2025

LAW

(Principles of Taxation Law)

Course No. 6:2 (New Course)

Full Marks : 100

Time : 3 hours

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) 7th Schedule
   b) Restrictions on taxing powers
   c) 'Intoxicating Drug' under the Nagaland Excise Tax Act, 1967.

2. Discuss the provisions relating to double taxation relief. **16**

3. Discuss the provisions on incomes which do not form part of the total income. **16**

4. Write notes on the following: **8+8**

   a) Assessment under the Nagaland Sales Tax Act, 1967.

(Please turn over)

b) Offences ad penalties under the Nagaland Sales Tax Act.

5. Discuss when inter-state sales are liable to tax and the exemptions from such tax. 16

6. Write notes on: 8+8

a) Type of Assessment
b) Payment of Advance Tax

7. Describe sales in the course of inter-state trade or commerce. What sales are outside the purview of Central Sales Tax? 6+10

8. Briefly discuss: 8+8

a) Regulatory and compensation taxation for trade and commerce.
b) Retrospective operation of taxing statutes

9. Discuss the various offences and prosecutions in the Income Tax Act, 1961. 16

10. State the facts and principles of law laid down in – 16

Hindustan Steel Limited (Ltd)
vs
State of Orissa
(1969) 2 SCC 627

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