

DIMAPUR LIBRARY
Hill View Colony
Dimapur : Nagaland

2018

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

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| 1. | Write notes on <i>any two</i> of the followings- | 2x10 |
| | a) Advance Tax | |
| | b) Permanent Account Number (PAN) | |
| | c) Recovery of Tax | |
| 2. | Discuss the types of Assessment as provided under the Income Tax Act 1961. | 16 |
| 3. | What relief is given from double taxation of foreign income? | 16 |
| 4. | Discuss the meaning and scope of salary? Describe the deductions permissible in computing the income from salary? | 8+8 |

(Please turn over)

5. Write the difference of: 8+8
- a) Charitable purpose and religious purpose
 - b) Capital Receipt and Revenue Receipt
6. Describe sale in the course of Inter-State trade and Commerce. What sales are outside the purview of central sales tax? Explain. 16
7. Under the Nagaland Sale Tax Act, who is liable to pay tax and when? 16
8. Write note on the following: 8+8
- a) Applicability of the Nagaland Excise Act.
 - b) Intoxicating Drug under the Nagaland Excise Act, 1967.
9. Describe the procedure for registration of the dealers under the Central Sales Tax Act. 16
10. State the facts and principles of law laid down in – 16

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

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