

2017

## 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) Self Assessment
  - b) Revenue Assets
  - c) Advance tax
  
2. Write detail note on Deduction in respect of certain Income. 16
  
3. What is "Assessment"? Discuss in brief the various types of Assessment. 4+12
  
4. Write the difference of: 2x8
  - a) Capital loss and Revenue loss
  - b) Charitable purpose and religious purpose

*(Please turn over)*

5. Define the term salary. What are the income chargeable to income tax under the head "*Salaries*"? 4+12
6. Write note on the following: 2x8
- a) '*Sale*' under Nagaland Sales Tax Act, 1967
- b) '*Intoxicating Drug*' under the Nagaland Excise Act, 1967
7. Write detail note on the remedies as available to a dealer under the Nagaland Sales Tax Act against an order of Assessment. 16
8. Write note on the applicability of the Nagaland Excise Act, 1967? 16
9. Write note on: 2x8
- a) Dealer under the Central Sales Tax Act, 1956
- b) Declared Goods under the Central Sales Tax Act, 1956
10. State the facts and principles of law laid down in -- 16

M.R. Pratap

vs

V.M. Muthukrishnan, (1992)

3 SC 384, ITO (1992) 196

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