



DBM-19050523

Seat No. _____

B. A. LL. B. (Sem. V) (CBCS 2019) Examination

June - 2022

Principles of Taxation Law

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

[Total Marks : 70

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

- 1 Discuss the concept of assessment and type of assessment under Income Tax Act. 14
- 2 Discuss the procedure for assessment. 14
- 3 Explain the concept of Income from capital gain. 14
- 4 Discuss in detail income under the head 'Salary'. 14
- 5 Explain the provisions regarding the 'Resident Status' of a person, under the Income Tax Act, 1961. 14
- 6 Discuss in detail heads of Income under Income Tax Act. 14
- 7 Explain in detail about the constitutional validity of GST. 14
- 8 Explain in detail the registration procedure under GST Act. 14
- 9 Short notes : (any two) 14
 - (1) Capital Assets
 - (2) Set off and carry forward of losses
 - (3) Income tax authorities
 - (4) Person