

ST. JOSEPH'S COLLEGE OF LAW

#18, Residency Road, Bengaluru – 560025

Internal Assessment Examinations/Mid Term Examinations – November 2025

IV BALLB A, IV BALLB B, IV BCOM LLB, IV BBA LLB, II LLB

Subject: Law of Taxation

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. Explain the concept of residential status under the Income Tax Act, 1961.

Or

2. Define salary. Discuss the income chargeable under the head of salary.

PART B

3 x 1 = 03

3. Write a note on direct and indirect taxes.

Or

4. Does income from nursery form a part of agricultural income? Explain.