

ST. JOSEPH'S COLLEGE OF LAW

#18, Residency Road, Bengaluru – 560025

Internal Assessment Examinations - March 2022

Subject: LAW OF TAXATION

Class: 4th BA (A&B) 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 6 marks and the short note question carries 4 marks.

Part A

6 x 1= 06

1. Write a note on centre-state tax relations. Is it always amicable?

Or

2. Define the term "Salary". State items under the head salary.

Part B

4 x1=04

1. Define the concept of income. Explain its characteristics.

Or

2. Explain cess, fees and surcharge.

