

2021

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) Income tax
 - b) Central Sales tax
 - c) Nagaland Excise Act

2. Describe sale in the course of inter-state trade or commerce. What sales are outside the purview of central sales tax? 16

3. Define declared goods? What restriction are imposed on levy of tax on declared goods? 16

4. Name the various authorities under the Income Tax Act 1961? Briefly discuss their powers. 16

(Please turn over)

4. Discuss the salient features of the Nagaland Sales Tax Act, 1967. 16
5. What do you mean by agricultural income? Write a brief note on assessment of agricultural income under the Income Tax Act, 1961. 6+10
6. Write the various offenses and their penalties as provided under the GST Act, 2017. 16
7. The tax liability of an assessee is determined with reference to his residential status. Explain. 16
8. Write short note on the following: 4x4
- a) Dealer under the Central Sales Tax Act, 1956
 - b) 'Sale' under the Nagaland Sales Tax Act, 1967
 - c) Inter-State Sales Tax under the Central Sales Tax Act, 1956
 - d) Exempted under Nagaland Sales Tax Act, 1967
9. Elaborate on the Constitutional provision/s empowering the union and the state to levy of taxation. 16
10. State the facts and principles of law laid down in – 16

Mohanlal Daulat Ram
vs
CIT
(1991) 188 ITR 295 SC

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