



UNIVERSITY OF THE PUNJAB

L.L.B. (03 Years) Part – III Annual Examination – 2022

Subject: Labour and Taxation Laws

Paper: VII

Roll No.

Time: 3 Hrs. Marks: 100

NOTE: Attempt SIX questions in all, selecting THREE questions from Part-I, TWO questions from Part-II and ONE question from Part-III. All questions from Part-I and Part-II carry 16 marks each. All questions from Part-III carry 20 marks each.

PART-I

- Q. No.1 Describe the procedure of registration of a trade union. Also discuss the grounds of cancellation of registration.
- Q. No.2 Discuss the role of Workers Management Council and Shop steward as tools of maintenance of harmonious relations between the workers and the management.
- Q. No.3 Discuss negotiations and conciliations as methods for the settlement of an industrial dispute.
- Q. No.4 How does the Labour Court act as a forum for the adjudication of industrial dispute and individual grievance?
- Q. No.5 Describe the procedure prescribed for the termination of services and disposal of allied matters under the provisions of Industrial and Commercial Employment (Standing Orders) ordinance, 1968.
- Q. No.6 Discuss the procedure to be adopted for the distribution of compensation amongst the heir in case of death of a worker.

PART-II

- Q. NO.7 Enumerate various heads of income and discuss the principles of taxation in case of income from salary.
- Q. No. 8 What is 'return'? Discuss its ingredients. Who is bound to file return? What are the consequences for non-submission of return?
- Q. No. 9 Analyse various powers and functions of Deputy Commissioner of Income Tax.
- Q. No.10 Elaborate various provisions relating to refund of tax.

PART-III

- Q. No. 11 Discuss the legal provisions relating to settlement of disputes through Alternative Dispute Resolution under the Sales tax Act, 1990
- Q. No.12 Discuss the law relating to file a reference to the High Court under the Sales tax Act, 1990.



UNIVERSITY OF THE PUNJAB

PART – III A/2015
Examination:- LL.B.

Roll No.

Subject: Labour and Taxation Laws (New Course)
PAPER: VII

TIME ALLOWED: 3 hrs.
MAX. MARKS: 100

NOTE: Attempt SIX questions in all, selecting THREE questions from PART-I, TWO questions from PART-II and ONE question from PART-III. Questions from PART-I and II carry 16 marks each, whereas questions from PART-III carry 20 marks.

Part-I (Labour Laws)

1. Discuss the law relating to establishment, composition, powers and functions of Labour Appellate Tribunal under the Punjab Industrial Relations Act, 2010.
2. What do you understand by the term 'Collective Bargaining Agent'? Analyse the legal provisions relating to its determination in an establishment, group of establishments or the industry
3. Analyse various provisions of the Punjab Industrial Relations Act, 2010 which pertain to the settlement of an industrial dispute through non-judicial
4. Define the term strike and lock out. Discuss the circumstances under which strike or lockout becomes illegal and what procedure is to be adopted in case of an illegal strike or lockout in an establishment.
5. Analyse various provisions of the Workmen's Compensation Act, 1923 which relate to the commissioner of compensation.
6. What is the law relating to eviction from residential accommodation under the industrial and Commercial Employment (Standing Orders) Ordinance, 1963?

Part-II (Income Tax Ordinance, 2001)

7. Define the term income and discuss the principles of taxation in case of income from salary.
8. Discuss in detail the law relating to appeal to the Commissioner (Appeals)
9. What do you understand by the term deduction of tax at source? Analyse the provisions relating to deduction of tax at source on 'exports'.
10. Define and explain the following terms: - (a) Non-profit Organization. (b) Taxpayer. (c) Tax Year. (d) Royalty

Part-III (Sales Tax Act)

11. Discuss in detail the procedure of making reference to the High Court under the provisions of the Sales Tax Act.
12. Define and explain the following terms: - (a) Cottage Industry. (b) Banking Company. (c) Manufacturer. (d) Supply



UNIVERSITY OF THE PUNJAB

PART – III A/2015
Examination:- LL.B.

