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B.A. LL.B (Semester-IX)
EXAMINATION October 2019
Law of Taxation

[Duration : Three Hours]

[Max. Marks :75]

Instructions :

- i) Answer any Eight Questions from Q.No. 1 to 12.
- ii) Question No. 13 and 14 are compulsory.

8X8=64

- Q.1 Examine the provisions of Income Tax Act, 1961, relating to the determination of residential status of an assessee.
- Q.2 Define Agricultural Income. Add a note on the taxability of agricultural income with necessary case laws.
- Q.3 Explain in detail the head of income "Profits and gains of Business of Profession". What are the specific deduction under the Act?
- Q.4 "No tax shall be levied without the proper authority of law". Explain this statement in relation to the Constitutional provisions and Tax Law.
- Q.5 Define salary. What are the deductions allowed while computing income from salary.
- Q.6 Discuss different instances where the assessee (taxable person) is liable to pay tax under Central Goods and Service Tax Act 2017.
- Q.7 What is assessment? Discuss different types of assessment under the Income Tax Act 1961.
- Q.8 Under what circumstances income of other persons are included in the total income of an assessee?
- Q.9 Explain the mode of set-off and carry-forward of losses under the Income Tax Act, 1961.
- Q.10 Discuss the provision for Time of supply of goods, time of supply of service and value of taxable supply.
- Q.11 Enumerate the Officers and Authorities appointed and their powers under Central Goods and Service Tax Act 2017.
- Q.12 What are the various tax authorities under Income Tax Act 1961? Specify the various powers and functions of Central Board of Direct Taxes, Commissioners of I.T., and Income tax Officers.

Q.13 Answer any TWO of the following.

- Officers of Central tax.
- Double taxation relief.
- Gross total income.

(3X2=6)

Q.14 Answer any TWO of the following:-

- Illegal income.
- Depreciation allowance.
- Cannons of Taxation

(2.5X2=5)

BALBA- 1939

B.A.LL.B Semester IX, Examination April 2019
LAW OF TAXATION

Duration: 3 hours

Total Marks : 75

Instructions : i) Answer *any eight Questions from No.1 to 12*
ii) *Q. No. 13 & 14 are compulsory.*

(8 x 8 = 64)

- 1) Examine the provisions of Income Tax Act, 1961, relating to the determination of residential status of an assessee.
- 2) Give a detailed account of the various principles governing the expression "Agricultural income" in order to qualify for its exemption from tax.
- 3) Explain any Eight categories of income which is exempted from tax under Sec 10 of the Income Tax Act 1961.
- 4) What is meant by "previous year"? Explain with exceptions how income earned in previous year is charged to tax in an assessment year.
- 5) Explain in detail the head of income "Profits and gains from business or profession".
- 6) Define salary. What are the deductions available to the salaried employee while computing income from salary?
- 7) "Ownership of house property is an important criterion for income to be assessed under income from house property" Explain.
- 8) What is assessment? Discuss five types of assessment under the Income Tax Act 1961.
- 9) What is meant by the terms "person" and "assessee"? Illustrate their content and ambit with case laws as understood under the Income Tax act, 1961.

P.T.O

- 10) Explain the term "dealer" under Goa VAT Act, 2005 and mention the circumstances for voluntary registration and compulsory registration.
- 11) What is clubbing of Income? Under what circumstances income of other persons are included in the assessee's total income?
- 12) What are the items of income that would be assessed to tax under the head income from other sources? What are the admissible and inadmissible deductions applicable to 'income from other sources'?
- 13) Answer any **TWO** of the following:- (2 x 3=6)
a) Income of a minor child
b) Types of capital gains
c) Double taxation relief
- 14) Answer any **TWO** of the following:- (2 x 2.5=5)
a) Assessment Year
b) Perquisites
c) Income
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BALBO – 3518

B.A.LL.B. (Semester – IX) Examination, October 2018
LAW OF TAXATION

Duration : 3 Hours

Max. Marks : 75

Instructions : i) Answer **any eight** questions from Q. No. 1 to 12. (8×8=64)
ii) Question No. 13 and 14 are **compulsory**.

