

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 : MAY - 2025
FOURTH/EIGHTH SEMESTER
Sub.: Principles of Taxation Law (LW-404/8004)

Date : 10/05/2025	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) Define the concept of "tax." Differentiate between a tax, a fee, and a cess, providing relevant examples.

OR

B) Discuss the constitutional provisions related to taxation in India. How do these provisions ensure a balanced distribution of taxing powers?

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

A) Discuss the historical evolution of tax law in India. How have key historical events shaped the current tax structure?

OR

B) Explain the basic concepts of the Income Tax Act 1961, including "person," "assessment year," and "previous year."

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

- a) Tax avoidance
- b) Indirect tax
- c) 101st Constitutional Amendment
- d) GST Council
- e) Heads of income
- f) Fiscal policy

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

A) A tax practitioner fails to file the income tax return of his client within the due date, resulting in a penalty for the client. Discuss the liability of the tax practitioner for professional negligence and the remedies available to the client.

OR

B) Company A, a listed company, merges with Company B, an unlisted company. The merger involves the transfer of assets and liabilities. Analyze the tax implications of this merger under the Income Tax Act 1961 and the GST Act.