

Total No. of Questions : 6]

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SEAT No. :

[Total No. of Pages : 2

[4940]-608

III-LL.B. (Semester - VI)

(Three Year Course)

LAW OF TAXATION

(2003 Pattern) (Optional paper 28(B))

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:-

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Define any Three of the following:

[15]

- a) Previous year
- b) Assessce
- c) Income
- d) Person
- e) Residential status of an individual

Q2) Enumerate the incomes which are exempted from the Income Tax under the Income Tax Act 1961. **[15]**

OR

Examine the provisions relating to clubbing of income under the Income Tax Act 1961.

Q3) Discuss the powers of the Income-Tax Authorities under The Income Tax Act, 1961. **[15]**

OR

Discuss the provisions relating to procedure for Assessment under the Income Tax Act, 1961.

Q4) State the provisions regarding exemptions in Computation of Capital Gains under the Income Tax Act, 1961. **[15]**

OR

Define 'Salaries'. What are the permissible deductions in computing Income from the head of salaries under the Income Tax Act, 1961.

P.T.O.

Q5) Explain the provisions relating to payment & Recovery of wealth Tax under the Wealth Tax Act, 1957. **[15]**

OR

Discuss the provisions regarding 'Deemed Assests' under the wealth Tax Act, 1957.

Q6) Explain any three with reference to the Central Excise Act, 1944. **[25]**

- a) Offences and penalties
- b) Powers and duties of central excise officers
- c) Types of excise duty
- d) Definition of Manufacture and factory
- e) Interest on delayed refunds

