

LL.B. (3 Years Course) (CBCS Pattern) Semester-VI
UL36E06 - Law of Taxation

P. Pages : 1

Time : Three Hours



GUG/S/25/13667

Max. Marks : 80

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- Notes : 1. All questions are compulsory.
2. All questions carry equal marks.

1. “The law of taxation is levied in conformity with the fundamental Rights under Indian Constitution” Discuss.

OR

Explain the term ‘Tax’ and State the different types of tax.

2. Explain how the income of the previous year is chargeable to tax in the immediate following assessment year and state the exception if any.

OR

Define salary. Discuss the nature of Income chargeable under the head of salaries.

3. Explain the term G.S.T. and state the impact of G.S.T. on business of accounts.

OR

Explain the structure, power and functions of GST Council.

4. Mr. John, an American Citizen was appointed as a linear scientist in India in 2002. In 2010 he went to Uganda on deputation for a period of 3 years, but left his wife and children in India. He came to India and took his family to Uganda in 2011. He returned to India and joined his original job again in 2013. Determine his residential status for the Assessment year 2013-2014.

OR

Discuss the various Income Tax Authorities hierarchy, power and function.

5. Mr. Sharma, a resident of India receives Rs. 6 Lac from agriculture land situated in Australia. How this income is treated under the Income Tax Act?

OR

What is mean by capital gain? When it will be termed as short-term and long term capital gain?
