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B.A./LLB(5Yr)/8.1/19(Old)

2019

B.A. (General)

8th Semester Examination

PRINCIPLES OF TAXATION LAWS

Paper - 8.1(OLD)

Full Marks : 80

Time : 3 Hours

*The figures in the margin indicate full marks.
Candidates are required to give their answers
in their own words as far as practicable.*

Answer any *five* questions.

1. Analyse the relation and difference between the previous and assessment year. Describe the cases when these years are identical. 10+6
2. Discuss in detail the legal and economic concept of tax. 16
3. 'Taxation system is a fundamental right under Indian constitution'.—Justify. 16

[Turn Over]

4. Distinguish between : 8+8
- (a) Earned income and Unearned income
 - (b) Capital Expenditure and Revenue Expenditure.
5. Write a note on 'Doctrine of Privilege' in Taxation. 16
6. Explain estoppel in Taxation and Res Judicata in Taxation in detail. 16
7. Discuss tax evasion and tax avoidance with illustration. 16
8. Explain the total income theory in detail. 16
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