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Reg. No. :

Name :

**Seventh Semester B.A. LL.B/B.Com. LL.B/B.B.A. LL.B
(Five Year Integrated) Degree Examination, January 2025**

PRINCIPLES OF TAXATION LAW

(2019 Admission)

Time : 3 Hours

Max. Marks : 80

PART – A

- I. Answer any **five** questions not exceeding **50** words each. Each question carries **2** marks.
1. VAT.
 2. Composite Supply.
 3. Development Rebate.
 4. Meaning of "Written down value" under Kerala Agricultural Income Tax Act.
 5. Taxes for the purpose of the Union.
 6. Taxable entities under Income Tax Act.
 7. What are the different types of Goods and Service Taxes in India?

(5 × 2 = 10 Marks)

P.T.O.

PART – B

- II. Answer any **four** questions in not exceeding **120** words each. Each question carries **4** marks.
1. Explain the constitution and powers of GST Council.
 2. Set off and Carry forward under Income Tax Act.
 3. Income which do not form part of total income under Income Tax Act.
 4. What are the different types of Assessment on Default?
 5. When the income of other persons included in assessee's total agricultural income under Kerala Agricultural income Tax Act. Explain.
- (4 × 4 = 16 Marks)**

PART – C

- III. Answer any **four** questions. Each question carries **6** marks.
1. Owner of the house used his house for hiring out of specially built Vaults. Vaults were used for the specific purpose of storing films and other activities connected with the examination, cleaning, waxing and rewinding of the films. Assessee claimed benefit of single residential accommodation occupied by the assessee, which is owned by him. Decide.
 2. The assessee is the cultivator of tobacco in the Kistna District. In order to make the leaf suitable for the market, the assessee dries it by a process known as "flue curing". Flue curing consists of drying green leaf under artificial atmospheric conditions by adopting a process which does not allow the green which permits the regulation of the temperature and humidity. The process of curing tobacco employed by the assessee is a process ordinarily employed by a tobacco cultivator to render it fit to be taken to the market when the tobacco grown is that of the nature. Income tax officer issued notice to pay tax on income received by the assessee. The assessee claimed benefits under Income exempted from Tax. Decide.

3. The provisional attachment was ordered against the appellant while invoking section 83 of the GST Act. The appellant instituted a writ petition challenging the orders of provisional attachment issued by the Joint Commissioner. Decide.
4. The petitioners challenged the validity of the levy by the Corporation of license fee for soaking coconut husks in soaking pits in their property. Petitioner claimed that the levy is not justified by the provisions of Indian Constitution. Decide.
5. The assessee had borrowed a sum of Rupees One lakh from the creditor. The money was brought in cash by its employee. Out of the said sum of Rupees One Lakh which was meant for purchase of Government securities, a sum of Rs.30,000/- was lost by theft committed by a stranger. The assessee, therefore, claimed the sum of Rs.30,000/- lost by theft as a permissible deduction in computation of his net income on the ground that it was a trading loss. Commissioner of Income Tax rejected the claim. Decide.

(4 × 6 = 24 Marks)

PART – D

- IV. Answer any **three** questions. Each question carries **10** marks.
1. Distinguish between tax and fee. What are the Constitutional provisions of Taxation? Explain in the light of decided cases.
 2. What is the effect of GST upon GDP, inflation and State revenue.
 3. What are the powers and functions of Income Tax Authorities under the Act.
 4. What is residential status? Examine the relevant provisions to test the residential status of an individual, a Hindu undivided family, a firm, a company and other persons.

(3 × 10 = 30 Marks)