

UNIVERSITY OF CALCUTTA

**Syllabus &  
Question Bank  
Semester IX**

## Syllabus for Semester IX

- ❖ Paper I ~ Company Law
- ❖ Paper II ~ Information Technology Law
- ❖ Paper III ~ Labour and Industrial Laws II
- ❖ Paper IV ~ Taxation Law

### Paper 1 ~ Company Law

1. Nature of Company.
2. Formation of Company.
3. Articles and Memorandum of Association.
4. Prospectus.
5. Shares.
6. Dividends.
7. Debentures.
8. Meetings.
9. Winding up and Liquidator.
10. Board of Directors.

### Paper 2 : Information Technology Law

1. Introduction:
  - (a) Object of the Informational Technology Law.
  - (b) Subject matter of Informational Technology Law.
  - (c) Concept of Computer, Computer System, Computer Net Work and Internet.
  - (d) History and Development of Informational Technology Law in U.S.A., U.K. and in India.
2. Jurisdiction in Cyberspace: Jurisprudential Overview - Territoriality of Law and nature of Informational Technology Law.
3. Electronic Governance:
  - (a) Legal recognition of Electoral Records.
  - (b) Use and retention of E-records.
  - (c) Electric Gazette.
  - (d) Electric Records and Electric Evidence.

4. Digital Signature:
  - (a) Concept of Digital Signature.
  - (b) Use of Digital Signature in Government records.
  - (c) Secure Digital Signatures.
  - (d) Certifying Authority.
  - (e) Digital Signature Certificates.
  - (f) Duties of Subscribers.
5. Abuse of Information Technology and Civil Liability.
6. The Cyber Regulations Appellate Tribunal.
7. Offences under Information Technology Law :
  - (a) Concept of Cyber Crimes.
  - (b) hacking in Cyberspace.
  - (c) Cyber Fraud.
  - (d) Cyber Theft.
  - (e) Cyber Terrorism.
  - (f) Cyber Pornography.
8. Liability of Network Service Providers.
9. Powers of Police Officers and Other Authorities.

## Paper 3 Labour and Industrial Laws II

1. The Industrial Disputes Act, 1947:
  - (a) Definition, Deemed Industrial disputes.
  - (b) Authorities under the Act Notice of change - Reference of individual disputes to Grievance settlement mechanism.
  - (c) Reference of Disputes.
  - (d) Procedure, power and duties of the authorities.
  - (e) Strikes and lockout : Lay off and Retrenchment.
  - (f) Special provision relating to lay off retrenchment closure etc.
  - (g) Unfair Labour Practice.
  - (h) Penalties.
2. The Trade Unions Act, 1926 :
  - (a) Definitions.

- (b) Registration of Trade Unions.
  - (c) Rights and Liabilities of the Trade Unions.
  - (d) Membership of the Trade Unions.
3. The Industrial Employment (standing order) Act, 1946 :
- (a) Standing orders.
  - (b) Draft Orders.
  - (c) Finalisation of orders.
  - (d) Enforcement of orders.

### **Paper 4 ~ Taxation Law**

1. Income Tax :
  - (b) Important definitions in the Income Tax Act, 1961.
  - (c) Basis of charge, Concept of previous year and assessment year.
  - (d) Charge of Income Tax.
  - (e) Residential status of Assesses and scope of total income.
  - (f) Income deemed to be received/ deemed to accrue or arise in India.
2. Incomes which do not form part of total income.
3. Heads of income.
4. Special provision relating to incomes of political parties.
5. Provision governing computation of income under the heads:
  - (b) Salaries.
  - (c) Income from house property.
  - (d) Capital Gains.
6. Deduction from gross total income.
7. Computation of total Income and Tax payable thereon.
8. Relief when salary, etc, is paid in arrears or in advance.
9. Provisions relating to filing of Return of Income.
10. Return by whom to be signed.
11. Self assessment.
12. Inquiry before assessment.
13. Assessment.

14. Best judgement assessment.
15. Income escaping assessment.
16. Appeals.
17. Revisions.

### **Part II: West Bengal Value Added Tax (VAT)**

1. Vat Concept, advantages and disadvantages.
2. General principles of state level VAT; VAT vs. Sales Tax.
3. definition - Business, Capital Goods, Casual Dealer, Dealer, Goods, Input Tax, Input Tax Credit, Manufacture, MRP (Maximum Retail Price), Net Tax, Purchase, Output Tax, Reverse Credit, Purchase Price, Sales Price, Taxable Goods, Tax Invoice, Turnover of Purchase, Turnover of Sales, Zero rated Sale.
4. Incidence and Levy of Tax.
5. Registration of dealer, Payment of tax and filing of Return.

### **Part III: Service Tax**

1. Service Tax - Concepts and Salient Features.
2. Territories to which service tax applies.
3. Difference between Commodity Tax and Service Tax.
4. Change of Service Tax and Taxable Service.
5. Valuation of Taxable Services.
6. Payment of Service tax and filing of returns.

## **Question Papers for Semester IX** **2021 | Company Law**

Answer any five Questions

1. Critically examine the theory of Corporate Personality and enumerate in detail the instance where corporate veil can be lifted. [16]

2. "Memorandum of Association contains the essential clauses which are usually describe as the condition of the company's incorporation." - Discuss the clause of Memorandum of Association in the light of above observation. [16]
3. Who is "Promoter"? Examine his position in relation to the Company he promotes. [16]
4. Doctrine of "Indoor Management" is an exception to the rule of "Constructive Notice". Elaborate. [16]
5. "A director of a company stands in a fiduciary relationship award the company and shall observe utmost good faith towards the company in any transaction with it or on behalf of it." Critically examine the above statement and mention the other duties of directors with decided case laws. [16]
6. Explain the doctrine of "Ultra Vires" with reference a Ashbury Railway Carriage & Co. Ltd. Vs. Riche and other cases. [16]
7. What are the grounds of company winding up of a Company? When Courts have conditioned it just and equitable to wind up Company? Refer Statuary provisions and decided cases in support of your answer. [8+8]
8. (a) What is a debenture? State and explain the different kinds of debentures. [10]  
a) Write a note on the remedies of debenture holders in case of non payment. [6]
9. Define "Prospectus". Discuss misstatement in the Prospectus and its legal consequences with reference to judicial decisions. [4+12]
10. Write short notes on any four of the following: [4x4] (a) Dividend.
  - a) Quorum.
  - b) Liquidator.
  - c) Floating Charge.
  - d) One Person Company.
  - e) Transfer of Shares.
  - f) Annual general meeting.

## 2021 | Information Technology Law

Answer any five Questions

1. Discuss object & historical growth of the Information Technology Law in India & the USA. [16]
2. Explain prospects and problems of application of E-governance system in India with reference to suitable examples and legal provisions. [16]

3. Examine the significance of digital signature and electronic signature with reference to the Information Technology Act, 2000 in India. [16]
4. Discuss issues of Cyber jurisdiction with reference to relevant cases and the Information Technology Act, 2000 in India. [16]
5. Explain the states of the Controller and Tribunal in India with reference in the Information Technology Law. [16]
6. Do you think Cyber Hacking is Cyber Crime? Give your answer with reference to relevant cases and legal provisions. [16]
7. Discuss Cyber Terrorism with its prevention and control as provided under the Information Technology Law in India scenario and give your opinion for legal reforms, if required. [16]
8. Write a note on Right to privacy in Cyberspace with special reference to India socio-legal scenario. [16]
9. (a) What do you understand by the term "Cyber Contravention"? [4]  
a) Distinguish between Cyber Contravention and Cyber Crimes with reference to the Information Technology Act, 2000 in India. [12]
10. Write short notes on any four of the following: [4x4]
  - (a) Computer Software.
  - (b) Cyber Piracy.
  - (c) E-Contract.
  - (d) Legal status of social media.
  - (e) Liability of Internet Service Provider.
  - (f) Cyber Fraud and Online Payment.

## 2021 | Labour and Industrial Laws II

### **Answer any five Questions**

1. What is "Dispute"? Define "Industrial Dispute". What are the salient features of the Industrial Disputes Act, 1947? [2+4+10]
2. (a) Distinguish between the "Lay-off" and "Retrenchment". [8]  
(b) Discuss the criteria for determination of "Industry" with special reference to "Bangalore Water Supply Case" (AIR 1978 SC 548). [8]

3. Briefly discuss the various authority under the Industrial Dispute Act, 1947. How reference of disputes referred to Board, Court or Tribunal by Government under Industrial Dispute Act, 1947? [16]
4. What is the object and Scope of the Industrial Dispute Act, 1947? Briefly discuss the provisions relating to illegal strike and Lockdown. [6+10]
5. Briefly explain the scope and object of the Trade Union Act, 1926. State the Procedure of Registration of Trade Union. [10+6]
6. Discuss briefly the rights & liabilities of Registered Trade Union with relevant case laws. [16]
7. Explain the Procedure for Certification of Standing Orders. Explain the terms Standing orders and explain their importance in the light of decided cases. [6+10]
8. Write a note on: [8+8]
  - (b) Trade Dispute and Industrial Dispute.
  - (c) Object and Scope of the Industrial Employment (Standing Orders) Act, 1946.
9. Whether the Certified Standing Orders could be modified? - Explain. Discuss the provisions relating to Penalties and Procedures in case of failure to submit Draft Standing Order under the said Act. [6+10]
10. Write short notes on any four of the following: [4x4]
  - (a) Unfair Labour Practice.
  - (b) Social Security.
  - (c) Model Standing Order.
  - (d) Grievance Settlement Mechanism.
  - (e) Individual Dispute and Industrial Dispute.
  - (f) Collective Bargaining.

