

Law of Taxation

Unit - I (10 / 16 - Mark)	Unit - II (10 / 16 - Mark)
March / April - 2021 1. Discuss the provisions relating to taxing powers under the Indian Constitution 2. Explain the provisions relating to immunity of State agencies from tax. Write a note on Centre-State tax relationships October / Nov - 2021 1. Explain the scope of total income with reference to residential status of an assessee. agdu 2ggaggamoco aoc& cgoc gg oc 2. Discuss the basis of charge and computation of taxable income from let out house property under the head income from house property". "oocg oae cgod ga g a ug aoo a gag, dga rsea cgoa &n2 April / May - 2022 1. Explain the various permissible deductions under the Income 2. Explain annual value of house property and deductions from house property. nr nB BB pLab nr nB October / November - 2022 1. State the incomes which are exempted under Section 10 of Income Tax Act 2. What are the incomes chargeable under business and September / October - 2023 1. The law of taxation is levied in conformity with the Fundamental Rights under the Indian Constitution." 2. Explain the meaning and essentials of tax and distinguish it from fees and cess. ono cam g Gu,a ogg oc o c on (cess) , g ,xne doo March / April - 2024 1. Explain the Constitutional limitations on taxing power of the Central Government. o aga o c ga qcG ogg2 income under 1.T.Act, 1961. droB3Rnom3ira3 Komm:3mn5BpB gm noBd July - 2024 1. Define CENVAT Duty and explain in detail with the help of decided cases the conditions for levy of Excise Duty. laaaneggocooa ccijouomgaugoucueu acoaungu Explain the importance of valuation of excisable goods for the purpose of levying Excise Duty. agaaa gggceocau.daom.... February - 2025 1. Explain the meaning and essentials of tax and distinguish it from goo ca ugu, d oge go 2. Define Income and explain the concept of income. g,gg, aucgeocac July - 2025 1. Explain the concept, nature and characteristics of Income Tax. coc coc c.as cc uc 2. What is annual value ? How is the annual value of a house property is KeBRn gB mLia Bo? mB nepno3BB pLian	March / April - 2021 1. Explain the income assessable as income from business or profession. gg cgng g,gacag 2. tax liability of salary income October / Nov - 2021 1. Explain the meaning of agricultural income. How is it treated for income tax purpose? d& aga cam gao.Gg ono a g,cau 2. When and how the profits and gains from business or profession are subjected to tax? Discuss April / May - 2022 1. Explain the provisions relating to set-off and carry forward of aa ga m u coasgou, au ocogz sacco nu 2. Explain the various authorities under Income Tax Act and powers and functions. g Ga cw is onau Baoz October / November - 2022 1. Explain the various offences under the Income Tax Act 2. What is capital gain? Explain the different types of capital gain G oaaa Bga ga coag G e September / October - 2023 1. Explain the benefits of GST to trade industry e-commerce and services sector 2. What is CGST and SGST ? Explain the salient features of ooB3 npr&po&K B3no 3:h3: nppo3 March / April - 2024 1. State the income chargeable under the head income from other sources. gdacgod&moaonrsaa cgoneo 2. What is Dual G.S.T. Model ? Explain its features. e . u. . gao o ae caa cd ne oo July - 2024 1. State the incomes which are wholly exempt from Income Tax Sgoceistaoacgocnengeez. Explain Annual Value of House property and deductions from house property income. no:m Bnob nM nB MB ThB mla nr mB (b) State the incomes chargeable under the head income from other sources. onsnrnob... February - 2025 1. Define 'salary'. Discuss the income chargeable under the head of Income from salary' 2. Explain the term 'supply' and state the transactions which are taxable even when no consideration is paid. n3omB3raKomm:pKpBB5no July - 2025 1. Discuss the powers and functions of Income Tax Officers under the Income Tax Act, 1961 2. Explain the meaning and various types of Assessment. ion3 Rsrr3m33 pnjLb) Boepbp

