

TILAK MAHARASHTRA VIDYAPEETH, PUNE
BACHELOR OF LAWS (LL.B.) (Three Years Semester Pattern)/
B.A. LL.B. (FIVE YEARS INTEGRATED LAW COURSE)
(SEMESTER PATTERN) CREDIT SYSTEM
EXAMINATION : DECEMBER - 2025
FOURTH/EIGHTH SEMESTER
Sub.: Principles of Taxation Law (LW-404/8004)

Date : 13/12/2025	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) Explain the nature, scope, and evolution of taxation in India. Discuss the fundamental principles underlying tax laws and their role in the Indian economy.

OR

B) Distinguish between tax and fee, tax and cess, and direct and indirect taxes. Explain the concepts of tax evasion and tax avoidance with suitable examples.

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

A) Discuss the main provisions of the Income Tax Act, 1961 relating to the heads of income, deductions, and exemptions. Illustrate with examples.

OR

B) Explain the scope, objectives, and structure of Goods and Services Tax (GST) in India. Discuss its impact on indirect taxation and the federal structure of the country.

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

- a. Deductions under Chapter VI-A of the Income Tax Act
- b. Objectives of taxation in a welfare state
- c. Fundamental principles of taxation
- d. Tax structure and financial policy of the Government
- e. Powers and functions of Income Tax Authorities
- f. Scope of taxing powers under the Constitution (Union, State, and Local)

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

A) A company misrepresents its expenses to reduce taxable profit.

- Explain whether this constitutes tax evasion or tax avoidance.
- What penal provisions may apply under the Income Tax Act, 1961?

OR

B) A taxpayer disputes a penalty imposed by the Assessing Officer.

- Identify the appropriate appellate and grievance redressal authorities under the Income Tax Act.
 - Explain their powers and procedures.
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