



2016

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 two* of the followings- 2x10
 - a) Difference between Capital Receipt and Revenue Receipt
 - b) Double Taxation relief
 - c) Recovery of tax

2. Discuss the various taxable income, profits and gains which fall within the heads of Income from other source. 16

3. Discuss the types of Assessments as provided under the Income Tax Act, 1961. 16

4. Explain: 2x8
 - a) When a sale is said to take place inside a state.

(Please turn over)

- b) When a sale is said to take place in the Course of interstate trade and commerce.
5. What do you mean by income tax? Since, income tax is imposed on a person in respect of his income, how you will define income as envisaged under the Income Tax Act. 4+12
6. Explain *any two* of the following: 2x8
- a) Advance Tax
 - b) Salaries
 - c) House Property
7. Under the Nagaland Sale Tax Act, who is liable to pay tax and when? 16
8. Explain the following: 2x8
- a) Import, Export and Transport under the Nagaland Excise Act.
 - b) Provisions for appeal against order of assessment under the Nagaland Sale Tax Act.
9. What is agricultural income under the Assam Agricultural Income Tax Act, 1939 and how it is to be determined? 16
10. State the facts and principles of law laid down in — 16

Phool Chand Bajrang Lal
vs
Income Tax Officer, (1993)
203 I.T.R. 456 (SC)

★ ★ ★