



ST. JOSEPH'S COLLEGE OF LAW

#18, Residency Road, Bengaluru – 560025



Question Paper

Internal Assessment Examinations - January 2023

Subject: LAW OF TAXATION Class : II LLB

Max Marks: 10

Time : 1 Hr

Instructions:

1. Answer any one essay type question from Part A and any one short note question from Part B.
2. Essay type question carries 7 marks and the short note question carries 3 marks.
3. Black / Blue dot pen to be used to write the examinations.

Part A

7 x 1= 07

1. Discuss the provisions relating to taxing powers under the Indian constitution.

OR

2. Explain the conditions to ascertain residential status with illustrations for individuals, HUF and companies.

Part B

3 x 1=03

3. Discuss tax evasion and tax avoidance with suitable examples.

OR

4. Write a note on Agricultural income.