

CDOE
DIPLOMA IN CYBER LAWS (CBCS-2018 COURSE)
D.Cy.L. : SUMMER : 2025
SUBJECT: E-COMMERCE & TAXATION

Day : Friday
Date : 30/05/2025

S-20198-2025

Time : 02:00 PM-05:00 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.
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Q.1 Write short notes on **ANY FOUR** of the following :

- i) Non-technical attacks.
- ii) Right to Privacy
- iii) Online Contract
- iv) Token V National Money
- v) Credit card on Net
- vi) Taxation and Internet Service provider.

Q.2 Explain in detail the impact of E- commerce on the existing tax law.

Q.3 Explain the essential elements requires to form E-Contract.

Q.4 Explain the role and functions of certification authorities in digital transaction.

Q.5 State the issue relating to E-contract with reference to Information Technology Act, 2000.

Q.6 Define Electronic Money. Discuss the types of goods and services which uses such money.

Q.7 What is Letter of Credit? Explain the essentials and several risk situations related to the use of Letter of Credit.

Q.8 Write short note on **ANY TWO** of the following.

- a) Secure Electronic Transaction.
- b) Global Information Infrastructure Commission (GIIC)
- c) Tax Strategy

Q.9 What is Combating Tax Avoidance and Evasion?

Q.10 What is public consultation in policy making related to E-commerce and Cyber Laws.
