

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

**2014-15
Supplementary Exams (November, 2015)**

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. Secure Electronic Transactions
 - b. Double Taxation Avoidance Agreement
 - c. Goods and Service Tax
2. Explain in detail the concept of Permanent Establishment with reference to tax laws.
3. Analyse the role played by digital signatures in modern day electronic transactions.
4. Explain the emergence of Internet Governance with special reference to the role of ICANN.
5. Discuss the evolution of E-Banking and legal issues involved in it.
6. Explain the features of a digital signature by highlighting the principles of encryption and hash function?
7. Explain the salient features of the Model Tax Treaty.
8. Write Short notes on :
 - a. Galileo International Case
 - b. Double Irish
 - c. Digital Signature Certificate