

Total No. of Questions - 10]  
(2062)

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**9673**

**LL.B. VI Semester Examination**  
**PRINCIPLES OF TAXATION LAW**

Paper-XXVI  
(New Syllabus)

Time : Three Hours]

[Maximum Marks : 80

*The candidates shall limit their answers precisely within the answer-book (40 pages) issued to them and no supplementary/continuation sheet will be issued.*

**Note :** Attempt *five* questions in all, selecting *one* question from each unit. All questions carry equal marks.

**UNIT-I**

1. What do you mean by the term 'Agricultural Income' ? Explain its importance in Income Tax.
2. How will you determine the residential status of an assessee ? How does status affect the tax liability of an assessee ?

**UNIT-II**

3. What do you mean by 'Salary' ? Discuss the various deductions admissible under the head 'Income from salary'.

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4. How the taxable income is assessed from the 'profits and gains of business or profession' ? Explain.

### **UNIT-III**

5. Write a detailed note on 'Set off and Carry Forward of Losses'.
6. Discuss the 'Income from other sources' as given in section 56 to 59 of the Income Tax Act, 1961.

### **UNIT-IV**

7. What do you understand by 'Best Judgement Assessment' ? How such assessment is made ? What are the remedies against Best Judgement Assessment ?
8. Discuss the powers and functions of Commissioner of Income Tax.

### **UNIT-V**

9. What do you mean by 'Goods and Services Tax' ? Also discuss its nature and scope.
  10. Write a detailed note on 'Basic Framework of GST'.
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