S.No.: 341

## BBAL/BAL/BCL804

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## Int. LLB Examination 2017-2018

(Eighth Semester)

## **TAXATION LAWS**

Time: Three Hours

[Maximum Marks: 100

**Note:** Attempt all questions.

## SECTION-A

- 1. Attempt any four parts of the following:  $4 \times 5 = 20$ 
  - (a) Distinguish between direct and Indirect taxes.
  - (b) What do you mean by Service Tax?
  - (c) Explain the meaning of VAT.
  - (d) Can be direct tax shift to another person?
  - (e) Define Tax avoidance?
  - (f) Distinguish between Tax and Cess?
- 2. Attempt any four parts of the following:  $4 \times 5 = 20$ 
  - (a) What do you mean by Assessees?

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- (b) Write a note on agriculture income?
- (c) Write a note on custom duty?
- (d) What is Capital Gain Tax?
- (e) What do you mean by Excise Duty?
- (f) What do you mean by Service Tax?
- 3. Attempt any two parts of the following:  $2 \times 10=20$ 
  - (a) Describe the history of Tax Law in India.
  - (b) Explain the fundamental principles of tax law?
  - (c) Explain the Assessee, Assement year and pervious year?
- 4. Attempt any Two parts of the following:  $2 \times 10=20$ 
  - (a) Explain the provisions governing the set off of losses?
  - (b) Explain the Income from house property.
  - (c) What do you understand by standard rent?
- 5. Attempt any four parts of the following:  $4 \times 5 = 20$ 
  - (a) Computing Profit
  - (b) Tax incentives

- (c) Tax
- (d) Person
- (e) Tax planning
- (f) Capital Assets

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