

**NALSAR PROXIMATE EDUCATION
NALSAR UNIVERSITY OF LAW, HYDERABAD
P.G.DIPLOMA IN CYBER LAWS**

**2011-12
Supplementary Exams (December, 2012)**

PAPER III - E-COMMERCE & TAXATION

Time: 2 ½ hours.

TOTAL MARKS: 90

INSTRUCTIONS TO CANDIDATES

- 1. The questions to be interpreted as given and no clarification can be sought from the invigilator.**
- 2. No printed or handwritten materials will be allowed in the hall.**
- 3. All questions carry equal marks (15 each).**
- 4. Answer any six questions, additional answers after 6 answers will be not marked.**
- 5. Clearly indicate the Question numbers.**
- 6. Short notes not to exceed 75 words, Long answers not to exceed 250 words.**
- 7. Imaginary case laws used in the answer will result in striking of the answers in total.**

ANSWER ANY SIX OF THE FOLLOWING QUESTIONS ONLY

- 1. Write Short notes on:**
 - a. Direct Taxes
 - b. Real Time Gross Settlement System
 - c. Phishing
- 2. Discuss the Cross Border Transactions and implications for Taxation.**
- 3. Enumerate the salient features of the Model Tax Treaty.**
- 4. What is a PE? Analyse PE in context of E-Commerce.**
- 5. Discuss the taxation issues of Software with two case laws.**
- 6. Discuss the working of the Internet Banking system.**
- 7. What is Electronic Money? Discuss the current developments in EM.**
- 8. Write Short Notes on:**
 - a. Galileo International Case
 - b. PSS Act 2007
 - c. Secure Electronic Transaction (SET)