

2012

## LAW

( Taxation Laws – North Eastern and State Taxation Laws )

Course No. 6:2

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 four of the followings- (4x5)
  - a) Double taxation relief
  - b) Capital gains
  - c) Income from house property
  - d) Return of income
  - e) Gross turn over under Nagaland Sales Tax Act
  - f) Permanent Account Number
  
2. "The incidence of Income Tax depends upon the residential status of an assessee". Discuss in detail. (16)
  
3. Define House Property. What are the deductions allowed under the Income Tax Act while assessing income from House Property? (16)

*(Please turn over)*

4. What is the meaning of assessment? Discuss the assessment procedures laid down in the Income Tax Act. (16)
5. What incomes are not included in the computation of the total income of an assessee? (16)
6. Discuss the various modes of recovering of Income Tax when the assessee is in default. (16)
7. What is agricultural income? Why is it exempted from taxation under the Income Tax Act? Explain the ingredients of agricultural income as defined in the Assam Agricultural Income Tax Act, 1939. (16)
8. Which are the agricultural incomes exempted from taxation under the Assam Agricultural Income Tax Act, 1939? (16)
9. Discuss the remedies for a dealer against an order of assessment under the Nagaland Sales Tax Act. (16)
9. Discuss the principles of law laid down in - (16)

C.I.T, Delhi

-vs-

Mahalaxmi Sugar Mills Co., Ltd.

AIR 1986 SC 2111.

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