

Roll No.

9638

**BA LLB (Hons.) 5 Year Course 7th
Semester Common with LLB (Hons.)
3 Year Course 3rd Semester
Examination – November, 2017**

PRINCIPLES OF TAXATION LAW

Paper : 705

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 Unit. Question No. 9 (Unit – V) is **compulsory** marks are given in front of the each questions.

UNIT – I

1. Distinguish between capital receipt and revenue receipt. 14
2. Write an essay on income from house property. 14

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UNIT – II

3. Write an essay on set off and carry forward of losses. 14
4. Write short notes on : 14
 - (a) Regular assessment.
 - (b) Income escaping assessment.

UNIT – III

5. Discuss the provisions of Income Tax Act, 1961 regarding appeal and reference. 14
6. Discuss the penalty imposable under section 271 of Income Tax Act, 1961. 14

UNIT – IV

7. Write short notes on : 14
 - (a) Assets
 - (b) Valuation date
8. Write short notes on : 14
 - (a) Assessment after partition of Hindu Undivided Family.
 - (b) Deemed Assets.

9638-3400-(P-3)(Q-9)(17) (2)

UNIT – V

9. Write short notes on :

3 × 8 = 24

- (a) Residential status of an individual
 - (b) Previous year of assessment year
 - (c) Revenue expenditure
 - (d) Deduction under section 80U, 80G
 - (e) Definition of Net Wealth
 - (f) Assessment in case of executors
 - (g) PAN
 - (h) Persons who can sign a return
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