

Name:	
Enrolment No:	

UNIVERSITY OF PETROLEUM AND ENERGY STUDIES
End Semester Examination, December 2020

Course: Taxation Law Programme: B.A.LL.B. (Constitutional Law/ Criminal Law/ Energy Laws) Course Code: CLCC 4001	Semester: VII Time: 03 hrs. Max. Marks: 100
---	--

SECTION A

1. Each Question will carry 5 Marks
2. **Instruction: Write a short note on following. Attempt all questions in this section. Support your answers with relevant legal provisions and case laws (if any).**

S. No.		CO
	Attempt all questions. All questions carry equal marks. (5 marks each)	
Q 1	Types of Assesseees under Income Tax Act 1961	CO 1
Q 2	GST Council	CO 1
Q 3	Base Erosion and Profit Shifting	CO 1
Q 4	Heads of Income	CO 1
Q 5	Tax haven countries	CO 1
Q6	Anti-Dumping Duty	CO 1

SECTION-B

1. Each Question will carry 10 Marks
2. **Instruction: Attempt all questions in this section. Support your answers with relevant legal provisions and case laws (if any).**

Q 7	Discuss in detail the rules regarding interpretation of taxing statute, along with decided case laws.	CO 3
Q 8	The term supply is not defined under Goods and Services Tax; instead, the scope of supply is explained? What are essential ingredients of a supply under GST and its taxability? Explain with suitable illustration and exceptions (if any).	CO 3
Q 9	Write a note on steps union government is taking to implement recommendations of Tax Administration Reform Commission.	CO 3
Q 10	Discuss concept and provisions related to residential status of an individual under Income Tax Act 1961. Cite relevant provisions and case laws.	CO 3
Q 11	What is difference between tax avoidance and tax evasion? Discuss in detail with relevant examples.	CO 2

SECTION-C

1. Each Question will carry 10 Marks
2. **Instruction: Attempt any two questions in this section. Support your answers with relevant legal provisions and case laws (if any).**

Q 12	Mr. Hemraj is owner of 12 acres land, where he has grown food grains worth rupees 27 lakh. He used this produce to feed pigs at his farm. By feeding these food grains to pigs, Mr. Hemraj has received meat worth rupees 59 lakh in the same assessment period. Mr. Hemraj has	CO 3
------	---	------

	<p>claimed the income of rupees 59 lakh, received by selling meat, as an agricultural income. However, assessing officer and CIT appeal has disallowed his claim. Decide whether Mr. Hemraj should be allowed to claim income of rupees 59 lakh as agricultural income or not? Discuss all the major cases related to agricultural income in detail</p>	
Q 13	<p>Mr. Sher Singh has transferred his share holdings, worth rupees 29 lakh to his fiancée Ms. Komalika, without any consideration. One month after this transfer Mr. Sher Singh got married to Ms. Komalika. After 5 months Ms. Komalika sold these shares in rupees 40 lakh. Assessing officer has clubbed the income earned by Ms. Komalika to the income of Mr. Singh. Discuss law regarding clubbing of income under Income Tax Act, 1961, along with all the major case laws and legal provisions related to. Decide whether Mr. Sher Singh can get any relief in this matter or not?</p>	CO 3
Q14	<p>Write a detailed note on types of DTAA's and taxation reliefs thereunder. Mr. DGV Raju, an Indian resident, has earned Rs400000 as rental income from his house property in the State of Bolivia. But India has no DTAA with Bolivia, and Mr. Raju has already paid 25% tax on his income from Bolivia. Whether Mr. Raju has to pay full tax in India also? Or he can get any relief from double taxation under Income Tax Act of India, 1961?</p>	CO 3

.....