

Seat No.	
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**Fifth Year of the Five Year Law Course (Semester - X) and Third Year of  
Three Year Law Course (Semester-VI) (Revised) (Old)  
Examination, December - 2018  
PRINCIPALS OF TAXATION LAW (Paper-IV)  
Sub. Code: 51106/51130**

**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. [16]**

**OR**

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

**Q2) Explain the provisions of the Income tax act relating to computation of Income under the head capital gains. [16]**

**OR**

Write a detailed note on income from salary.

**Q3) Explain the provisions regarding assessment of firms and association. [16]**

**OR**

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

**Q4) Discuss the provisions regarding offences and penalties 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]**

- a) Valuation of Taxable services
- b) Advertising agency services
- c) Sale price
- d) Registration criteria