## 2021 | Taxation Law

Group A

(Income Tax)

Answer any three Questions

1. (a) State whether the following statements are "true" or "false": [1x8]
  - (i) Casual income is altogether exempted from taxation.
  - (ii) Res Judicata or Estoppel principle is applicable in taxing statute.
  - (iii) VAT is an ideal example of Direct Tax.

(iv) Any income from Provident Fund is wholly exempted from Income Tax.

(v) City Compensatory Allowance is fully taxable.

(vi) Any sum received under key man Insurance Policy including bonus is chargeable under the head income from other sources.

(vii) Previous year is also termed as Uniform Previous Year.

(viii) University of Calcutta is a natural person.

- (b) How would you determine the Residential Status of an individual under the Income Tax Act, 1961? [8]
2. (a) Define and discuss the following under the Income Tax Act: [2x4]
- (i) Person.
  - (ii) Assessee.
  - (iii) Assessment Year and Previous Year.
  - (iv) AOP and BOI.
- (b) Define Income. What are the various Heads of Income under the Income Tax Act? Distinguish between Heads of Income and Sources of Income. [2+2+4]
3. (a) What do you mean by "Income Exempt from Tax"? State eight incomes which are entirely exempt from Income Tax. [8]
- (b) What do you mean by "Income from other Sources"? Give eight examples of Income from other sources. [8]
4. (a) "A Revenue receipt is Taxable as Income. Unless is expressly exempt under the Income Tax Act, whereas the "Capital Receipt" is generally exempt from Tax, unless it is expressly taxable." - Discuss. [8]
- (b) Distinguish between Capital Receipt and Revenue receipt. [8]
5. (a) Discuss the provisions under the Income Tax Act, 1961 relating to furnishing return the following situations:[2x4]
- (i) Return on Computer Readable Media.
  - (ii) Return of Loss.
- Revised Return.
  - Belated Return.
- (b) What do you understand by Permanent Account Number? Discuss the procedure for allotment of the number and its use. [8]
6. (a) Define self Assessment of Income. What is Income Escaping Assessment? [4+4]
- (b) What is "Best Judgement Assessment"? What remedies are available against Best Judgement Assessment? [8]

**Group B**  
**(West Bengal Value Added Tax)**

Answer any one Question

7. (a) Define "VAT". Discuss the advantages and disadvantages of VAT System. [2+6]  
 (b) Distinguish between VAT and Sale Tax. [4]  
 (c) What is Input Tax Credit? [4]
8. (a) Define and explain the following concepts under the West Bengal VAT Act: [2+<4]  
 Business.  
 Casual Dealer.  
 Goods.  
 Zero Rated Sale.
- (b) Discuss the provisions relating to Registration of a Dealer under the West Bengal VAT Act. Under what circumstances the registration can be cancelled? [8]

**Group C**  
**(Service Tax)**

Answer any one Question

9. (a) What do you mean by "Service Tax"? - Explain. [4]  
 (b) Explain the salient features of the structure of Service Tax in India. [8]  
 (c) Distinguish between Commodity Tax and Service Tax. [4]
10. (a) Define "Service". What do you mean by "Declared Service"? [4+4]  
 (b) Specify the Services not taxable in India. [8]

## ***2020 Company Law***

Answer any five Questions

1. (a) What is a Company?  
 (b) Discuss the advantages and disadvantages of Incorporation. [4+12]
2. (a) Who is a promoter? Critically discuss the position of a promoter and his liabilities.  
 (b) Can a promoter ratify the contracts of promoters who acted on behalf of the company before its incorporation? [10+6]
3. (a) Define Prospectus.  
 (b) Discuss misstatement in the prospectus and its legal consequences with reference to judicial decisions. [4+12]
4. (a) Briefly describe the concept of corporate veil.

- (b) Elucidate the circumstances under which corporate veil may be lifted. [6+10]
5. (a) What do you mean by Memorandum of Association? State its contents.  
(b) How can Articles of Association be altered? [10+6]
6. (a) Define Share. What are the different type of shares that may be issued by a company under the Companies Act?  
(b) Write down the difference between Shares certificate and Share Warrant. [10+6]
7. (a) What is a debenture? State and explain the different kinds of debentures.  
(b) Write a note on remedies of debenture holders in case of non payment. [10+6]
8. (a) Critically discuss the legal position of directors in a company.  
(b) Discuss the essentials of a valid meeting. [10+6]
9. (a) What do you understand by 'Winding Up' of a company?  
(b) What are the grounds for compulsory winding up of a company? [6+10]
10. Write short notes on any two:
- (a) Indoor Management.  
(b) Dividend.  
(c) Pre-Incorporation Contracts.  
(d) Liquidator.

## 2020 | Information Technology Law

Answer any five Questions

1. (a) Define the term 'Information Technology'.  
(b) Discuss the object & scope of Information Technology Law in India. [6+10]
2. Discuss the general concept of E-Governance with reference to the Information Technology Law in India. [16]
3. Discuss in brief the jurisdictional issue of 'Cyber Space' with special reference to the Informational Technology Act, 2000. [16]
4. (a) Define the term 'Electronic Signature'.  
(b) Explain Digital Signature with reference to the Informational Technology Law in Indian Context. [4+12]
5. Critically discuss the concept of E-commerce in India with reference in Information Technology Law in India perspectives. [16] 6. (a) Define the term 'Cyber Staking'.

- (b) Critically explain 'Cyber Crime' in Indian legal perspectives and suggest controlling measures. [4+12]
7. Critically discuss prevention and control of cyber terrorism with reference to Information Technology Law in India.
8. Write a note on Internet Service Providers and their liabilities.
9. Discuss in brief the role and functions of Cyber Appellate Tribunal.
10. Explain the right to privacy with reference to Voyeurism.

## 2020 | Labour and Industrial Laws II

Answer any five Questions

1. (a) What are the objects of the Industrial Disputes Act, 1947?  
(b) What are the salient features of the Act? [8+8]
2. (a) What are the various methods of settlement and adjudication of disputes?  
(b) Define 'Strike' and 'Labour' as laid down under the Industrial Disputes Act. [8+8]
3. (a) What are the duties of conciliation officers under the Industrial Disputes Act?  
(b) On whom shall an award of a Labour Court/ Tribunal/ National Tribunal be binding? [8+8]
4. Write short notes:  
(b) Award  
(c) Retrenchment  
(d) Employer  
(e) Public Utility Service.
5. (a) Define 'trade Dispute' and 'Trade Union' under the Trade Union Act, 1926.  
(b) How is Registered Trade Union dissolved? [12+6]
6. Discuss the health, safety and welfare of workers under the Factories Act, 1948. [16]
7. (a) How is an inspector appointed under Factories Act?  
(b) What are the powers of an Inspector as provided under the Factories Act, 1940? [8+8]
8. Define the following (any two): [8+8]  
(a) Adult.  
(b) Adolescent. (c) Child.

9. Write short notes on any four: [4x4]
- (a) Employer.
  - (b) Occupational Disease.
  - (c) Wages.
  - (d) Serious Bodily Injury.
  - (e) Commissioner.
  - (f) Partial Disablement.
10. (a) What is the procedure for submission of draft standing orders under the Industrial Employment (Standing Orders) Act, 1946?
- (b) Enumerate the method of certification of Standing Order. [8+8]

## 2020 Taxation of Law

### Group A

### (Income Tax)

Answer any three Questions

1. State whether the following statements are true or false:
- (a) Res Judicata is applicable in taxing statute.
  - (b) The Institute of Chartered Accountants of India has to pay tax on all of its income.
  - (c) Educational scholarship is exempted from tax.
  - (d) The Employer and employee relationship is not mandatory for an income adjudged under the head 'Salaries'.
  - (e) Income of the Cricket Control Board is wholly exempted from the Income Tax.
  - (f) Shares and stocks held for more than 12 months are treated as long-term capital assets.
  - (g) The incidence of taxation depends on the residential status of the assessee.
  - (h) Daily allowance paid to MLA's and MP's are part of their taxable income.
  - (i) VAT is an example of direct tax.
  - (j) Income Tax is indirect tax.
- (b) 'Total income of an assessee cannot be determined without knowing his Residential Status in India during the previous year' - explain. [6]
2. (a) What are the conditions for exemption from payment of Income tax by the Political Party?

- (b) Income Tax is a single tax, a tax on the total income, not a collection of taxes levied separately on each head of income'. - Discuss in detail the above principle in the context of the Income Tax Law in India. [8+8]
3. (a) Give eight examples of 'Income from other sources'.  
 (b) State eight incomes which are entirely exempt from Income Tax. [8+8]
4. (a) Define and discuss following under the Income Tax Act:  
 (a) Assessment Year and Previous Year.  
 (b) Assessee.  
 (c) Person.  
 (d) AOP and BOI.  
 (b) Define the term Income. What are the various heads of Income under the Income Tax Act? Distinguish between heads of Income and sources of Income. [2+2+4]
5. What is 'Permanent Account Number'? List out the persons who are liable to apply for allotment of PAN. What are the cases where quoting of PAN is compulsory? [16]
6. (a) Give a comprehensive study of commissioner's power of revision u/s 263 and 264 of the Income Tax Act. What is the remedy available to the assessee against revisionary orders of the commissioner?  
 (b) When does an appeal lie to the Supreme Court? [10+6]

**Group B**  
**(West Bengal Value Added Tax)**

Answer any one Question

7. (a) Define VAT. Discuss the advantages and disadvantages of VAT.  
 (b) Distinguish between VAT and Sales Tax. [10+6]
8. Write short notes on any four of the following: [4x4]  
 a. Goods.  
 b. Business.  
 c. Manufacture.  
 d. Input Tax.  
 e. Casual Dealer.  
 f. Capital Goods.

