

**DIRECTORATE OF DISTANCE EDUCATION
NALSAR UNIVERSITY OF LAW, HYDERABAD**

**Advanced Diploma in Cyber Laws
P.G. Diploma in Cyber Laws**

Academic Year: 2022-2023

Annual Examination (June, 2023)

Paper II – 1.2. E-Commerce & Taxation

Duration of the Examination : 3 hours

TOTAL MARKS: 100

INSTRUCTIONS TO CANDIDATES

- a) Read the instructions carefully and adhere to the same.
 - b) Please mention your DDE ID No., date of the exam, name of the programme & subject on the Answer Sheet and the Additional Answer Sheets, if any.
 - c) Read the questions carefully and answer. The questions to be interpreted as given and no clarification can be sought from the Invigilator.
 - d) Clearly indicate the question numbers while answering them. Answers without question numbers / wrong question numbers will not be evaluated.
 - e) Write the answers clearly and neatly. Answers in illegible handwriting will not be taken into consideration.
 - f) Candidates are prohibited to carry phones or any other electronic devices, books, material etc. in the Examination Hall.
 - g) Copying is strictly prohibited and is considered as a serious academic mis-conduct and the University will take action as it deems fit.
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1. The OECD Committee published its report on implementing uniform digital tax regime. This report proposes a uniform regulation to overcome asymmetry and temporary arrangements. Write your view on the challenges which India may face relating to the tax challenges arising from the digitalisation of the economy. Consider the factors which may impact implantation in view of the G20 countries. **(20 Marks)**
2. Being informed about the latest developments taking place in countries where plastic taxes have been implemented is important for businesses that engage in activities such as manufacturing, distribution or importation of goods, and for industries in which plastic is primarily used, since these taxes may represent an additional cost to them. In addition, the impact on businesses and industries may vary in different jurisdictions, depending on the type of tax implemented. Further, it is important for businesses to meet the compliance requirements with respect to the aforementioned taxes.

Considering the numerous legislative changes currently being enacted throughout the world in the area of plastic, carbon and/or energy taxes. Evaluate India's regulatory position vis-à-vis E-commerce business? **(20 Marks)**

3. Based on the discussion during sessions, write a note on Cross border disputes and dispute resolution under OECD Pillar 1 and Pillar 2. **(20 Marks)**
4. The taxation of the Metavers could raise many issues, among these territoriality and place of infrastructure are to generate complex eventualities. Based on the discussion and reading material, write a brief note on solutions to solve jurisdictional challenges. **(20 Marks)**
5. Write a short note on any **four** from the following in not more than 150 words. **(4 x 5 marks = 20 Marks)**
- (i) Harmonization of Value Added Tax
 - (ii) Taxability of Virtual Digital Assets (VDA)
 - (iii) Content Regulation of OTT platforms
 - (iv) Taxation of Windfall Income in online games
 - (v) Fundamental Elements of a Blockchain-Based Tax System
