

LL.B. (3 Year Course) (CBCS Pattern) Sem-VI
UL36E06 : Law of Taxation

P. Pages : 1

Time : Three Hours



GUG/W/22/13667

Max. Marks : 80

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

1. Discuss the historical development of Taxation laws in India.

OR

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

- a) Person
- b) Assesses
- c) Rules governing residential status

2. What is 'Salary'? Discuss the taxable and tax free perquisites.

OR

Discuss the concept of Set off and carry forward of losses.

3. What do you mean by 'Return of Income'? Discuss various kinds of Returns.

OR

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

- a) Best Judgement Assessment.
- b) Rectification of Mistake.
- c) Permanent Account Number.

4. Discuss the constitution and powers of Settlement Commissioner under Income Tax Act.

OR

Give the hierarchy of Income Tax Authorities and their powers.

5. How the GST super seeds the VAT? Discuss the salient features of GST Act.

OR

Discuss the registration procedure available under GST Act.
