

10. State the facts and principles of law laid down in—

Phoolchand Bajrang Lal
vs.
ITO
(1993) 203 ITR 456 (SC)

16

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2023

(6th Semester)

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LAW

Paper No. : 6:2

(Principles of Taxation Law)

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

- Write notes on any two of the following : 10x2=20
 - Restriction on taxing powers
 - 7th Schedule
 - Double taxation relief
- Describe sales in the course of inter-State trade or commerce. What sales are outside the purview of Central Sales tax? 6+10=16

3. What are the objects and scheme of Central Sales Tax Act? Discuss. 16
4. Describe deductions to be made from gross total income in respect of certain payment which are allowed under the provision of the Income Tax Act, 1961. 16
5. Discuss the various offences and prosecutions in the Income Tax Act, 1961. 16
6. Write notes on the following : 8×2=16
(a) Credit and debit notes
(b) Time and value of supply
7. Discuss the constitutional provisions empowering levy of taxes by the Union and the States. 16
8. Explain the following : 4×4=16
(a) Net turnover
(b) Retrospective operation of taxing statute
(c) Input tax credit
(d) Computation of total income
9. Under the Nagaland Sales Tax Act, which goods are liable and exempted on tax? Explain. 8+8=16

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