

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 : MAY - 2026
FOURTH/EIGHTH SEMESTER
Sub.: Principles of Taxation Law (LW-404/8004)

Date : 09/05/2026	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) Discuss the scope of taxing powers of Parliament, State Legislatures, and local bodies.

OR

B) Trace the history and development of tax laws in India.

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

A) Explain the concept and structure of Goods and Services Tax (GST) in India.

OR

B) Discuss deductions, exemptions, and reliefs under the Income Tax Act.

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

a) Heads of Income

b) Income Tax Authorities

c) Deductions under Income Tax

d) GST Council

e) Input Tax Credit

f) Nature of Tax

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

A) The State Government imposes a “green cess” on vehicles. The taxpayer challenges it as a tax. Decide whether it is valid.

OR

B) A trader collects GST from customers but fails to deposit it with the government. Discuss liability and penalties.