

LAW OF TAXATION (NEW BATCH)

MARCH/APRIL 2021

1. (a) Discuss the provisions relating to taxing powers under the Indian Constitution.
(b) Distinction between tax and fees.
2. (a) Explain the provisions relating to immunity of State agencies from tax.
(b) Write a note on Centre-State tax relationships.
3. (a) Explain the incomes assessable as income from business or profession.
(b) Write a note on tax evasion and tax avoidance.
4. (a) Define salary and discuss the mode of computation of tax liability of salary income.
(b) Write a note on recovery of Income Tax.
5. (a) Analyse the provisions relating to levy and collection of GST under the Central GST Act, 2017.
(b) Write a note on impact of GST on GDP of India.
6. (a) Explain the benefits of GST to trade, industry, e-commerce and service sector.
(b) Write a note on compensation law to State Governments.
7. (a) Discuss the provisions relating to determination of nature of supply and place of supply under the IGST Act.
(b) Write a note on GST exemption on sale and purchase of securities.
8. (a) Explain the impact of GST on State Revenue and indemnifying the State revenue loss.
(b) Write a brief note on Securities Transaction Tax.
9. (a) Explain the various provisions for clearance of imported and exported goods under Customs Act, 1962.
(b) Write a note on power to grant exemption from duty under Customs Act, 1962.
10. (a) Explain the prevention or detection of illegally imported goods under the Customs Act, 1962.
(b) Write a note on restrictions on exports and imports.