

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

2007-08

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. All questions carry equal marks**
- 3. Clearly indicate the Question numbers with the answers**

ANSWER ANY FOUR OF THE FOLLOWING QUESTIONS

1. Write short notes on
 - a) Dual key encryption
 - b) Taxation of E- Commerce
 - c) Source Code Escrow
2. Explain in detail the criminal remedies available to a bank under the Information Technology Act, 2000 to protect its I.T. infrastructure?
3. Discuss the concept of Permanent Establishment in the context of the latest developments in the field of information technology.
4. Deal in detail the Indian Laws on Internet Banking with special reference to RBI Regulations dealing with the same.
5. With reference to the Income Tax Act 1961, explain the concept of a taxable entity
6. Write short notes on
 - a. Electronic signatures and digital signatures
 - b. Double Taxation
 - c. Jurisdiction in Cyberspace