Total number of printed pages–4

19 (V) PLTX 5·3 (O)

2017

PRINCIPLES OF LAW OF TAXATION

Paper : 5·3

(Old Course)

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Choose the correct answer : 1×10

(a) Taxes are paid in ________ . (cash/kind)

(b) No tax shall be levied or collected except by authority of law as per Article ________ of the Constitution. (365/265)

checked

(c) Tuition fee is ________ . (taxable/not taxable)

(d) Income from casual work is ________ . (exempted/not exempted)

↳ up to ₹5000 per occasion

Contd.

(e) The Central Sales Tax Act was enacted in the year ______. (1956/1958)

(f) Wealth Tax is charged only on ______. (individual/group)

(g) Voluntary registration of dealers under the Assam General Sales Tax Act, 1993 is provided under section ______. (12/13)

(h) Indirect Taxes are ordinarily ______ in nature. (progressive/regressive)

(i) Income from dairy farming ______ agricultural income. (is/is not)

(j) Income Tax is imposed on the ______ of previous year of a person. (net income/total income/gross income)

2. Write brief notes on : 2x5=10

(a) Previous year

(b) Tax evasion

(c) Deemed gift

(d) Double taxation relief

(e) Best judgement assessment.

3. *(a)* Define 'Tax'. Distinguish between 'Tax' and 'Fee'. Discuss the characteristics of a good tax system.

3+3+6=12

OR

(b) "No tax shall be levied or collected except by the authority of Law" — Elucidate the statement highlighting the relevant constitutional provisions.

12

4. *(a)* Define 'Income'. Explain the different heads of income for chargeability to tax under the Income Tax Act, 1961.

4+8=12

OR

(b) What do you mean by 'declared goods'? Discuss the restrictions imposed on the levy of tax on declared goods under the Central Sales Tax Act 1956.

2+10=12

5. *(a)* What is 'Wealth Tax'? State who are liable to pay tax under the Wealth Tax Act, 1957. State the exemptions under Wealth Tax Act. 2+6+4=12

OR

(b) Distinguish between 'inter-state sale' and 'intra-state sale'. Discuss when a sale or purchase of goods is deemed to have taken place in the course of inter-state trade and commerce. 4+8=12

6. (a) Discuss the concept of 'agricultural income' with suitable illustration. State the provisions of the Assam Agricultural Income Tax Act, 1939 relating to the charge of agricultural income tax. 4+8=12

OR

(b) Define 'Dealer'. Discuss the procedure as provided under the Central Sales Tax Act, 1956 for registration of a dealer. Is the registration of a dealer compulsory? 2+8+2=12

7. (a) Enumerate the objectives of Gift Tax Act, 1958. State the powers of the authority under the Gift Tax Act. 6+6=12

OR

(b) What are the incidence of tax? Discuss elaborately under the Income Tax Act, 1961. 12

Total number of printed pages–4

21 (5) LWTX 5·3

2018

PRINCIPLES OF LAW OF TAXATION

Paper : 5·3

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

*Answer **all** the questions.*

1. Choose the correct answer : 1×10=10

(i) The burden of taxation must be in proportion to the benefit received by a person from the expenditure made by the government is the idea underlying *the cost of service/the ~~benefit~~ principle of taxation.*

(ii) *Impact/Incidence* of ~~a~~ tax cannot be shifted.

(iii) Income tax is imposed on the *~~net~~ income/total income/gross income* of previous year of a person.

(iv) Agricultural income is exempt from taxation under Indian income tax laws. *(~~True~~/False)*

(v) Under the GST regime, liability to pay tax arises when a person crosses the turnover threshold of *Rs. 10 lakhs/20 lakhs* for North Eastern states.

(vi) GST is levied on supply of all goods and services or both including supply of alcoholic liquor for human consumption. *(True/False)*

(vii) Provision for Permanent Account Number (PAN) can be found in *Section 139A/282B* of the Income Tax Act, 1961.

(viii) In case of a income from a self-occupied property, the annual value of one house is taken as *standard rent/nil*.

