

B.A. LL.B. (5 Years Course) (CBCS Pattern) Semester - X  
**Course Code : UL5XC04 - Income Tax**

P. Pages : 1

Time : Three Hours



**GUG/S/23/14127**

Max. Marks : 80

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- Notes : 1. Attempt all questions.  
2. Each question carries equal marks.

1. Analyze the history of taxation in India, including the evolution of the tax system from ancient times to the modern era.

**OR**

Discuss the constitutional basis of the power of taxation in India, including the relevant provisions of the Constitution and the principles of federalism, separation of powers, and democratic governance.

2. Discuss the concept of residential status in income tax, including the criteria for determining residential status of an individual Assessee.

**OR**

Write short notes on **any two** of the following.

- a) Scheme of taxation.
- b) Person.
- c) Agricultural Income.

3. Define “Salary”. Explain the taxability of allowances in the salary head.

**OR**

Analyze the provisions for set-off and carry forward of losses under the Income Tax Act, including the different types of losses, their treatment, and the impact on tax liability.

4. What do you mean by Return of Income? Discuss various kinds of Return of Income.

**OR**

What is Assessment? Discuss various types of Assessment.

5. Discuss the hierarchy of Income Tax Authorities. Discuss their powers & Functions.

**OR**

Write short note on:

- a) Settlement Commission.
- b) Electronic Filing.

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