**Group B**  
**(Service Tax)**

Answer any one Question

9. What is Service Tax? Discuss the salient features of Service Tax in India. Who are liable to pay Service Tax? [4+6+6]

10. (a) Define 'Service'. What do you mean by 'Declared Service'?
- (b) Specify the services taxable in India.
- (c) Specify the Services not taxable in India.

## ***2019 Company Law***

Answer any two Questions

1. (a) What is Company? What are the steps required to be taken for the formation and registration of a company? [25]  
(b) Distinguish between a Private Company and a Public Company. [15]
2. (a) Define Prospectus. [10]  
(b) Discuss misstatements in the prospectus and its legal consequences. [30]
3. Explain the concept of reincorporated contract through promoter before formation of the company. [40]
4. What are the liabilities of Board of Directors towards the shareholders and stakeholders of a company? [40]
5. What is lifting of corporate veil? Under what circumstances corporate veil may be lifted under the provisions of the Companies Act, 1956? Discuss with relevant case laws. [10+30]
6. (a) Define share. What are the different types of shares that may be issued by a company under Companies Act, 1956? [25]  
(b) Write down the differences between Share Certificate and Share Warrant. [15]
7. (a) What is a debenture? State and explain the different kinds of debentures. [25]  
(b) Write a note on remedies of debenture-holders in case of non-payment. [15]
8. (a) Discuss the doctrine of indoor management. [20]  
(b) What are the legal effects of Ultra Vires action? [20]
9. (a) Discuss the legal position of the directors of the company. [20]  
(b) Distinguish between 'annual general meeting' and 'extra ordinary general meeting'. [20]
10. Write short notes on any two: [20×2]
  - (a) Common Seal.
  - (b) Quorum.
  - (c) Transmission of shares.
  - (d) Holding Company.

## **2019 / Information Technology Law**

Answer any two Questions

1. (a) Define the terms 'Computer network' and 'Internet'. [15]  
(b) Discuss the objectives of the Information Technology Law in Indian perspectives tracing historical developments of the law in the UK and India. [25]
2. Explain the Territoriality of Law and Territorial application of Law with special reference to the Information Technology Act, 2000 in India. [40]
3. What do you understand by the term 'Cyber Contravention'? Discuss the legal provisions on cyber contraventions in India with illustrations. [40]
4. Examine the relevant provisions of the Information Technology Act relating e-governance and e-records. [40]
5. (a) What do you understand by Digital Signature and Electronic Signature? [20]  
(b) Discuss the procedure of digital signature and its security system with reference to Indian legal system. [40]
6. Discuss the prevention and control of child pornography in cyberspace with reference to Indian Legal system. [40]
7. Examine the powers and functions of the controllers for prevention and control of cyber crime and contravention. [40]
8. Critically examine the relevant provisions of the Information Technology Act, 2000 in India for the prevention and control of Cyber Terrorism. [40]
9. Define and discuss about 'Cyber piracy' with reference to legal provisions and judicial decisions. [40]
10. Write short notes on any four of the following:[10×4]
  - (a) Liability of Internet Service Providers.
  - (b) Cyber Crime.
  - (c) Computer Applications and Cyber Security.
  - (d) Mobile-Commerce.
  - (e) E-Insurance.

## **2019 / Labour and Industrial Laws II**

Answer any two Questions

1. (a) What are the objects of the Industrial Disputes Act, 1947? [20]  
(a) What are the salient features of this Act? [20]
2. (a) Who are the authorities under the Industrial Dispute Act, 1947? [15]  
(a) Write a short note on powers and functions of those authorities. [15]
3. (a) What are the various methods of settlement and adjudication of Industrial dispute? [20]  
(a) Define 'Strike' and 'Lockout'. [20]
4. (a) What is an 'Industrial Dispute'? [10]  
(a) Who is an employer? [10]  
(b) Differentiate between 'Lay-off and 'Retrenchment'. [20]
5. Enumerate the object of the 'Industrial Employment (Standing Order) Act, 1946. What are the exceptions to the application of the statute? [25+15]
6. What are the matters provided in standing orders? Who is the authority to certify a draft of standing order? What is the procedure for certification of standing orders? [40]
7. (a) Define 'Trade Union' and 'Trade Dispute' under the Trade Union Act, 1926. [20]  
(a) State the provisions relating to the rights of minors to the relationship of Trade Union. [20]
8. (a) What are the privileges of a Registered Trade Union? [20]  
(a) Write note on 'Certificate of Registration'. [20]
9. Discuss the rights and liabilities of registered Trade Union. [40]
10. Write a short notes on any four of the following: [10><4]
  - (a) Closure.
  - (b) Employer.
  - (c) Trade Dispute.
  - (d) Workmen.
  - (e) Unfair labour Practice.
  - (f) Wages.
  - (g) Establishment.

## **2019 / Taxation Law**

### Group A

#### (Income Tax)

Answer any one Questions

1. Define and discuss the following under the Income Tax Act, 1961: [10×4]
  - (i) Person and Assessee.
  - (ii) AOP and BOI.
  - (iii) Income.
  - (iv) Assessment year and Previous year.
2. (a) How to determine Residential status of an Individual under the Income Tax Act? [20]
  - (b) Distinguish between the following: [10+10]
    - (i) Tax Planning and Tax Evasion.
    - (ii) Capital Receipt and Revenue Receipt.
3. (a) Give eight examples of 'Income from other sources'. [20]
  - (b) Give eight incomes which are entirely exempted from Income Tax. [20]
4. What is 'Permanent Account Number'? List out persons who are liable to apply for allotment of PAN. What are the cases where quoting of PAN compulsory? [40]
5. Define salary, according to Income Tax Act. Explain the importance of employer - employee relationship. Distinguish between Source of Income and Heads of Income. [40]
6. (a) Define Self Assessment Income. What is Income Escaping Assessment? [20]
  - (b) What is Best Judgement Assessment? What remedies are available against such assessment? [20]

### Group B

#### (West Bengal Value Added Tax & Service Tax)

Answer any one Question

7. (a) Define VAT. Discuss the advantages and disadvantages of VAT system. [5+20]
  - (a) Distinguish between VAT and Sales Tax. [15]
8. Write short notes on any four: [10×4]
  - (b) Business.
  - (c) Zero Rates sale.
  - (d) Goods.

- (e) Casual Dealer.
  - (f) Manufacture.
  - (g) Input Tax.
9. What is Service Tax? Discuss salient features of service Tax in India. Who are liable to pay Service Tax? [40]
  10. (a) Define 'Service'. What do you mean by 'Declared Service'? [20]  
(b) Specify the Services not taxable in India. [20]

## **2018 | Company Law**

Answer any five Questions

1. (a) What is a Company? What are the steps required to be taken for the formation and registration of a Company? [10]  
(b) Distinguish between a Private Company and a Public Company. [6]
2. (a) Who is a Promoter? Critically discuss the position of a Promoter and his liabilities. [10]  
(b) Can a Company ratify the contracts of promoters who acted on behalf of the company before its incorporation? [10]
3. (a) Define Prospectus. [4]  
(b) Discuss misstatement in the prospectus and its legal consequences with reference to Judicial decisions. [12]
4. (a) Briefly describe the concept of Corporate Veil. [6]  
(b) Elucidate the circumstances under which corporate veil may be lifted. [10]
5. (a) What do you mean by the Memorandum of Association? State its contents. [10]  
(b) How can Articles be altered? [6]
6. (a) Define Share. What are the different types of shares that may be issued by a company under the Companies Act, 1956? [10]  
(b) Write down the differences between a Share Certificate and Share Warrant. [6]
7. (a) What is a Debenture? State and explain the different kinds of Debentures. [10]  
(b) Write a note on remedies of debenture holders in case of non payment. [6]
8. (a) Critically discuss the legal position of directors in a Company. [8]  
(b) Distinguish between "Annual General Meetings" and "Extraordinary General Meetings" of a Company. What are their respective purposes? [8]

9. (a) What are the grounds for compulsory winding up of a Company? [12]  
(b) Name the persons entitled to present petition for such winding up. [4]
10. Write short notes on (any four): [4x4]
  - (a) Floating Charge.
  - (b) Dividend.
  - (c) Liquidator.
  - (d) Doctrine of Indoor Management.
  - (e) Doctrine of Ultra Vires.
  - (f) Quorum.

## **2018 / Information Technology Law**

Answer any five Questions

1. Discuss the object and historical growth of the Information Technology Law in India and the USA. [16]
2. Explain prospects and problems of application of E-Governance system in India with reference to suitable examples and legal provisions. [16]
3. Examine the significance of Digital Signature and Electronic Signature with reference to the Information Technology Act, 2000 in India. [16]
4. Discuss issues of Cyber Jurisdiction with reference to relevant cases and the Information Technology Act, 2000 in India. [16]
5. Explain the status of the Controller and Tribunal in India with reference to the Information Technology Law. [16]
6. Do you think Cyber Hacking is cyber crime? give your answer with reference to relevant cases and legal provisions. [16]
7. Discuss Cyber Terrorism with its prevention and control as provided under the Information Technology Law in India scenario and give your opinion for legal reforms, if required. [16]
8. Write a note on Right to Privacy in cyber space with special reference to Indian socio-legal scenario. [16]
9. (a) What do you understand by the term "Cyber Contraventions"? [4]  
(b) Distinguish between Cyber Contravention and Cyber Crimes with reference to the

Information Technology Act, 2000 in India. [12]

10. Write short notes on any four of the following: [4x4]

- (a) Computer Software.
- (b) Cyber Piracy.
- (c) E-contract.
- (d) Legal status of social media.
- (e) Liabilities of Internet Service Provider.
- (f) Cyber Fraud and Online Payment.

