



LDA – 1643

LL.B. (Degree) (Semester – VI) (New Course) Examination, April 2016

LAW OF TAXATION

Duration : 3 Hours

Max. Marks : 100

**Instructions :** i) Answer **any ten** questions.

ii) **All** questions carry **equal** marks.

1. The incidence of income tax depends upon the residential status of an assessee. Discuss. 10
2. What is "Agricul. purpose" ? Explain with the help of suitable cases. 10
3. Mention the principles under which the income of a previous year is chargeable to tax in the same year. 10
4. Enumerate any ten categories of income which are exempted from tax, giving reasons in each case for each exemption. 10
5. Mention the hierarchy of VAT Authorities and specify various wards for implementing the provisions of Goa VAT Act, 2005. 10
6. Explain the term "dealer" under Goa VAT Act, 2005 and mention the circumstances for compulsory registration and voluntary registration. 10
7. What is meant by clubbing of income ? What are the instances in which income of other persons are included in the assessee's total income ? 10
8. "Ownership of house property is an important criterion for income to be assessed". Explain the circumstances in which house property income is exempted from tax. 10
9. Critically examine the concept "Income from other sources" with deductions as laid down under Income Tax Act, 1961. 10
10. Explain the provisions regarding set-off and carry forward of losses under Income Tax Act, 1961. 10
11. What is assessment ? Explain any five categories of assessment under the Income tax legislation. 10

P.T.O.



- 12. Identify the various Authorities established under Income Tax Act, 1961 and explain the functions of Central Board of Direct Taxes (CBDT). 10
- 13. Examine in detail various kinds of returns to be filed before the Income tax Authorities under Income Tax Act, 1961. 10
- 14. Write short notes on : 10
  - a) Person
  - b) Deduction of Tax at source.