

DIPLOMA IN CYBER LAW : SUMMER - 2018
SUBJECT : E-COMMERCE & TAXATION

Day : **Tuesday**
Date : **08/05/2018**

Time : **2:30 PM TO 5:30 PM**
Max. Marks : 80

S-2018-1544

N.B.:

- 1) Attempt **ANY SIX** questions including **Q. NO. 1** which is **COMPULSORY**.
- 2) **Q. No. 1** carry **20** marks and all other questions carry **12** marks.

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- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Background of Internet Commerce
 - b) The Right to Privacy
 - c) Certification of Authority
 - d) Credit Card on Net
 - e) Taxation and Internet Service Provider
 - f) Permanent establishment for the purposes of E Commerce
- Q.2** Elaborate the benefits of E-Commerce with the help of the provisions of the Information Technology Act, 2000
- Q.3** Enumerate the impact of E-Commerce on the existing Tax Laws.
- Q.4** Define Electronic Money. Discuss the types of goods and services to be offered for Electronic Money.
- Q.5** State the issues relating to Combating Tax Avoidance and Evasion.
- Q.6** Define E-contract and explain the essentials of an E-contract with reference to Information Technology Act, 2000.
- Q.7** Discuss in detail the proposal, communications and submissions to the WTO on the imposition of tariffs and customs on Electronic Commerce.
- Q.8** Write notes on **ANY TWO** of the following:
- a) Challenges to International Tax
 - b) Global Information Infrastructure Commission(GIIC)
 - c) Uniform Tax Rules
- Q.9** Elaborate the concept of Electronic Bill of Lading and its provisions under Information Technology Act, 2000.
- Q.10** Discuss the salient features of UNCITRAL model law.