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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 2026

PRINCIPLES OF TAXATION LAW

(2019 Admission)

Time : 3 Hours Max. Marks : 80

PART – A

I. Answer **any five** questions in not exceeding **50** words each. Each question carries **2** marks.

1. Cannons of taxation

2. Types of taxes

3. Rebate

4. Capital receipt and revenue receipt

5. Long term capital gain

6. Securities Transaction tax

7. Integrated GST

(5 × 2 = 10 Marks)

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PART – B

II. Answer **any four** questions in not exceeding **120** words each. Each question carries **4** marks.

8. Discuss the provisions related to double taxation in India.

9. Examine the provisions in Income Tax related to deemed income and clubbing of income.

10. Explain the reasons for the repeal of Wealth Tax.

11. Explain the implications of exemptions under section 10 of the Income Tax Act.

12. Critically examine the role of the GST Council.

(4 × 4 = 16 Marks)

PART – C

III. Answer **any four** questions. Each question carries **6** marks.

13. Identify, as per the IGST Act, the place of supply of passenger transportation if Mr X, a registered taxable person based out of Kochi, purchases air ticket from an airline company based out of Chennai, for travel from New Delhi to Dubai.

14. When a building is erected and let out on lease for the purpose of running a hotel, identify whether the income is the income from house property or income from business under the Income Tax Act.

15. Identify the residential status of a Hindu undivided family, if its manager has not been resident in India in 9 out of 10 previous years preceding the previous year in question.

16. Identify, in the case of a non-resident being a person engaged in the business of running a news agency, whether any income shall be deemed to accrue or arise in India to him through activities which are confined to collections of news in India for transmission out of India.

17. Mr. X deposits Rs.1 lakh in PPF account so as to reduce his total income from Rs. 6 lakh to Rs. 5 lakh. Identify whether this is an instance of tax planning or tax evasion.

(4 × 6 = 24 Marks)

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PART – D

IV. Answer **any three** questions. Each question carries **10** marks.

18. Discuss the rules regarding interpretation of taxing statutes.

19. Examine the applicability of income Tax Act to non-residents.

20. Discuss the salient features of the Kerala State GST Act.

21. Examine the provisions related to charge of agricultural income in the Kerala Agricultural Income Tax Act, 1991.

(3 × 10 = 30 Marks)

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