



JAR-1604010001050601 Seat No. _____

B. A., LL. B. (Integrated) (Sem. V)
(W.E.F. 2016) Examination

December - 2019

Principles of Taxation Law : Paper - XXIII
(New Course)

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

[Total Marks : 70

- Instructions :** (1) Answer all questions.
(2) All questions carry equal marks.

1 State assessment and type of assessment under I.T. Act ? 14

OR

1 What are fundamental principles relating to tax laws? 14

2 What is Income tax ? Give differences between direct tax and indirect tax. 14

OR

2 Explain salary under I.T. Act ? Which deduct under salary ? 14

3 Which Income can be deducted under the head of Business and profession ? 14

OR

3 Fully explain long term and short term capital gain. 14

4 Explain registration procedure under G.S.T. Act. 14

OR

4 Explain provisions to input tax credits. 14

5 Short notes : (any **two**) 14

- (1) Tax invoice under G.S.T.
- (2) Appeal under G.S.T.
- (3) Place of supply under G.S.T.
- (4) Aggregate turnover.