AT – 1548

LL. B. Seventh Semester (Five Year Degree Course) Examination

(Pattern - 2009)

LAW OF TAXATION

Paper – VII

(USC – 40114)

P. Pages : 2

Time : Three Hours] [Max. Marks : 100

Note : (1) Solve in all **Seven** questions including Que. no. **One** which is compulsory and carries **Sixteen** marks.
(2) All other questions carry **Fourteen** mark.

1. Write short notes on any **Four** :-
   (a) Advance Tax
   (b) Residential Status
   (c) Fringe Benefit Tax
   (d) Dealer under CST
   (e) Asset under Wealth Tax Act
   (f) Taxable Service under Service Tax Act
   (g) Income from other source. 16

2. Explain historical background of Income Tax Act 1961.

3. Explain in detail clubbing of income under IT Act 1961.

4. Explain the different heads of income under IT ACT.

5. Write down the procedure of charging of Wealth Tax under Wealth Tax Act.

6. Write down the Registration procedure of MVAT under MVAT Act.

7. Write a detail note on Service Tax Credit Scheme.

8. Write short note on :-

(a) Evasion of tax

(b) TDS.

9. Distinguish between (any **Two**) :—

(a) Fee and tax

(b) Direct tax and indirect tax

(c) PAN and TAN

10. Explain the provisions as to permissible deduction under Income Tax.

11. Write a detail note on interstate transaction under CST ACT.

12. Write short note on (any **Two**) :—

(a) Composition Scheme under MVAT.

(b) Set off and Carry Forward lossess in Income Tax Act.

(c) Tax on Gift in certain cases.