

9638-A

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-A

(w.e.f. Dec-2018)

Time allowed : 3 hours [Maximum marks : 80]

Note : Attempt one Question from each unit. Question no. 9 is compulsory.

Unit-I

1. Write a detail essay on Agriculture Income. 14
2. Discuss in detail the circumstances, when income of Previous year is not taxable in the immediately following Assessment year. 14

Unit-II

3. "An Assessee does not only pay tax on his own income, but he is liable to pay tax on others income too".
Comment. 14
4. What do you understand by set off of Losses ? In which circumstances set off of losses not allowed ?
Discuss. 14

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[P. T. O.]

Unit-III

5. State briefly the condition to be satisfied by Hospitals located in Gurgaon for the purpose of obtaining deduction @ 100% of the profits under section 80 of Income Tax Act. 14
6. Discuss in detail the duties of Income Tax Officer as prescribed by Staute in accessing the undisclosed Income. 14

Unit-IV

7. Discuss in detail the provision related to recovery of TDS in respect of discount or commission given by Government to its agents. 14
8. Discuss in detail how to claim Tax relief under section 89 for salary arrears ? 14
9. Explain the following :
- (a) Capital Expenditure 3
 - (b) Income from Salary 3
 - (c) CBDT 3
 - (d) Tax Planning 3
 - (e) Long Term Capital Gain 3
 - (f) Perquisites 3
 - (g) Revision 3
 - (h) Double Taxation 3