

કરસંપાત એટલે શું ? કરસંતાપને અસર કરતાં પરિબળો જણાવો. 4 **14** 

જાહેર જમાખર્ચ અને ખાનગી જમાખર્ચ વચ્ચેનો તફાવત સ્પષ્ટ કરો.

- ટુંક નોંધ લખો : (કોઈ પણ **બે**)
  - (1) જાહેર જમાખર્ચનું મહત્ત્વ.
  - (2) કરદાનક્ષમતાને નક્કી કરતાં પરિબળો.
  - (3) જાહેર ખર્ચના પ્રકારો.
  - (4) કરવેરાના સિદ્ધાંતો.

14

## **ENGLISH VERSION**

Inst	ructions: (1) Attempt all the questions on the basis internal option.	of
	(2) All questions carry equal marks.	
	(3) Figures to the right side indicate marks questions.	of
1	What is public finance? Explain scope of it.	14
	$\mathbf{OR}$	
	Explain principle of maximum social welfare.	
2	What is the Taxation ? Discuss the effects of taxation.	14
	OR	
	Discuss the theories of best tax system.	
3	What is taxable capacity? State the importance of	14
	taxable capacity.	
	$\mathbf{OR}$	
	What is public revenue? State the sources of public expenditure.	
4	What is the incidence of taxation? State the effective	14
	factors of Incidence of taxation.	
	OR	
	Clarify the difference between public finance and private finance.	
5	Write Short Notes: (any two)	14
•	(1) Importance of Public finance.	17
	(2) Determinant factors of taxable capacity.	
	(3) Types of Public Expenditure.	
	(4) Canons of Taxation.	
	(4) Canons of Taxanon.	