

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

Day : Saturday
Date : 30/11/2024

W-3583-2024

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

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.

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

- a) Tax strategy
- b) Electronic cash
- c) Benefit of E-Commerce
- d) Credit and Debit card payment
- e) Security issue in E-Commerce
- f) E- money

Q.2 Define 'E-Commerce'. Explain the provisions related to E-Commerce Transactions and what are the Indian legal position on E-commerce.

Q.3 Explain the salient features of UNCITRAL MODEL LAW 1998 related to E-Commerce.

Q.4 Explain the impact of E-Commerce on the existing Tax laws.

Q.5 Write a detail note on Uniform Electronic Transaction Act, 1999.

Q.6 Discuss in detail the provisions of Information Technology Act, 2000.

Q.7 Explain the Tax structure. What are the problem in Taxing E-Commerce?

Q. 8 Write note on any **TWO** of the following:

- a) Tax Evasion and the Internet
- b) E-Commerce and The European Consumer
- c) Tax Ramifications

Q.9 What is Digital Signature? Explain the procedure of Digital Signature Certificate.

Q.10 Write a detail note on Uniform Tax Rules.

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