

School of Law

Bachelor of Law
CAT1 - Mar 2023

Time : 90 Minutes

Marks : 30

Sem X - BALB5034/BBLB5034 - International Taxation

*Your answer should be specific to the question asked
Draw neat labeled diagrams wherever necessary*

1. What are the consequences of double non taxation on economy? K2 CO1 (4)
2. How is residential status of companies determine? State the provision for the same. K3 CO2 (5)
- 3) Determine the residential status in the following cases for the assessment year 2020-2021 according to the relevant provisions of Income Tax Act: K3 CO2 (7)
 - A. The control and management of a HUF is situated in India. The manager of the H.U.F. visited England with his wife from 14.8.2019 to 30.6.2020. Earlier to that he was always in India.
 - B. A company, whose registered office is in America, has a place of its effective management in the previous year in India.
 - C. In a partnership firm, there are three partners namely A, B and C. A and B reside in India while C lives in Germany. The firm is fully controlled by C. During the previous year, Mr. C stayed for 6 months in India.

OR

- Ruchi is a tax resident of India. She works at an international law firm in New York and deals with clients situated in all parts of the world. Assuming that Ruchi earns Rs 50,00,000 per annum from the law firm and there is no tax treaty between India and United States, which country should get the right to tax Ruchi's income? State the reason K3 CO2 (7)
4. Mr X is a foreign citizen. He comes to India on October 15, 2021 for a visit of 166 days. In the earlier previous year, he is in India for: K2 CO1 (7)

2020-21	10 days
2019-2020	25 days
2018-19	15 days
2017-18	30 days
2016-17	50 days

Other than the above, he has not been to India. Determine the residential status of X for the Previous Year 2021-2022 and 2017-18.

- 5) Discuss the evolution of POEM guidelines in respect of residential status of a company. K4 CO3 (7)

OR

Atul, a resident of India earns income through his business in Indonesia. There is a DTAA between India and Indonesia. What type of provisions can the DTAA contain in order to avoid the payment of double taxation by Atul. K4 CO3 (7)