(ix) Any remuneration or interest on capital received by a partner from a firm engaged in agricultural operation is agricultural income. *(True/False)*

(x) Salary income is taxable on due or receipt basis under the Income Tax Act, 1961, whichever is *earlier/later*.

2. Answer the following : 2×5=10

(a) Who is a 'person' under the Income Tax Act, 1961 ?

(b) What is 'agricultural income' under the Income Tax Act, 1961 ?

(c) What is UTGST ?

(d) What is turnover ?

(e) What is canon of certainty ?

3. What is a direct tax ? How does a direct tax differ from an indirect tax ? Make a comparative analysis of both the forms of taxation and state which form of taxation do you advocate for a country like India. 2+4+6=12

OR

Differentiate between : 4+4+4=12

(a) Tax and Fee

(b) Impact and incidence of taxation

(c) Tax evasion and tax avoidance

4. What is GST ? Write in brief about different types of taxes at the centre and state level that got subsumed into GST. 2+10=12

OR

Discuss in brief about the main features of the constitutional 101st Amendment Act, 2016. 12

5. Discuss the following citing appropriate legal provisions : 4x3=12

(i) SGST

(ii) CGST

(iii) IGST

OR

What is the objective of the GST (Compensation to States) Act, 2017? Discuss the salient features of the Act.

2+10=12

6. What do you understand by the expression "residential statute of assessee"? Discuss with suitable illustrations, the rules relating to the determination of residential statutes of an assessee under the provisions of the Income Tax Act, 1961. 2+10=12

OR

What is an exempt income under the income tax law? Mention at least 25 incomes that are exempt from taxation under the Income Tax Act, 1961. 2+10=12

7. Mention various income tax authorities as appointed under the Income Tax Act, 1961. What are their powers and functions?

4+8=12

OR

Write short notes on : 4×3=12

(1) Self-assessment

(2) Best judgement assessment

(3) Double taxation relief

(4) Revisions under the Income Tax Act, 1961

Total number of printed pages–7

19 (V) PRTX 5-3

2019

PRINCIPLES OF TAXATION LAW

Paper : 5-3

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

*Answer **all** the questions.*

1. Answer the following/choose the correct answer : $1\times10=10$

   (a) When the impact and incidence of a tax is on the same person such a tax is referred to as (direct tax/indirect tax).

Contd.

(b) A progressive tax is that in which the rate of tax depends on change in income of the individual which implies that the higher the income, the higher is the rate of taxation. (True/False)

(c) If a company is incorporated in India, it is considered as resident in India. (True/False)

(d) The arrangement of one's financial affairs to minimize tax liability within the law is known as (Tax avoidance/Tax evasion).

(e) Under the GST Act, a manufacturer who pays the tax on the final output (can deduct the tax/cannot deduct the tax) he previously paid on the input he purchased.

(f) GST is a (development/destination) based tax applicable on all transactions involving supply of goods and services.

(g) Gross total income as reduced by the amount permissible as deduction u/s 80CC to 80U is called (net income/ total income).

(h) Revision of an order passed by an A.O. can be revised by the CIT under section (264/250) of the Income Tax Act, 1961.

(i) Appeal to the High Court u/s 260A of the IT Act can be filed purely on the (question of law/substantial question of law).

(j) The provisions relating to DTAA are contained u/s 90/92 in chapter IX of the Income Tax Act, 1961.

2. Answer the following : 2×5=10

(a) What is the difference between single and multiple taxation?

(b) What is the concept of 'agricultural income' under the Income Tax Act, 1961?

(c) What is HSN code under the GST Act?

(d) What is composition levy?

(e) What do you understand by the expression 'residential status' of an assessee?

3. Distinguish between a direct and an indirect tax. What are the advantages of a direct and an indirect taxation system? What do you think should be an ideal system of taxation for a country like India?

4+6+2=12

OR

Write notes on : 6×2=12

(a) Canons of Taxation

(b) Impact, incidence and shifting of taxation.