Roll No.

Subject: Labour and Taxation Laws (Old Course)
PAPER: VI-VII-4

TIME ALLOWED: 3 hrs.
MAX. MARKS: 100

NOTE: Attempt any FIVE questions in all, selecting THREE questions from PART-I and TWO questions from PART-II. All questions carry equal marks.

Part-I (Labour Laws)

1. Discuss the law relating to establishment, composition, powers and functions of Labour Appellate Tribunal under the Punjab Industrial Relations Act, 2010.
2. What do you understand by the term 'Collective Bargaining Agent'? Analyse the legal provisions relating to its determination in an establishment, group of establishments or the industry
3. Analyse various provisions of the Punjab Industrial Relations Act, 2010 which pertain to the settlement of an industrial dispute through non-judicial
4. Define the term strike and lock out. Discuss the circumstances under which strike or lockout becomes illegal and what procedure is to be adopted in case of an illegal strike or lockout in an establishment.
5. Analyse various provisions of the Workmen's Compensation Act, 1923 which relate to the commissioner of compensation.
6. What is the law relating to eviction from residential accommodation under the industrial and Commercial Employment (Standing Orders) Ordinance, 1968?

Part-II (Income Tax Ordinance, 2001)

7. Define the term income and discuss the principles of taxation in case of income from salary.
8. Discuss in detail the law relating to appeal to the Commissioner (Appeals)
9. What do you understand by the term deduction of tax at source? Analyse the provisions relating to deduction of tax at source on 'exports'.
10. Define and explain the following terms: - (a) Non-profit Organization. (b) Taxpayer. (c) Tax Year. (d) Royalty.



UNIVERSITY OF THE PUNJAB

PART – III S/2015
Examination:- LL.B.

Roll No.

Subject: Labour and Taxation Laws (Old Course)
PAPER: VI-VII-4

TIME ALLOWED: 3 hrs.
MAX. MARKS: 100

NOTE: Attempt FIVE questions in all, selecting THREE questions from Part-I and TWO questions from Part-II. All questions carry equal marks.

Part-I (Labour Laws)

1. There are certain acts on the part of employers and the workmen which have been declared to be unfair labour practices on the part of either of them. Please, describe the unfair labour practices on the part of employers along with the punishment prescribed for such acts.
2. What is Collective Bargaining Agent? Discuss the procedure of its determination in an establishment, group of establishment or the industry.
3. Discuss in detail the legal provisions relating to establishment, powers and functions of the Labour Court under the Punjab Industrial Relations Act, 2010.
4. Discuss in detail the procedure to be observed for the registration of a trade union under the provisions of Punjab Industrial Relations Act, 2010.
5. Discuss the law relating to medical examination of an injured worker under the Workmen's Compensation Act, 1923.
6. Analyse the legal provisions relating to termination of employment under Standing Order No.12 of the Industrial and Commercial Employment (Standing Orders) Ordinance, 1968. Also highlight the law as to payment of dues to a terminated worker.

Part-II (Income Tax Ordinance, 2001)

7. Enumerate various heads of Income. Discuss in detail the law relating to taxation of Income from business.
8. Discuss the legal provisions relating to the appointment of Appellate Tribunal and procedure to be observed for filing an appeal before the Appellate Tribunal
9. Define and explain the following terms: - (a) permanent establishment. (b) Income. (c) profit on a debt. (d) Small company
10. Discuss the legal provisions relating to refund of excess tax to a taxpayer.



UNIVERSITY OF THE PUNJAB

PART – III S/2015
Examination:- LL.B.

Roll No.

