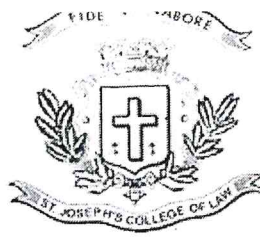


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ST. JOSEPH'S COLLEGE OF LAW

#18, Residency Road, Bengaluru – 560025

Question Paper -I

Internal Assessment Examinations - January 2023

Subject: Law of Taxation Class : IV BA / BBA / BCOM 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

7x1= 07

1. Write a note on determination of residential status of an individual.
Or
2. Write a note on the financial relations between the Centre and the State.

Part B

3x1=03

3. A HUF has its place of control and management in Mumbai for the previous year 2020-2021. The Karta of the HUF has been in India for a period 40 days in the relevant previous year. He has been resident of India 5 out of 10 years immediately preceding the relevant previous year and has been residing in India 800 days during the 7 previous years immediately preceding the relevant previous year. Decide residential status of HUF for the Assessment year 2021-2022.
Or
4. 'A' is working as a farmer in the land owned by 'B'. 'B' pays 'A' for the services of farming rendered by him. The Income Tax department wants to tax the amount received by 'A' as salary. Decide.