4. List the various Central and State levies which have been subsumed into GST in India. Discuss the dual GST model as introduced in our country. What is the mechanism under the GST regime to resolve the double taxation dichotomy which existed under the previous indirect tax laws? 2+6+4=12

OR

Discuss in detail, the constitutional powers and functions of the GST Council. 12

5. What are the major features of the registration process under the GST laws? Discuss the procedure of filing of returns under the GST mechanism. 12

OR

Write notes on : 4×3=12

(a) GSTN

(b) IGST

(c) ITC under GST

(d) Composite and mixed supply.

6. "Whether an income is of revenue or capital nature is a question of fact and must depend on the circumstances of each case."
Discuss the above statement citing appropriate illustrations and case laws, thereby highlighting the difference between revenue receipts and capital receipts. 12

OR

Explain the following, citing relevant provisions of the IT Act, 1961 : 3×4=12

(a) Previous year and assessment year

(b) Residential status of an assessee

(c) Agricultural income as an exempted income

(d) Income from capital gains.

7. What do you understand by the term "assessment" and what are the different types of assessment as envisaged under the IT Act, 1961? Can an order of an *ex parte* assessment be passed by an Income Tax Officer in exercise of his powers under the Act? Cite case laws in support of your answer. 2+6+4=12

OR

Who are the Income Tax authorities as appointed under the Income Tax Act, 1961? Discuss the various powers as exercised by the authorities under the provisions of the Act. 12

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19 (V) PRTX 5·3

2020

(Held in 2021)

PRINCIPLES OF TAXATION LAW

Paper : 5·3

Full Marks : 56

Time : 2½ hours

The figures in the margin indicate full marks for the questions.

GROUP–A

(Marks 28)

1. Choose the correct option of the following : 1×8=8

(a) Adam Smith celebrated four canons of Taxation, i.e. canon of equality, cannon of certainity, cannon of convenience and ______.
(canon of economy/ cannon of elasticity)

(b) As per Income Tax Act, 1961 income tax is charged on the income of ______ rates, which are prescribed by the Finance Act of relevant assessment year. *(current year/ previous year)*

(c) The awards and rewards are exempted from Income Tax if ______.
(payment in cash/ payment is in cash or in kind)

(d) The interest on loan paid by the Govt. of India to a non-resident outside India is ______ in India.
(taxable/ not Taxable)

(e) The GST comes under ______ Amendment Bill of the Constitution of India. *(120th/ 122nd)*

(f) Which of the following Country is the first one to implement GST ?
(USA/ France)

(g) Creation of GST council as per Article of India. *(279-A/ 289-A)*

(h) The Assam Goods and Services Tax Act, 2017 has received the assent of the Governor on ______.
(24th April, 2017/ 24th May, 2017)

2. Answer the following : 2×3=6

(a) Write *two* main objectives of GST.

(b) Define financial year.

(c) Define TDS concept.

3. Answer ***(any two)*** of the following : 7×2=14

(a) Discuss the Constitutional provisions relating to collection and levy of Tax.

(b) Define GST. Who is liable to pay GST ?

(c) What is the procedure for filing an appeal before the Income Tax Appellate Tribunal ? Discuss its functions.

GROUP–B

(Marks 28)

4. Answer the following : ***(any two)*** 14×2=28

(a) Discuss in details the constitution, powers and functions of the GST council.

(b) Mr. Tarun Kalita is an Employee of Balaji Ltd. As per terms of the agreement with company, he is entitled to the following:

1. Basic Salary @ 18,000 p.m.

2. Dearness Allowance @ 5,000 p.m.

3. Conveyance allowance @ 800 p.m. fully spent for official duty.

4. Commission on sales @ 1 %, the sale for the year were Rs. 20,00,000.

5. Bonus for the year @ 20% on his basic salary.

During the year his employer deducted Rs. 1,500/- as professional tax from his salary. Ascertain/Calculate his income from salary for the assessment year 2018-19.

(c) Write short notes on : ***(any two)*** 7×2=14

(i) Double Taxation Relief under the IT Act

(ii) Income Tax Authorities

(iii) Provision of Refunds under IT Act.

