

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

2017 – 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. Encryption
 - b. Indirect Taxes
 - c. PE under Tax Regime
 - d. Public and Private Keys in Digital Signature
2. The Indian IT Act 2000 and subsequent amendments has given the necessary foundation for E-Commerce –Critically analyse this statement with relevant provisions of the Act.
3. Discuss the concept of digital signature and the processes enumerated under the IT Act.
4. Discuss the Vodafone case and its legal and technical aspects in relation to Indian Tax system.
5. The Indian Net Banking systems have adequate legal checks and balances- Discuss this statement with relevant provisions of Law.
6. Discuss the salient features of the UNCITRAL model law and its relevance in the changing age of Internet.
7. Write short notes on the following: (4 x 5 marks = 20 marks)
 - a. Net Banking
 - b. Double Irish under Taxation
 - c. Secure Socket Layer
 - d. Double Taxation