



0602/1002/2053

**VI Semester 3 Yr. LL.B. /X Semester 5 Yr. B.A. LL.B./ B.B.A. LL.B. /
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

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P.T.O.

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Table of Contents Kslu Question Papers June 2013

1. Understanding the eBook Kslu Question Papers June 2013
 - The Rise of Digital Reading Kslu Question Papers June 2013
 - Advantages of eBooks Over Traditional Books
2. Identifying Kslu Question Papers June 2013
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Kslu Question Papers June 2013
 - User-Friendly Interface
4. Exploring eBook Recommendations from Kslu Question Papers June 2013
 - Personalized Recommendations

- Kslu Question Papers June 2013 User Reviews and Ratings
- Kslu Question Papers June 2013 and Bestseller Lists
- 5. Accessing Kslu Question Papers June 2013 Free and Paid eBooks
 - Kslu Question Papers June 2013 Public Domain eBooks
 - Kslu Question Papers June 2013 eBook Subscription Services
 - Kslu Question Papers June 2013 Budget-Friendly Options
- 6. Navigating Kslu Question Papers June 2013 eBook Formats
 - ePub, PDF, MOBI, and More
 - Kslu Question Papers June 2013 Compatibility with Devices
 - Kslu Question Papers June 2013 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Kslu Question Papers June 2013
 - Highlighting and Note-Taking Kslu Question Papers June 2013
 - Interactive Elements Kslu Question Papers June 2013
- 8. Staying Engaged with Kslu Question Papers June 2013
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Kslu Question Papers June 2013
- 9. Balancing eBooks and Physical Books Kslu Question Papers June 2013
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Kslu Question Papers June 2013
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Kslu Question Papers June 2013
 - Setting Reading Goals Kslu Question Papers June 2013
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Kslu Question Papers June 2013
 - Fact-Checking eBook Content of Kslu Question Papers June 2013

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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