

**Diploma in Cyber Law : WINTER - 2018**

**SUBJECT : E-COMMERCE & TAXATION**

Day : Thursday  
Date : 01/11/2018

**W-2018-1685**

Time : 02.30 PM TO 05.30 PM  
Max. Marks : 80

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**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) Benefits of E-Commerce
  - b) Token V Notational Money
  - c) Certification Authorities
  - d) Cryptography
  - e) Physical V commercial Connection
  - f) Tax Ramifications
- Q.2** Explain the important provisions pertaining to E-Commerce with the help of latest case laws.
- Q.3** Critically evaluate use of electronic records and electronic signatures, variation by agreement with reference to UNIFORM ELECTRONIC TRANSACTIONS ACT, 1999.
- Q.4** Explain the historical background of UNCITRAL Model Law pertaining to E-Commerce.
- Q.5** State the issues relating to E-Contract with reference to Information Technology Act, 2000.
- Q.6** Define 'Letter of Credit'. Discuss the essentials and several risks situations related to the use of Letters of Credit.
- Q.7** Enumerate the Indian Tax structure and challenges posed by E- Commerce.
- Q.8** Write notes on **ANY TWO** of the following:
- a) Secure Electronic Transactions (SET)
  - b) Global Information Infrastructure Commission(GIIC)
  - c) OECD Model Tax Convention.
- Q.9** Write a detail note on combating Tax Avoidance and Evasion.
- Q.10** "Computerized Bills of lading are dependent on the functioning of the computers, while the paper ones are considered to be more reliable." Comment.