Subject: Labour and Taxation Laws (New Course)
PAPER: VII

TIME ALLOWED: 3 hrs.
MAX. MARKS: 100

NOTE: Attempt SIX questions in all, selecting THREE questions from Part-I, TWO questions from Part-II and ONE question from Part-III. questions from Part-I and II carry 16 marks each, whereas questions from Part-III carry 20 marks.

Part-I (Labour Laws)

1. There are certain acts on the part of employers and the workmen which have been declared to be unfair labour practices on the part of either of them. Please, describe the unfair labour practices on the part of employers along with the punishment prescribed for such acts.
2. What is Collective Bargaining Agent? Discuss the procedure of its determination in an establishment, group of establishment or the industry.
3. Discuss in detail the legal provisions relating to establishment, powers and functions of the Labour Court under the Punjab Industrial Relations Act, 2010.
4. Discuss in detail the procedure to be observed for the registration of a trade union under the provisions of Punjab Industrial Relations Act, 2010.
5. Discuss the law relating to medical examination of an injured worker under the Workmen's Compensation Act, 1923.
6. Analyse the legal provisions relating to termination of employment under Standing Order No.12 of the Industrial and Commercial Employment (Standing Orders) Ordinance, 1968. Also highlight the law as to payment of dues to a terminated worker.

Part-II (Income Tax Ordinance, 2001)

7. Enumerate various heads of Income. Discuss in detail the law relating to taxation of Income from business.
8. Discuss the legal provisions relating to the appointment of Appellate Tribunal and procedure to be observed for filing an appeal before the Appellate Tribunal
9. Define and explain the following terms: - (a) permanent establishment. (b) Income. (c) profit on a debt. (d) Small company
10. Discuss the legal provisions relating to refund of excess tax to a taxpayer.

Part-III (Sales Tax Act)

11. Discuss the law relating to resolution of a dispute through Alternative Dispute Resolution under Sales Tax Act.
12. Define and explain the following: - (a) Arrears of Sales Tax. (b) Defaulter. (c) Distributor. (d) Taxable Activity

UNIVERSITY OF THE PUNJAB



PART – III A/2016
Examination:- LL.B.

Roll No.

Subject: Labour and Taxation Laws (New Course)
PAPER: VII

TIME ALLOWED: 3 hrs.
MAX. MARKS: 100

NOTE: Attempt SIX questions in all, selecting THREE questions from Part-I, TWO questions from Part-II and ONE question from Part-III. Questions from Part-I and II carry 16 marks each. All questions from Part-III carry 20 marks each.

PART-I

1. Define the term 'Trade Union' and discuss the procedure of its registration under the provisions of the Punjab Industrial Relations Act, 2010.
2. Discuss the law relating to unfair labour practices on the part of employers and the workmen.
3. Discuss the law relating to establishment, composition, powers and functions of the Labour Appellate tribunal.
4. Strike and lock out are basically two tactics which are employed by the workers and the employers to exert pressure on the counter part. Analyse the provisions relating to strike Under the Punjab Industrial Relations Act, 2010.
5. Define the term worker and discuss in detail various classes of workers as have been given under the provisions of Industrial and Commercial Employment (Standing Orders) Ordinance, 1968
6. Discuss the law relating to distribution of compensation amongst the legal heirs of a deceased worker

Part-II

7. What are various heads of income? Elaborate the principles of taxation on income from property.
8. Define and explain the following terms
(a) Individual pension account (b) finance society (c) permanent establishment (d) profit on debt
9. Analyse the legal provisions relating to the appointment of appellate tribunal. Also discuss the law relating to filing and disposal of appeal in/by the appellate tribunal
10. Explain in detail the legal provision relating to 'refunds' under the Income Tax Ordinance, 2001

Part-III

11. Discuss the law relating to various aspects of 'Returns' under the provisions of Sales Tax Act, 1990
12. Analyse the provisions of Sales Tax Act, 1990 which relate to the time and manner of payment of sales tax



UNIVERSITY OF THE PUNJAB

PART – III A/2016
Examination:- LL.B.

