

**NALSAR PROXIMATE EDUCATION
NALSAR UNIVERSITY OF LAW, HYDERABAD
P.G.DIPLOMA IN CYBER LAWS
2004-05**

PAPER 3- 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) Regulation of Encryption
 - (b) Internet Banking
 - (c) Sales Tax and Use Tax
2. Discuss the salient features of the UNCITRAL Model Law of E-Commerce.
3. Discuss the guidelines of Internet Banking in India.
4. What is a Digital Signature? Discuss the relevant provisions in the IT Act 2000 on Digital Signatures.
5. "Cyber transactions should be taxed like other transactions"-
Do you agree or disagree? Enumerate your arguments for your position.
6. Write Short Notes on:
 - (a) Permanent Establishment
 - (b) Electronic Data Exchange
 - (c) Double Taxation