

ST. JOSEPH'S COLLEGE OF LAW
#18, Residency Road, Bengaluru - 560025

Internal Test
Sem III. – II Year LLB (3 Years Course)

Sub: Law of Taxation

Duration: 1 Hr.

Max.Marks:10

Part-A



Answer any one of the following each carries 7 mark.

a. Discuss the provisions relating to Appeal and revisions under the Income Tax Act, 1961.

Or

Briefly explain Deductions from 80C to 80U.

Part-B

Answer any one of the following each carries 3 marks

a. Rules determining the residential status of an individual assessee.

Or

Explain the Income Tax Authorities under Income Tax Act.

(3 marks)