Roll No.

Subject: Labour and Taxation Laws (Old Course)
PAPER: VI-VII-4

TIME ALLOWED: 3 hrs.
MAX. MARKS: 100

NOTE: Attempt any FIVE questions in all, selecting THREE questions from PART-I and TWO questions from PART-II. All questions carry equal marks.

PART-I

1. Discuss the law relating to establishment, composition, powers and functions of Labour Appellate Tribunal under the Punjab Industrial Relations Act, 2010.
2. What do you understand by the term 'Collective Bargaining Agent'? Analyse the legal provisions relating to its determination in an establishment, group of establishments or the industry
3. What is an individual grievance? Analyse the provisions relating to redressal of individual grievance under the provision of Punjab Industrial Relations Act. 2010.
4. Write Notes On the followings:
(a) Workers Management Council (b) Shop Stewards
5. Discuss the procedure to be followed for the eviction of a worker from residence in case of his dismissal/ death.
6. Discuss the law relating to medical examination of an injured worker. Also state the consequences in case such worker fails in presenting himself/ herself for such examination

PART-II

7. Define the term "Income". Discuss the procedure and principles prescribed for imposing tax on income from business.
8. Define the following terms: (a) Business (b) Co-operative society (c) Debt (d) Public company
9. What is tax return? Who is bound to submit a tax return? Also highlight the consequences of its non-submission
10. Discuss the law relating to appeal to the Commissioner (Appeals).

UNIVERSITY OF THE PUNJAB



PART – III S/2016
Examination:- LL.B.

Roll No.

Subject: Labour and Taxation Laws (New Course)
PAPER: VII

TIME ALLOWED: 3 hrs.
MAX. MARKS: 100

NOTE: Attempt SIX questions in all, selecting THREE questions from Part-I, TWO questions from Part-II and ONE question from Part-III. Questions from Part-I and II carry 16 marks each. All questions from Part-III carry 20 marks each.

PART-I

1. Discuss the law relating to establishment, composition, powers and functions of Labour Appellate Tribunal under the Punjab Industrial Relations Act, 2010.
2. What do you understand by the term 'Collective Bargaining Agent'? Analyse the legal provisions relating to its determination in an establishment, group of establishments or the industry
3. What is an individual grievance? Analyse the provisions relating to redressal of individual grievance under the provision of Punjab Industrial Relations Act. 2010.
4. Write Notes On the followings:
(a) Workers Management Council (b) Shop Stewards
5. Discuss the procedure to be followed for the eviction of a worker from residence in case of his dismissal/ death.
6. Discuss the law relating to medical examination of an injured worker. Also state the consequences in case such worker fails in presenting himself/ herself for such examination

PART-II

7. Define the term "Income". Discuss the procedure and principles prescribed for imposing tax on income from business.
8. Define the following terms: (a) Business (b) Co-operative society (c) Debt (d) Public company
9. What is tax return? Who is bound to submit a tax return? Also highlight the consequences of its non-submission
10. Discuss the law relating to deduction of tax at source on salary, dividends and profit on debt.

PART-III

11. Discuss in detail the law relating to appeals under the provisions of Sales Tax Act, 1990.
12. Define and explain the following terms
(a) Output tax (b) Taxable activity (c) Tax fraud (d) Distributor



UNIVERSITY OF THE PUNJAB

PART-III: Annual -2017
Examination:- L.L.B. (03 Years)

Roll No.

Subject: Labour and Taxation Laws (New Course)
PAPER: VII

TIME ALLOWED: 3 hrs.
MAX. MARKS: 100

Note. Attempt SIX questions in all, selecting three questions from part-I, Two questions from part-II and one question from Part-III. All questions in Part-I and Part-II carry sixteen marks each whereas all questions in Part-III carry twenty marks each.

