

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

**2018 – 2019
Supplementary Exams (Nov-Dec, 2019)**

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. RTGS
 - c. PNB case
 - d. Bank of Bangladesh case
2. Explain the provisions of UNCITRAL Model for enabling E-commerce.
3. Discuss the Tax Administration structure in India and its operations
4. Discuss the concept of 'E-Procurement', issues involved with the help of Shapoorji Pallonji case.
5. The Indian Net Banking systems have adequate legal checks and balances- Discuss this statement with relevant provisions of Law.
6. Discuss the Vodafone case vis-à-vis the legal issues involved in the Tax administration.
7. Write short notes on the following: (4 x 5 marks = 20 marks)
 - a. Net Banking
 - b. Permanent Establishment
 - c. Secure Socket Layer
 - d. Double Taxation