Total number of printed pages–4

19 (V) PRTX 5·3

2021

(Held in 2022)

PRINCIPLES OF LAW OF TAXATION

Paper : 5·3

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

*Answer **all** questions.*

1. Answer the following : $1 \times 10 = 10$

   (a) Indirect Taxes are regressive in nature as they are not based on the principle of ability to pay. *(True/False)*

   (b) Horizontal equity underlines the progressive tax system that places a greater relative burden an higher income tax payers. *(True/False)*

   (c) The goods are classified on the basis of HSN under the GST. *(True/False)*

   (d) Indian GST model has 3/4 rate structure.

Contd.

The threshold limit of turnover in the preceding financial year for opting to pay tax under composition scheme is *Rs.1 crore / ~~1.5 crore~~*.

A registered person under composition scheme can claim ITC. *(Yes/~~No~~)*

Central / ~~State~~ Government is empowered to levy tax on agricultural income.

The capital gain is chargeable under section *~~45~~/55* of the Income Tax Act, 1961.

An individual who transfers house property without an adequate consideration to his spouse or minor child as *co-owner/~~deemed~~ owner*.

The provision relating to 'ex parte' assessment is contained under section *142/~~144~~* of the Income Tax Act, 1961.

nswer the following : 2×5=10

What is 'single' and 'multiple taxation'?

What is GSTN ?

What is a supply under GST ?

What is 'agricultural income' as per the Income Tax Act, 1961 ?

(e) What is the concept of 'Total Income' as per section 2(45) of the Income Tax Act, 1961 ?

3. Discuss in detail the concept of equity in taxation. What do you think are the requirements of a good tax system ? 12

Or

Write notes on : 6+6=12

(i) Merits and demerits of Direct tax

(ii) Impact and incidence of Taxation

4. Discuss in detail the constitution, powers and functions of the GST Council. 12

Or

Write notes on : 6+6=12

(i) Mixed and composite supply

(ii) Composition levy

5. Discuss in detail the background and salient features of the GST (Compensation to States) Act, 2017. 12

Or

Write notes on : 6+6=12

(i) CGST

(ii) IGST

6. Discuss about the concept of 'exempted incomes' under the Income Tax Act, 1961. List *at least* 25 exempted incomes under the Act. 12

Or

Discuss the following citing the relevant provisions of the Income Tax Act, 1961 : 6+6=12

(i) Residential status of an assessee and incidence of tax

(ii) Income from house property and Income from capital gains as heads of income.

7. Who are the Income Tax Authorities as appointed under the Income Tax Act, 1961 ? Discuss their powers and functions. 12

Or

Write notes on : 6+6=12

(i) Self-assessment and ex parte assessment

(ii) Appeals and Revisions under the Income Tax Act, 1961

Total number of printed pages–4

19 (5) PRTX 5·3

2022

(Held in 2023)

PRINCIPLES OF TAXATION LAW

Paper : 5·3

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Choose the correct option : 1×10=10

   (i) Tax can be imposed by ______ only. *(government/parliament)*

   (ii) Article ______ of the Constitution of India says that, "no tax shall be levied or collected without the authority of law." (365/265)

   (iii) In India, GST became effective from ______. *(1st April, 2017/ 1st July, 2017)*

   (iv) ______ is the Chairman of the GST Council. *(Prime Minister/Finance Minister)*

Contd.

(v) HSN code under GST stands for ________ system of nomenclature.
(homogenized/harmonized)

(vi) The GST comes under which Amendment Bill of the Constitution of India? (120/122)

(vii) Income tax is a ________ subject. (central/state)

(viii) The income tax falls under Entry ________ of the Union List. (82/83)

(ix) Section ________ of the Income Tax Act, 1961 empowers the Central Government to establish Income Tax Appellate Tribunal as many as it thinks fit. (250/252)

(x) Tax payer must ________ under Income Tax. (register/not register)

2. Answer the following : 2×5=10

(i) What is meant by indirect tax?

(ii) Write the objectives of the GST?

(iii) What is meant by financial year?

(iv) Write the concept of TDS.

(v) What is tax avoidance?

3. What is tax? What are its classification? Discuss the characteristics of good tax system. 12

Or

Discuss the constitutional provisions relating to collect and levy of tax.

