

Seat No. : \_\_\_\_\_

# **JF-110**

**January-2021**

**Integrated L.L.B., Sem.-VII**

**IL 401 : Taxation Law**

**Time : 2 Hours]**

**[Max. Marks : 60**

**Instructions :** (1) Attempt any **three** questions from the following.  
(2) Figures to the right indicate marks for each question.

1. Explain in detail, Exempt Income under Income Tax Act and also brief about Deduction under Chapter VI A. Provide two basic differences between Exemption and Deduction. **20**
  2. Explain the meaning of GST and further explain different rates of Tax under GST with relevant examples. **20**
  3. (a) Discuss in the brief the adjudicating authorities under Central GST. **10**  
(b) Write a short note on Duty Drawback (Rebate of duty). **10**
  4. Explain in detail, the meaning of Direct Tax and the five income heads under it. **20**
  5. Discuss in length, the constitutional provisions related to Taxation Law in India. **20**
  6. Explain in detail, the ten canons of taxation provided by Adam Smith. **20**
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