

**NALSAR PROXIMATE EDUCATION
NALSAR UNIVERSITY OF LAW, HYDERABAD
P.G.DIPLOMA IN CYBER LAWS
2006-07**

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. No printed or handwritten materials will be allowed in the hall.**
- 3. All questions carry equal marks**
- 4. Clearly indicate the Question numbers with the answers**

ANSWER ANY FOUR OF THE FOLLOWING QUESTIONS

1. Write Short Notes on:
 - (a) Credit card transactions in Internet
 - (b) Double taxation avoidance agreement
 - (c) Mail box rule
2. Discuss the jurisdictional issues involved in regulating E-Commerce with special reference to the jurisprudence in U.S.
3. Discuss the emerging issues pertaining to taxation of E-Commerce.
4. What are the civil remedies available to a bank under the Information Technology Act, 2000 to protect its I.T. infrastructure?
5. Deal in detail with the concept of digital signatures and illustrate how they ensure the authentication of the signer and the integrity of the document.
6. Write Short Notes on:
 - a) Permanent Establishment
 - b) Direct tax and indirect tax
 - c) Secure electronic transaction