PART-I

1. Discuss the law relating to establishment, composition, powers functions and awards of the Labour Appellate Tribunal
2. Define the term 'Trade Union' and discuss the procedure of its registration and grounds for the cancellation of its registration.
3. Discuss the nature of arbitration under the provisions of Punjab Industrial Relations Act, 2010. Do you think that the existing legislative arrangements are sufficient to resolve the industrial disputes through arbitration? Suggest some reforms, if necessary.
4. Discuss the law relating strikes and lock out. Do you think that the existing law has been made subject to lot of restrictions and limitations? If so, please elaborate.
5. Explain the legal provisions which relate to distribution of compensation to the heirs of a deceased worker.
6. Analyse the law relating to termination of employment of the workers under the provisions of Industrial and Commercial Employment (Standing Orders) Ordinance, 1968.

Part-II

7. Give a brief account of various heads of income and explain in detail the principles of taxation on Income from business.
8. Explain the mistakes which can be ratified by various Income Tax Authorities under section 221
9. Discuss in detail the composition, powers, functions of the Federal Board of Revenue.
10. Define the following (a) permanent establishment (b) finance society (c) Industrial undertaking (d) Income

Part-III

11. Discuss the procedure of claiming refund under the provisions of Sales Tax Act, 1990
12. Explain the procedure for making assessment of sale tax. Also state the law relating to recovery of tax which has not been levied, short levied or erroneously refunded



UNIVERSITY OF THE PUNJAB

PART-III: Annual -2017
Examination:- L.L.B. (03 Years)

Roll No.

Subject: Labour and Taxation Laws (Old Course)
PAPER: VI-VII-4

TIME ALLOWED: 3 hrs.
MAX. MARKS: 100

NOTE: Attempt FIVE questions in all, selecting THREE questions from Part-I and TWO questions from Part-II. All questions carry equal marks.

PART-I

1. Discuss the law relating to establishment, composition, powers, functions and awards of the Labour Court.
2. Workers Management Council is a step to ensure the workers' participation in management of the establishment. Highlight its composition and critically examine its functions.
3. Under what circumstance strike or lockout becomes illegal. What procedure is to be adopted in case of such strike or lockout?
4. Discuss the law relating to redress of individual grievance
5. What are various classes of workers under the Provisions of Industrial and Commercial Employment (Standing Orders) Ordinance, 1968? Explain with arguments.
6. Explain the procedure of medical examination of an injured workers

Part-II

7. Enumerate various heads of income and explain the principles of taxation on income from salary.
8. What do you understand by the term Alternative Dispute Resolution (ADR)? Examine the provisions relating to ADR under the Income Tax Ordinance 2001.
9. Enumerate various 'Authorities' under the Income Tax Ordinance, 2001 and explain various aspects of their jurisdiction.
10. Examine the legal provisions relating to appeal to the Commissioner (appeals)



UNIVERSITY OF THE PUNJAB

PART – III: Supplementary - 2017
Examination:- L.L.B. (03 Years)

Roll No.

Subject: Labour and Taxation Laws (New Course)
PAPER: VII

TIME ALLOWED: 3 hrs.
MAX. MARKS: 100

NOTE: Attempt SIX questions in all, selecting three questions from part-I, TWO questions from Part-II and ONE question from part-III. All questions in Part-I and II carry SIXTEEN marks each whereas all questions in part-III carry TWENTY marks each

PART-I

1. There are certain acts on the part of employers and the workmen which have been declared to be unfair labour practices on the part of either of them. Please, describe the unfair labour practices on the part of employers along with the punishment prescribed for such acts.
2. With the introduction of institution of Collective Bargaining Agent (CBA) in Pakistani labour jurisprudence, it has become easier for the workers to raise their voices. How? Also discuss the procedure of determination of CBA in an establishment, group of establishment or the industry.
3. Discuss in detail the legal provision which relate to redress of individual grievance.
4. Under what circumstances registration of trade union may be cancelled by the labour court and the registrar. Also elaborate the law of appeal against such cancellation
5. Discuss in detail the legal provisions relating to appointment of Commissioner of Compensation and procedure to be followed for the disposal of cases relating to compensation.
6. Discuss the law relating to eviction of a worker from residential accommodation.

