

**TILAK MAHARASHTRA VIDYAPEETH, PUNE**  
**BACHELOR OF LAWS (LL.B.) (Three Years Semester Pattern)/**  
**B.A. LL.B. (ACADEMIC LAW)**  
**(FIVE YEARS SEMESTER PATTERN) CREDIT SYSTEM**  
**EXAMINATION : DECEMBER - 2023**  
**EIGHTH/FOURTH SEMESTER**  
**Sub.: Principles of Taxation Law (LW-8004-404)**

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**Date : 15/12/2023**

**Total Marks : 60**

**Time: 2.00 pm to 4.30 pm**

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**Instructions:** 1) All questions are compulsory.  
2) Figure indicate to the right full marks.

**Q. 1. Answer the following question. (15)**

A) Elaborate and explain the concept of Taxation in India.

OR

B) Explain the basic concepts, meaning, history and types of GST in India.

**Q. 2. Answer the following question. (15)**

A) Elaborate and explain the history of tax laws in India.

OR

B) Explain the meaning and difference between Tax, Fees and Cess under Income Tax Act, 1961.

**Q. 3. Write Short Notes. (any four) (20)**

- a) Tax Avoidance
- b) Tax Relief under Income Tax Act, 1961
- c) Income Tax Authorities
- d) Government Fiscal Policy
- e) Direct Taxes
- f) Heads of Income

**Q. 4. Answer the following questions. (10)**

A) Explain the 5 heads of income under Income Tax Act, 1961 supporting with relevant case laws.

OR

B) Elaborate and explain various Tax Exemptions under Income Tax Act, 1961.