

**S.D.E.**  
**Diploma in Cyber Laws Diploma in Cyber Laws D. Cy. L. (CBCS -**  
**2018 Course) : SUMMER - 2019**

**SUBJECT: E- COMMERCE AND TAXATION**

Day : Tuesday  
Date : 07/05/2019

Time : 10.00 AM TO 01.00 PM  
Max Marks : 80

**S-2019-4856**

N.B.:

- 1) Attempt **ANY SIX** questions in all. Out of which **Q.No 1** is compulsory.
- 2) **Q.No.1** carries **20** marks and remaining questions carry **12** marks each.

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- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Traditional Commerce vs e-Commerce
  - b) Business to Business
  - c) e-money
  - d) Rights of Consumers
  - e) Tax Ramification
  - f) Security protocols in internet
- Q.2** “E-commerce enables the use of credit cards, debit cards, smart cards, electronic fund transfer via bank’s website and other modes of electronics payment”. Comment and Discuss the modes of e-commerce.
- Q.3** Elaborate the salient features of the UNICITRAL Model Law with reference to e-commerce and its effect on Indian laws.
- Q.4** “Using e-commerce, orders for the products can be generated anytime, anywhere without any human intervention.it gives a big boost to existing sales volumes”. Elaborate how e-commerce has improved services and elaborate the legal provisions under Indian cyber law.
- Q.5** Explain the rights of consumer in digital era.
- Q.6** Discuss the salient features of the Uniform Electronic Transaction Act, 1999.
- Q.7** Define “Indirect Tax”. Elaborate the responsibility of the Income Tax Appellate Tribunal for Online Tax filling and Online Transaction
- Q.8** Write a detail note on :
- a) Problems in taxing e-commerce
  - b) Challenges to International Tax
- Q.9** Discuss the security issues in e-commerce, and explain the preventive tips while online transactions.
- Q.10** Define “e-payment”. Enumerate the methods and modes of an e-payment System.