PART-II

7. Enumerate various heads of income and discuss the principles relating to taxation on income from property
8. Discuss the law relating to amendment of assessment under the provision of Income Tax Ordinance, 2001.
9. Analyse the legal provisions relating to appointment, powers and functions of Appellate Tribunal under the Income tax Ordinance, 2001.
10. Discuss the law relating to deduction of tax at source on salary, dividends and profit on debt.

Part-III

11. Define and explain the following: (a) associated persons (b) Input tax (c) defaulter (c) retail price
12. Analyse the legal provisions which relate to various aspects of return under the Sales tax Act, 1990



UNIVERSITY OF THE PUNJAB

PART-III: Annual -2018
Examination:- L.L.B. (03 Years)

Roll No.

Subject: Labour and Taxation Laws (New Course)
PAPER: VII

TIME ALLOWED: 3 hrs.
MAX. MARKS: 100

NOTE: Attempt Six questions in all, selecting three questions from part-I, two questions from part-II and one question from part-III. All questions in part-I and part-II carry sixteen marks each whereas all questions in part-III carry twenty marks each.

Part-I (Labour Laws)

1. There are certain acts on the part of employers and the workmen which have been declared to be unfair labour practices on the part of either of them. Please, describe the unfair labour practices on the part of employers along with the punishment prescribed for such acts.
2. What do you understand by the term 'Collective Bargaining Agent'? Analyse the legal provisions relating to its determination in an establishment, group of establishments or the industry. Also throw light on the privileges of Collective Bargaining Agent.
3. Analyse various provisions of the Punjab Industrial Relations Act, 2010 which pertain to the settlement of an industrial dispute through conciliation and arbitration.
4. Define the term strike and lock out. Discuss the circumstances under which strike or lockout becomes illegal and what procedure is to be adopted in case of an illegal strike or lockout in an establishment.
5. Analyse various provisions of the Workmen's Compensation Act, 1923 which relate to the distribution of compensation in case of death of worker.
6. Deliberate on the parameters prescribed for the retrenchment of workers and their reemployment in the establishment under the Industrial and Commercial Employment (Standing Orders) Ordinance, 1968?

Part-II (Income Tax Ordinance, 2001)

7. Define the term income and discuss the principles of taxation in case of income from property.
8. Discuss in detail the law relating to appeal to the Commissioner (Appeals)
9. What do you understand by the term 'return'? Discuss various provisions which encompass different aspects of return.
10. Analyse the legal provision relating to collection of advance tax on 'Imports'.

Part-III (Sales Tax Act, 1990)

11. Discuss the law relating to settlement of disputes through Alternative Dispute Resolution under the provisions of the Sales Tax Act, 1990.
12. Elaborate the law relating to appointment, powers and functions of various officers under the Sales Tax Act, 1990



UNIVERSITY OF THE PUNJAB

PART – III : Supplementary – 2018

Examination:- L.L.B. (03 Years)

Roll No.

Subject: Labour and Taxation Laws (New Course)
PAPER: VII

TIME ALLOWED: 3 Hrs.
MAX. MARKS: 100

NOTE: Attempt *FIVE* questions in all, selecting *THREE* Questions from Part-I and *TWO* questions from Part-II. All questions carry equal marks.