## **2018 / Labour and Industrial Laws II**

Answer any five Questions

1. (a) What is Industrial Dispute? Whether individual dispute can be treated as Industrial Dispute? [10]  
(b) What are the salient features of the Industrial Dispute Act, 1947? [6]
2. (a) What are the conditions precedent for closing down an undertaking under the Industrial Disputes Act, 1947? [10]  
(b) What penalties can be imposed on the employer who closes down an undertaking without complying with the provisions of the Act? [6]
3. (a) Explain the prohibitions as laid down in the Industrial Disputes Act, 1947, pertaining to 'Strike' and 'Lock-out'. [10]  
(b) Differentiate between 'Lay-off and 'Retrenchment'. [6]
4. (a) Briefly discuss the various authorities under the Industrial Dispute Act, 1947. [8]  
(b) How reference of disputes referred to Boards, Court or Tribunal by Government under Industrial Dispute Act, 1947? [8]
5. (a) How a Trade Union is formed under the Trade Union Act, 1923? [8]  
(b) What procedures are laid down for registration of a Trade Union under the said act? [8]
6. (a) What are the privileges of a Registered Trade Union? [4]  
(b) What are the object on which the general funds and political fund of a Registered Trade Union can be spent? [12]

7. (a) What do you mean by 'Standing Order'? what is the procedure for submission of draft Standing Order under the Industrial Employment (Standing Order) Act, 1946? [10]  
(b) Discuss the method of certification of Standing Order. [6]
8. (a) Is there any provision for modification of Standing Order under the Industrial Employment (Standing Order) Act, 1946? [6]  
(b) Discuss the provisions related to penalties and procedures in case of failure to submit draft Standing Order under the said Act. [10]
9. (a) What is meant by "Continuous Service" in the matter of Lay-off compensation? [6]  
(b) Who is 'Badli Workman'? What are his rights regarding Lay-off compensation? [10]
10. Write short notes on any four of the following: [4x4]
  - (b) Unfair Trade Practices.
  - (c) Employer.
  - (d) Basic Wage.
  - (e) Closure.
  - (e)Public Utility Services.
  - (f) Subsistence Allowance. (g)Trade Dispute.

## **2018 / Taxation Law**

Group A

(Income Tax)

Answer any three Questions

1. Define and discuss the following under Income Tax Act, 1961: [4x4]
  - (a) Assessee.
  - (b) Assessing Officer.
  - (c) Assessment Year and Previous Year.
  - (d) Company.
2. (a) (i) Explain the nature of exempted income of the Political Party. [4]  
(ii) What are the conditions for exemption from payment of Income Tax by the Political Party? [4]  
(b) Explain the importance of notice under section 142(1) and 143(2) of Income Tax, 1961. [8]
3. (a) Define Income. What are the various heads of Income under the Income Tax Act? Distinguish between "Source of Income" and "Heads of Income". [2+2+4]

- (b) What do you mean by "Income from other sources"? Give eight examples of Income from other sources. [8]
4. (a) How to determine Residential Status of an individual under Income Tax Act?  
(b) Distinguish between the following: [8+(4+4)]  
(i) Tax Planning and Tax Evasion.  
(ii) Earned Income and Unearned Income.
5. (a) Give a comprehensive study of Commissioner's Power of Revision u/s 263 and 264 of the Income Tax Act, 1961. What is the remedy available to the 'Assessee' against revisionary order of the Commissioner under section 263 of the said Act? [10]  
(b) When does an appeal lie to the Supreme Court? [6]
6. Write notes on Best Judgement Assessment & Income Escaping Assessment. [16]

**Group B**  
**(West Bengal Value Added Tax)**  
**Answer any one Question**

7. (a) What is VAT? Discuss the advantages and disadvantages of VAT system. [8]  
(b) Distinguish between VAT and Sales Tax. [4]  
(c) What is Input Tax? [4]
8. Define and explain the following concept under West Bengal VAT Act: [4+4]  
(a) Business.  
(b) Dealer.  
(c) Goods.  
(d) Input Tax Credit.

**Group C**  
**(Service Tax)**  
**Answer any one Question**

9. (a) What do you mean by "Service Tax"? - Explain. [4]  
(b) Who is liable to pay Service Tax? [4]  
(c) Explain the procedure for filling return of Service Tax. [4]  
(d) Distinguish between Commodity Tax and Service Tax. [4]
10. (a) Define 'Service'. What do you mean by 'Declared Service'? [8]  
(b) Discuss the provisions relating to payment of Service Tax. State the consequences if a person is liable to pay Service Tax fails to pay such tax. [8]

## **2017 | Company Law**

Answer any five Questions

1. (a) What is a Company? [4]  
 (b) Distinguish between a Private Company and a Public Company. [8]  
 (c) Discuss the position of a Promoter. [4]
2. Discuss the doctrine of Ultra Vires with decided case laws. [16]
3. (a) Define Prospectus. [4]  
 (b) What are the contents of Prospectus? [4]  
 (c) Write a note on "Misstatement in Prospectus." [8]
4. Discuss the doctrine of "Lifting the Corporate Veil" with decided case laws. [16]
5. (a) Define Share. [4]  
 (b) What are the different types of Shares? [6]  
 (c) Distinguish between Share Certificate and Share Warrant. [6]
6. Examine the power, duties and liabilities of Directors under the Company Law. [16]
7. (a) What do you understand by Company Meetings? [6]  
 (b) What are the different kinds of Meetings under Company Act? [10]
8. Discuss the doctrine of Indoor Management, pointing out the exception, if any, to the doctrine. [16]
9. What do you understand by "Winding Up" of a Company? What are grounds on which a Court can order Winding Up of a Company? [8+8]
10. Write short notes on (any two): [8X2]  
 (a) Memorandum of Association.  
 (b) Dividends.  
 (c) Pre-incorporation Contracts.  
 (d) Alteration of Articles.

## **2017 | Information Technology Law**

Answer any five Questions

1. (a) What do you understand by the term 'Computer'? [6]  
 (a) Discuss the object and scope of the Information Technology Law with reference to the United Nations Model Law and Indian Law. [10]

2. Discuss the concept of E-Governance with reference to the Information Technology Law in India and suitable examples. [16]
3. Critically examine the application of the Information Technology Act, 2000 in India with special reference to jurisdiction in Cyber Crime. [16]
4. Explain Digital Signature and Electronic Signature with reference to the Information Technology Act in India. [16]
5. Write a note on Internet Service Providers and their liabilities. [16]
6. Describe relevant legal provisions relating to Cyber Contraventions in India with suitable illustration. [16]
7. (a) What do you understand by Cyber Fraud? [4]  
(a) Examine law relating to Cyber Fraud in India with reference to relevant case. [12]
8. Critically discuss prevention and control of Cyber Terrorism with reference to the Information Technology Act, 2000 in India. [16]
9. Critically discuss legal provisions of E-Contract and E-Commerce in India with reference to merits and demerits, if any. [16]
10. Write short note on any four of the following: [4x4]
  - (a) Historical background of the Information Technology Law in India.
  - (b) Cyber Appellate Tribunal.
  - (c) Cyber Crime.
  - (d) Cyber Crime Cell.
  - (e) Computer Software.

## **2017 / Labour and Industrial Laws II**

Answer any five Questions

1. (a) Define "Industry" under the Industrial Disputes Act, 1947. [6]  
(b) Define "Wages" under the Industrial Disputes Act, 1947. [4]  
(c) Can an Individual Dispute be an Industrial Dispute? Give your answer based on relevant legal provision and judicial decision. [6]
2. (a) Define 'Strike' and 'Lock-out' as laid down under the ID Act, 1947. [6]  
(b) When can Strike and Lock-out be declared illegal? [6]

- (c) What are the penalties prescribed under the ID Act, 1947 for 'Illegal Strikes' and 'Lockouts'? [4]
3. (a) Define the term 'Industrial Dispute'. [8]  
 (b) Distinguish between (any two): [4X2]  
 (i) Lock-out and Closure.  
 (ii) Lay-off and Retrenchment.  
 (iii) Lay-off and Closure.  
 (iv) Board of Conciliation and Court of Enquiry.
4. Write short notes on (any two): [8X2]  
 (a) Award.  
 (b) Retrenchment.  
 (c) Wages.  
 (d) Badli Workman.  
 (e) Public Utility Service.  
 (f) Employer.  
 (g) Works Committee.
5. (a) State the provisions relating to the right of minors to the membership of Trade Union.  
 (b) Define 'Trade Dispute' and 'Trade Union' under the Trade Union Act, 1926.  
 (c) How is a Registered Trade Union dissolved? [6+6+4]
6. (a) What are the essentials to be furnished before the Registrar of Trade Union along with an application of a Trade Union for getting registration? [4]  
 (b) How can two or more unions amalgamate? [4]  
 (c) Write short notes on (any two): [4X2]  
 (i) Appointment of Registrar.  
 (ii) Power of Registrar.  
 (iii) Privileges of registered Trade Union.  
 (iv) Office-bearers.
7. (a) How is the Inspector appointed under Factories Act? [8]  
 (a) What are the power of an Inspector, as provided under the Factories Act, 1948? [8]
8. (a) Define the following (any two): [4><2]  
 Adult.  
 Adolescent.  
 Child.

