


Name:			
Enrolment No:			
<b>UPES</b> <b>End Semester Examination, December 2023</b>			
Course: Taxation Law		Semester: V	
Program: LL.B. (Hons.)		Time: 03 hrs.	
Course Code: CLCC3051		Max. Marks: 100	
Instructions: All questions are compulsory. Calculators are permitted.			
<b>SECTION A</b> <b>(5Qx2M=10Marks)</b>			
S. No.		Marks	CO
Q 1	Describe the constitutional provisions relating to taxation in India.	2	CO1
Q2	Article 279A talks about GST Council where Union Finance Minister is the Chairperson. (True/False)	2	CO1
Q3	Define Assessee under the Income Tax Act.	2	CO1
Q4	State the indirect taxes which have been subsumed in the GST.	2	CO1
Q5	Employee's contribution towards Public Provident Fund is eligible for deduction under Section 80C. of Income Tax Act. (True/False)	2	CO1
<b>SECTION B</b> <b>(4Qx5M= 20 Marks)</b>			
Q6	Distinguish between Progressive and Regressive Taxes.	5	CO2
Q7	Explain the provision and criteria for determining the residential status of a company under the Income Tax Act.	5	CO2
Q8	Explain the genesis and history of introduction of GST in India.	5	CO2
Q9	Differentiate between Tax Planning and Tax Management.	5	CO2
<b>SECTION-C</b> <b>(2Qx10M=20 Marks)</b>			

Q 10	<p><i>There are four stages in any tax structure, viz., levy, assessment, collection and postponement. The basis of levy of tax is specified in Section 12, charging section of the Customs Act.</i></p> <p>Discuss the applicability of Customs Duty on goods under the Customs Act, 1962 and state the taxable event for the levy of customs duty.</p>	10	CO3
Q11	<p>Do you think that GAAR empowers the Revenue authorities to deal effectively with and guard against schemes that are designed for tax avoidance? In this context, discuss the operational framework of GAAR.</p>	10	CO3
<p><b>SECTION-D</b> <b>(2Qx25M=50 Marks)</b></p>			
Q12	<p>Examine whether the following activities will be covered within the scope of supply under GST. (15 marks)</p> <p>a) The functions performed by the Members of Parliament. Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;</p> <p>b) X agrees to share use of photocopier machine with his neighbour Y for a period of one month for an agreed consideration. After expiry of period of one month. G shall have no license to use the said photocopier;</p> <p>c) Services of funeral, burial, crematorium or mortuary including transportation of the deceased.</p> <p>In the above context, discuss the definition and scope of Supply under section 7 of CGST Act, 2017. (10 Marks)</p>	25	CO4
Q13	<p>Mr. X is employed as a resident engineer in ABC Pvt. Ltd. posted in Hyderabad and receives a salary of Rs. 80,000 per month. He receives following emoluments from his employer:</p> <p>a) House Rent allowance received is Rs. 8,000 p.m. but rent paid is Rs. 6,000/- p.m.; (5 marks)</p>	25	CO4

	<p>b) Company pays college fees of employer's son Rs. 1,800; (5 marks)</p> <p>c) He had availed 15 days leave in the PY out of 60 days to which he was entitled, and he is willing to encash the balance leave of 45 days at the time of retirement; (5 marks)</p> <p>d) He made a contribution of 15% of his salary towards Recognised Provident Fund and employer also made a matching contribution; (5 marks)</p> <p>e) He receives entertainment allowance of Rs. 10,000 p.m. (5 marks).</p> <p>Discuss the tax treatment of the above emoluments received by Mr. X.</p>		
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