

DIPLOMA IN CYBER LAWS
D.Cy.L. :SUMMER- 2022
SUBJECT : E-COMMERCE & TAXATION

Day : Friday
Date : 24-06-2022

S-3583-2022

Time : 10:00 AM-01:00 PM
Max. Marks : 80

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