

Total No. of Questions : 8]

[Total No. of Printed Pages : 1

**[3640]-37**

**LL. M. ( Semester - III ) Examination - 2009**

**LW - 912 : GENERAL PRINCIPLES AND CONSTITUTIONAL  
SCHEMES RELATING TO TAXATION**

**(2006 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

- (1) Answer **any four** questions.
- (2) All questions carry equal marks.

- 
- 
- Q.1)** In achieving social justice, is taxation an instrument of Social Change. Explain in detail.
  - Q.2)** Trace Growth and Development of Direct Taxes in India. Critically evaluate changes made in the last five budgets.
  - Q.3)** Critically evaluate 'Doctrine of Promissory Estoppel' as applicable to tax laws.
  - Q.4)** Explain doctrine of pith and substance as applicable to tax laws. How has judiciary contributed to the tax jurisprudence through application of this doctrine ?
  - Q.5)** How will you distinguish between Tax and Fees ? What principles have been laid down by judiciary regarding this distinction ?
  - Q.6)** Write a critical note on :
    - (a) Exemption from Taxes on Electricity
    - (b) The property and income of the State shall be exempt from tax.
  - Q.7)** Critically examine doctrine of mutual exemption from taxes. Is it applicable in India ?
  - Q.8)** What are the canons of Taxation ? Examine these in light of Indian Tax Regime.

---

**[3640]-37/1**