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Seat No. _______________

HAM-19050523

B. A. LL.B. (Sem. V) (Integrated)
(W.E.F. 2019) Examination

June - 2023

Principles of Taxation Law

(New Course)

Time : $2\frac{1}{2}$ / Total Marks : **70**

Instructions :

(1) Attempt all five questions.
(2) Each question carries equal marks.

1	Discuss the concept of assessment - any type of assessment under Income Tax Act.	**14**
	OR	
1	Discuss the procedure of Assessment.	**14**
2	Explain the concept of Income from capital gain.	**14**
	OR	
2	Discuss in detail an Income under the salary head.	**14**
3	Explain in detail about validity of GST Act.	**14**
	OR	
3	Explain in detail the registration procedure under the GST Act.	**14**
4	Explain the provisions regarding the resident status of a person under the Income Tax Act, (96).	**14**
	OR	
4	Discuss the heads of Income under Income Tax Act.	**14**
5	Write short notes : (any two) (1) Income Tax Authorities (2) Capital Assets (3) Set off and carry forward of loss. (4) Person	**14**