

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**
- Agriculture income
 - Charitable purpose
 - Goods and service tax (GST)
2. What relief is given from double taxable of foreign income? **16**
3. a) Capital Receipt and Revenue Receipt **8**
b) Self assessment and reassessment **8**
4. Explain the applicability of the Nagaland Excise Act, 1967. **16**

5. Describe sale in the course of Inter-state trade and commerce. What sales are outside the purview of central sales tax? Explain **8+8**
6. Define perquisite. What perquisites are not taxable under the provision of Income Tax Act? **4+12**
7. What are the provisions in the income Tax Act, 1961 regarding the residential status of Hindu undivided family, firm and association of persons and a company? **16**
8. Discuss the provision of the Income Tax Act relating to search and seizure. What are the power of authorized officer in respect of search and seizure? **8+8**
9. What is Registration of dealer? Is it necessary for a dealer to be registered under Central Sales Tax Act? **4+12**
10. State the facts and principles of law laid down in – **16**

Phoolchand Bajrang Lal
vs
Income Tax Officer
(1993) 203 ITR 456 (SC)

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