1. Examine the provisions of Income Tax Act, 1961, relating to the determination of residential status of an assessee. 8
2. Define Agricultural Income. Add a note on the taxability of agricultural income with necessary case laws. 8
3. Explain in detail the head of income "Profits and gains of Business or Profession". What are the specific deduction under the Act ? 8
4. "No tax shall be levied without the proper authority of law". Explain this statement in relation to the Constitutional Provisions and Tax Law. 8
5. Define Salary. What are the deductions allowed while computing income from salary ? 8
6. Explain the term "Dealer" under Goa VAT Act, 2005 and mention the requirements for voluntary and compulsory registration. 8
7. What is assessment ? Discuss different types of assessment under the Income Tax Act, 1961. 8
8. Under what circumstances income of other persons are included in the assessee's total income ? 8
9. Explain the mode of set-off and carry-forward of losses under the Income Tax Act, 1961. 8
10. What is "Charitable Purpose" ? Explain the conditions which are necessary for claiming exemptions by a Charitable Trust. 8
11. When is the tax on income from house property payable ? Explain circumstances in which house property income is exempt from tax. 8

P.T.O.



12. What are the various tax authorities under Income Tax Act, 1961 ? Specify the various powers and functions of Central Board of Direct Taxes, Commissioners of I.T. and Income Tax Officers.

8

13. Answer **any two** of the following :

(2×3=6)

- a) Authorities under Goa VAT Act, 2005.
- b) Double taxation relief.
- c) Gross total income.

14. Answer **any two** of the following :

(2×2.5=5)

- a) Illegal income.
 - b) Depreciation allowance.
 - c) Cannons of taxation.
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BALBA – 1840

B.A. LL.B. (Sem. – IX) Examination, April 2018
LAW OF TAXATION

Duration : 3 Hours

Max. Marks : 75

Instructions : i) Answer **any eight** questions from Q. No. 1 to 12.
ii) Answer to Question No. 13 and 14 are **compulsory**.

1. Define Agricultural Income. Explain with necessary case laws what is "Agriculture" and "Agricultural Purpose". 8
2. Examine the provisions of Income Tax Act, 1961 relating to the determination of residential status of HUF, Partnership firm and a Company. 8
3. Define Charitable Purpose. Explain the conditions to be fulfilled for claiming exemptions from tax in respect of income from property for Charitable or Religious purpose. 8
4. "No tax shall be levied without the proper authority of law." Explain this statement in relation to the Constitutional Provisions and Tax Law. 8
5. Define salary. What are the deductions allowed while computing income from salary ? 8
6. Discuss the statement "Income from other sources". Specify the exemptions available while computing income under the head "income from other sources". 8
7. What is assessment ? Discuss different types of assessment under the Income Tax Act, 1961. 8
8. Under what circumstances income of other persons are included in the assessee's total income ? 8
9. Explain the mode of set off and carry forward of losses under the Income Tax Act, 1961. 8
10. When is the tax on income from house property payable ? Explain circumstances in which house property income is exempt from tax. 8
11. Examine in detail any eight categories of incomes that are exempted under Sec. 10 with reasons under Income Tax Act, 1961. 8



12. What are the various tax authorities under Income Tax Act, 1961 ? Specify the various powers and functions of Central Board of Direct Taxes, Commissioners of I. T., and Income Tax Officers. 8
13. Answer **any two** of the following : (2×3=6)
- a) Cannons of taxation
 - b) Double taxation relief
 - c) Gross total income.
14. Answer **any two** of the following: (2×2.5=5)
- a) Illegal income
 - b) Depreciation allowance
 - c) Perquisites.
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BALBO – 2917

B.A.LL.B. (Semester – IX) Examination, November 2017
LAW OF TAXATION

Duration : 3 Hours

Max. Marks : 75

Instructions : i) Answer **any eight** Questions from Q. No. 1 to 12.
 ii) Answer to Question No. 13 and 14 are **compulsory**.

(8x8=64)

1. Examine the provisions of Income Tax Act, 1961 relating to the determination of residential status of an "individual". What is the relationship between residential status and incidence of tax ? 8
2. Define "Agricultural Income". What are the tests to determine the scope of the terms "agriculture" and "agricultural purpose" ? 8
3. Explain any 8 categories of incomes with reasons that are exempted under Sec. 10 of Income Tax Act, 1961. 8
4. What is meant by "previous year" ? Explain the exceptions to the rule income earned in previous year is charged to tax in an assessment year. 8
5. Define the term salary. What are the deductions available to the salaried employee while computing income from salary ? 8
6. Discuss the statement "Income from other sources". Specify the exemptions available while computing income under the head "Income from other sources". 8
7. What is assessment ? Discuss different types of assessment under the Income Tax Act, 1961. 8
8. Under what circumstances income of other persons are included in the assessee's total income. 8
9. Explain the mode of set off and carry forward of losses under the Income Tax Act, 1961. 8
10. Examine the concept of deduction of tax at source. 8
11. "No tax shall be levied without the proper authority of law". Explain this statement in relation to the Constitutional Provisions and Tax Law. 8

P.T.O.

