for information.



SEVENTH SEMESTER (LL.B.) DECEMBER - 2010

LL.B. 403

Subject : Tax Law

(Batch : 2008)

Hours

Maximum Marks : 75

Question No. 1 in Part-A is compulsory. Attempt any one question each from the FOUR PART-B. Attempt altogether Five Questions.

PART - A

(5×5=25)

Q.1 Answer the following:

- Distinguish between application of Income and Diversion by overruling Title.
- Unit of Assessment under Section - 2(31) of Income Tax Act.
- Income from other sources.
- Short Term and Long Term Capital Assets and their Tax treatments.
- Tax treatment to the Income of Political Parties

PART - B

(4×12.5=50)

UNIT - I

- Q.2. Section - 2 (24) of Income Tax Act merely outlines certain items, which are statutorily treated as Income but it is comprehensive to include every kind of receipt or gain within its scope. Discuss.

OR

- Q.3. (i) Explain the rules for determining the residential status of Individual and Hindu undivided family?
- (ii) Ajay Singh, a Director of a leading real estate company had undertaken tour of Australia for Company's work and was out of India for 191 days during the previous year ending 31-3-2009. Determine his residential status for the Assessment year 2009-10.

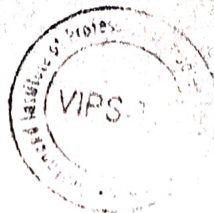
UNIT - II

- Q.4. Discuss whether the following Income are Agricultural Income in the hands of the Assessee Ravi Sharma. Elucidate your answer with help of law and cases.

1

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(Please write your Exam Roll No.)

Exam Roll No.

END TERM EXAMINATION

SEVENTH SEMESTER [LLB] DECEMBER-2009

Paper Code: LLB403

Paper Id-38411

Time : 3 Hours

Subject: Tax Law

(Batch: 2005-2006)

Maximum Marks :75

Note: Part-A is compulsory. Attempt four questions from part-B selecting one from each unit.

PART-A

(5x5=25)

- Q1 (a) Do you know that 'income' as defined under the Income Tax Act is 'inclusive' and not 'exclusive'? Whether an illegally earned income is taxable?
- (b) Define the term 'person' as per Section 2(31) of the Income Tax Act.
- (c) Capital receipts are exempted from income unless they are expressly taxable and on the other hand revenue receipts are taxable unless they are expressly exempted. Explain.
- (d) How will you explain control and management of the affairs of Hindu Undivided Family with reference to rules governing the residential status of a Hindu Undivided Family to be treated as 'resident' and 'ordinarily resident'?
- (e) Whether the rates of tax under the Income Tax Act are fixed by Income Tax Act or any other Act and in this context please explain whether the charge of Income Tax is on the person or income?

PART-B

(4x12.5=50)

UNIT-I

- Q2 (a) Whether certain incomes are absolutely exempted from tax under the Income Tax Act with condition that burden of proof to claim such exemptions lies on the Assessee?
- (b) Whether the following incomes are exempted from tax?
- (i) Agricultural income
 - (ii) Receipt of member of Hindu undivided family as an individual.
 - (iii) Share of partner in profit from partnership firm.
 - (iv) A sum of Rs. 35,000/- received without consideration.
 - (v) Prize money received in a motor rally.
 - (vi) Winning from lotteries and puzzles.
- Q3 (a) How will you define 'agricultural income' as per Income Tax Act and what are the conditions required to be complied compulsorily for treating a particular income as 'agricultural income under the Act'?
- (b) Whether the following incomes can be treated as agricultural income for the purposes of tax under the Income Tax Act?
- (i) Income from sale of grown crop purchased as it is.
 - (ii) Compensation from insurance company for damage caused by hailstorm to crop.
 - (iii) Interest on arrears of rent in respect of agricultural land.
 - (iv) Income from salt produced by flooding of land with sea water.
 - (v) Purchase of standing crop.
 - (vi) Dividend paid by company out of agricultural income.



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END TERM EXAMINATION

SEVENTH SEMESTER [LLB(H)] DECEMBER 2007

Paper Code: LLB407

Subject: Taxation Law

Paper Id-38407

Time : 3 Hours

Maximum Marks : 75

Note: Part-A is compulsory and attempt any five questions from Part-B.

PART-A (COMPULSORY) MARKS: $5 \times 5 = 25$

- Q.1 (a) Every assessee, is a person while every person need not be an assessee. Discuss?
- (b) Explain in detail the benefits available to newly established industrial undertakings in free trade zones?
- (c) Which allowances received by an employee are exempt from income-tax?
- (d) What is the treatment of a self-occupied residential house?
- (e) How is depreciation computed for purposes of determination of income from business?

PART B (ATTEMPT ANY FIVE QUESTIONS) $5 \times 10 = 50$

- Q.2 (a) Mr. Border, an Australian cricketer has been coming to India for 100 days every year since 1992-93:
- (i) Determine his residential status for the assessment year 2005-06.
- (ii) Will your answer be different if he has been coming to India for 110 days instead of 100 days every year. [4 marks]
- (b) The following are the particulars of income of R for the previous year 2004-05:

	Rs.
(a) Rent from a property in Delhi received in USA	80,000
(b) Income from a business in USA controlled from Delhi	1,20,000
(c) Income from a business in Bangalore controlled from USA	1,80,000
(d) Rent from a property in USA received there but subsequently remitted to India	60,000
(e) Interest from deposits with an Indian company received in USA	20,000
(f) Profits for the year 2003-04 of a business in USA remitted to India during the previous year 2004-05 (Not taxed earlier)	75,000
(g) Gifts received from his parents.	45,000

Compute his income for the assessment year 2005-06 if he is:

- (i) Resident and ordinarily resident in India,
- (ii) Not ordinarily resident in India,
- (iii) Non-resident in India

[6 marks]

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