



LHA - 2217

LL.B. (Hons.) (Semester – X) Examination, April 2017 TAXATION LAW

Du	uration : 3 Hours Max. Marks :	75
	Instructions: i) Answer any eight questions from Q. No. 1 to 12. (8×8=6) ii) Question No. 13 and 14 are compulsory.	i4)
1.	Give a detailed account of the various principles governing the expression "Agricultural income" in order to qualify for its exemption from tax.	8
2	Analyse the tests laid down to determine the residential status of an "Individual". What is the relationship between residential status and incidence of tax?	8
3	Sec. 10 of Income Tax Act, 1961 exempts certain types of income from taxation. Explain any 8 categories of income which is exempted from tax.	8.
4	. What is meant by "previous year" and "assessment year"? Explain with exceptions how income earned in previous year is charged to tax in an assessment year.	8
5	. "Ownership of house property is an important criterion for income to be assessed under Income from House Property" Explain.	8
6	Discuss the statement "Income from Other Sources". Specify the exemptions available while computing income under the head "Income from Other Sources".	8
7	What is assessment? Discuss different types of assessment under the Income Tax Act 1961.	8
8	Under what circumstances income of other persons are included in the assessee's total income?	8
9	Explain the mode of set off and carry forward of losses under the Income Tax Act, 1961.	8
10). Examine the concept of deduction of tax at source.	8
11	 "No tax shall be levied without the proper authority of law" Explain this statement in relation to the Constitutional provisions and Tax Law. 	8
	[14] 그는 경기는 내고 있다면 있는 사람들이 되었다면 함께 다른 경기를 받아 없는 사람이 되었다면 하면 하는데 하면 하다.	



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 What are the various tax authorities under Income Tax Act 1961? Specify the various powers and functions of Commissioners of I.T., Income Tax Officers and Inspectors of Income Tax.

What is meant by 'provious week and tessessment year? ? Explain with

5. "Ownership or nouse property is fundamentant cyterion for it come to be assessed."

What is assossment? Elecuss offerent types of assessment under the Income

6. Discuss the statement fincerts from Other Sources." Specify the exemptions

8

13. Answer any two of the following:

 $(2 \times 3 = 6)$

- Assessment Year.
 - b) PAN Card.
 - c) Gross total income.
 - 14. Answer any two of the following:

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total meane?

- a) Person.
- b) Shipping business of non-residents.
- c) Cannons of Taxation.

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