23LW-BLAW-CO-03-00003

Seat No. _____

BACHELOR OF LAW Examination

LLB SEMESTER-3 OCTOBER 2026 (NEP) OCTOBER - 2026

PRINCIPLES OF TAXATION LAWS

Faculty Code : 04

Subject Code : 23LW-BLAW-CO-03-00003

Time : 3 Hours] **[Total Marks : 100**

Instructions: All questions are compulsory.

Q.1	Explain in detail the concept, nature, and significance of taxation in nation-building and economic development.	20
	OR	
Q.1	Distinguish between Direct Taxes and Indirect Taxes with appropriate illustrations.	20
Q.2	Discuss the primary objectives and key salient features of the Income-tax Act, 2025.	20
	OR	
Q.2	State the rules for determining Residential Status of an individual and its relationship with incidence of tax liability.	20
Q.3	Discuss in detail permissible deductions and tax rebates available in computing total income and tax liability.	20
	OR	
Q.3	Explain the statutory significance and legal requirements of Permanent Account Number and Tax Deduction Account Number.	20
Q.4	Discuss the historical transition from indirect tax regime to GST and the significance of the 101st Constitutional Amendment.	20
	OR	
Q.4	Explain the levy and collection framework: distinguish between CGST, SGST, and IGST in intra-state and inter-state supplies.	20
Q.5	Write short notes : (Any two)	20
	1 Capital Gains	
	2 Tax Deducted at Source	
	3 Input Tax Credit	
	4 Income Tax Appellate Tribunal	

JAM0100099189