

**CDOE**  
**DIPLOMA IN CYBER LAWS (CBCS-2018 COURSE)**  
**D.Cy.L. : SUMMER : 2024**  
**SUBJECT: E-COMMERCE & TAXATION**

Day : Saturday  
Date : 08/06/2024

**S-20198-2024**

Time : 10:00 AM-01:00 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.

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

- a) Cryptography.
- b) Digital Signature.
- c) Certification Authority.
- d) Classification of E-commerce business based on type of Goods.
- e) Tax Ramification.
- f) Non- Technical Attacks.

**Q.2** Explain why we need uniform tax rule?

**Q.3** Enumerate the impact of E-Commerce on existing tax laws.

**Q.4** Discuss the salient features of UNCITRAL Model Law.

**Q.5** Write a detail note on combating tax avoidance and evasion.

**Q.6** "Computerise Bill of Lading are dependent on functioning of the computer, while the paper ones are considered to be more reliable"  
Comment.

**Q.7** Discuss in detail the benefits of E-Commerce.

**Q.8** Write short notes **ANY TWO** from the following:-

- a) Physical V. Commercial Connections.
- b) Taxation and Internet service providers.
- c) Online Contracts.

**Q.9** Enumerate the special provisions for E-Commerce in relation to GST.

**Q.10** Write a detail note on Tax strategy.

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