



DBM-1604010001050601 Seat No. \_\_\_\_\_

**B. A. LL. B. (Sem. V) (CBCS) (WEF-2016) Examination**

**June - 2022**

**Principles of Taxation Law**

Time : 2½ Hours]

[Total Marks : 70

- Instructions :** (1) Attempt any five questions.  
(2) Each question carries equal marks.

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|---|--|----|
| 1 | Explain the provisions regarding the 'Resident Status' of a person, under the Income Tax Act, 1961.            | 14 |
| 2 | Discuss in detail heads of Income under Income Tax Act.  | 14 |
| 3 | Discuss – Chargeability of tax and recovery of Tax under VAT Act.  | 14 |
| 4 | What expenses can be deducted or cannot be deducted on counting the profit/gain from Business and Profession ? | 14 |
| 5 | Discuss the concept of assessment and type of assessment under Income Tax Act.                                 | 14 |
| 6 | What are the fundamental principles relating to tax laws ?   | 14 |
| 7 | Explain the concept of Income from capital gain.   | 14 |
| 8 | Discuss in detail income under the head 'Salary'.  | 14 |
| 9 | Short notes : (any two)  | 14 |
|   | (1) Income from HUF  |    |
|   | (2) Person   |    |
|   | (3) Dividend   |    |
|   | (4) Previous year  |    |