

Roll No. ....

**9638-A**

**B. A. LL. B. (Hons.) 5 Year Course  
7th Sem. (Common) with LL. B. (Hons.)  
3 Year Course 3rd Semester  
Examination – December, 2024**

**PRINCIPLES OF TAXATION LAW (w. e. f. Dec. –2018**

**Paper : 705-A/1761**

***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. Explain in detail the distinction between the capital Receipt and Revenue Receipt with the help of relevant examples. 14

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P. T. O.

2. Discuss in detail the procedure for calculating the Income from head of house property. 14

**SECTION – II**

3. Write short notes on : 14
- (i) Assessment Procedure And  
(ii) Rectification of mistakes.
4. Discuss the legal provisions for the setout and carry forward of losses under the Income Tax Act, 1961. 14

**SECTION – III**

5. Explain the provisions for imposing the penalties for evading the tax liabilities under the Income Tax Act, 1961. <https://www.mdustudy.com> 14
6. Discuss the authorities and their powers under the income tax Act, 1961. 14

**SECTION – IV**

7. What do you understand by Rebate of Income tax ?  
Discuss the relevant provisions for the rebate of Income tax under the Income Tax Act, 1961. 14
8. Write short notes on : 14
- (i) Collection And  
(ii) Recovery and Refund

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## SECTION - V

Mandatory question. 3 marks for each question :  $8 \times 3 = 24$

9. (a) Liability in Special Cases.  
(b) Relief from Income tax  
(c) Reference  
(d) Appeal  
(e) Assessment Procedure  
(f) Capital Gains  
(g) Diversion of Income  
(h) Capital Expenditure.

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