LL.B. (3 years) Even Semester Exam, May 2025

LAW

6th Semester

COURSE NO. LL.B.- 602 (O)

[Principles of Law of Taxation]

Full Marks : 70
Pass Marks : 28

Time : 3 hours

The figures in the margin indicate full marks for the questions

Answer five questions, taking one from each Unit

UNIT-I

1. How does the Federal structure of taxation in India impact revenue distribution between the Centre and States? 14

2. How is the concept of 'Taxation as a tool for social justice' applied in India? Give some examples of tax policies supporting the view. 14

UNIT-II

3. How does residential status affect tax liability of an individual in India. Explain the relevant provisions of the I.T. Act. 14

4. Differentiate between Assessment year and previous year with the help of illustrations. 14

UNIT-III

5. Discuss the tax treatment of capital gains and how indexation plays a role in computing taxable capital gains. 14

6. What are the conditions under which 'income from house property' is considered self-occupied? How does this impact tax calculation of an assessee concerned? 14

UNIT-IV

7. Explain the concept of set off and carry forward of losses under the I.T. Act 1961 with relevant cases. 14

8. Discuss the procedure for filing income tax returns. What are the consequences of filing a late or incorrect return? 14

UNIT-V

9. How does the I.T. Department deal with tax frauds and evasion? Discuss with relevant provisions of penalties under I.T.I Act, 1961. 14

10. What are the different types of appeals available under the I.T. Act? Explain the conditions under which tax appeal can be made. 14

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