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Unit - III (10 / 16 - Mark)	Unit - IV (10 / 16 - Mark)
March / April - 2021 1. Analyse the provisions relating to levy and collection of GST under the Central GST Act, 2017. raranam Bp&,mo Bn&ron Mn mnaB Kom 2. Explain the benefits of GST to trade, industry, e-commerce and service sector. a g 000 g a o g cod October / Nov - 2021 1. Explain the Constitutional basis of GST. a u gg ono ogcgau daog 2. Explain the structure,powers and functions of GST Council. d gg ooaeo d cd gs one April / May - 2022 1. Explain the procedure for clearance of imported goods under 2. Explain the dual model of GST October / November - 2022 1. Explain the provisions relating to compensations to States ..& c o g ,ean oa acoqn 2. Explain the provisions relating to duty draw back on imports as against exports September / October - 2023 1. Explain the provisions relating to duty drawback on imports as against exports under Customs Act, 1962 2. What is baggage ? Explain the provisions of the Customs Act, 1962relating tobaggage March / April - 2024 1. What is baggage ? Explain the provisions of the Customs Act, 1962 relating tobaggage. 2guona c 2oouo,1g62 daoueu saconau 8 opo 2. Explain the provisions relating to collection and recovery Ggo uon o seoco sacond July - 2024 1. When is a sale or purchase of goods said to take place outside a state and in the course of Import or Export. Explain these two with examples.(C.S.T.Act). o gg ooao gg cag sBocg asa &Ggca Gagd daae, rkpBbsnBp3"BrbBrbo3o3opn Explain the procedure for registration of dealers under... February - 2025 1. Briefly explain the benefits of goods and services tax on business and consumers 2. Explain the provisions as to assessment of duty and valuation of goods under theCustomsAct,1962. H n de, gaoco e saccoand ogo July - 2025 1. Define salary.Explain the deductions allowed while computing income under the head salary 2. Discuss the provisions under the Customs Act,1962 relating to clearance of imported goods fromPort	March / April - 2021 1. Discuss the provisions relating to determination of nature of supply and place of supply under the IGST Br BommeBMB Bep BB BomeB pKBmMB 2. Explain the impact of GST on State Revenue and indemnifying the State revenue loss October / Nov - 2021 1. Explain the powers relating to search, seizure and arrest under Customs Act. paag uou G ouua usaau d co oco ua 2. Define the term salary. State the income that falls under the head of salary. agam.g.g.?2.ag cgocneca a w&moc c oce, a Ggoca? ?anaucacaoa6ggo April / May - 2022 1. Write short note on any two of the following : nog g asgao caoco: (a)Differencebetween tax and cess 2. Explain theprovisionsrelating toregistration under October / November - 2022 1. Write short note on any two of the following : (b)Refund of tax March / April - 2024 1. Write notes on any two of the following : og gadsgaaado a aoco: (a)Refund of tax Previous year (c)Perquisites 2. Explain the various officers of customs under Customs aguoc 2og,1962 caoc a gqcone February - 2025 1. Write any two of the following : na g gaas a caoa: (a) Works contract under goods and services tax. (b)Types of capital assets 2. Explain the powers and functions of customs officers. agou one ca onna. d ogo July - 2025 1. Explain any two of the following. ag gaas ga ,Buce. (a)Assessment year and previous year (c)Appeals under the Customs Act,1962 2. Explain the provisions as to registration under the Goods and Services

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Unit - V (10 / 16 - Mark)

March / April - 2021

1. Explain the various provisions for clearance of imported and exported goods under Customs Act 1962
2. Explain the prevention or detection of illegally imported goods under the Customs Act 1962.

October / Nov - 2021

1. and any five of the remaining
2. carries 20 marks and the remaining questions carry 16 marks each. Answers should be written either in English or

April / May - 2022

1. and any five of the remaining
2. carries 20 marks and remaining questions carry 16 marks each. Answers should be written either in English

October / November - 2022

1. carries 20 marks and remaining questions carry 16 marks each.
3. Answers should be written either in English or
2. Answer any two of the following : (a) Mr. Ravish Kumar grows Jasmine flowers in his garden as a hobby. A flower merchant purchases all such flowers grown in the garden for one year and pays Rs.70,000/-. Is this sum income taxable? Decide. 'b'

March / April - 2024

1. and any five of the remaining
2. carries 20 marks and the remaining questions carry 16 marks each.
3. Answers should be written either in English or

July - 2024

1. Explain the procedure for clearance of Imported goods from the port under Customs Act, 1962.
- What is baggage ? Explain the provisions of the Customs Act, relating to baggage.

February - 2025

1. and any five of the remaining
2. carries 20 marks and the remaining questions carry 16 marks each.
3. Answers should be written either in English/Kannada

July - 2025

1. and any five of the remaining questions
2. carries 20 marks and the remaining questions carry 3. Answers should be written in English or in Kannada

Unit - I (6 - Mark)	Unit - II (6 - Mark)
September / October - 2023 1. Write a note on commerce clause. g,ga/g , doa ou a caoca 2. Write a note on Compensatory Tax. 03op Bo oBr BLBbBoB	March / April - 2021 1. Writea noteontaxevasion and taxavoidance 2. Write a note on recovery of Income Tax September / October - 2023 1. eeooeoC aooogag from house property income. gea g m age d aa a ggaca aGa 2. Constitutional provisions relating to G.S.T. .e.&.oco e oggega Sacoqne,caoco

Law of Taxation

Unit - III (6 - Mark)	Unit - IV (6 - Mark)
March / April - 2021 1. Write a note on impact of GST on GDP of India. 2. Write a note on compensation law to State Governments. September / October - 2023 1. Explain the residential status under IT Act, 1961 2. Write a note on restrictions on Exports and Imports.	March / April - 2021 1. Write a note on GST exemption on sale and purchase of

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Unit - V (6 - Mark)

September / October - 2023

1. Write a note on Securities Transactions Tax (STT). 6 op3gB3

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