

<b>Seat No.</b>	
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**Third Year of Three Year Law Course (Semester - VI) and Fifth  
Year of Five Year Law Course (Semester - X) (New)**

**Examination, May - 2018**

**PRINCIPLES OF TAXATION LAW (Paper - IV)**

**Sub. Code : 71124**

**Day and Date : Saturday, 05 - 05 - 2018**

**Total Marks : 80**

**Time : 10.30 a.m. to 1.30 p.m.**

- Instructions :**
- 1) All questions are compulsory.
  - 2) Figures to the right indicate full marks.

**Q1)** Give a brief account of history of tax laws in India; also state the principles relating to tax laws in India. **[16]**

**OR**

State any 15 items which do not form part of total income.

**Q2)** Define 'Salary', and explain how the income from salary is to be computed for the purpose of income tax. **[16]**

**OR**

Explain the scope of deductions in respect of income under the Income Tax Act.

**Q3)** Explain in detail the provisions relating to assessment procedure of firms and associations. **[16]**

**OR**

Enumerate different authorities under the Income Tax Act and explain their powers in brief.

**P.T.O.**

**Q4)** What is Input Tax Credit? Explain the eligibility and conditions for taking Input tax Credit. [16]

OR

Explain the provisions regarding registration under CGST.

**Q5)** Write short notes on any two: [16]

- a) Apportionment of Tax under IGST.
- b) Refund under IGST
- c) Advance Ruling under UTGST.
- d) Administration under UTGST.

