

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

PAPER ID: 9143/  
9245/  
9344

Roll  
No.

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## Int. LLB Examination 2016-2017

( Eighth Semester )

### TAXATION LAWS

**Time : 3 Hours] [Maximum Marks :100**

**Note :-** Attempt all questions.

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

- Difference between tax evasion and tax avoidance.
- Define Assessment year.
- Whether income tax is direct tax?
- Define previous year in respect to tax law.
- Define the very brief cess.
- Define VAT.

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

- What is Service tax?
- Write a note on Agriculture income.

**[ P. T. O.**

(c) What do you mean by capital receipt?

(d) Define clubbing income.

(e) Income from lottery.

(f) Define charitable Donation.

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

(a) Discuss the history of Tax Law in India

(b) Who is 'resident' as per Income Tax Act, 1961?

(c) Enumerate the sources of Income on which income tax is deducted at source.

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

(a) Whether any tax law was in existence in ancient India.

(b) Discuss in very brief about H. R. A.

(c) What are the fundamental principles of tax law?

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

$4 \times 5 = 20$

(a) Capital gains

(b) Less-Tax Securities

(c) Computing profit

(d) Kinds of Agriculture income

(e) Standard Rent

(f) Customs Duty

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