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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

(2020 Admission Onwards)

Time : 3 Hours Max. Marks : 80

PART – A

I. Answer any **six** questions not exceeding **50** words each. **Each** question carries **2** mark.

1. Tax vs Cess
2. Clubbing of Income
3. Capital Receipt
4. CGST vs SGST
5. GSTN
6. GST Invoice
7. Taxable Income
8. Advance Tax

(6 × 2 = 12 Marks)

PART – B

II. Answer any **four** questions in not exceeding **150** words each. **Each** question carries **5** marks.

9. What is "Tax Avoidance"?
10. Explain the role of the GST Council.
11. Describe the purpose of the Goods and Services Tax (GST).

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12. What are exempt goods under GST?

13. Write a note on the purpose of the Kerala Agricultural Income Tax Act.

14. Discuss the provision for Advance Tax under the Income Tax Act.

(4 × 5 = 20 Marks)

PART – C

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

15. T, a married woman, has filed her income tax return, claiming a deduction under Section 80 C for a life insurance premium. Can she claim this deduction?

16. W, an individual, has made a charitable donation of Rs. 50,000 to a registered NGO. Can W claim any deductions for this donation?

17. K Ltd., a manufacturing company, has made a sale of goods worth Rs. 5,00,000. The sale is within the scope of GST. How will GST be calculated on the sale?

18. L, a resident taxpayer, owns three properties. The first two properties are self-occupied, and the thied is rented out. How should L report income from these properties for tax purposes?

19. M, an individual, has incurred a loss from his business. Can M carry forward this loss to future years, and if so, how is it set off against future income?

(4 × 6 = 24 Marks)

PART – D

IV. Answer any **two** questions. **Each** question carries **12** marks.

20. Explain the residential status under the Income Tax Act and its importance in determining tax liability.

21. Discuss the procedure for the assessment of income tax under the Income Tax Act, 1961.

22. Analyze the concept of capital gains tax and its implications for individual taxpayers.

(2 × 12 = 24 Marks)