

Roll No.

9638-A

**B. A. LL. B. (Hons.) 5 Year Course
7th Semester Common with LL. B. (Hons.)
3 Year Course 3rd Semester
Examination – March, 2021**

PRINCIPLES OF TAXATION LAW (w.e.f. Dec.-2018)

Paper : 705-A

Time : Three Hours]

[Maximum Marks : 80

Before answering the questions, candidates should ensure that they have been supplied the correct and complete question paper. No complaint in this regard, will be entertained after examination.

Note : Attempt five questions in all, selecting one question from each Section. Question No. 9 (Section – V) is compulsory.

SECTION – I

1. How the residential status of Hindu Undivided Family is determined ? Discuss in detail. 14
2. What do you mean by Capital Gain ? What Capital Gains are exempted from Tax ? Discuss. 14

P. T. O.

SECTION – II

3. "An assessee does not only pay tax on his own income but he is liable to pay tax on other income too, under certain circumstances." Comment. 14
4. What is the Time-limit for completion of assessment under Section 153A of the Income Tax Act ? Discuss. 14

SECTION – III

5. Discuss the provisions of Section 80G relating to deduction in respect of donations to certain funds, charitable institutions, etc. https://www.mdustudy.com
6. What are the powers and functions of Central Board of Direct Taxes ? Discuss in detail. 14

SECTION – IV

7. What do you mean by Double Taxation Relief ? Discuss in detail the relief that can be provided in case of non-resident assessee. 14
8. What do you mean by Collection of Tax ? What are the different ways for collection of Income Tax under the Act ? Discuss. 14

SECTION – V

9. Write short notes on the following : $8 \times 3 = 24$

- (a) Insurance Commission
- (b) Interest on Refunds
- (c) Appeal to Commissioner
- (d) Belated Return
- (e) Agricultural Income
- (f) Capital Receipt
- (g) Residential Status of a Company
- (h) Return Defective

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