

B.A.LL.B. Even Semester Exam, 2023

LAW

10th Semester

COURSE NO. BA.LL.B- 1005(C)

(Law of Taxation)

Full Marks : 70

Pass Marks : 28

Time : 3 hours

The figures in the margin indicate full marks for the questions

Answer five questions, taking one from each Unit

Unit - I

1. Discuss the procedure for determination of Residential status of different assessee under Income Tax Act, 1961. 14
2. Briefly discuss the concept of Income Tax. State any ten incomes that are wholly exempted from tax liability. 14

Unit-II

3. What is assessment? Explain in brief the different types of Assessment. 14

4. Explain the determination of Taxable income under the head of salaries under Income Tax Act, 1961. 14

Unit-III

5. Discuss the composition, power and functions of Income Tax Authorities. 14
6. Write a note on offences and prosecution under Income Tax Act, 1961. 14

Unit-IV

7. Briefly discuss the provision relating to fine and penalties under the Income Tax Act, 1961. 14
8. Explain the concept of setoff and carry forward of losses. 14

Unit-V

9. Write a note on Wealth Tax Act, 1957. 14
10. Discuss the principle of Value Added Tax (VAT). 14

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