

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

**2015-16
Supplementary Exams (November, 2016)**

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 / mobile phone / electronic devices will be allowed in the hall.**
- 3. All questions carry equal marks (15 each).**
- 4. Answer any six questions, only the first six questions will be marked.**
- 5. Answers without Question numbers will not be marked.**
- 6. Short notes not to exceed 150 words, Long answers not to exceed 500 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

(6x15= 90 marks)

1. Write Short notes on:
 - a. In Direct Taxes
 - b. RTGS
 - c. Decryption
2. Write Short notes on:
 - a. Private and Public Key
 - b. Controller of Certifying Authorities
 - c. Permanent Establishment
3. Enumerate the basics of the Indian Tax System.
4. Discuss the International Tax System with two relevant case laws.
5. Enumerate the various steps and regulations involved in Digital Signature transactions.
6. What are the salient features of E-commerce transactions and the framework evolving for taxation on such transactions?
7. Discuss the Internet banking system and the key elements in such transactions.
8. Discuss the salient features of the UNCITRAL Model Law on electronic commerce.