4. Define GST. Discuss the main features of the GST Act. 12

Or

What do you mean by GST Council? Discuss its constitution, power and functions.

5. What are the major features of the registration procedures under GST? Discuss the major features of the returns filing procedures under GST. 12

Or

Write short notes on : 6+6=12

(i) CGST

(ii) SGST

6. What are different heads of income to be taxed under the Income Tax Act, 1961? Discuss with suitable example. 12

Or

Discuss about the concept of 'exempted incomes' under the Income Tax Act, 1961. Write the list of at least 20 exempted incomes under the Act.

7. What is the procedure for filing an appeal before the Income Tax Appellate Tribunal? Discuss its functions. 12

Or

Who are the income tax authorities? Discuss the power and functions of the income tax authorities.

Total number of printed pages–4

19 (V) PRTX 5·3

2023

PRINCIPLES OF TAXATION LAW

Paper : 5·3

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Choose the correct option : 1×10=10

(a) Horizontal equity underlines the progressive tax system that places a greater relative burden on higher income tax payers. *(True/False)*

(b) A tax is an enforced contribution exacted pursuant to legislative authority/executive authority.

(c) Goods are classified on the basis of HSN code under the GST. *(True/False)*

(d) Indian GST model has (3/4) rate structure.

Contd.

(e) The threshold limit of turnover in the preceding financial year for opting to pay tax under composition scheme is Rs. (1 crore/1·5 crore).

(f) GST is a development/destination based tax on consumption of goods and services.

(g) Income tax is a state/central subject.

(h) An individual who transfers house property without an adequate consideration to his spouse or minor child is co-owner/deemed owner.

(i) Gross total income as reduced by the amount permissible as deduction u/S 80 CC to 80U is called net income/total income.

(j) Appeal u/S 260A before the High Court can be filed on questions of law only/ both on question of fact as well as law.

2. Answer the following : 2×5=10

(a) What are single and multiple taxation ?

(b) What is GSTN ?

(c) What is reverse charge mechanism under GST ?

(d) What is Assessment year ?

(e) What is DTAA under Income Tax law ?

3. What do you understand by canons of taxation ? Discuss various canons of taxation as propounded by various jurists. 12

Or

Write short notes on : 6+6=12

(a) Constitutional provisions for levy and collection of taxes in India

(b) Direct and indirect taxation

4. What is GST ? Discuss various types of taxes which got subsumed into the GST. Do you think that GST is an improvement over the previous indirect tax regime ? 2+4+6=12

Or

Discuss in detail the constitution, powers and functions of the GST Council. 12

5. How would your explain 'Supply' under the GST Act ? Discuss the concept of composite and mixed supply under the GST Act. Also illustrate how such supplies are taxed. 4+6+2=12

Or

Write short notes on : 4×3=12

(a) Input Tax Credit

(b) Registration Procedure under GST

(c) IGST

6. What are various heads of income for the purpose of computation of income of an assessee ? Elaborate each head of income by citing relevant legal provisions. 12

Or

Write short notes on : 6+6=12

(a) Clubbing of income

(b) Set-off and carry forward of losses

7. What do you understand by the term 'assessment'? What are different types of assessment under the Income Tax Act, 1961 ? Can an order of ex-parte assessment be passed by an ITO in exercise of his powers ? 2+6+4=12

Or

Discuss the following citing appropriate provisions of the Income Tax Act, 1961 : 6+6=12

(a) Revision of an order passed by ITO

(b) Appeal before the High Court

Total number of printed pages-4

19 (SEM-5) PRTL 5·3

2024

PRINCIPLES OF TAXATION LAW

Paper : 5·3

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Choose the correct answer : 1×10=10

(a) In direct tax both impact and incidence of tax is on the same person. *(True/False)*

(b) Indirect taxes are regressive in nature as they are not based on the principle of ability to pay. *(True/False)*

(c) GST is levied on supply of all goods and services or both, including supply of alcoholic liquor for human consumption. *(True/False)*

Contd.

(d) Persons making any interstate supply of goods is required to obtain registration compulsorily under the GST Act. *(True/False)*

(e) Under the GST regime, the tax is levied at (one/every) point of sale.

