

Integ LLB Sem.-7 Examination

IL 401

Taxation Law

May 2022

Time : 2-00 Hours]

[Max. Marks : 60

Instructions

- a) *Attempt any three from the following:*
b) *Figures to the right in bracket indicate marks for each question*
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- Q.1 Discuss the concept of Advance tax explaining in detail the processes of TDS and TCS. 20
- Q.2 Explain the concept of ITC under GST Act. Mention the important conditions required for claiming ITC and on which types of goods ITC is disallowed? 20
- Q.3 Short Notes: 20
A. Powers of Income Tax Authorities
B. Difference between Mixed Supply and Composite Supply
- Q.4 How many heads of income are there to calculate the direct taxation income and explain them in brief. 20
- Q.5 Short Note: 20
A. Direct v. Indirect Taxation
B. Mention various types of Assessment under GST
- Q.6 Discuss the Object, reason and brief overview of the IGST Act, 2017 20
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