BALBO – 2917



12. State the powers and functions of Central Board of Direct Taxes, Commissioners of I.T., Income tax Officers and Inspectors of Income Tax. **8**
13. Answer **any two** of the following : **(2×3=6)**
- a) Capital and Revenue Expenditure (any five points).
 - b) Assessment year.
 - c) Gross total income.
14. Answer **any two** of the following : **(2×2.5=5)**
- a) Person.
 - b) Shipping business of non-residents.
 - c) Canons of Taxation.
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BALBA – 1217

B.A. LL.B. (Semester – IX) Examination, April 2017
LAW OF TAXATION

Duration : 3 Hours

Max. Marks : 75

Instructions : i) Answer **any eight** questions from Q. No. 1 to 12.
ii) Answer to question No. 13 and 14 are **compulsory**.

(8×8=64)

1. Define Agricultural income. Add a note on the taxability of agricultural income with necessary case laws. 8
2. Examine the provisions of Income Tax Act, 1961 relating to the determination of residential status of HUF, Partnership firm and a Company. 8
3. Explain in detail the head of income "Profits and gains of Business or Profession". What are the specific deduction under the Act ? 8
4. "No tax shall be levied without the proper authority of law". Explain this statement in relation to the Constitutional provisions and Tax Law. 8
5. Define salary and perquisites. What are the deductions allowed while computing income from salary ? 8
6. Discuss the statement "Income from other sources". Specify the exemptions available while computing income under the head "Income from other sources". 8
7. What is assessment ? Discuss different types of assessment under the Income Tax Act 1961. 8
8. Under what circumstances income of other persons are included in the assessee's total income ? 8
9. Explain the mode of set off and carry forward of losses under the Income Tax Act, 1961. 8
10. When is the tax on income from house property payable ? Explain circumstances in which house property income is exempt from tax. 8
11. Examine in detail any eight categories of incomes that are exempted under Sec.10 with reasons under Income Tax Act, 1961. 8



12. What are the various tax authorities under Income Tax Act 1961 ? Specify the various powers and functions of Central Board of Direct Taxes, Commissioners of I.T., and Income Tax Officers.

8

13. Answer **any two** of the following.

(2×3=6)

- a) Cannons of Taxation
- b) Double taxation relief
- c) Gross total income

14. Answer **any two** of the following.

(2×2.5=5)

- a) Illegal income
- b) Depreciation allowance
- c) PAN Card.



BALBO – 2916

B.A.L.L.B. (Semester – IX) Examination, October 2016
LAW OF TAXATION

Duration : 3 Hours

Max. Marks : 75

Instructions : i) Answer **any eight** questions from Q. No. 1 to 12.
ii) Answer to Question No. 13 and 14 are **compulsory**.

(8×8=64)

1. Examine the provisions of Income Tax Act, 1961, relating to the determination of residential status of an assessee. 8
2. Give a detailed account of the various principles governing the expression "Agricultural Income" in order to qualify for its exemption from tax. 8
3. Explain any eight categories of income which is exempted from tax under Sec. 10 of the Income Tax Act, 1961. 8
4. What is meant by "previous year" ? Explain with exceptions how income earned in previous year is charged to tax in an assessment year. 8
5. Explain in detail the head of income "Profits and gains from business or profession". 8
6. "Ownership of house property is an important criterion for income to be assessed under income from house property". Explain. 8
7. What is assessment ? Discuss five types of assessment under the Income Tax Act 1961. 8
8. What is meant by the terms "person" and "assessee" ? Illustrate their content and ambit with case laws as understood under the Income Tax Act, 1961. 8
9. Discuss the following : 8
 - a) Set-off and carry forward of losses.
 - b) Authorities under Income Tax Act, 1961.
10. What is clubbing of income ? Under what circumstances income of other persons are included in the assessee's total income ? 8



11. What are the items of income that would be assessed to tax under the head income from other sources ? What are the admissible and inadmissible deductions applicable to 'income from other sources' ? 8
12. Distinguish between : 8
- a) Tax and fee (any four points).
 - b) Capital and Revenue Receipts (any four points).
13. Answer **any two** of the following : (2×3=6)
- a) Assessment year.
 - b) Types of capital gains.
 - c) Income.
14. Answer **any two** of the following : (2×2.5=5)
- a) Income of a minor child.
 - b) Perquisites.
 - c) Double taxation relief.
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