



MC-16135

Seat No. _____

B. A. LL. B. (Integrated) (Sem. IV) Examination

July – 2016

Taxation Laws – I (Direct Taxes)

(New Course)

Time : 3 Hours]

[Total Marks : 100

Instructions : (1) Attempt all questions.

(2) Figures to the right indicate full marks.

1 Explain "Previous Year" under Income Tax Act, 1961 with example. 20

OR

1 Explain 'Residence' – individual under Income Tax Act, 1961. 20

2 State the provision to pay advance tax under Income Tax Act, 1961. 20

OR

2 Set off or carry forward and set off of losses – Explain. 20

3 Explain the provisions of Income from capital gain is taxable under Income Tax Act, 1961. 20

OR

3 Aggregation of Income under Income Tax Act, 1961, while computing total Income. 20

4 Describe the Income Tax Settlement Commission under Income Tax Act, 1961. 20

OR

4 State the appealable provision under Income Tax Act, 1961. 20

5 Write short notes : (any **two**)

20

- (1) Agricultural Income.
 - (2) Income of Hindu undivided family (HUF).
 - (3) Essential conditions to exempt the Income of Charitable Trust.
 - (4) Refund of Tax.
-