

Name. ....		Printed Pages:01		
Student Admn. No.: .....				
<b>School of Law</b> <b>Semester End Examination (SEE), Summer Term - August 2023</b> <b>[Programme: BA LLB/ ] [Semester: ][Batch:](For all PG programmes and remaining programmes not included in template 1)</b>				
Course Title: <b>Taxation Law 1</b>		Max Marks: <b>50</b>		
Course Code: <b>BALB4002</b>		Time: <b>3 Hrs.</b>		
<b>Instructions:</b>	1. All questions are compulsory. 2. Assume missing data suitably, if any.			
		CO	K Level	Marks
<b>SECTION-A (10 Marks)2 Marks each</b>				
1.	Discuss the provisions related to taxation in the Indian Constitution with examples.	CO1	K1	2
2.	Is there a difference between the concept of tax evasion and tax avoidance. Explain.	CO1	K1	2
3.	Explain the concept of income under the income tax act.	CO2	K2	2
4.	Explain the difference between taxation and fees with the help of relevant caselaw.	CO2	K2	2
5.	Discuss the pros and cons of double taxation with the help of relevant examples	CO1	K1	2
<b>SECTION-B (16 Marks)</b>				
6.	Explain how residential status of a partnership firm is determined under the Income Tax Act.	CO3	K3	5
7.	Is capital gain taxable under the income tax act? Explain.	CO3	K3	5
8.	Discuss the efforts taken by international organizations to prevent the sprouting of tax havens across the globe.	CO4	K4	6
<b>SECTION-C (24 Marks) 8 Marks each</b>				
9.	Discuss the evolution of test to determine residential status of a company in India for the purpose of taxation.	CO4	K4	8
10.	For the purpose of taxation, income can be broadly divided into five heads. Explain in brief different heads of income.	CO4	K4	8
11.	What falls under the residuary income category for the purpose of taxation. Explain with examples.	CO4	K3	8