

Seat No. : _____

NA-121

November-2021

Integrated LL.B., Sem.-VII

IL – 401 : Taxation Law

Time : 2 Hours]

[Max. Marks : 60

Instructions : (1) Attempt any **THREE** from the following :

(2) Figures to the right indicate marks for each question.

1. Evaluate the powers provided by the Constitution of India in relation to the taxing powers and the framework of division of subjects between Union and State. **20**
2. Define Direct and Indirect taxes and discuss under how many heads does income under direct taxes get calculated ? **20**
3. Short Note : **20**
(A) GST Council
(B) Doctrine of Unjust Enrichment
4. Discuss the process of Registration under GST in detail with the list of important documents required for the same. **20**
5. Short Note : **20**
(A) Tax Evasion v. Tax Planning
(B) Composite supply v. Mixed supply under GST
6. How is the Residential Status and Non-Residential Status of a person decided for taxation purposes in India ? Explain with the help of relevant provisions under the Income Tax Act. **20**