


Name:			
Enrolment No:			
<b>UNIVERSITY OF PETROLEUM AND ENERGY STUDIES</b> <b>End Semester Examination, December 2022</b>			
<b>Course: Adjudication of Tax disputes</b> <b>Program: B.Com LL.B (TL)</b> <b>Course Code: CLTX5005</b>		<b>Semester: IX</b> <b>Time : 03 hrs.</b> <b>Max. Marks: 100</b>	
<b>Instructions: All questions are compulsory</b>			
<b>SECTION A</b> <b>(5Qx2M=10Marks)</b>			
S. No.	Short answer types questions	Marks	CO
Q 1	Central Government has been empowered by Entry _____ of _____ List of the Constitution of India to levy tax on all income other than agricultural income	2	CO1
Q 2	Define “Adjudicating Authority”.	2	CO1
Q 3	The taxpayer cannot approach the ITSC during the pendency of assessment proceedings. (True/ False)	2	CO1
Q 4	Every order of settlement passed shall be _____ and no matter covered by such order shall be _____ under this Act or under any other law for the time being in force.	2	CO1
Q 5	An application for advance ruling cannot be made by the applicant who is non-resident. (True/ False)	2	CO1
<b>SECTION B</b> <b>(4Qx5M= 20 Marks)</b>			
	<b>Short answer type questions</b>		
Q 6	Jurisdiction of Income Tax Authorities as per Income Tax Act, 1961.	5	CO2
Q 7	Define Assessing Officer as per Income Tax Act, 1961.	5	CO2
Q 8	Explain the provisions on power to tender immunity from prosecution as per Income Tax Act, 1961.	5	CO2
Q 9	What are the circumstances in which application for advance ruling cannot be allowed?	5	CO2

<b>SECTION-C</b> <b>(2Qx10M=20 Marks)</b>			
	<b>Long answer type questions</b>		
Q 10	<p><i>Once the goods are cleared for home consumption and the department found that the goods had been imported in contravention of Import Control Act and Import Control Order.</i></p> <p>Discuss the provisions on confiscation of goods and imposition of penalties under Customs Act, 1962? Refer the relevant case laws.</p>	<b>10</b>	<b>CO3</b>
Q 11	Elucidate the provisions of Appeals under CGST Act, 2017?	<b>10</b>	<b>CO3</b>
<b>SECTION-D</b> <b>(2Qx25M=50 Marks)</b>			
	<b>Case study-based question</b>		
Q 12	<p>On an application made by Mr. Jai Pandey, an order was passed by the Settlement Commission on 03-01-2018. The said order had a mistake apparent on record. The Settlement Commission suo-moto passed an amended order dated 30-07-2018 which resulted in modifying the liability of Mr. Jai Pandey.</p> <p>Mr. Pandey is of the view that the order of the Settlement Commission is final and conclusive and it has no power to rectify the said mistake. You are required to examine the following:</p> <ol style="list-style-type: none"> <li>1. Correctness of claim made by Mr. Pandey</li> <li>2. Validity of the order amended by the Settlement Commission.</li> </ol>	<b>25</b>	<b>CO4</b>
Q 13	<p>XYZ Ltd., the applicant, is a part of ABC Group, leading international energy company. The applicant assigned certain employees, including Mr. Raj Gupta, to the ABC Group entities outside India. Mr. Raj Gupta commenced employment with the applicant company in February/March 2020 and was deputed to U.K., w.e.f. 1.7.2020, for 2 years.</p> <p>Owing to the foreign posting, Mr. Raj Gupta would spend less than 182 days in India during the financial year 2020-11.</p> <p>The applicant filed an Advance Ruling on the issue that the salary income received in India by Mr. Raj Gupta from XYZ Ltd. for rendering services outside India is taxable in India.</p> <p>Decide:</p> <ol style="list-style-type: none"> <li>1. Who can seek Advance Ruling?</li> <li>2. State procedure on receipt of application for advance ruling?</li> </ol>	<b>25</b>	<b>CO4</b>

	3. Also, examine whether an advance ruling pronounced by Authority for Advance Ruling can be declare void?		
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