# SRL-493401

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# LAW DEGREE EXAMINATIONS - APRIL, 2016 3 YEARS LLB FOURTH SEMESTER

(Regular & Supplementary)

Paper - XVI: PRINCIPLES OF TAXATION LAW

Time: 3 Hours

Max. Marks: 100

#### Part-A

Answer any Six questions

(6×4=24 marks)

## Each question carries 4 marks

- 1. Tax and Fee
- 2. Deemed Assessee
- 3. Capital and Revenue Receipts
- 4. Residential status
- 5. Gratuity
- 6. Exempted Assets
- 7. Dealer
- 8. Business
- 9. Return of Wealth Tax

#### Part-B

Answer any Two questions

(2×18=36 marks)

## Each question carries 18 marks

- 10. Examine the Doctrine of Unjust Enrichment in the field of taxation.
- 11. Explain various exemptions allowed on income from salary.
- 12. What is meant by incidence of wealth tax? Explain valuation rules of immovable property under the Wealth Tax Act, 1957?
- 13. Explain the procedure for registration of dealers under APGST Act and the procedure for renewal.

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## Each question carries 20 marks

- 'X' is in receipt of Rs. 60,000 as basic salary and Rs. 15,000 as house rent allowance in the previous year, in vizag. He pays Rs. 18,000 as rent for the house occupied by him during the year. Determine the taxability of house rent allowance.
- A ltd, a trading company, constructed residential flats and let them to its empolyees, at a nominal rent duductible from their salaries. Determine the head under which rental income of the company will be taxable.
- 16. Mr 'Y' makes an agreement to sell his property for Rs. 25 Lakhs in November 2010. He received Rs. 10 Lakhs as an advance, the balance amount was received on 15th March 2011, but the deed was registered on 2nd June 2011. The property was shown as Rs. 24 Lakhs for the the assessment year 2010-2011. Advise 'Y' regarding Net Wealth for the assessment year 2011-2012 and 2016-2017?
- 17. Assessee having Head office in Andhra Pradesh makes stock transfer of goods to the branch outside the state and the branch sells them to the customers. Is there sale in the course of inter - state trade or commerce?

## **Fourth Semester**

(Regular&Supplementary)

Paper - XVII : Criminal Procedure Code Juvenile Justice Act & Probations Of Offenders Act

Time: 3 Hours

Max. Marks: 100

#### Part-A

Answer any Six questions

(6×4=24 marks)

Each question carries 4 marks

- 1. Anticipatory Bail
- 2. Cognizable offence and Non Cognizable offence
- 3. Review
- 4. Probation
- 5. Summary trial
- 6. Jurisdiction of criminal courts
- Juvenile justice system
- 8. FIR
- 9. Parole

#### Part-B

Answer any Two questions

(2×18=36 marks)

## Each question carries 18 marks

- 10. Define the term 'charge' state the object and the particulars to be incorporated in the charge. Can the court alter the charge? If So, how?
- 11. Discuss the constitutional safeguards provided to an accused person.
- 12. Differentiate between bailable and non bailable offences. When an anticipatory bail can be granted?
- 13. Explain the concept of 'fair trail' and analyze the principal features of 'fair trial'.

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#### Part-C

## Answer any Two questions

(2×20=40 marks)

## Each question carries 20 marks

- 14. X and Y were aged and Infirm parents of Z, who threw them out of their house X and Y want to seek relief. Advise them?
- 15. A, a juvenile is in the custody of X. X exploit's A's services and involved him in cleaning his house. What action can be initiated against X?
- 16. Ramu's house was searched by police under suspicion of struggled property without search warrant. Ramu raises on objection that it is politically motivated and an illegal search as nothing was traced in Ramu's house. Decide whether it is legal or illegal search 'Z'.
- 17. A and B assisted C to kill 'Z' by providing C weapons which were used to kill Z. Can A B and C be charged jointly for the same offence or separately?

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## **Fourth Semester**

(Regular&Supplementary)

Paper - XVIII: Civil Procedure Code & Limitation Act

Time: 3 Hours

Max. Marks : 100

#### Part-A

Answer any Six questions

 $(6\times4=24 \text{ marks})$ 

Each question carries 4 marks

- 1. Defendant
- 2. Judgment
- 3. Suits by or against minors
- 4. Limitation
- 5. Caveat
- 6. Statutory notice
- 7. Adjournment
- 8. Commissions
- 9. Summoning and attendance of witnesses.

