

ST. JOSEPH'S COLLEGE OF LAW

#18, Residency Road, Bengaluru – 560025

Internal Assessment Examinations – January 2024

Subject: Law of Taxation

Class: IV BA LLB A & B / IV BBA LLB / IV BCOM LLB / II LLB

Max Marks: 10

Time: 1 Hr

Instructions:

1. Answer any one essay type questions from Part A and any one short note questions from Part B.
2. Essay type question carries 7 marks and the short note question carries 3 marks.

PART A

7 x 1 = 07

1. Discuss the provisions related to taxation enshrined in the Indian Constitution.

Or

2. Define salary and discuss the mode of computation of tax liability of salary income.

PART B

3 x 1 = 03

3. Write a note on tax evasion and tax avoidance.

Or

4. Determine the residential status of an Indian citizen for the Assessment Year 2023-24 if he was in India for 3 months from 1 January-31 March in 2023, 2 July- 22 October in 2022 and 15 January- 20 June in 2021.