- (b) Can a child who has not completed his 14<sup>th</sup> year be employed in a factory? Discuss. [8]
9. Discuss the health, safety and welfare of workers under the Factories Act, 1948. [16]
10. Write short notes on (any four): [4x4] (a) Partial Disablement.
- (a) Total Disablement.
  - (b) Employer.
  - (c) Occupational Diseases.
  - (d) Wages.
  - (e) Commissioner.
  - (f) Serious Bodily Injury.
  - (g) Qualified Medical Practitioner.

## **2017 / Taxation Law**

Group – A

(Income Tax)

Answer any three Questions

1. (a) State whether the following statements are true or false: [10]
- (a) Casual income is altogether exempted from taxation.
  - (b) Res Judicata is applicable in taxing statute.
  - (c) VAT is an example of Direct Tax.
  - (d) Any income from provident fund is wholly exempted from Income Tax.
  - (e) The Institute of Chartered Accountants of India has to pay tax on all of its income.
  - (f) The employer-employee relationship is mandatory for an income adjudged under the head 'Salaries'.
  - (g) University of Calcutta is a natural person.
  - (h) Previous year is also termed as uniform previous year.
  - (i) Educational Scholarship is exempted from tax.
  - (j) Income of the Cricket Control Board is wholly exempted from Income Tax.
- (b) How would you determine the Residential State of an individual under the Income Tax Act? [6]
2. (a) Give eight examples of "Income from other sources". [8]

- (b) State eight incomes which are entirely exempted from Income Tax. [8]
3. What is 'Permanent Account Number'? List out persons who are liable to apply for allotment of PAN. What are the cases where quoting of PAN is compulsory? [16]
4. Define the term Salary, according to Income Tax Act. Explain the importance of employer-employee relationship. Distinguish between Source of Income and Heads of Income. [16]
5. (a) Give a comprehensive study of Commissioner's power of revision u/s 263 and 264 of the Income Tax Act. What is the remedy available to the assessee against revisionary order of the commissioner? [10]
- (b) When does an appeal lie to the Supreme Court? [6]
6. Write notes on Best Judgement Assessment and Income Escaping Assessment. [16]

**Group - B**  
**(West Bengal Value Added Tax)**  
**Answer any one Question**

7. (a) Define 'VAT'. Discuss the advantages and disadvantages of VAT system. [10]
- (a) Distinguish between VAT and Sales TAX. [6]
8. Write short notes on any four: [4x4]
- (a) Capital Goods.
- (b) Input Tax.
- (c) Zero Rated Sale.
- (d) Business.
- (e) Goods.
- (f) Casual Dealer.
- (g) Manufacture.

**Group - B**  
**(Service Tax)**  
**Answer any one Question**

9. What is Service Tax? Discuss the salient feature of Service Tax in India. Who are liable to pay Service Tax? [16]
10. Define 'Service'. What do you mean by Declared Service? Specify the services taxable in India. [16]

## **2016 | Company Law**

Answer any five Questions

1. (a) What is a Company? [4]  
(b) Distinguish between a Private Company and a Public Company. [8]  
(c) Discuss the position of a Promoter. [4]
2. Discuss the Doctrine of Ultra-Vires with decided case laws. [16]
3. (a) Define Prospectus. [4]  
(b) What are the Contents of Prospectus? [4]  
(c) Write a note on "Misstatement in Prospectus". [8]
4. Discuss the doctrine of "Lifting the Corporate Veil" with decided case laws. [16]
5. (a) Define Share. [4]  
(b) What are the different types of Share? [6]  
(c) Distinguish between Share Certificate and Share Warrant. [6]
6. Examine the power, duties and liabilities of Directors under the Company Law. [16]
7. (a) What do you understand by Company Meetings? [6]  
(b) What are the different kinds of Meetings under Company Act? [10]
8. Discuss the doctrine of Indoor Management, pointing out the exception, if any, to the doctrine. [16]
9. What do you understand by "Winding up" of a Company? What are the grounds on which a Court can order winding up of a Company? [8+8]
10. Write short notes on (any two): [8X2]
  - (a) Memorandum of Association.
  - (b) Dividends.
  - (c) Pre-incorporation Contracts.
  - (d) Alteration of Articles.

## **2016 | Information Technology Law**

Answer any five Questions

1. (a) Define the terms Internet and Network. [4]  
(b) Discuss the history and growth of the Information Technology Law in India. [12]
2. Discuss the legal recognition of Electronic Records and E-Governance with reference to Indian Law. [16]

3. Discuss the concept and utilities of Digital Signature and Electronic Signature with reference to the Information Technology Act, 2000. [16]
4. Critically explain the Territorial Application of Law and Jurisdiction in Cyberspace. [16]
5. Critically examine the power and functions of Controller and Information Appellate Tribunal in India with reference to the Information Technology Law. [16]
6. (a) What do you understand by the term Cyber Crime? [4]  
(b) Critically elucidate Indian Law to combat Cyber Hacking. [12]
7. Discuss Indian legal provisions to prevent and control Cyber Piracy. [16]
8. (a) What do you understand by the term 'E-Commerce'? [4]  
(b) Discuss the role of Consumer Forum in case of Cyber Contraventions relating to ECommerce in Indian Context. [12]
9. Write a critical note on Internet Service Providers with reference to Indian Law. [16]
10. Write notes on any four of the following: [4x4]
  - (a) Computer Software.
  - (b) Cyber Terrorism.
  - (c) Cyber Fraud.
  - (d) Validity of E-Wallet.
  - (e) Prospects of Online Courses.

## ***2016 / Labour and Industrial Laws II***

Answer any five Questions

1. (a) What are the objects of the Industrial Disputes Act, 1947? [10]  
(b) What are the salient features of this Act? [6]
2. (a) What are the various methods of settlement and adjudication of Industrial Disputes? [10] (b) Define 'Strike' and 'Lockout' as laid down under Industrial Disputes Act, 1947. [6]
3. (a) What are the duties of Conciliation Officers under the Industrial Disputes Act?  
(b) On whom shall an award of a Labour Court, Tribunal or National Tribunal be binding?  
(c) How long can an award remain in force? [10+3+3]
4. (a) What are the conditions precedent for closing down an undertaking under the Industrial Disputes Act? [10]  
(b) What penalties can be imposed on the employer who closes down an undertaking without complying with provisions of the Act? [6]

5. (a) Define 'Trade Union' and 'Trade Dispute' under the Trade Union Act, 1926.  
 (b) How is a Registered Trade Union dissolved?  
 (c) State the provisions relating to the rights of minors to the membership of Trade Union. [4+4+8]
6. (a) What are the privileges of a Registered Trade Union? [6]  
 (b) What are the objects on which the general funds of a Registered Trade Union may be spent? [6]  
 (c) Write a note on 'Certificate of Registration'. [4]
7. (a) What is the procedure for submission of draft Standing Order under the Industrial Employment (Standing Orders) Act, 1946? [8]  
 (b) Discuss the method of certification of Standing Orders. [8]
8. (a) Enumerate the object of the Industrial Employment (Standing Orders) Act, 1946. [10]  
 (b) What are the exceptions to the application of the Statute? [6]
9. (a) Differentiate between 'Lay-Off and 'Retrenchment'. [6]  
 (b) Discuss the procedure for Retrenchment under Industrial Disputes Act, 1947. [4]  
 (c) How can retrenched workman be re-employed? [3]  
 (d) What are the Rights of a Workman as to compensation on being retrenched? [3]
10. Write short notes on (any four): [4x4]
  - (a) Workmen.
  - (b) Industrial Undertaking.
  - (c) Unfair Labour Practice.
  - (d) Disqualification of Office-bearers.
  - (e) Badli-workman.
  - (f) Lay-off.
  - (g) Lock-out.
  - (h) Employer.

## **2016 / Taxation Law**

### Part 1

#### (Income Tax)

Answer any three Questions

1. (a) State whether the following statement are true or false (any eight): [1><8]
- I. Income Tax in Indirect Tax.