#### Part-B

Answer any Two questions

(2×18=36 marks)

Each question carries 18 marks

- 10. Discuss the different modes of execution of a decree.
- 11. Explain the concept of Res judicata?
- 12. Discuss the scope and nature of interim orders.
- 13. Discuss the scope of Interpleader suit.

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## Each question carries 20 marks

- 14. X lives at Mumbai. He has a house in vijayawada. One Y was in wrong full possession of the house. 'X' wants to sue 'Y'. Where should he file the suit?
- 15. A, filed a suit in a court, which did not have the jurisdiction. The judge realised this fact prior to the commencement of trial. What can the judge do?
- 16. A filed a suit against the government of Andhra Pradesh at Ananthapuramu without giving any prior notice. Can the suit be survived or it can be dismissed on the ground that there is no statutory notice. Decide?
- 17. A gave money Rs. 50,000/- to B on promissory note on 8/1/2009. A died on 15/2/2010 leaving two minor children. Taking the advantage. B did not repay the debt. When can two minors file a suit? Decided Refer case law on legal disability?

## **Fourth Semester**

(Regular&Supplementary)

Paper - XIX : Law Of Evidence

Time: 3 Hours

Max. Marks: 100

#### Part-A

Answer any Six questions

(6×4=24 marks)

Each question carries 4 marks

- 1. Facts in issue
- 2. Hearsay Evidence
- 3. Leading Questions
- 4. Dying declaration
- 5. Resgestae
- 6. Primary evidence
- 7. Burden of proof
- 8. Presumption
- 9. Patent ambiguity

#### Part-B

Answer any Two questions

(2×18=36 marks)

Each question carries 18 marks

- 10. Define Estoppel. Explain the different kinds of Estoppel.
- 11. What is meant by expert evidence? How for it is reliable for proof of identity or legitimacy?
- 12. Write an essay on the examination of witnesses?
- 13. Define confession and Discuss what confessions are admissible?

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#### Part-C

# Answer any Two questions (2×20=40 marks)

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## Each question carries 20 marks

- 14. X was murdered in his house X's wife deposed before the court. She was the sole direct witness. Is she competent to depose?
- A is on a trial for killing his wife by poisoning her. The prosecution adduces evidence of 15. the fact that in the past he married three women and each one of them were killed by poisoning. Is this evidence is admissible?
- 16. A is accused of harassing his wife on account of dowry and finally killing her A's wife was killed within three years of their marriage. The prosecution is not able to produce any evidence. How can the facts be proved in this case?
- B met with an accident. Just before his death, he told the doctor treating him that A killed Z. He then died. In the trial of A for killing Z Is the statement of 'B' admissable in evidence.

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## **Fourth Semester**

(Regular / Supplementary)

Paper - XX : BANKING LAW & NEGOTIABLE INSTRUMENTS ACT

Time: 3 Hours

Max. Marks: 100

#### Part-A

Answer any Six questions

(6×4=24 marks)

Each question carries 4 marks

- 1. Customer
- 2. Banking Business
- 3. Pass Book
- 4. Countermanding
- 5. Days of Grace
- 6. Inchoate Instrument
- 7. General Lien
- 8. Scheduled Bank
- 9. Quasi Negotiable Instrument

#### Part-B

Answer any Two questions

(2×18=36 marks)

Each question carries 18 marks

- 10. State the powers of Reserve Bank to control commercial Banks.
- 11. State the main features of Banking Regulation Act, 1949.
- 12. Critically examine the current trends in the banking system in India.
- 13. Explain the different kinds of endorsements.

#### Part-C

# Answer any Two questions

(2×20=40 marks) -

# Each question carries 20 marks

- 14. X's pass book showing a balance of Rs. 1,00,000 where as Bank records showing Rs. 10,000. X approached the court to take action against the bank. Is a pass book is a conclusive record. Decide and explain.
- 15. 'X' a banker discloses confidential information relating to the account of a customer 'Y' to his friend 'Z' without the consent of 'Y'. Discuss the liability of the banker.
- 16. 'X' a banker pays the cheque of the customer 'Y' before the order of counter manding the cheque is received by the bank. Is the banker liable for it?
- 17. A banker has a joint account in the names of 'X' and 'Y' operated by either or survivor, 'X' dies, can the legal representative of 'X' ask the bank not allow operation by 'Y'. Give reasons.