



RQ-1604010001050601 Seat No. _____

**B. A. LL. B. (Integrated Course) (Sem. V) (CBCS)
(W.I.F. 2016) Examination**

February - 2019

Principles Of Taxation Law

Time : $2\frac{1}{2}$ Hours]

[Total Marks : 70

- Instructions :** (1) Attempt all questions
(2) Each question carries equal marks.

1 Discuss - The concept, object and constitutional amendment of GST. 14

OR

1 Explain Provision of input tax credit under GST. 14

2 Discuss - kinds of GST 14

OR

2 Explain the penalty provision for Registration, Tax Invoice, and Accounting Records under Goods and Services Tax Act. 14

3 Explain the provisions regarding The 'Resident Status' of a person, under the Income Tax Act, 1961. 14

OR

3 Discuss the History of Taxation Laws in India. 14

4 Explain the procedure for the computation of Total Income, under the Income Tax Act, 1961. 14

OR

4 Discuss in detail income under the head 'Salary'. 14

5 Explain : (Any Two) 14

- (a) Previous Year
- (b) Income from House Property
- (c) Dividend
- (d) Income from HUF