- II. Casual Income is exempt from Taxation.
  - III. Res Judicata principle is applicable in Taxing Statutes.
  - IV. VAT is an ideal example of Direct Tax.
  - V. An income from Provident Fund is wholly exempt from Income Tax.
  - VI. The employer employee relationship is not mandatory for an income to be adjudged under the head 'Salaries'.
  - VII. Shares held for more than 12 months are treated as long term capital assets.
  - VIII. Daily allowances paid to MLAs and MPs are part of their Taxable Income.
  - IX. The incident of taxation depends on the residential status of the assessee.
  - X. Any arrear of salaries received in the previous year, if not taxed in any earlier previous year, shall be taxable in the year of receipt.
- (b) State briefly the criteria to be fulfilled under Section 6 to makes an individual: [4+4]
- (i) A resident and ordinarily resident.
  - (ii) A resident but not ordinarily resident.
2. (a) What are the conditions for exemption from payment of Income Tax by the political party? (b) "Income Tax is a single tax, a tax on the total income, not a collection of taxes levied separately on each head of income". Discuss in detail the above principle in the context of Income Tax law in India. [8+8]
  3. (a) State eight incomes which are entirely exempt from Income Tax. [8]  
(b) Distinguish between 'Source of Income' and 'Heads of Income'. [4]  
(c) State four incomes which are taxable under the Head Income from other sources. [4]
  4. (a) What is PAN? Who are required to obtain PAN? [3+5]  
(b) Give a list of eight transactions for which furnishing PAN is mandatory. [8]
  5. (a) What is a 'Return of Income'? Who are the persons required to compulsorily file a Return of Income? [3+5]  
(b) Write short notes on: [4+4]
    - (i) Return of Loss.
    - (ii) Belated Return.
  6. (a) Define Self Assessment Income. What is Income Escaping Assessment? [4+4]  
(b) What is Best Judgement Assessment? What remedies are available against such Assessment? [4+4]

**Part II**  
**(West Bengal Value Added Tax)**  
**Answer any one Question**

7. (a) Define VAT. Also discuss the advantages and disadvantages of VAT system.  
 (b) Distinguish between VAT and Sales Tax. [2+8+6]
8. Write short notes on (any four): [4x4]
- (a) Business.
  - (b) Goods.
  - (c) Input Tax.
  - (d) Casual Dealer.
  - (e) Manufacture.
  - (f) Zero Rated Sale.

**Part III**  
**(Service Tax)**  
**Answer any one Question**

9. (a) Define 'Service'. What do you mean by 'Declared Service'? [8]  
 (b) Specify the Services not Taxable in India. [4]  
 (c) Specify the Services Taxable in India. [4]
10. (a) What do you mean by Service Tax? [4]  
 (b) Explain the salient features of Service Tax in India. [8]  
 (c) Distinguish between Commodity Tax and Service Tax. [4]

**2015 | Company Law**

Answer any five Questions

1. What is Company? Compare the salient features of Company Act, 1956 with Company Act, 2013. [16]
2. Explain the concept of pre-incorporated contract through promoter before formation of Company. [16]
3. What are the contents of Articles and Memorandum of Association under the existing laws? Explain the differences between them. [16]

4. "Prospectus of a company is the key document for any company" - Critically discuss. [16]
5. What are the liabilities of Board of Directors towards Shareholders and Stakeholders of any Company? [16]
6. What do you mean by Share Certificate? Who are custodian of Books and Documents relating to issue of Share Certificate? Explain the form of such Certificates. Explain the procedure for issuing Share Certificates. [16]
7. What are the differences between Dividends and Debentures? Explain the related provisions under Company Act, 1956 for issuing debenture. [16]
8. Discuss the doctrine of Ultra Vires. What are the effects of Ultra Vires Actions? [4+12]
9. Explain the doctrine of Indoor Management and State the exceptions, if any. [16]
10. What Short Notes on any four of the following: [4x4]
  - (a) Common Seal.
  - (b) Voluntary Winding up of a Company.
  - (c) Dividends.
  - (d) Special Resolution.
  - (e) Corporate Veil.
  - (f) Transmission of Shares.
  - (g) Government Company.
  - (h) Holding Company.

## **2015 / Information Technology Law**

Answer any five Questions

1. (a) What do you understand by the term Computer Software? [8]  
(b) Discuss the history and growth of the Information Technology Law in India. [10]
2. Discuss provisions of the Information Technology Act relating to legal recognition of Electronic Records and E-Governance. [16]
3. Discuss the legal provisions of Digital Signature and Electric Signature in India. [16]
4. Examine the question of jurisdiction in cyberspace with reference to the Information Technology Act. [16]
5. Discuss powers and functions of Controller and Information Appellate Tribunal in Indian perspectives. [16]

6. Discuss any two Cyber Contraventions with reference to the Indian Legal system. [16]
7. What do you understand by the term Cyber Crime? Discuss Indian Legal Provisions and Judicial Approaches to control Cyber Fraud. [16]
8. Discuss Cyber Pornography with reference to the Indian Law. [16]
9. What do you understand by Cyber Terrorism? Examine Legal Provisions in Indian to prevent and control Cyber Terrorism. [16]
10. Write notes on any two of the following: [8X2]
  - (b) Online Contract.
  - (c) Cyber Hacking. (c) E-Commerce.
  - (d)

## ***2015 / Labour and Industrial Laws II***

Answer any five Questions

1. (a) Define 'Industry' as laid down under the Industrial Act, 1947. Does a Hospital come within the definition of an Industry? [10]
  - (b) What is public utility service under the Industrial Disputes Act, 1947? [6]
2. (a) Who are the Authorities under the Industrial Disputes Act, 1947? [4]
  - (b) Write a short notes on power and functions of those Authorities. [12]
3. (a) Who will referred the Dispute to whom? What is the procedure for reference of Dispute under the Industrial Disputes Act, 1947? [4+6]
  - (b) On whom shall as award at a Labour Court, Tribunal be binding? [6]
4. (a) Define the term "Trade Union" under the Trade Union Act, 1926. [4]
  - (b) What is the procedure for Registration of a Trade Union? [6]
  - (c) When can the Registration of a Trade Union be cancelled? [6]
5. Discuss the rights and liabilities of Registered Trade Union. [16]
6. (a) Define 'Trade Union' and 'Trade Dispute' under the Trade Union Act, 1926.
  - (b) What are the objects on which the general funds of a registered Trade Union may be spent?
  - (c) State the provisions relating to the Rights of Minors to the membership of a Trade Union. [4+6+6]

7. (a) Enumerate the object of the Industrial Employment (Standing Orders) Act, 1946. [10]  
(b) What are the exceptions to the applications to the application of the Statute? [6]
8. (a) What are the matters provided in Standing Orders? [8]  
(b) Who is the authority to certify the draft of a Standing Order? [2]  
(c) What is the procedure for Certification of Standing Orders? [6]
9. (a) Discuss procedure for retrenchment under the Industrial Disputes Act, 1947.  
(b) How can retrenchment workman be re-employed?  
(c) Distinguish between Lock Out and Closure. [6+5+5]
10. Write short notes on (any four): [4x4]
  - (a) Industrial Disputes.
  - (b) Public Utility Service.
  - (c) Badli Workman.
  - (d) Closure.
  - (e) Trade Dispute.
  - (f) Appellate Authority.
  - (g) Employer.

## ***2015 / Taxation Law***

### **Group A**

### **(Income Tax)**

**Answer any three Questions**

1. (a) State whether the following statement are true or false:[1×10]
  - I. Dividend received by a shareholder from a Public Limited Company carrying on agricultural operation is 'Agricultural Income'.
  - II. A lump sum receipt is always a capital receipt.
  - III. Amount received on assignment of trade mark is a capital receipt.
  - IV. The Institute of Chartered Accountants of India has to pay tax on all its income.
  - V. The employer employee relationship is not mandatory for an income adjudge under the head 'Salaries'.
  - VI. Income from contract for service is included under the head 'salaries' for taxing purposes.
  - VII. Loss from speculation in 'Silver' may be earned, forward against profit from speculation in 'Gold'.
  - VIII. Shares and stock held for more than 12 months are treated as long term capital assets.

- IX. Regular assessment means the assessment made in Sub-section 3 of Section 143 or section 144.
- X. Income of the Cricket Control Board is wholly exempted from Income Tax.
- (b) "Total income of an assessee cannot be determined without knowing Residential Status in India during the previous year" - Explain the statement. [6]
2. (a) What do you mean by the term 'Assessee' and 'Assessment Year'? [3]  
 (b) Distinguish between 'Source of Income' and 'Heads of Income'. [3]  
 (c) Define the term 'Salary' under the Income tax Act. Explain the significance of the employer and employee relationship in the content of it. [10]
3. (a) What do you understand by Permanent Account Number? Discuss the procedure for allotment of this number and its use. [8]  
 (b) Who are exempted from the requirement of quoting Permanent Account Number in their document and correspondences? [4]  
 (c) B Ltd., a manufacturing company constructed residential flats and let them to employees at a national rent deductible from their salary. Determine the head under which rental income of the company is to be charged. [4]
4. Explain the importance of -  
 (a) Notice under Section 142(1) and notice under Section 143(2) of the Income Tax Act, 1961.  
 Discuss the provision relating to best judgement assessment under the Income tax Act. (b) What is the remedy against such assessment? [8+8]
5. Give a comprehensive study of Commissioner's:  
 (b) Power of Revision under Section 263 and 264 of the I. T. Act, 1961. What is the remedy available to the 'Assessee' against revisionary order of the Commissioner under Section 263 of the said Act? [10]  
 (c) When does an appeal lie to the Supreme Court? [6]
6. (a) Give eight examples of "Income from other sources". [8]  
 (b) State eight incomes which are entirely exempted from Income Tax. [8]

**Group B**  
**(West Bengal Value Added Tax)**  
**Answer any one Question**

7. (a) Discuss the advantages and disadvantages of VAT system. [6]  
 a. Who is liable to pay Value Added Tax (VAT)? [2]

b. Discuss with suitable examples of various methods for computation of VAT liability. [8]

8. Write short notes on any four: [4x4]

- a. Capital Goods.
- b. Input Tax.
- c. Reverse Credit.
- d. Zero Rated Sale.
- e. Business.
- f. Casual Dealer.
- g. Goods.
- h. Manufacture.

