

DIPLOMA IN CYBER LAWS (CBCS-2024)
D.Cy.L. : SUMMER : 2025
SUBJECT: E-COMMERCE & TAXATION

Day : Friday
Date : 23/05/2025

S-30272-2025

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

N.B.

- 1) All questions are **COMPULSORY**.
- 2) All questions carry **EQUAL** marks.

Q.1 A) Write short note on **ANY TWO** of the following: (16)

- a) Importance of the Indian Evidence Act.
- b) Objective of Information Technology Act, 2000
- c) Benefit of E-Commerce
- d) Non-Technical Attacks

OR

Q.1 B) Explain the Uniform Electronic Transactions Act, 1999 and its provisions. (16)

Q.2 A) Define E-Commerce and differentiate it from E-Business. Explain the benefits of both. (16)

OR

Q.2 B) Write a note on the formation and essentials of E-Contract. (16)

Q.3 A) Explain the procedure related to Certificate of Digital Signature. (16)

OR

Q.3 B) What are the challenges in taxing E-Commerce at the national and international level? (16)

Q.4 A) Explain the role and functions of Certification Authorities in Digital Transactions. (16)

OR

Q.4 B) Discuss the OECD Model Tax Convention and its significance for E-Commerce taxation. (16)

Q.5 A) Discuss the objectives and provisions of the Global Information Infrastructure Commission (GIIC). (16)

OR

Q.5 B) Discuss the impact of online payment systems (Credit/Debit Cards) on E-Commerce growth. (16)
