

# School of Law

Bachelor of Law  
CAT1 - Mar 2023

Time : 90 Minutes

Marks : 30

## Sem VI - BLLB3031 - INTERNATIONAL TAXATION

*Your answer should be specific to the question asked*

*Draw neat labeled diagrams wherever necessary*

1. How is residential status of companies determine? State the provision for the same. K2 CO1 (4)
2. Why should the international community aim to avoid double taxation. K3 CO2 (5)
- 3) 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: K3 CO2 (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.

### OR

- What is the difference between resident status and citizenship. During the previous year 2019-20, Kushagra, a foreign citizen, stayed in India for just 90 days. Determine his residential status for the assessment year 2020-2021 on the basis of the following information: (i) During 2016-17, he was present in India for 366 days. (ii) During 2013-14 and 2012-13, he was in Japan for 359 and 348 days respectively and for the balance period in India. (iii) he is resident in India for the assessment year 2020-2021. K3 CO2 (7)
4. Explain with examples the challenges faced by the international community in respect of taxation. K2 CO1 (7)
  - 5) Determine the residential status in the following cases for the assessment year 2020-2021 according to the relevant provisions of Income Tax Act: K4 CO1 (7)
    1. 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.
    2. A company, whose registered office is in America, has a place of its effective management in the previous year in India.
    3. 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. K4 CO2 (7)