

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

2012-2013

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 / 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 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. Direct Taxes
 - b. RTGSS
 - c. Encryption
2. Write Short notes on:
 - a. EDI
 - b. Digital Signature
 - c. Permanent Establishment
2. Discuss the salient features of the Indian Tax System.
3. Discuss the International Tax System and the critical issues of the system.
4. What are the features of E-commerce transactions and the framework for taxation of E-Commerce?
5. Discuss three case laws involving International Taxation issues.
6. What are the important features and regulations involved in Electronic Fund Transfer system in India?
7. Enumerate the various steps and regulations involved in Digital Signature transactions.
8. Discuss the OECD Model Treaty and its relevance in E-Commerce Transactions.