

9638

B.A. LL.B. (Hons.) 5 Year Course 7th Semester
(Common with LL.B. (Hons.) 3 Year Course 3rd Semester)
Examination, November-2018

PRINCIPLES OF TAXATION LAW

Paper-705

(Old)

Time allowed : 3 hours]

[Maximum marks : 80

*Note : (i) Attempt four questions from Section-I to IV
selecting one question from each section.
These questions shall carry 14 marks each.*

(4×14)

*(ii) Section-V is compulsory. Each part of the
question in Section-V carries 3 marks. (8×3)*

Section-I

1. Write short note on the following :

- (a) Agricultural Income
- (b) Object of Income Tax Act

2. When an individual shall be treated as 'Resident', 'Non-resident' and 'not ordinary resident' for the purposes of Income Tax Act.

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[P.T.O.]

Section-II

3. Examine, in brief, the Assessment Procedure under the Income Tax Act.
4. Write short notes on the following :
 - (a) Rectification of Mistakes
 - (b) Set off and carry forward of losses

Section-III

5. What kinds of deductions are permissible under section 80 D in respect of medical insurance premium ? Explain.
6. Examine, in brief, the powers of CIT in general.

Section-IV

7. Discuss the provisions of the Wealth Tax Act regarding 'penalties' under the Act.
8. Discuss, in brief, the assessment procedure under the Wealth Tax Act.

Section-V

9. Explain the following:
 - (a) Best Judgement Assessment

- (b) Income
- (c) Search and Seizure
- (d) HUF
- (e) HJF
- (f) Non-Resident
- (g) Prerequisites
- (h) Tax and Fees: Distinction