

**LAW OF TAXATION**  
**(OLD AND NEW BATCH)**  
**NOV/DEC 2020**

1. Explain the meaning and scope of doctrine of immunity (tax) of state instrumentalities.
2. Define 'Agricultural Income'. Explain its characteristics from the income tax point of view.
3. Discuss the rules for determination of residential status of individual, HUF and company as assesses.
4. What is 'Capital Gain'? Explain capital assets and its transfers.
5. What is income tax return? Explain different kinds of income tax returns?
6. Explain the provisions relating to registration of dealer under GST Act.
7. Discuss the provisions relating to clearance of goods for warehouses.
8. What is tax evasion and tax avoidance? Explain its effects and methods of prevention.
9. Define the term 'Salary'. State the items under the head salary.
10. Write short notes on any two of the following:
  - a) Best Judgment Assessment.
  - b) Duty drawback.
  - c) Exemption of GST on sale or purchase of securities.
11. Answer any two of the following:
  - a) Draw a format of taxable income from salary after due deductions.
  - b) Give a format determining the taxable income from other sources.
  - c) Write a format for determining the taxable income from business and profession.