26802991 (Pages : 2) Reg. No.................................

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THREE YEAR UNITARY LL.B. DEGREE EXAMINATION, JULY 2026

Sixth Semester

UL 26—PRINCIPLES OF TAXATION LAW

(2023 Admissions—Regular, 2020—2022 Admissions—Supplementary, 2019 Admissions—First Mercy Chance, 2018 Admissions—Second Mercy Chance)

Time : Three Hours Maximum : 75 Marks

Part A

Write short notes on any **five** *of the following.*
Each question carries 3 *marks.*

1. What are the Canons of Taxation ?
2. What is Surcharge in taxation ?
3. What is the basis of charge of Income Tax ?
4. Define "Capital Gains".
5. What is Recovery of Tax ?
6. What are offences under GST ?

(5 × 3 = 15 marks)

Part B

Answer any **three** *of the following.*
Each question carries 10 *marks.*

7. Ms. B received ₹ 5,00,000 as salary, ₹ 1,00,000 as agricultural income, and ₹ 50,000 as gift from a relative. Calculate her total income, stating which incomes are included or excluded.
8. A minor child earns ₹ 80,000 from investments made by his guardian. Determine who will be treated as the assessee and explain the concept involved.
9. The tax authorities issue a notice to Ms. C for recovery of unpaid tax dues by attaching her property. Examine the validity and procedure of recovery of tax.

10. XYZ Traders supply goods from Kerala to Tamil Nadu. Determine whether CGST, SGST, or IGST is applicable and explain the reason.

(3 × 10 = 30 marks)

Part C

Answer any **two** *of the following questions.*
Each question carries 15 *marks.*

11. **Examine the Constitutional basis of taxation in India and explain the distribution of taxing powers** between Union and State under the Constitution of India.

12. Explain the different heads of income under the Income Tax Act and the principles of computation under each head.

13. Discuss the powers and functions of Income Tax Authorities also examine the provisions relating to Appeals and Revision under the Income Tax Act.

(2 × 15 = 30 marks)