

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)

OR What are fundamental principles relating to tax laws? What is Income tax? Give differences between direct tax and indirect tax. OR Explain salary under I.T. Act? Which deduct under salary? Which Income can be deducted under the head of Business and profession? OR Fully explain long term and short term capital gain. Explain registration procedure under G.S.T. Act. OR Explain provisions to input tax credits.	Tim	e: $2\frac{1}{2}$ Hours] [Total Marks:	70
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(2) Appeal under G.S.T.(3) Place of supply under G.S.T.	5	Short notes: (any two)	14
(3) Place of supply under G.S.T.		(1) Tax invoice under G.S.T.	
		(2) Appeal under G.S.T.	
(4) Aggregate turnover.		(3) Place of supply under G.S.T.	
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