

Int Law Sem.-7 Examination

IL-401

Taxation Law

April-2025

Time : 2-30 Hours]

[Max. Marks : 70

- Q.1 What is Goods and Services Tax (GST). Explain the major features of GST. 18
- OR
- Q.1 A Explain Doctrine of unjust enrichment. 10
- Q.1 B Explain Merits and Demerits of GST Act 08
- Q.2 Explain the taxability of Salary Income in Details with all available exemptions and deductions for the same. 18
- OR
- Q.2 A Explain Any five provision of Tax Deducted at source under Income Tax Act, 1961. 10
- Q.2 B How the residential status of Individual is determined? 08
- Q.3 Discuss in detail provisions related to computation of Capital Gain and its taxability. 18
- OR
- Q.3 A "Minimal Interference between Taxpayers and Authorities under GST"- Discuss in detail with concern provisions. 10
- Q.3 B Explain the advantages of GST. 08
- Q.4 A Short Notes (Any two) 10
1. Refund of GST tax.
 2. Residential Status of an individual
 3. GST council
 4. Input Tax Credit
- Q.4 B Answer the following 06
1. What is Unjust enrichment?
 2. What is advance Tax?
 3. In GST, how many types of return to be filed?
 4. Offences under GST are criminal in nature- True/False
 5. Parliament is not having power to tax citizen- Yes/No
 6. Goods and Service Tax act came into force from which date?