NALSAR PROXIMATE EDUCATION
NALSAR UNIVERSITY OF LAW, HYDERABAD
P.G.DIPLOMA IN CYBER LAWS
2003 –2004

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. Permanent Establishment
    b. Nexus Conclusions
    c. Attributional Presence

2. What would constitute ‘Permanent Establishment’ in cyber space? [Give your own ‘subjective’ opinions as an Advocate/IT professional or Manager]. Please give examples/illustrations where possible.

3. Broadly enumerate the Jurisdictional issues in the taxation of electronic commerce.

4. What constitutes a ‘taxable entity’ under the Indian Income Tax act, 1961?

5. Briefly examine the legal issues relating to Corporate Taxation.

6. Write short notes on:

    a. Double Taxation Avoidance Agreements [DTAAs]
    b. Physical Presence