

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

PAPER ID : 9143

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No.

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Int. LLB Examination 2015 - 2016

(Eighth Semester)

TAXATION LAWS

Time : 3 Hours

[Maximum Marks : 100

Note :- Attempt all questions.

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

- (a) What is tax?
- (b) Distinguish between tax and fee.
- (c) What do you mean by cess?
- (d) Can be direct tax shift to another person?
- (e) What do you mean by Service Tax?
- (f) Define the meaning of VAT.

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

- (a) Write a note on agriculture income.

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- (b) Discuss in very brief about kinds of agriculture income.
 - (c) Difference between capital receipt and revenue receipt.
 - (d) What do you mean by assessee?
 - (e) What is clubbing income?
 - (f) What do you mean by prequisites?
3. Attempt any two parts of the following : $2 \times 10 = 20$
- (a) Describe the history of tax law in India.
 - (b) What is the importance of tax in the national economy?
 - (c) What are the fundamental principles of tax law?
4. Attempt any two parts of the following : $2 \times 10 = 20$
- (a) What are the provisions governing the set-off of Losses?
 - (b) Define the concept of HRA.
 - (c) What do you understand by standard rent?

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

4×5=20

- (a) Capital assets
- (b) Capital gains
- (c) Computing profit
- (d) Income from lottery
- (e) Bad debts
- (f) Customs duty

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