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Register Number:

Name of the Candidate:

B.G.L. DEGREE EXAMINATION, May 2015

(SECOND YEAR)

260: LAW RELATING TO TAXATION

Time: Three hours

Maximum: 100 marks

Answer any SIX questions

1. Explain the various incomes which do not form part of the total income under the Income Tax Act.
2. Explain income from the head salary according to the provisions of the Income Tax Act, 1961.
3. When a sale or purchase of goods is said to be taken place in the course of interstate trade or commerce under Central Sales Tax Act, 1956.
4. Define Tax. Discuss the canons of Taxation.
5. Explain the powers and functions of authority under the Tamilnadu General Sales Tax Act, 1959.
6. Explain the Article 286 of the Constitution of India with respect to inter-state sale.
7. State the Provisions related to appeal and revision under the Tamilnadu General Sales Tax Act, 1959.
8. State difference between Direct Tax and Indirect Tax.
9. Write the short notes on any TWO of the following.
 - a) Perquisites
 - b) Single point Tax
 - c) Assessment Year
 - d) Works contract.

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