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6. Who must compulsorily register under the Tamil nadu general sales Tax Act? What is the procedure for registration?
7. Briefly describe the power and functions of the various authorities under Tamil nadu General sales Tax Act.
8. When the income of other persons to be included in the total income of an assessee?
9. Write short notes on any THREE of the following:
 - i) Tax Planning
 - ii) Income from other sources
 - iii) Assessment year
 - iv) Capital gains

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Register Number:

**5324**

Name of the Candidate:

**B.A.L DEGREE EXAMINATION, 2008**

**THIRD YEAR**

**(PAPER-XV)**

**350. LAW OF TAXATION**

*Dec.)*

*(Time: 3 Hours*

Maximum: 100 Marks

**Answer any SIX Questions.  
All Questions carry equal marks.**

1. Explain the various provisions relating to registration of dealer under the central sales tax Act, 1956.
2. Define dealer and casual trader under the Tamil nadu general sales tax Act, 1959.
3. Define Tax. Explain the nature and characteristics of Tax. Distinguish between tax and fee.
4. What are the goods declared to be of special importance in inter state trade or commerce? What is the significance of such a declaration?.
5. What are the classes of income to which the Income tax Act does not apply?