

LLB (3 Years Course) Even Semester Exam, 2023

LAW

6th Semester

COURSE NO. LL.B.(3)-602

[Principles of 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 purpose of taxation in India along with its role in economic growth of the nation. 14
2. Explain in detail various constitutional provisions which are related to taxation in India. 14

Unit-II

3. Define the concept of Income as Perceived under Income Tax Act 1961 along with its contribution in economic well being of India. 14

4. Write short notes on any two of the following: 7x2=14
 - a) Basis of charge under Income Tax Act
 - b) Incidence of Tax
 - c) Residential status under Income Tax Law

Unit-III

5. Define Income from Salary. Discuss various provisions of income from salary and its calculation under Income Tax Act 1961. 14
6. Make a critical appraisal on laws that are available for calculation of income from house property in India. 14

Unit-IV

7. What is meant by the term 'Income Tax Assessment'? Discuss the provisions of faceless Assessment under Income Tax Act 1961. 14
8. Discuss various rules of collection and recovery of tax under Income Tax Act 1961. 14

Unit-V

9. Discuss the jurisdiction and powers of Income Tax Settlement Commission under Income Tax Act 1961. 14
10. Discuss the procedure of appeal before income tax Commissioner along with its procedure under Income Tax Act 1961. 14

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Turn over