

**Integ. LLB Semester-7 Examination****IL 401****Taxation Law****March-2024****Time : 2-30 Hours]****[Max. Marks : 70**

- Q.1** Define Tax Deduction at Source (TDS) and explain its significance in the Indian taxation system. Discuss the rationale behind the introduction of TDS and its objectives. **18**

**OR**

- (A) What distinguishes tax avoidance from tax evasion, and how are they handled differently by the act? **10**
- (B) Give an explanation of the differences between direct and indirect taxes and give examples of each. **08**
- Q2.** (A) Different tax slabs under Goods and Services Tax (GST). **10**
- (B) Write a note on – Goods and Services Tax (GST) returns. **08**

**OR**

- Discuss in detail the defects of old indirect tax regime which has led to the enactment of GST in India. Also discuss the history of GST in India in detail. Different tax slabs under Goods and Services Tax (GST). **18**
- Q.3** Elaborate on the place of supply of services where both the supplier and recipient are located in India. **18**

**OR**

- (A) Write a note on – Continuous supply of goods and composite supply of goods. **10**
- (B) Write a note on – Rebate of Duty. **08**
- Q.4 (A) Short Notes (Any Two out of Four)** **10**
- Income tax authorities.
  - Various heads of Income.
  - Goods and Services Tax (GST) offences and penalties.
  - Compulsory registration under Goods and Services Tax (GST).

**(B) Answer whether the following statements are True or False (Any Six out of Seven)**

**6**

1. Any person engaged exclusively in the business of supplying goods or services or both that are wholly exempt from tax under the Integrated Goods and Services Tax Act.
2. Section 30 of the GST Act contains provisions pertaining to the cancellation or suspension of GST registration.
3. Every registered taxable person shall himself assess the taxes payable and furnish a return for each tax period is known as self – assessment.
4. The Income Tax Act is a state-level legislation governing the imposition and collection of income tax in India.
5. The Constitution of India grants exclusive power to the Central Government to levy and collect income tax.
6. The Constitution of India provides for the establishment of the Goods and Services Tax Council, which is responsible for making recommendations on issues related to GST, including rates, exemptions, and thresholds.
7. Inter-State Goods & Service Tax (IGST) is levied on the supply of goods and services between different states in India.

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