

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

2013-2014

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 / mobile phone / electronic devices will be allowed in the hall.**
- 3. All questions carry equal marks (15 each).**
- 4. Answer any six questions, only the first six questions will be marked.**
- 5. Answers without Question numbers will not be marked.**
- 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. Indirect taxes
 - b. Secure Electronic Transaction
 - c. Private key encryption
2. Explain the details of tax administration in India by highlighting the multiple tiers.
3. Explain electronic signature by emphasizing the features of dual key encryption and hash function.
4. Explain the important characteristics of Model Tax Treaty.
5. Highlight the issues involving taxation of software with the help of relevant case laws.
6. Explain the relevant provisions of IT Act 2000 dealing with digital transactions?
7. Discuss in detail the concept of Permanent Establishment (PE)? Examine the concept of PE in context of E-Commerce?
8. Write Short Notes on:
 - a. Vodafone tax case
 - b. Electronic money
 - c. Secure Socket Layer Standard