

<b>Name:</b>	
<b>Enrolment No:</b>	

**UNIVERSITY OF PETROLEUM AND ENERGY STUDIES**  
**End Semester Examination, December 2018**

<b>Course: Taxation Law</b>	<b>Course Code: LLBL433</b>
<b>Semester: VII</b>	
<b>Programme: B.A.LL.B. (Energy Laws)</b>	
<b>Time: 03 hrs.</b>	<b>Max. Marks: 100</b>
<b>Instructions:</b>	

**SECTION A**

S. No.		Marks	CO
	Attempt both questions. Both questions carry equal marks. (5 marks each)		
Q 1	Explain all Exemptions related to House Property Income along with relevant sections.	<b>5</b>	<b>CO3</b>
Q 2	Write a note on Composition and Working of GST Council.	<b>5</b>	<b>CO5</b>

**SECTION B**

	Attempt any two question. All questions carry equal marks. (10 marks each)		
Q 3	Discuss concept of residential status under Income Tax Act, 1961.	<b>10</b>	<b>CO3</b>
Q 4	Difference between Tax Planning and Tax Evasion, along with relevant examples.	<b>10</b>	<b>CO4</b>
Q 5	Discuss the concept of transfer pricing in detail.	<b>10</b>	<b>CO3</b>

**SECTION-C**

	Attempt any one question. All questions carry equal marks. (20 marks each)		
Q 6	What do you understand by GAAR? Discuss its impact on the tax compliance.	<b>20</b>	<b>CO3</b>
Q 7	What is DTAA? Can it be used for tax avoidance in totality?	<b>20</b>	<b>CO2</b>

**SECTION-D**

	Attempt any two question. All questions carry equal marks. (25 marks each)		
Q 8	a. Discuss provisions and concept of input tax credit in details, under CGST Act, 2017 in detail.	<b>20</b>	<b>CO5</b>
	b. An input service distributor ABC limited has to distribute input service credit, worth Rs 1000000/-, among its three different units located at Delhi, Mumbai and Leh. Annual turnover of Delhi, Mumbai and Leh units for the preceding year is rupees 50 crores, rupees 48 crores and rupees 2 crores respectively. Decide how much credit will be transferred to which unit?	<b>5</b>	<b>CO5</b>

Q 9	Mr. Bond is owner of 5 acres land, where he has grown food grains worth rupees 15 lakh. He used this produce to feed hens at his poultry farm. By feeding these food grains to hens, Mr. Bond has received eggs worth rupees 30 lakh in the same assessment period. Mr. Bond has claimed the income of rupees 30 lakh, received by selling eggs, as an agricultural income. But assessing officer and CIT appeal has disallowed his claim. Discuss all the major cases related to agricultural income in detail. And decide whether Mr. Bond should be allowed to claim income of rupees 30 lakh as agricultural income or not?	25	CO4
Q 10	Mr. Jugadu Singh has transferred his share holdings, worth rupees 15 lakh to his fiancée Ms. Payari Kaur, without any consideration. One month after this transfer Mr. Jugadu Singh got married to Ms. Payari kaur. After 3 months Ms. Payari Kaur has sold these shares in rupees 18 lakh. Assessing officer has clubbed the income earned by Ms. Payari Kaur to the income of Mr. Jugadu Singh. Discuss all the major case laws and legal provisions related to law regarding clubbing of income under Income Tax Act, 1961. Decide whether Mr. Jugadu Singh can get any relief in this matter or not?	25	CO3

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**Time: 03 hrs.**

**Max. Marks: 100**

**Instructions:**

**SECTION A**

S. No.		Marks	CO
	Attempt both questions. All questions carry equal marks. (5 marks each)		
Q 1	Write a note on interpretation of tax statutes	5	CO1
Q 2	Write a note on structure of tax administration in India	5	CO2

**SECTION B**

	Attempt any two question. All questions carry equal marks. (20 marks each)	20	
Q 3	What is DTAA? Whether DTAA is a successful mechanism? Discuss in details.	20	CO1
Q 4	What do you understand by GAAR? Discuss in detail.	20	CO1

**SECTION-C**

	Attempt any two questions. All questions carry equal marks. (10 marks each)	20	
Q 5	What is composition of GST Council? How does it works?	10	CO5
Q 6	Discuss concept and provisions related to residential status in Income Tax Act, along with major case laws.	10	CO3
Q 7	What is difference between tax avoidance and tax evasion? Discuss in detail with relevant examples.	10	CO4

**SECTION-D**

	Attempt any two questions. All questions carry equal marks. (25 marks each)	50	
Q 8	Mr. Ati Siana, was earning rupees 20 lakh per year. He transferred 75% share of his business concern in the names of his two minor sons and wife. Now all four members hold 25% share each, and consequently, rupees 5 lakh income in the hands of each family member. Whether Mr. Ati Siana has successfully reduced tax implication on his business income. Discuss law relating to clubbing of income in detail along with all legal provisions and major case laws.	25	CO3
Q 9	a. Discuss law regarding house property in detail as laid down under Income Tax Act 1961, along with all relevant legal provisions and available exceptions if any.	15	CO3

	<p>b. Mr. Amit Kapoor has one house in Pune and one house property in Mumbai. Both houses are vacant, as Mr. Amit does not want to give his property on rent to anybody. He is working in NOIDA, where he is living in his official accommodation. He has shown both his houses as self-occupied house properties. Whether he is allowed to do that? Will it make any difference in his tax liability if he claims only one house property, situated at Pune, as self-occupied?</p>	<b>10</b>	<b>CO4</b>
Q 10	<p>a. Discuss the concept related to input tax credit under CGST Act, 2017. Under what circumstances input, tax credit can be blocked.</p> <p>b. Discuss the concept of input service distributor.</p>	<b>15</b>	<b>CO5</b>
		<b>10</b>	<b>CO5</b>