

DIPLOMA IN CYBER LAW : WINTER - 2017

SUBJECT : E-COMMERCE & TAXATION

Day : **Thursday**
Date : **30/11/2017**

W-2017-1407

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

N.B.:

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

Q.1 Write short notes on **ANY FOUR** of the following:

- a) Introduction to E-Commerce
- b) Taxation of Electronic – Commerce
- c) Taxation of non-residents
- d) Digital signature
- e) Different kinds of E-money
- f) Data Encryption Standards (DES)

Q.2 Explain the concept of E-Commerce. Its benefits, barriers, emerging technologies and future scenario in India.

Q.3 Write a critical note on Tax evasions with reference to Information Technology Act, 2000.

Q.4 Describe some security measure to prevent the computer system from various threats in a network.

Q.5 Does E-Commerce have an impact on existing tax laws? Explain.

Q.6 Discuss in detail the provisions relating to permanent establishment in cyberspace.

Q.7 Explain the salient features of UNCITRAL MODEL LAW 1998 relating to E-Commerce.

Q.8 Write a note on **ANY TWO** of the following:

- a) Information Technology Act and E-Commerce
- b) Intellectual Property Law and E-Commerce
- c) Indian Evidence Act and E-Commerce

Q.9 State the existing practices in developed and developing countries with respect to Taxing E-Commerce.

Q.10 Explain in detail the provisions relating to online credit card payments with reference to Information Technology Act.

* * * *