



Seat No. : _____

NF-105

November-2025

Int., BBA, LLB, Sem.-VII

IL-401 : Taxation Law

Time : 2:30 Hours]

[Max. Marks : 70

1. What is taxation ? Explain Constitutional Provisions and power of Parliament in that context. Are Legislative Assemblies also entitled for imposing Tax ? 18
- OR**
1. (A) Explain Doctrine of unjust enrichment. 10
1. (B) Explain Merits and Demerits of GST Act. 8
2. Explain the taxability of Income from Business and Profession in details with all available exemptions and deductions for the same. 18
- OR**
2. (A) Explain Any five provision of Tax Deducted at source under Income Tax Act, 1961. 10
2. (B) How the residential status of Individual is determined ? 8
3. Discuss in detail provisions related to application for GST registration with all required documents and steps to be followed for the same. 18
- OR**
3. (A) “Minimal Interference between Taxpayers and Authorities under GST” – Discuss in detail with concern provisions. 10
3. (B) Explain the Authorities under Income Tax Act. 8
4. (A) Short notes : (Any two) 10
 - (1) Refund under GST.
 - (2) Income not Taxable under Income Tax Act
 - (3) GST council
 - (4) Input Tax Credit
4. (B) Answer the following : 6
 - (1) GST Act came into force from ?
 - (2) What is Advance Tax ?
 - (3) In GST, how many types of return to be filed ?
 - (4) Offences under Income tax are criminal in nature. – True/False
 - (5) Parliament is not having power to tax citizen. – Yes/No
 - (6) Income from other source may include Bank Fixed Deposit Interest. – True/False