

Total No. of Questions – 10]
(2062)

[Total Pages : 3

9672

LL.B. Examination

PRINCIPLES OF TAXATION LAW

Paper–XXVI

(Semester–VI)

(Old 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. Discuss the residential status of an individual. (16)
2. What is the difference between assessment year and previous year? Discuss exceptions to the rule that income of the previous year is taxable in the following assessment year. (16)

9672/1000/777/440

344 [P.T.O.

UNIT-II

- 3. Which income are taxable under the head profits and gains from business and profession. Also discuss depreciation allowance under this head of income. (16)**

- 4. Write short notes on the following :**
 - (i) Professional Tax under the head salary.**
 - (ii) Depreciation allowance under the head profits and gains of business and profession. (16)**

UNIT-III

- 5. Define and explain capital gains. What deductions are available under the head capital gains? (16)**

- 6. Explain the provisions relating to doubling of income under the Income Tax Act. (16)**

UNIT-IV

- 7. What do you mean by an appeal? What is the procedure for filing an appeal to the Income Tax Appellate Tribunal? (16)**

- 8. Discuss the powers and functions of Central Board of Direct Taxes. (16)**

UNIT-V

9. Define VATT. What are the advantages and disadvantages of VATT? (16)
 10. Discuss the evolution of VATT in India. Also discuss advantages of VATT in India. (16)
-