



0602/1002

VI Semester 3 Year LL.B./X Semester 5 Year B.A.LL.B./B.B.A. LL.B.  
Examination, December 2014

**TAXATION**

Duration : 3 Hours

Max. Marks : 100

**Instructions :**

1. Answer Question No. 9 and any five of the remaining questions.
2. Q. No. 9 carries 20 marks and remaining questions carry 16 marks each.
3. Answers should be written either in English or Kannada completely.

**మూలాలు:**

1. ప్రశ్న 9 మత్తు ఉండ యావుదాదరూ బద్ధకై ఉత్తరిసిరి.
2. ప్రశ్న 9 క్షేత్రం 20 అంకగళు ఉండపుగాగే తలా 16 అంకగాయి.
3. ఉత్తరపన్ను సంపూర్ణానాగా ఇంగ్లీష్ అథవా కన్నడదల్లి బరేయబేసు.

Q. No. 1. Define the concept of Income. Explain its characteristics.

వరమాన పదద పరికల్పనేయన్న వ్యాఖ్యానిసి మత్తు అదర గుణలక్ష్ణాగళన్న వివరిసిరి.

Q. No. 2. What is Income Tax Return ? Explain different kinds of Income Tax Return.

వరమాన తెరిగే పత్ర ఎందరేను ? వరమాన తెరిగే పత్రగళ విధగళన్న వివరిసి.

Q. No. 3. What is meant by perquisite ? Explain tax free perquisites.

బహిస్తు ఎందరేను ? తెరిగే వినాయితి ఇరువ బహిస్తుగళన్న వివరిసిరి.

Q. No. 4. Explain in detail the various types of excise duty that can be imposed under Central Excise Act.

కేంద్రియ అభకారి కాయిదెయితిల్లి విధిసంబంధముదాదంతక వివిధ అభకారి సుంకగళన్న వివరిసిరి.



Q. No. 5. Describe the functions and power of authorities relating to central excise.

ಕೇಂದ್ರೀಯ ಅಭಿವೃದ್ಧಿ ಸಂಖ್ಯೆ ಸಂಬಂಧಪಟ್ಟಿಗೆ ಇರುವ ವಿವಿಧ ಪ್ರಾಧಿಕಾರಗಳ ಕಾರ್ಯ ಮತ್ತು ಅಧಿಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.

Q. No. 6. Explain the prevention or detection of illegally imported goods under Customs Act, 1962.

ಸೀಮಾ ಸುಂಕ ಕಾಲಿದೆ 1962 ರಜಿಯಲ್ಲಿ ಕಾನೂನುಬಾಹಿರವಾಗಿ ಆಮದಿಸುವ ಸರಕುಗಳನ್ನು ಕಂಡುಹಿಡಿಯುವ ಮತ್ತು ಪ್ರತಿಬಂಧಿಸುವ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿರಿ.

Q. No. 7. When is a sale or purchase of goods said to be sale or purchase made in the course of Export or Import under CST Act, 1956.

ಕೇಂದ್ರೀಯ ಮಾರಾಟ ತೆರಿಗೆ 1956 ರಜಿಯಲ್ಲಿ ಸರಕುಗಳ ಮಾರಾಟ ಅಥವಾ ವಿರೀದಿಯ ನಿಯಾಂತ ಅಥವಾ ಆಯಾತದ ಹಾದಿಯಲ್ಲಿ ಆದ ಮಾರಾಟ ಅಥವಾ ವಿರೀದಿಯೆಂದು ಯಾವಾಗ ಹೇಳಲಾಗುತ್ತದೆ?

Q. No. 8. Write short notes on **any two** of the following :

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಎರಡನ್ನು ಕುರಿತು ಲಘು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ:

(a) Advantages and disadvantages of VAT.

ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆಯ ಅನುಕೂಲಗಳು ಮತ್ತು ಅನಾನುಕೂಲಗಳು.

(b) Assets belonging to others but included in net wealth of an individual.

