

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

P. Pages : 1

Time : Three Hours



**GUG/S/24/13667**

Max. Marks : 80

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- Notes :
1. All questions are compulsory.
  2. All questions carry equal marks.
  3. Write case laws wherever necessary.

1. Explain the meaning and essentials of tax and distinguish it from fees and cess.

**OR**

Analyze the tests laid down to determine the residential status of an “individual”. What is the relationship between residential status and incidence of tax?

2. Discuss the statement “income from other sources”. Specify the exemptions available while computing income under the head “Income from Other Sources”.

**OR**

Explain the mode of set off and carry forward of losses under the Income Tax Act, 1961.

3. What is assessment? Discuss different types of assessment under the Income Tax Act 1961.

**OR**

Discuss the Penalties, Prosecution, Appeal & Revision under GST Act, 2016.

4. Mr. John an American citizen was appointed as a senior scientist in India on 1<sup>st</sup> April, 2002. On 31<sup>st</sup> Jan. 2010 he went to Uganda on deputation for a period of 3 years, but left his wife and children in India. On 1<sup>st</sup> May 2011 he came to India and took with him his family to Uganda on 30<sup>th</sup> June 2011. He returned to India and joined his original job on 2<sup>nd</sup> February 2013. Determine his residential status for the Assessment Year 2013-14.

**OR**

Give a detailed account of the various principles governing the expression “Agricultural income” in order to qualify for its exemption from tax.

5. Discuss the various Income Tax Authorities hierarchy, Powers & Function.

**OR**

Mr. Goel, a manager of Iron company has undertaken foreign tours on various occasions for company’s work and was out of India for total number of 225 days during the previous year ending 31-8-2018. He claims his status as a “non-resident for the Assessment year 2018-19. Decide.

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