**Group C**  
**(Service Tax)**  
Answer any one Question

9. (a) Discuss the salient features of Service Tax in India. [8]  
(b) Who are liable to pay Service Tax? [4]  
(c) Specify the services taxable in India. [4]
10. (a) Explain the procedure for filling return of Service Tax. [4]  
(b) Distinguish between Commodity Tax and Service Tax. [4]  
(c) Discuss the provisions relating to Payment of Service Tax. State the consequences if a person liable to pay Service Tax fails to pay such Tax. [8]

## 2014 | Company Law

Answer any five Questions

1. (a) What is a Company? What are the steps required to be taken for the formation and registration of a Company? [10]  
(b) Distinguish between a Private Company and a Public Company. [6]
2. (a) Who is a Promoter? Critically discuss the position of a Promoter and his liabilities. [10]  
Can a Company ratify the contracts of promoters who acted on behalf of the Company  
(b) before its incorporation? [6]
3. (a) Define Prospectus. [4] (b) Discuss misstatement in the prospectus and its legal consequences with reference to judicial decisions. [12]

4. (a) Briefly describe the concept of Corporate Veil. [6]  
(b) Elucidate the circumstances under which the Corporate Veil may be lifted. [10]
5. (a) What do you mean by Memorandum of Association? State its contents. [10]  
(b) How can Articles of Association be altered? [6]
6. (a) Define Share. What are the different types of Shares that may be issued by a Company under the Companies Act, 1956? [10]  
(b) Write down the differences between Share Certificate and Share Warrant. [6]
7. (a) What is Debenture? State and explain the different kinds of Debentures. [10]  
(b) Write a note on remedies of Debenture holders in case of non-payment. [6]
8. (a) Critically discuss the legal position of directors in a Company. [8]  
(b) Distinguish between 'Statutory Meeting' and 'Extraordinary General Meeting' of a Company. What are their respective purposes? [8]
9. (a) What are the grounds for compulsory winding up of a Company? [12]  
(b) Name the persons entitled to present a petition for such winding up. [4]
10. Write short notes on (any four): [4x4]
  - (a) Doctrine of Indoor Management.
  - (b) Transfer of Shares.
  - (c) Dividend.
  - (d) Quorum.
  - (e) Liquidator.
  - (f) Appointment of a Director.
  - (g) Floating Charge.

## **2014 / Information Technology Law**

Answer any five Questions

1. (a) Define the terms Computer and Computer System. [6]  
(a) Discuss the history and growth of the Information Technology Law in India with reference in The USA and the UK. [10]
2. Discuss the legal provisions relating to legal recognition of electronic records and e-governance in India Perspectives. [16]
3. (a) What do you understand by the terms Digital Signature and Electric Signature? [6]

- (a) Examine legal provisions for the security Electronic and Digital Signatures in India. [10]
4. Critically discuss the issue of jurisdiction in cyberspace with reference to the Information Technology Act in India. [16]
5. Discuss powers and functions of Controller and Information Appellate Tribunal in India. [16]
6. What do you understand by the term Cyber Contravention? Discuss and two Cyber Contraventions with reference to the Indian Law. [16]
7. Define the term Cyber Crime. Discuss Indian Legal provisions any Judicial Approaches to combat cyber pornography. [16]
8. Write a note on any four of the following: [4x4]
- (b) Computer Network.
- (c) Cyber Piracy.
- (d) Cyber Hacking.
- (e) Internet Service Providers.
- (f) E-Commerce.
9. (a) Discuss the powers of Police Officers in controlling and preventing Cyber Crimes. [6]  
(b) Give your opinion for the prevention and control of Cybercrime in India. [10]
10. (a) What do you understand by 'Network Service Provider'? [6]  
(b) Examine the liabilities of Network Service Providers in India. [10]

## **2014 / Labour and Industrial Laws II**

Answer any five Questions

1. (a) What are the objects of the Industrial Disputes Act, 1947? [10]  
(b) What are the salient features of this Act? [6]
2. (a) What are the duties of Conciliation Officers under the Industrial Disputes Act?  
(b) On whom shall an award of a Labour Court, Tribunal or National Tribunal be binding?  
(c) How long can an award remain in force? [10+3+3]
3. (a) What are the conditions precedent for closing down an undertaking under the Industrial Disputes Act? [10]

(b) What penalties can be imposed on the employer who closes down an undertaking without complying with the provisions of the Act? [6]

4. (a) When and under what circumstances strikes become illegal under the Industrial Disputes Act, 1947? [10]

(b) Compare and contrast Strike and Lock-outs. [6]

5. (a) How a Trade Union is formed under the Trade Union Act, 1926? [10]

(b) What procedures are laid down for registration of a Trade Union Under the said Act? [6]

6. (a) Discuss the specific objects to form political funds under the Trade Union Act? [10]

Is there any provision for charge of name of a Trade Union or of amalgamation of two or (b) more Trade Union under the said Act? Discuss. [6]

7. (a) What is the procedure for submission of draft Standing Orders under the Industrial Employment (Standing Orders) Act, 1946? [8]

(b) Discuss the method of Certification of Standing Orders. [8]

8. (a) Is there any provision for modification of Standing Orders under the Industrial Employment (Standing Orders) Act? Discuss. [10]

(b) What legal measures can be taken by the aggrieved employers or Workmen or Trade Unions against the order of the Certifying Officer under the said Act? [8]

9. Write short notes on (any four): [4x4]

(a) Workmen.

(e) Unregistered Trade Union.

(b) Industrial undertaking.

(f) Disqualification of Office-bearers.

(c) Unfair Labour Practices. (d) Continuous (g) Subsistence allowance.

Service.

## **2014 / Taxation Law**

### Group A (Income Tax)

Answer any three Questions

1. (a) State whether the following statements are 'true' or 'false': [1X8]

I. Casual income is altogether exempted from taxation.

II. Res Judicata or Estoppel principle is applicable in taxing statute.

- III. VAT is an ideal example of Direct Tax.
  - IV. Any Income from Provident Fund is wholly exempted from Income Tax.
  - V. City Compensatory Allowance is fully taxable.
  - VI. Any sum received under Key-man Insurance Policy including bonus is chargeable under the head income from other Sources.
  - VII. Previous year is also termed as Uniform Previous Year.
  - VIII. University of Calcutta a natural person.
    - (b) How would you determine the Residential Status of an individual under the Income Tax Act, 1961? [8]
2. (a) Define and discuss the following under the Income Tax Act: [2X4]
    - (i) Person; (ii) Assessee; (iii) Assessment Year and Previous Year; (iv) AOP and BOI.
 Define Income. What are the various Heads of Income under the Income Tax Act? (b) Distinguish between Heads of Income and Sources of Income. [2+2+4]
  3. (a) What do you mean by "Income Exempt from Tax"? State eight incomes which are entirely exempt from Income Tax. [8]
    - (b) What do you mean by "Income from Other Sources"? Give eight examples of Income from other sources. [8]
  4. (a) "A 'Revenue Receipt' is taxable as income, unless is expressly exempt under the Income Tax Act, whereas the 'Capital Receipt' is generally exempt from tax, unless it is expressly taxable." - Discuss. [8]
    - (c) Distinguish between Capital Receipt and Revenue Receipt. [8]
  5. (a) Discuss the provisions under the Income Tax Act, 1961 relating to furnishing return in the following situations: [2><4]
    - (i) Return on Computer Readable Media; (ii) Return of Loss; (iii) Revised Return; (iv) Belated Return.
    - (a) What do you understand by Permanent Account Number? Discuss the procedure for allotment of this number and its use. [8]
  6. (a) Define Self Assessment of Income. What is become Escaping Assessment?
    - (b) What is 'Best judgement Assessment'? What remedies are available against Best Judgement Assessment? [4+4+8]

**Group B**  
**(West Bengal Value Added Tax)**  
 Answer any one Question

7. (a) Define 'VAT'. Discuss the advantages and disadvantages of VAT system.  
 (b) Distinguish between VAT and Sales Tax.  
 (c) What is Input Tax Credit? [2+6+4+4]
8. (a) Define and explain the following concepts under the West Bengal VAT Act.  
 (i) Business; (ii) Casual Dealer; (iii) Goods; (iv) Zero Rated Sale. [2+<4]  
 (b) Discuss the provisions relating to Registration of a Dealer under the West Bengal VAT Act, Under what circumstances the registration can be cancelled? [8]

**Group C**  
**(Service Tax)**  
 Answer any one Question

9. (a) What do you mean by 'Service Tax'? --- Explain. [4]  
 (b) Explain the salient features of the structure of Service Tax in India. [8]  
 (c) Distinguish between Commodity Tax and Service Tax. [4]
10. (a) Define 'Service'. What do you mean by 'Declared Service'? [4+4]  
 (b) Specify the Services not taxable in India. [8]

## 2013 | Company Law

Answer any five Questions

1. (a) Define a Company and state its essential features. [10]  
 (a) Distinguish between a Public and a Private Company. [6]
2. (a) What do you mean by Corporate Veil? [4]  
 (a) Enumerate the circumstances when Corporate Veil may be lifted by the Courts. [12]
3. (a) What do you mean by the Memorandum of Association? State the contents of a Memorandum. [10]  
 (a) Critically discuss the Doctrine of Ultra Vires. [6]
4. (a) Critically discuss the position of a Promoter and his liability. [10]  
 (a) Write a short note on alteration of Articles of Association of a Company. [6]

5. (a) Explain the general provisions regarding allotment of Shares. [10]  
(a) Distinguish between Share Certificate and Share Warrant. [6]
6. (a) Who can become a member of a Company? Also state how a person can become a member of a Company? [10]  
(a) Distinguish between Equity Shareholders and Preference Shareholders. [6]
7. (a) Discuss the rules regarding payment of dividend on a Company. [10]  
(a) Define a Debenture and state its characteristics. [6]
8. (a) What do you mean by Company Meetings? [4]  
(a) Discuss the different kinds of Meetings under the Companies Act. [12]
9. (a) Discuss in detail the grounds for compulsory winding up of a Company. [10]  
(a) Analyse the role of a liquidator in a Company. [6]
10. Write short notes on any four: [4x4]
  - (a) Doctrine of Indoor Management.
  - (a) Floating Charge.
  - (b) Appointment of Directors.
  - (c) Remedies of Debenture Holders.
  - (d) Registration of Companies.
  - (e) Certificate of Incorporation
  - (f) Transfer of Shares.
  - (g) Liquidator of Company.

