

2019

LL.B

6th Semester Examination

PRINCIPLES OF TAXATION LAW

Paper - 6.3

Full Marks : 80

Time : 3 Hours

*The figures in the margin indicate full marks.
Candidates are required to give their answers
in their own words as far as practicable.*

Group - A

Answer any *one* question.

1. (a) Define tax with its features and cases in India. 10
- (b) Classify taxes as constituted in India. 6
2. (a) 'Taxation system is fundamental right under the constitution'—Critically explain. 10
- (b) What are the differences in between tax and duty ? 6

[Turn Over]

Group - B

Answer any *two* questions

3. (a) Discuss income and its different heads under the Income Tax Act, 1961. 8
- (b) Explain the tax treatment of salary income with suitable illustration. 8
4. (a) What is the tax treatment of allowances received as part of salary ? 6
- (b) Explain the rules regarding tax treatment of pension. 6
- (c) What do you mean by income from house property ? 4
5. (a) Briefly discuss the income from other sources under the Income Tax Act, 1961. 12
- (b) How far family pension is treated as income from other sources ? 4
6. (a) Critically discuss the provisions related to filing of return of income in point of time limit of filing. 7
- (b) What makes an assessee bound to file the income tax return ? 6
- (c) When the filing of income tax return is optional ? 3

Group - C

Answer any *two* questions.

7. (a) Define VAT with its advantages and disadvantages under the West Bengal Value Added Tax Act, 2003. 10
- (b) Explain 'Sale' and 'Sale Price' as per the West Bengal Value Added Tax Act, 2003. 6
8. Discuss in detail the rules regarding registration of dealer under the West Bengal Value Added Tax Act, 2003. 16
9. (a) Define service tax with its essential character. 8
- (b) Discuss the provisions regarding registration, payment of tax and furnishing of return related to service tax. 8
10. (a) What is customs duty ? 2
- (b) Examine different types of customs duty. 4
- (c) Describe the provisions for offences and penalties according to the Central Excise Act, 1944. 10
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