

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

2011-2012

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. Permanent Establishment
 - b. Indirect Taxes
 - c. OECD model Law
2. What are the various issues relating to Encryption in Digital Transactions?
3. Discuss the various steps involved in Digital Signature transactions.
4. What are the various provisions of the IT Act relating to Digital transactions?
5. Discuss the evolution of E-Banking and Virtual Transactions and legal issues involved in it.
6. What are the important developments in E-Commerce transactions and Tax issues involved in it?
7. Enumerate the various issues of Tax evasion in E- Commerce.
8. Write Short notes on :
 - a. Ottawa framework
 - b. Double Irish
 - c. Vodafone case