

**Diploma in Cyber Law : SUMMER - 2019**  
**SUBJECT: E-COMMERCE AND TAXATION**

Day: Tuesday  
Date: 07/05/2019

Time: 02.00 PM TO 05.00 PM  
Max Marks: 80

**S-2019-1910**

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**N.B.**

- 1) Attempt **ANY SIX** questions out of which **Q.NO.1** is **COMPULSORY**.
  - 2) **Q.No.1** carries 20 marks and all other questions carry **12 marks each**.
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- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Mode of E-Commerce
  - b) Encryption and Cryptography
  - c) Online contract
  - d) Scope of EDI usages
  - e) E-money
  - f) Uniform Tax Rules
- Q.2** Enumerate the constitutes of Permanent Establishment for the purpose of Electronic commerce.
- Q.3** Discuss in detail the concept of 'Electronic Bills of Lading' with the help of provisions of Information Technology Act,2000
- Q.4** Define 'E-Commerce'. Explain the provisions relating to E-Commerce under Information Technology Act, 2000
- Q.5** Write a detail note on combating Tax avoidance and evasion.
- Q.6** Enumerate the role of E-Commerce in future negotiations on the WTO.
- Q.7** Explain the impact of E-Commerce on the existing Tax Laws.
- Q.8** Write note on **ANY TWO** of the following:
- a) Secure electronic transition
  - b) Credit and debit card payment
  - c) Features of Uniform Electronic Transaction Act,1999
- Q.9** Explain the salient feature of UNCITRAL MODEL LAW 1998 relating to E-commerce.
- Q.10** "Electronic Signature is better than manual signature". Comment with reference to the information Technology Act, 2000.

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