(f) Special category states under GST regime are specified in Articles [279A/279A(4)] under the Constitution of India.

(g) (Central/State) government is empowered to levy tax on agricultural income.

(h) Capital gain is chargeable to tax under section (45/55) of the Income Tax Act, 1961.

(i) An individual who transfers house property without an adequate consideration to his spouse or minor child is treated as (Co-owner/ Deemed owner).

(j) The provision relating to 'ex parte' assessment is contained under section (142/144) of the Income Tax Act, 1961.

2. Answer be following : 2×5=10

(a) What do you understand by canons of taxation ?

(b) What is GSTN ?

(c) What is composition levy under the GST ?

(d) Who is a 'person' under the Income Tax Act, 1961 ?

(e) What is 'agricultural income' ?

3. Discuss in detail the concept of equity in taxation. What do you think are the requirements of good tax system ? 12

Or

Write notes on : 6+6=12

(a) Merits and demerits of direct tax

(b) Single and multiple taxation

4. Define GST. Discuss the main features of GST highlighting its advantages and limitations. 12

Or

Discuss in detail the constitution, power and functions of the GST Council.

5. What are the major features of the registration procedure under GST? Discuss the return filing procedure under GST. 12

Or

Write notes on : 6+6=12

(a) IGST

(b) State Goods and Services Act, 2017

6. What are the different heads of income to be taxed under the Income Tax Act, 1961 ? Discuss with suitable examples. 12

Or

Write notes on : 6+6=12

(a) Exempted incomes under the Income Tax Act, 1961

(b) Set-off and carry forward of losses

7. Write an explanatory note on incomes forming part of total income on which income tax is payable under the Income Tax Act, 1961. 12

Or

Write notes on : 6+6=12

(a) Income Tax Authorities

(b) Appeals and Revisions under the Income Tax Act, 1961

2025

PRINCIPLES OF TAXATION LAW

Paper: 5·3

Full Marks : 80

Pass Marks : 36

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Choose the correct answer : 1×10=10 6

(a) ______ of tax is the monetary burden of taxation. *(Impact/Incidence*

(b) The taxable event of GST is ______. *(Sale/Supply)*

(c) IGST stands for ______ Goods and Service Tax. *(Inter-state/Integrated)*

(d) Agricultural Income is defined under section ______ of the Income tax Act, 1961. *[10(1) / 2(1A)]*

(e) Deductions given under the Income Tax Act, 1961 are not compulsory.

(True/False)

(f) Adam Smith proposed ______ canons of taxation. (Five/Four)

(g) Composition levy is defined under section ______ of the GST Act, 2017.

(10/11)

(h) Is casual taxable person mandatorily liable for registrations under GST ?

(Yes/No)

(i) Salary is defined under section ______ of the Income tax Act, 1961.

(16/17)

(j) ______ assessment is the initial review of a tax return. (Summary/Scrutiny)

2. Answer the following : 5 $2 \times 5 = 10$

(a) State two characteristics of a good tax system.

(b) What is GST Council ?

(c) State the reason for introducing the Goods and Services Tax (compensation to states) Act, 2017.

(d) Define Income.

(e) Define Tax deducted at Source.

3. Describe the different types of taxes along with the distinction between direct tax and indirect tax. 6+6=12

Or

Discuss the principles or canons of taxation. Write briefly on the concept of Equity in Taxation. 8+4=12

7

4. Critically analyse the GST Act, 2017. 12

Or

Explain with illustrations the concept of 'supply' under the GST Act along with 'Composite Supply' and 'Mixed Supply : 6+6=12

5

Contd.

5. Describe in details the features of the state Goods and Services Tax Act, 2017. 12

7

Or

Explain the concepts, ‘CGST’, ‘SGST’ and ‘IGST’. 4+4+4=12

6. Explain the meaning of ‘exempted income’ along with 15 exempted incomes. 2+10=12

Or

Describe in detail the different heads of Income. 7 12

7. Evaluate the powers and functions Income Tax Appellate Authorities. 12

Or

Describe the different assessments and filing of Income Tax Returns under the Income Tax Act, 1961. 6 6+6=12
