



JAS-M201717

Seat No. _____

B. A. / LL. B. (Integrated Course) (Sem. V) Examination

December - 2019

Principles of Taxation Law
(Integrated Course)

Time : 3 Hours]

[Total Marks : 100

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

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

OR

1 Explain Gujarat VAT 2003 scope and applicability **20**

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

OR

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

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 - VAT Authorities and Tribunal **20**

OR

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

5 Explain : (Any Two) **20**

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