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

2015-2016

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 150 words, Long answers not to exceed 500 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. Secure Socket Layer
    c. RTGS

2. Explain the constitutional provisions authorizing taxation. Explain the division of power between central, state & local authorities in terms of levy and collection of tax.

3. Analyse the salient features of electronic signature by highlighting the aspects of dual key encryption and hash function.

4. Critically examine the issues involving taxation of software and the judicial approach dealing with such taxation.

5. Explain the salient features of Permanent Establishment (PE) by analyzing the relevance of the concept of PE in E-Commerce.

6. Critically examine the provisions in the IT Act 2000 with reference to Internet Banking.

7. Discuss three case laws that come under taxation of E-Commerce.

8. Write Short Notes on:

    a. Electronic Money
    b. Double Irish
    c. Private Key Encryption