

.....

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

Day : Monday

Time : 10:00 AM-01:00 PM

Date : 12/12/2022

W-3583-2022

Max. Marks : 80

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 each.
-

- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Modes of E-Commerce
 - b) Indian Legal position on E-Commerce
 - c) Security issue in E-Commerce
 - d) Tax Evasion and Internet
 - e) Uniform Tax Rules
 - f) Global Information Infrastructure Commission (GIIC)
- Q.2** Examine the benefits of E-Commerce and explain the Permanent Establishment for the purpose of Electronic Commerce.
- Q.3** Define the term 'Cyber Cash'. Discuss the advantages and disadvantages of credit card payment on Internet.
- Q.4** "E-Commerce is not a single technology but sophisticated combination of technologies". Comment.
- Q.5** Define 'E-Contract'. Explain in detail the provisions relating to E-Contract under Information Technology Act, 2000.
- Q.6** Critically evaluate the impact of E-Commerce on the existing Tax Laws.
- Q.7** "Electronic Signature is better than manual signature". Explain in detail.
- Q.8** Write notes on **ANY TWO** of the following:
- a) Features of Uniform Electronic Transaction Act, 1999
 - b) E-Money
 - c) Cryptography
- Q.9** Explain the historical background of UNICITRAL MODEL LAW pertaining to E-Commerce.
- Q.10** Explain the provisions related to Online Credit Card Payments with reference to Information Technology Act, 2000.

* * * *
