

2024

**LAW****(Principles of Taxation Law)**

Course No. 6:2 (New Course)

Full Marks : 100

Time : 3 hours

**DIMAPUR LIBRARY**  
**Hill View Colony**  
**Dimapur : Nagaland**

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

*Answer question no. 1 and any five questions from the rest*

1. Write notes on **any two** of the followings- **2x10**
  - a) Objects and reasons of taxation Law
  - b) Strict interpretation of taxing statutes
  - c) Deductions in computing total income
  
2. Discuss the various penalties which can be imposed by the income tax authorities for the defaults committed by assessee. **16**
  
3. Explain the penalty for offences committed under the Central Goods and Services Tax Act, 2017 **16**
  
4. What are the objects and schemes of Central Sales Tax Act? Explain goods and turnover. **10+6**

*(Please turn over)*

5. Discuss the constitutional provisions empowering the union and the state on levy of taxes? 16
6. What relief is given from double taxable of foreign income? 16
7. Describe the procedure for registration of the dealers under the Central Goods and Services Tax Act? 16
8. Explain the offences which are punishable under Nagaland Sales Tax Act, 1967. 16
9. Under Nagaland Sales Tax Act, 1967, who is liable to pay tax and why? Explain. 16
10. State the facts and principles of law laid down in – 16

M.R. Pratap

vs

V.M. Muthukrishnan

ITO (1992) 196 I.T.R. 1(SC)

\*\*\*

**DIMAPUR LIBRARY**  
Hill View Colony  
Dimapur : Nagaland