



0602/1002/2053

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 III Semester 3 Yr. LL.B./ VII Semester 5 Yr. B.A. LL.B. (Maj.-Min.) /B.B.A. LL.B.  
 (Old/New) Examination, December 2018  
**LAW OF TAXATION**

Duration : 3 Hours

Max. Marks : 100

**Instructions :** 1. Answer Q.No. 9 and any five of the remaining questions.

2. Q.No. 9 carries 20 marks and the remaining questions carry 16 marks each.

3. Answer should be written either in English or Kannada completely.

Q. No. 1. Explain the provisions regulating tax incidence on capital gains. Marks : 16

ಮೂಲಧನ ಲಾಭ ನಿಯಂತ್ರಕ ಸಂಭವನೀಯ ಉಪಬಂಧಗಳನ್ನು ವಿವರಿಸಿ.

Q. No. 2. The incidence of income tax depends upon the residential status of an Assessee. Explain.

Marks : 16

ಸಂಭವನೀಯ ವರಮಾನ ತೆರಿಗೆ ಒಬ್ಬ ಕರದಾತನ ವಾಸ್ತವ್ಯದ ಸ್ಥಾನಮಾನದ ಮೇಲೆ ನಿರ್ಧರಿಸಲಾಗುತ್ತದೆ. ಚರ್ಚಿಸಿ.

Q. No. 3. Explain the factors to be considered while assessing the taxable Income from House Property.

Marks : 16

ಕಟ್ಟಡದ ಮೂಲದಿಂದ ಬರುವ ವರಮಾನ ನಿರ್ಧರಿಸಲು ಪರಿಗಣಿಸಿ ಬೇಕಾದ ಮುಖ್ಯ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

Q. No. 4. Explain the importance of place of supply under CGST and SGST.

Marks : 16

ಸಿಜಿಎಸ್‌ಟಿ ಹಾಗೂ ಎಸ್‌ಜಿಎಸ್‌ಟಿ ಅಡಿಯಲ್ಲಿ ಸರಬರಾಜು ಸ್ಥಳದ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.

Q. No. 5. Explain the provisions governing Registration under GST. Marks : 16

ಸರಕು ಮತ್ತು ಸೇವಾತೆರಿಗೆ ಅಧಿನಿಯಮದ ಅಡಿಯಲ್ಲಿ ನೋಂದಣೆಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಇರುವ ಉಪಬಂಧಗಳನ್ನು ವಿವರಿಸಿ.

P.T.O.

# Kslu Question Papers June 2013

**K Payea**



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