

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

**2013-14
Supplementary Exams (November, 2014)**

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 will be allowed in the hall.**
- 3. All questions carry equal marks (15 each).**
- 4. Answer any six questions, additional answers after 6 answers will be not marked.**
- 5. Clearly indicate the Question numbers.**
- 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. Secure Socket Layer
 - b. Symmetric key encryption
 - c. ECS- Credit and ECS –Debit
2. Explain in details the structure and hierarchy of tax administration in India.
3. Define the salient features of OECD Model Tax Treaty.
4. Explain the regulatory framework involved in Electronic Fund Transfer system in India.
5. Explain the features of a digital signature by highlighting the principles of encryption and hash function.
6. Explain the provisions in the IT Act 2000 dealing with E-Banking.
7. Explain the evolution of Internet Governance with special reference to ICANN.
8. Write Short Notes on:
 - a. Permanent Establishment
 - b. Goods and Service Tax
 - c. Double Taxation Avoidance Agreement