

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

**2012-13
Supplementary Exams (December, 2013)**

PAPER III - E-COMMERCE & TAXATION

Time: 2 ½ hours.

TOTAL MARKS: 90

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 (15 each).**
- 4. Answer any six questions, additional answers after 6 answers will be not marked.**
- 5. Clearly indicate the Question numbers.**
- 6. Short notes not to exceed 75 words, Long answers not to exceed 250 words.**
- 7. Imaginary case laws used in the answer will result in striking of the answers in total.**

ANSWER ANY SIX OF THE FOLLOWING QUESTIONS ONLY

1. Write Short notes on:
 - a. Cross Border Transaction
 - b. Goods & Service Tax
 - c. State Subjects under Indian Tax System
2. Discuss the structure of the Indian Tax System and its three tier structure.
3. Discuss the concept of Electronic Commerce and the legal issues impacting it.
4. Discuss International Taxation Regime and the prevalent models.
5. Enumerate three case laws under E-commerce and Taxation interface.
6. Discuss the components of digital laws relating to Internet Banking.
7. Analyse the Global Internet Governance and the role of ICANN.
8. Write Short Notes on:
 - a. Spoofing
 - b. Electronic Clearing Service
 - c. Electronic Funds Transfer