

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

**2017 – 2018
Supplementary Exams (December, 2018)**

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. Direct Taxes
 - b. Controller of Certifying Authorities
 - c. Truncated Cheques
 - d. EFT in Net Banking
2. Discuss the provisions relating to Digital Signature under the Indian IT Act.
3. Enumerate the provisions of UNCITRAL Model for enabling E-commerce.
4. Enumerate three major challenges in Net Banking process.
5. Enumerate the Penalties under the IT Act 2000 for civil wrongs.
6. Discuss the PSS Act of 2007 and its salient features.
7. Write short notes on the following: (4 x 5 marks = 20 marks)
 - a. RTGS
 - b. SET
 - c. SSL
 - d. Tax Haven