

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

2008-09

PAPER III - E-COMMERCE & TAXATION

TIME: 2 HOURS

TOTAL 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) Public key Encryption
 - b) Non-disclosure Agreements
 - c) Double Taxation Avoidance Agreements
2. Define Permanent Establishment and explain the relevance of this concept with reference to the advent of E-commerce.
3. Explain the concept of digital signature and its relevance in the modern day electronic transactions.
4. Discuss the civil remedies under the I.T. Act 2000 available to a bank to protect its I.T. infrastructure.
5. Define the concept of a taxable entity by explaining the relevant legal principles and case laws.
6. Write short notes on
 - a) Source code escrow
 - b) International taxation
 - c) Mail box rule