

Name.		Printed Pages:01		
Student Admn. No.:				
School of Law Semester End Examination (SEE), Summer Term - August 2023 [Programme: Integrated Bachelor of Arts – Bachelor of Law (Honours)] [Semester: X] (For UG Courses only) [Batch:](For all PG programmes and remaining programmes not included in template 1)				
Course Title: International Taxation		Max Marks: 50		
Course Code: BBLB5034		Time:3 Hrs.		
Instructions:	1. All questions are compulsory. 2. Assume missing data suitably, if any.			
		CO	K Level	Marks
SECTION-A (10 Marks) 2 Marks each				
1.	Discuss the provisions related to taxation in the Indian Constitution with examples.	CO1	K1	2
2.	Is there a difference between the concept of tax evasion and tax avoidance. Explain.	CO1	K1	2
3.	Explain how residential status of a partnership firm is determined under the Income Tax Act.	CO2	K2	2
4.	Explain the difference between taxation and fees with the help of relevant caselaw.	CO2	K2	2
5.	Discuss the pros and cons of double taxation with the help of relevant examples.	CO1	K1	2
SECTION-B (16 Marks)				
6.	Explain the concept of advance ruling and relevant provisions.	CO3	K3	5
7.	Discuss whether the order of advance ruling tribunal is binding on parties.	CO3	K3	5
8.	Discuss the efforts taken by international organizations to prevent the sprouting of tax havens across the globe.	CO4	K4	6
SECTION-C (24 Marks) 8 Marks each				
9.	Discuss the evolution of test to determine residential status of a company in India for the purpose of taxation.	CO4	K4	8
10.	Explain the concept of transfer pricing with the help of examples.	CO4	K4	8
11.	What role does transfer pricing play in enhancing tax revenue	CO4	K3	8