

2022

(6th Semester)

LAW

Paper No. : 6:2

(Principles of Taxation Law)

(New Course)

Full Marks : 100

Pass Marks : 40

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

Answer Question No. 1 and any five from the rest

1. Write notes on any two of the following :
10×2=20

- (a) 'Intoxicating drug' under the Nagaland Excise Tax Act, 1967
- (b) 7th Schedule
- (c) Restriction on taxing powers

2. Describe the procedure for registration of the dealers under the Central Goods and Services Tax Act. 16

3. Write a note on goods of special importance in Inter-State Trade and Commerce under CST Act. 16

4. Write the provisions and discuss incomes which do not form part of the total income. 16

5. Discuss when are Inter-State sales liable to tax. 16

6. Write notes on the following : 8+8=16
 - (a) Interest on Refund
 - (b) Payment of Advance Tax

7. Explain the following : 8+8=16
 - (a) Assessment under the Nagaland Sales Tax Act, 1967
 - (b) Offences and penalties under the Nagaland Sales Tax Act

8. Discuss the provisions for recovery of Income-tax when Assessee is in default. 16

9. Describe deductions to be made from gross total income in respect of certain payments which are allowed under the provisions of Income-tax Act, 1961. 16
10. State the facts and principles of law laid down in

M. R. Pratap

vs.

V. M. Muthukrishan

ITO (1992) 196 ITR I(SC) 16