ಒಬ್ಬ ವ್ಯಕ್ತಿಯ ನಿವ್ವಳ ಸ್ವತನ್ನು ಕಂಡುಹಿಡಿಯುವಾಗ ಬೇರೆ ಯಾವ ವ್ಯಕ್ತಿಗಳ ಸ್ವತ್ತಿನ ಮೌಲ್ಯವನ್ನು ಸೇರಿಸಲಾಗುವುದು?

(c) Salient features of Service Tax.

ಸೇವಾ ತೆರಿಗೆಯ ಗುಣಲಕ್ಷಣಗಳು.



**Solve any two of the following problems :**

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಎರಡು ಸಮಸ್ಯೆಗಳನ್ನು ಬಿಡಿಸಿರಿ:

Q. No. 9. (a) Mr. John an American citizen was appointed as a senior scientist in India on 1<sup>st</sup> April, 2002. On 31<sup>st</sup> Jan. 2010 he went to Uganda on deputation for a period of 3 years, but left his wife and children in India. On 1<sup>st</sup> May 2011 he came to India and took with him his family to Uganda on 30<sup>th</sup> June 2011. He returned to India and joined his original job on 2<sup>nd</sup> February 2013. Determine his residential status for the Assessment Year 2013-14.

ಜನ್ಮ ಎಂಬ ಅಮೇರಿಕದ ಪ್ರಜೆಯು 2002 ರ ಏಪ್ರಿಲ್ 1 ರಂದು ಭಾರತದಲ್ಲಿ ಹಿರಿಯ ವಿಜಾನಿಯಾಗಿ ನೇಮಕ ಹೊಂದುತ್ತಾನೆ. 31ನೇ ಜನವರಿ 2010 ರಲ್ಲಿ ಆತ ಮೂರು ವರ್ಷಗಳ ಅವಧಿಗೆ ಉಗಾಂಡಕ್ಕೆ ನಿಯೋಜಿತನಾಗಿ ಹೋಗುತ್ತಾನೆ. ಆದರೆ ತನ್ನ ಹೆಂಡತಿ ಮತ್ತೆಗಳನ್ನು ಭಾರತದಲ್ಲಿಯೇ ಬಿಟ್ಟು ಹೋದ ಕಾರಣ ಅವರನ್ನು ಕರೆದುಕೊಂಡು ಹೋಗಲು ಮೇ 1, 2011 ರಲ್ಲಿ ಭಾರತಕ್ಕೆ ಬಂದು ಜೂನ್ 30, 2011 ರಂದು ಹಿಂದಿರುಗುತ್ತಾನೆ. ಫೆಬ್ರವರಿ 2, 2013 ರಂದು ಪುನಃ ಭಾರತಕ್ಕೆ ಬಂದು ತನ್ನ ಹಿಂದಿನ ಉದ್ಯೋಗಕ್ಕೆ ಸೇರುತ್ತಾನೆ. ಕರವರ್ಷ 2013-14 ರಲ್ಲಿ ಆತನ ವಾಸ್ತವ್ಯ ಸ್ಥಾನಮಾನವನ್ನು ನಿರ್ಧರಿಸಿರಿ.

(b) Draw a format of taxable income from salary after due deductions.

ಸಂಬಳಿಂದ ಬರುವ ಕರಯೋಗ್ಯ ವರಮಾನ ಕಂಡುಹಿಡಿಯಲು ಇರುವ ನಮೂನೆಯನ್ನು ಅನುಮತಿಸಲ್ಪಡುವ ಕಡಿತಗಳೊಂದಿಗೆ ಬರೆಯಿರಿ.

(c) Draw a format showing computation of Taxable Income from let out house property.

ಬಾಡಿಗೆ ಮನೆಯಿಂದ ಬರುವ ವರಮಾನ ಕಂಡುಹಿಡಿಯಲು ಇರುವ ನಮೂನೆಯನ್ನು ಬರೆಯಿರಿ.

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