

L.L.M. CBCS Pattern Semester-IV
Course Code PLEC2B - Taxation Laws

P. Pages : 1

Time : Three Hours



GUG/W/23/10206

Max. Marks : 80

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- Notes :
1. Attempt all questions.
 2. All questions carry equal marks.
 3. Indicate Appropriate Q. No. while answering.

1. Trace growth and development of Taxation Laws in India.

OR

“No Tax shall be levied or collected except by Authority of Law”. Comment.

2. “A System of Taxation should be Simple, Plain and Intelligible to the Common Understanding.” Comment.

OR

Explain the application of Principles of Natural Justice in Assessment Procedure.

3. How Taking Statutes are interpreted and what are remedies for Illegal Taxation?

OR

Critically examine the definitions of Income, Person, Previous Year and Assessment year under the Income Tax Act, 1961.

4. Explain the provisions relating to Set-off and Carry forward and Set-off of Losses under different heads of Income under the Income Tax Act.

OR

Examine provisions relating to ‘Appeal and Revision’ under the Income Tax Act, 1961.

5. “The Income Tax Authorities have very wide powers of Search and Seizure without any external check or safeguard for the Citizen.” Comment in the light of Judicial Pronouncements.

OR

a) Basic concept of customs law

b) Types of custom duty.
