

2022

(6th Semester)

LAW

Paper No. : 6.2

(Taxation Laws—North Eastern and State
Taxation Laws)

(Old Course)

Full Marks : 100

Pass Marks : 40

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

Answer Question No. 1 and any **five** from the rest

1. Write notes on any *four* of the following :

5×4=20

- (a) Capital Gain
- (b) Gross Turnover under the Nagaland Sales Tax Act
- (c) Best Judgement Assessment
- (d) Declared Goods
- (e) Advance Tax

2. Discuss in detail the house property, deduction allowed while assessing income from house property. 16
3. What are the remedies available to a dealer against an order of assessment under the Nagaland Sales Tax Act? 16
4. Discuss the power of the State Government to make rules under the Nagaland Excise Act, 1967. 16
5. Discuss the types of assessment as provided under the Income Tax Act, 1961. 16
6. Distinguish between the following : 8+8=16
 - (a) Charitable and Religious purpose
 - (b) Capital and Revenue receipt
7. Describe the procedure for registration of the dealers under the Central Sales Tax Act. 16
8. Write notes on the following : 8+8=16
 - (a) Intoxicating drug under the Nagaland Excise Act, 1967
 - (b) Applicability of the Nagaland Excise Act

9. Describe sale in the course of inter-State trade and commerce. What sales are outside the purview of the Central Sales Tax? Explain. 16
10. State the facts and the principles of law laid down in the case of—

Mohanlal Daulat Ram

vs.

CIT

(1991) 188 ITR 295 SC 16
