



'समानो मन्त्रः समितिः समानी'

UNIVERSITY OF NORTH BENGAL
LL.B. (3 yr.) 6th Semester Examination, 2022

PRINCIPLES OF TAXATION LAW

PAPER CODE: CC19

Time Allotted: 3 Hours

Full Marks: 100

The figures in the margin indicate full marks.

The students are advised to follow the word limit mentioned below strictly while answering questions. The marks will be deducted if answers exceed word limit. 20 marks- not more than 2000 words / 15 marks- not more than 1500 words / 10 marks- not more than 1000 words / 5 marks- not more than 500 words

Answer Question No. 7 and any four from rest

1. (a) Mr. Smith, an American citizen has come to India for the first time on 10.07.08, as an employee of a multinational company. The particulars of his arrival and departure are as given below: 10

Date of arrival	Date of departure
10.07.2008	07.08.2008
07.02.2009	27.03.2009
27.11.2009	07.01.2010
24.10.2010	31.12.2010
10.09.2011	02.01.2012
20.12.2012	13.02.2013

Not yet returned.

Determine his residential status for previous year 2008-09 to 2012-13.

- (b) Income of other person can also be included in the total income of assessee. Discuss. 10
2. (a) The question whether a particular income is 'Income from Salary' or is 'Income from business' depends upon whether the contract is a contract for service or contract of service. Discuss. 10
- (b) Define Annual Value. State the deductions that are allowed from annual value in computing the income from house property. 10
3. Explain the incomes which shall be chargeable and shall not be chargeable to income tax under the head 'Profits and Gains of Business and Profession'. 20

4. (a) Explain: Short-term and Long-term Capital gain. 10
(b) What do you mean by 'transfer' under Section 2(47) of Income Tax Act, 1961? Explain the transactions which are not regarded as transfer under Section 47. 10
5. Discuss the procedure for filing of Income tax return and also discuss the procedure for assessment of Income Tax. 20
6. (a) What is indirect tax? 3
(b) Briefly explain different types of indirect taxes. 3
(c) What are the advantages and disadvantages of Indirect tax? 4
(d) Why GST is Indirect tax? 2
(e) Discuss the Constitutional aspect of GST. 8
7. Write short notes on any **four**: 5×4 = 20
(a) Assessee and person
(b) Income from salary
(c) Income from other sources
(d) Previous year and Assessment year
(e) Tax avoidance and tax evasion
(f) Powers of Income tax authorities.

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