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**PRESIDENCY UNIVERSITY
BENGALURU**

SCHOOL OF LAW

Make Up Examinations - December 2025

Semester : MK

Course Code: LAW121

Course Name: Law of Taxation

Program : All programs

Date: 26-12-2025

Time: 09:30 AM TO 12:30PM

Max Marks: 100

Weightage: 50 %

Instructions:

- (i) Read the all questions carefully and answer accordingly.
 - (ii) Do not write any matter on the question paper other than roll number.
 - (iii) Any tables/Chart/Graph or data books required, pl. mention here.
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Part A [Memory Recall Questions]

Answer all the Questions. Each question carries 10 marks. (4 Qx 10M= 40M)

- 1 Why do governments impose taxes? (C.O.No.1) [Knowledge]
2. List the different categories of assessee under the Income Tax Act 1961. (C.O.No.2) [Knowledge]
3. How does the Central Excise Act distinguish between excise duty and customs duty? (C.O.No.3) [Knowledge]
4. What are the key characteristics of a tax? (C.O.No.4) [Knowledge]

Part B [Thought Provoking Questions]

Answer all the Questions. Each question carries 10 marks. (4 Qx10M=40M)

5. Discuss the concept of an assessee and its significant in the administration of income tax Act 1961? (C.O.No.1) [Comprehension]
6. Define "Salary" as per the Income Tax Act, 1961 (C.O.No.4) [Analysis]
7. Do you think a country's tax system can be made simpler. Give your reason (C.O.No.2 & 3) [Analysis]
8. How does the Central Excise Act distinguish between excise duty and customs duty? (C.O.No.5) [Comprehension]

Part C [Problem Solving Questions]

Answer all the Questions. Each question carries ____ marks.

(2Qx10M=20M)

9. Scenario: Dual GST Structure

Situation:

A manufacturing company based in Rajasthan sells its products to customers within the state and also to customers in Gujarat.

Questions:

1. How does the dual GST structure apply to this scenario?
2. What type of GST (CGST, SGST, or IGST) will be applicable for sales within Rajasthan and to Gujarat?

(C.O.No.-5) [Application]

10. Scenario: Sale of Goods

Situation:

A furniture manufacturer sells a set of office chairs to a local retailer for a specified price.

Questions:

1. Does this transaction qualify as "supply" under the GST Act?
2. What are the key elements that make a sale of goods a "supply" under GST?
3. If the manufacturer provides the chairs on credit, how does this affect the definition of supply?

(C.O.No.-2) [Application]