

Seat No.	
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Fifth Year of Five Year Law Course (Semester - VI/X) (Revised) Examination,
November - 2016

PRINCIPLES OF TAXATION LAW (Paper - IV)

Sub.Code:51106/51130

Day and Date : Wednesday, 16- 11 - 2016

Total Marks :80

Time :02.30 p.m. to 05.30 p.m.

Instructions : 1) *All questions are compulsory.*
2) *Figures to the right indicate full marks.*

Q1) Explain the provisions regarding residential status of different assesses under the Income Tax act, 1961. [16]

OR

State the income which do not form part of total income.

Q2) Define the terms Business and Profession. What are the deductions allowed under the head "profit and gains of business and profession". [16]

OR

Write a detailed note on income from salary.

Q3) Explain the provisions regarding assessment of individuals. [16]

OR

Give an account of powers and functions of Income Tax Authorities.

Q4) Give the provisions regarding registration criterion under M-VAT. [16]

OR

State and explain provisions relating to filing of returns under M-VAT.

Q5) Write short notes on any two : [16]

- Scope of service tax
- Advertising agencies services
- Sale or purchase of goods outside a state
- Registration criteria

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