

**DIPLOMA IN CYBER LAWS**  
**D.Cy.L. : SUMMER : 2024**  
**SUBJECT: E-COMMERCE & TAXATION**

Day : Monday  
Date : 27/05/2024

**S-3583-2024**

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

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**N.B.**

- 1) Attempt **ANY SIX** questions including **Q. No 1** is **COMPULSORY**.
  - 2) **Q. No. 1** carry **20** marks and all other questions carry **12** marks.
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- Q.1** Write short notes on any **FOUR** of the following:
- a) Modes of E-Commerce
  - b) Cryptography
  - c) Tax Ramification
  - d) Electronic Bill of Lading
  - e) Certification Authorities
  - f) Uniform Tax Rule
- Q.2** Enumerate the Indian Tax structure and challenges by E-Commerce.
- Q.3** Discuss the issues relating to E-Contract with reference to Information Technology Act, 2000.
- Q.4** Explain in detail the concept of UNCITRAL MODEL LAW relating to E-Commerce.
- Q.5** Elaborate the nature, scope and importance of the Information Technology Act, 2000.
- Q.6** Define Electronic Money. Discuss the types of goods and services be offered for Electronic Money.
- Q.7** Define E-Commerce. Explain the salient feature and modes of E-Commerce Transaction.
- Q. 8** Write note on any **TWO** of the following:
- a) Benefit of E-commerce
  - b) OECD Model Tax convention
  - c) Global Information Infrastructure Commission (GIIC)
- Q.9** Explain Digital Signature? What are the procedure related to certificate of Digital Signature?
- Q.10** Explain a detail note on Uniform Tax Rule?

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