

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

P. Pages : 1

Time : Three Hours



**GUG/W/23/13667**

Max. Marks : 80

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

1. Write the history of Taxation in India.

**OR**

Discuss the rules relating to determine residential status of partnership and HUF.

2. Explain in detail clubbing of income.

**OR**

What do you mean by 'Returns of Income'? State the various types of returns?

3. What is the procedure of Appeal and revision under income tax Act 1961?

**OR**

What is the procedure for search and seizure under income tax act?

4. Explain the concept of GST and its benefits?

**OR**

Which are the taxes exempted from GST?

5. Explain in detail income from capital gain.

**OR**

Explain in detail income from other sources of income?

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