Part-I (Labour Laws)

1. There are certain acts on the part of employers and the workmen which have been declared to be unfair labour practices on the part of either of them. Please, describe the unfair labour practices on the part of employers along with the punishment prescribed for such acts.
2. What do you understand by the term 'Collective Bargaining Agent'? Analyse the legal provisions relating to its determination in an establishment, group of establishments or the industry. Also throw light on the privileges of Collective Bargaining Agent.
3. Analyse various provisions of the Punjab Industrial Relations Act, 2010 which pertain to the settlement of an industrial dispute through conciliation and arbitration.
4. Define the term strike and lock out. Discuss the circumstances under which strike or lockout becomes illegal and what procedure is to be adopted in case of an illegal strike or lockout in an establishment.
5. Analyse various provisions of the Workmen's Compensation Act, 1923 which relate to the distribution of compensation in case of death of worker.
6. Analyse the parameters prescribed for the retrenchment of workers and their reemployment in the establishment under the Industrial and Commercial Employment (Standing Orders) Ordinance, 1968?

Part-II (Income Tax Ordinance, 2001)

7. Define the term income and discuss the principles of taxation in case of income from property.
8. Discuss in detail the law relating to appeal to the Commissioner (Appeals)
9. What do you understand by the term 'return'? Discuss various provisions which encompass different aspects of return.
10. Analyse the legal provision relating to collection of advance tax on 'Imports'.



UNIVERSITY OF THE PUNJAB

L.L.B. (03 Years) Part – III Annual Exam – 2019

Roll No.

Subject: Labour and Taxation Laws (New Course)

Paper: VII

Time: 3 Hrs.

Marks: 100

NOTE: Attempt SIX questions in all, selecting THREE questions from Part-I, TWO questions from Part-II and ONE question from Part-III. All questions from Part-I and II carry 16 marks each. All questions from Part-III carry 20 marks each.

Part-I (Labour Laws)

1. Discuss the law relating to establishment, composition, powers and functions of Labour Appellate Tribunal under the Punjab Industrial Relations Act, 2010.
2. What is Collective Bargaining Agent? Discuss the procedure of its determination in an establishment, group of establishment or the industry and also highlight its privileges.
3. Discuss the legal provisions which ensure workers' participation in management under the provisions of Punjab Industrial Relations Act, 2010
4. What do you know about individual grievance? Discuss the procedure to be adopted for the redressal of individual grievance under Punjab Industrial Relations Act, 2010
5. Discuss the law relating to extent of employer's liability to pay compensation under the Workmen's Compensation Act, 1923.
6. Analyse the legal provisions relating to eviction from residential accommodation in case of dismissal, retrenchment or death of a worker.

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Part-II (Income Tax Ordinance, 2001)

7. Enumerate various heads of Income. Discuss in detail the law relating to taxation of Income from other sources.
8. Discuss the legal provisions relating to appeal to commissioner Inland Revenue
9. Discuss the law relating refunds under the Income Tax Ordinance, 2001.
10. Discuss the law relating to exemptions and tax concessions under the Income Tax Ordinance, 2001

Part-III (Sales Tax Act, 1990)

11. Analyse the legal provisions relating to registration and deregistration of a person under the Sales Tax Act, 1990
12. Discuss various methods prescribed for the recovery of arrears under the Sales Tax Act, 1990



UNIVERSITY OF THE PUNJAB

L.L.B. (03 Years) Part – III Supplementary Exam – 2019

Subject: Labour and Taxation Laws (New Course)

Paper: VII

Roll No.

Time: 3 Hrs. Marks: 100

NOTE: Attempt SIX questions in all, selecting THREE questions from Part-I, TWO questions from Part-II and ONE question from Part-III. All questions from Part-I and Part-II carry 16 marks each. All questions from Part-III carry 20 marks each.

