

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

**2016 – 2017
Supplementary Exams (November, 2017)**

PAPER III - E-COMMERCE & TAXATION

Time: 2 ½ hours.

TOTAL MARKS: 100

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 (20 each).**
- 4. Answer any five (5) questions, only the first five (5) questions will be marked.**
- 5. Answers without Question numbers will not be marked.**
- 6. Short notes not to exceed 250 words, Long answers not to exceed 750 words.**
- 7. Imaginary case laws used in the answer will result in striking of the answers in total.**
- 8. Answers in illegible handwriting will not be taken into consideration.**

ANSWER ANY FIVE (5) OF THE FOLLOWING QUESTIONS ONLY (5 x 20 marks = 100 marks)

1. Write short notes on the following: (4 x 5 marks = 20 marks)
 - a. Controller of Certifying Authority
 - b. Direct Taxes
 - c. Tax Haven
 - d. Types of E-Commerce
2. Discuss the provisions of digital signature under the Indian IT Act 2000.
3. Discuss the Double Irish and Dutch Sandwich concepts under tax regime.
4. Enumerate two case laws and analysis relating to PE.
5. Enumerate the various issues involved in Internet Banking and the legal response to it.
6. Discuss the tax Issues relating to E Commerce and efforts to address the issues.
7. Write short notes on the following: (4 x 5 marks = 20 marks)
 - a. Phishing and Spoofing
 - b. GST
 - c. RTGS
 - d. Double Taxation