## **2013 / Information Technology Law**

Answer any five Questions

1. (a) Trace the nature, scope and object of Information Technology Law in India.  
(b) What do you mean by Cyber Appellate Tribunal? Briefly describe its procedure and powers. [8+8]
2. (a) What is Electronic Record? Are they recognised by Law? [6]  
(b) What is the procedure for Authentication of Electronic Records? How are they used and applied by Government? [10]
3. (a) What do you mean by Cyber Contraventions? [6]  
(b) Write a critical note on the remedies for its Contraventions. [10]

4. Write short notes on any four of the following: [4x4]
  - (a) Internet. (d) Data.
  - (b) Computer. (e) E-Commerce.
  - (c) Computer-system. (f) Computer-Virus.
5. Draw distinctions between: [8X2]
  - a. Electronic Signature and Digital Signature.
  - b. Cyber Offences and Cyber Contraventions.
6. (a) Who is known as Controller of Certifying Authorities under the Information Technology Act? Mention his various functions. [8]
   
(b) Explain the proper meaning of Cyber Jurisdiction. [8]
7. Trace out the meaning and illustration with leading cases on any four of the following: [4x4]
  - (a) Cyber Terrorism.
  - (b) Cyber Pornography
  - (c) Cyber Hacking.
  - (d) Cyber Theft.
  - (e) Cyber Fraud.
8. What is a Network Service Provider? Cite with relevant case-laws the liabilities of Network Services in India. [16]
9. (a) What do you understand by Computer and Computer System? [6]
   
(b) Discuss how the Information Technology Law has been development in India. [10]
10. (a) What is Cyber Crime? [6]
   
(b) Discuss the powers of police officers in controlling and preventing cyber crimes. [10]

## **2013 / Labour and Industrial Laws II**

Answer any five Questions

1. (a) Define 'Industry' as laid down under the Industrial Disputes Act, 1947. Does an Educational Institution come within the definition of an Industry? [10]
   
(b) What is an 'Industrial Disputes'? [4]
   
(c) Who is an 'Employer'? [2]

2. (a) What are the various methods of settlement and adjudication of Industrial Disputes? [10]  
(b) Define 'Strike' and 'Lockout' as laid down under the Industrial Disputes Act, 1947. [3+3]
3. (a) Differentiate between 'Lay-off and 'Retrenchment'. [6]  
(b) Discuss the procedure for Retrenchment under Industrial Disputes Act, 1947. [4]  
(c) How can Retrenched Workmen be re-employed? [3]  
(d) What are the rights of a workman as to compensation on being retrenched? [3]
4. (a) Define 'Trade Union' and 'Trade Dispute' under the Trade Union Act, 1926.  
(b) How is a Registered Trade Union dissolved?  
(c) State the provisions relating to the rights of minors to the membership of Trade Union. [4+4+8]
5. (a) What are the privileges of a registered Trade Union? [6]  
(b) What are the objects on which the general funds of a registered Trade Union may be spent? [6]  
(c) Write a note on 'Certificate of Registration'. [4]
6. Enumerate the object of the Industrial Employment (Standing Order) Act, 1946. What are the exceptions to the application of the Statute? [10+6]
7. What are the matters provided in Standing Orders? Who is the authority to certify a draft of Standing Order? What is the procedure for certification of Standing Orders? [6+2+8]
8. (a) On whom shall an award at a Labour Court, Tribunal be binding? [4]  
(b) How long can an award remain in force? [4] (c) What protection is available to a workman whose name is borne on the muster-rolls at an industrial establishment against lay-off? [8]
9. Write short notes on any four: [4x4]
  - (b) Badli Workman.
  - (c) Closure.
  - (d) Public Utility Service.
  - (e) Establishment.
  - (f) Wages.
  - (g) Rules of Trade Union.
  - (h) Power of Register.

## **2013 / Taxation Law**

### **Group A (Income Tax)**

**Answer any three Questions**

1. (a) In each of the following sub questions, only one answer is correct. Reproduce in full the correct answer of the sub-questions. Do not give any reasoning for your answer. [1X8]
  - (i) Rates of Income Tax are fixed under . (a) The Income-tax Act; (b) The Finance Act; (c) An Ordinance.
  - (ii) A person, who is a resident and ordinarily resident would have to pay tax on :
    - (a) Income that is received in India alone;
    - (b) Income that accrues or arises in India is received in India alone; (c) All incomes wherever they arises.
  - (iii) A municipality will be assessed under the Income-tax etc, as :
    - (a) An artificial Juridical Person; (b) An association of person; (c) A local authority.
  - (iv) Agricultural Income includes .
    - (a) Income from interest on arrears of rent payable in respect of land used for agricultural Purposes;
    - (b) Income from sale of forest trees of spontaneous growth on which no operation for their preservation and growth were performed;
    - (c) Income from use of land of grazing cattle required for agricultural pursuits.
  - (v) Salary payable by the Government of India to an Indian citizen for services rendered outside India .
    - (a) Is taxable in India.
    - (b) Is not taxable in India.
    - (c) Is includible in the total income for rate purpose only.
  - (vi) Returns of income from persons deriving income only from 'Salaries and for which accounts are not maintained, are due by : (a) September 30; (b) June 30; (c) July 31.
  - (vii) The liability to pay tax in respect of income from house property is upon :
    - (a) Tenant; (b) Legal Owner; (c) Lessee.

- (viii) An order of assessment under Income Tax Act, has to be made by :
- (a) Commissioner of Income Tax; (b) Income-tax Inspector; (c) Assessing Officer.
- (b) State briefly the criteria to be fulfilled under Section 6 to make an individual (i) "resident" and (ii) "resident but not ordinarily resident". [8]
2. (a) (i) Explain the nature of exempted income of the Political Party. [4]
- (ii) What are the conditions for exemption from payment of Income Tax by the Political Party. [4]
- (b) "Income Tax is a single tax, a tax on total income, not a collection of taxes levied separately on each head of income" - Discuss in detail the above principle in the context of Income Tax in India. [8]
3. (a) Distinguish between (any two) of the following: [6><2]
- (i) Association of Persons (AOP) and Artificial Juridical Person.
- (ii) Earned Income and Unearned Income.
- (iii) Tax Planning and Tax Evasion.
- (iv) Cost of Acquisition and Cost Improvement. (b) Write brief note on the terms (any one): [4><1] (i) Assessee.
- (ii) Zero Coupon Bond.
4. (a) "Salary is the re-compense or consideration give to a person for the vains he has bestowed upon another's business." In the light of the above statement, what are the basic elements of Salary? Give a study of employer - employee relationship under the head "Salary". [8]
- (b) "Income Tax is charged on inherent earning capacity of the building and such earning capacity is termed as 'Annual Value" - In view of the above statement how the Annual Value is determined upon considering the relevant factors. [8]
5. (a) Explain the significance of -
- Notice under Section 142 (1) and Notice under Section 143 (2) of the I. T. Act, 1961. [8]
- (b) Give an outline of the provision relating to best judgement assessment under the Income Tax Act. What is the remedy against such assessment? [8]
6. (a) Give a comprehensive study of Commissioner's Power of Revision U/S 263 and 264 of the Income Tax Act, 1961. What is the remedy available to the assessee against revisionary orders of the Commissioner under Section 263 of the said Act? [10]
- (a) When does an appeal lie to the Supreme Court? [8]

**Group B**  
**(West Bengal Value Added Tax)**  
**Answer any one Question**

7. (a) Who is liable to pay Value Added Tax (VAT)? Discuss the advantages of introduction of VAT in India. [2+6]  
 (b) Discuss with suitable example of various methods for computation of VAT liability. [8]
8. (a) Discuss the limitation of Value Added Tax (VAT). [8] (b) Write short notes on (any two):  
 [4X2]
- (i) Capital Goods.
  - (ii) Input Tax.
  - (iii) Reverse Credit.
  - (iv) Zero Rated Sale.

**Group C**  
**(Service Tax)**  
**Answer any one Question**

9. (a) (i) Is Service Tax a Direct Tax?  
 (ii) Service Tax Law applicable to the whole of India?  
 (iii) Is Service Tax Law leviable only when the payment for the services received?  
 (iv) What is the present rate of Service Tax in India?  
 (v) Is Service Tax Return can be revised?  
 (vi) Is Service Tax applicable in case of export of service?  
 (vii) Is Service Tax payable in case of free services?  
 (viii) Is Service Tax burden can be passed on to client/user of Service?
- (b) Discuss broadly the salient features of Service Tax in India. [8]
10. (a) What do you mean by the taxable services in the context of Service Tax? [8]  
 (b)(i) Explain the procedure for filling return of Service Tax. [4]  
 (ii) Distinguish between Commodity Tax and Service Tax. [4]