

Seat No.	
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**Third Year of Three Year Law Course (Semester-VI) and  
Fifth Year of Five Year Law Course (Semester-X) (New)  
Examination, December - 2018  
PRINCIPLES OF TAXATION LAW (Paper-IV)  
Sub. Code: 71124/71125**

**Day and Date : Thursday, 06- 12 - 2018****Total Marks : 80****Time : 10.30 a.m. to 1.30 p.m.**

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

**Q1)** Explain the Constitutional provisions relating to tax laws in India. **[16]**  
OR

Distinguish between:

- a) Direct and Indirect Tax
- b) Tax Evasion and Tax Avoidance

**Q2)** Explain the provisions of Income Tax Act relating to computation of income under the head 'capital gains'. **[16]**

OR

Explain the scope of deductions in respect of payment under the Income Tax Act.

**Q3)** Explain in detail the provisions relating to assessment procedure of an individual. **[16]**

OR

Enumerate different authorities under the Income Tax act and explain their powers in brief.

**Q4)** Define the term 'GST' and explain the nature of GST.

**[16]**

OR

Explain the meaning and scope of supply. What is time and value of taxable supply.

**Q5)** Write short notes on any two:

**[16]**

- a) Zero Rated Supply
- b) Place of supply of goods and service under IGST
- c) Demand and Recovery
- d) Levy and Collection of Tax under UTGST

