

S.No. : 378

BBAL 804/BAL804

No. of Printed Pages : 03

Following Paper ID and Roll No. to be filled in your Answer Book.

**PAPER ID : 9143/
9245**

Roll
No.

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Int. LL.B. Examination 2018-2019

(Even Semester)

TAXATION LAWS

Time : Three Hours]

[Maximum Marks :100

Note :- Attempt all questions.

1. Attempt any four parts of the following : $4 \times 5 = 20$

- (a) What is direct tax?
- (b) Define Tax Evasion?
- (c) What is tax?
- (d) Distingusih between Tax and Fee.
- (e) Explain the characteristics of taxes?
- (f) Distinguish between Tax and Cess.

2. Attempt any four parts of the following : $4 \times 5 = 20$

- (a) Write a note on Service Tax.

/ P. T. O.

- (b) What do you mean by Wealth Tax.
- (c) What do you mean by Capital Gains Tax?
- (d) Define the meaning of Vat. Explain it?
- (e) Explain the kinds of agriculture income?
- (f) Write a note on Excise Duty.

3. Attempt any two parts of the following : $2 \times 10=20$

- (a) What is clubbing income? Explain it.
- (b) Explain the Assessment year and previous year.
- (c) Explain the meaning of salary? What do you mean by perquisites?

4. Attempt any two parts of the following : $2 \times 10=20$

- (a) Define the concept of HRA.
- (b) Explain the power and function of Income Tax Authorities?
- (c) Describe the history of tax law in India.

5. Write short note on any four of the following :

$4 \times 5=20$

- (a) Deductions
- (b) Income