

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

2009-2010

PAPER III - E-COMMERCE & TAXATION

TIME: 2 HOURS

MARKS: 60

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 will be allowed in the hall.**
- 3. All questions carry equal marks**
- 4. Clearly indicate the Question numbers**

ANSWER ANY FOUR OF THE FOLLOWING QUESTIONS

1. Write short notes on
 - a) Electronic Signature
 - b) Valuation of intangibles
 - c) Key pair
2. Explain the impact of digital money in E-transactions and related legal developments
3. List out the issues in Internet banking in India and explain the guidelines to regulate this business.
4. What are the emerging taxation issues in commerce in cyber space.
5. What is Double Taxation? How OECD and UN models addressed issues relating to double taxation?
6. Write Short Notes on
 - a) Internet Credit Card
 - b) Corporate Taxation
 - c) Lack of traceability