

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

Day : Saturday  
Date : 14/12/2024

W-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) Objective of Information Technology Act,2000
  - b) Structure of the Model Law.
  - c) Important features of the cyber space.
  - d) Key drivers of E-commerce.
  - e) Public Consultation.
  - f) Digital Signature.
- Q.2** Explain in detail technical attacks and non-technical attacks in E-Commerce.
- Q.3** How E-Cash works? Explain benefits of using E-Cash?
- Q.4** Enumerate the Indian tax Structure and challenges posed by E-commerce.
- Q.5** Define Letter of Credit. Explain the essentials and several risk situations related to use of Letter of Credit.
- Q.6** What is E-commerce and E-business. Discuss the benefits of E-commerce.
- Q.7** "E-commerce is not single technology but sophisticated combinations of technologies". Comment.
- Q.8** Write short notes Any Two from the following:-
- a) Uniform Tax Rules
  - b) Secure electronic transaction.
  - c) Electronic Data Interchange (EDI)
- Q.9** Write a detail note on combating tax avoidance and evasion.
- Q.10** Elaborate the concept of Electronic Bill of Lading and its provisions under Information Technology Act, 2000.