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RAK-M-201717 Seat No. _____
B. A. LL. B. (Integrated Course)
(Sem. V) Examination
March / April – 2019
Principles of Taxation Law

Time : 3 Hours]

[Total Marks : 100

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

1 Discuss - VAT Authorities and Tribunal. **20**

OR

1 Explain Exempted income, under the Income Tax Act, 1961. **20**

2 Explain : (any two) **20**

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

3 Explain the provisions regarding The 'Resident Status' of a person, under the Income Tax Act, 1961. **20**

OR

3 What expenses can be deducted or cannot be deducted on counting the Profit/Gain from the Business and profession. **20**

4 Discuss - Chargeability of Tax and recovery of Tax under VAT Act. **20**

OR

4 Explain Gujarat VAT 2003 scope and applicability. **20**

5 Explain the procedure for the computation of Total Income, under the Income Tax Act, 1961. **20**

OR

5 Discuss in detail income under the head 'Salary'. **20**