

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

**2018 – 2019
Annual Exams (May, 2019)**

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. Types of Taxes
 - b. Double Taxation
 - c. E-Commerce Models
 - d. Legal Definition of E-Banking
2. Discuss the salient aspects of E-Procurement and illustrate with Shapoorji Pallonji case.
3. What are significant tax issues in the e-commerce operations and discuss the e Bay international case.
4. What are the types of electronic banking currently in operation and discuss the PNB and Bank of Bangladesh cases.
5. Discuss the e-commerce issues in the light of IT Act 2008 highlighting issues of Time and Place.
6. Discuss the features and issues involved OIDAR (Online information Data Access and Retrieval) operations.
7. Write short notes on the following: (4 x 5 marks = 20 marks)
 - a. Types of Procurements
 - b. GST
 - c. PE
 - d. Residence based and Source based Tax System