

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

2016 – 2017

PAPER III - E-COMMERCE & TAXATION

Time: 2 ½ hours.

TOTAL MARKS: 100

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 (20 each).**
- 4. Answer any five (5) questions, only the first five (5) questions will be marked.**
- 5. Answers without Question numbers will not be marked.**
- 6. Short notes not to exceed 250 words, Long answers not to exceed 750 words.**
- 7. Imaginary case laws used in the answer will result in striking of the answers in total.**
- 8. Answers in illegible handwriting will not be taken into consideration.**

ANSWER ANY FIVE (5) OF THE FOLLOWING QUESTIONS ONLY (5 x 20 marks = 100 marks)

1. Write short notes on the following: (4 x 5 marks = 20 marks)
 - a. Public and Private Key
 - b. Secure Electronic Transaction
 - c. Permanent Establishment
 - d. Non-Repudiation of Digital Signature
2. Discuss the Tax Administration structure in India and its operations.
3. Discuss the provisions of digital transactions under the Indian Information Technology Act.
4. Discuss the UNCITRAL model law on E-commerce.
5. Critically analyse the issue of Software taxation and emerging legal issues.
6. Discuss the Vodafone case and the legal issues in the Tax administration.
7. Write short notes on the following: (4 x 5 marks = 20 marks)
 - a. Internet Banking
 - b. Electronic money
 - c. Secure Socket Layer Standard
 - d. Double Taxation