PART-I (LABOUR LAWS)

- Q.1 Write Notes on the following: (10)
a) Workers Management Council (06)
b) Shop Steward
- Q.2. What do you understand by the term 'Collective Bargaining Agent'? Analyse the legal provisions relating to its determination in an establishment, group of establishments or the industry. Also throw light on the privileges of Collective Bargaining Agent. (16)
- Q.3. Discuss the legal provisions relating to establishment, composition, powers and functions of Labour Court. Also highlight the law relating to award and decisions of the labour court. (16)
- Q.4. Analyse the legal provisions relating to the scope and extent of Punjab Industrial Relations Act 2010 after the 18th Constitutional Amendment. (16)
- Q.5. Analyse various provisions of the Workmen's Compensation Act, 1923 which relate to the appointment, powers and function of Commissioner of compensation. (16)
- Q.6. Discuss the procedure of conducting an inquiry against a worker who is guilty of misconduct. (16)

PART-II (INCOME TAX ORDINANCE, 2001)

- Q.7. Define the term income and discuss the principles of taxation in case of income from "Capital Gain". (16)
- Q.8. Discuss the law relating to powers and functions of Commissioner of Income Tax. (16)
- Q.9. What do you understand by the term deduction of tax at source? Elaborate the provisions relating to the deduction of tax at source on salary, dividends and exports. (16)
- Q.10. Discuss the legal provisions which relate to the appointment of Appellate Tribunal and procedure to be observed for filing an appeal before the Appellate Tribunal. (16)

PART-III (SALES TAX ACT, 1990)

- Q.11. Discuss the law relating to furnishing of various returns under the provisions of the Sales Tax Act, 1990. (20)
- Q.12. Discuss the law relating to filing of reference to the High Court under the provisions of the Sales Tax Act. 1990. (20)



UNIVERSITY OF THE PUNJAB

L.L.B. (03 Years) Part – III Annual Examination – 2020

Subject: Labour and Taxation Laws (New Course)

Paper: VII

Roll No.

Time: 3 Hrs. Marks: 100

NOTE: Attempt SIX questions in all, selecting THREE questions from Part-I, TWO questions from Part-II and ONE question from Part-III. All questions from Part-I and Part-II carry 16 marks each. All questions from Part-III carry 20 marks each.

PART-I (LABOUR LAWS)

Q.1. Discuss in detail the appointment, powers and functions of the Registrar of Trade Unions.

Q.2. Explain in detail various methods for the settlement of an 'industrial dispute'.

Q.3. Discuss the composition and jurisdictions of Labour Appellate Tribunal.

Q.4. What is the procedure of determining collective bargaining agent in an establishment. Also discuss the privileges of collective bargaining agent.

Q.5. Discuss in detail the procedure of proceeding against a worker on the allegation of 'misconduct' under the provisions of the Industrial and Commercial Employment (Standing Orders) Ordinance, 1968

Q.6. Discuss in detail various provisions which relate to the appointment, powers and functions of the Commissioner of Compensation under Workmen's Compensation Act, 1923.

PART-II (INCOME TAX ORDINANCE, 2001)

Q.7. Define the term income. Enumerate various 'heads of income' and elaborate the principles of taxation in case of 'income from property'.

Q.8. Analyze the provisions relating to grounds and procedure of filing appeal before Commissioner (Appeals)

Q.9. Elaborate fully the provisions pertaining to various aspects of default surcharge.

Q.10. what do you understand by the term advance tax? Describe the principles of collection of advance tax on private motor vehicles.

PART-III (SALES TAX ACT, 1990)

Q.11. Discuss the powers of an Officer of Inland Revenue to arrest a person. Also state the procedure to be followed after arresting such person.

Q.12. Discuss in detail various aspects of appeal to the Appellate Tribunal under the provisions of the Sales Tax Act, 1990.



UNIVERSITY OF THE PUNJAB

L.L.B. (03 Years) Part – III Annual Examination – 2021

Subject: Labour and Taxation Laws

Paper: VII

Roll No.

Time: 3 Hrs. Marks: 100

NOTE: Attempt SIX questions in all, selecting THREE questions from Part-I, TWO questions from Part-II and ONE question from Part-III. All questions from Part-I and Part-II carry 16 marks each. All questions from Part-III carry 20 marks each.

PART-I

- Q. No.1. Discuss the legal provisions pertaining to scope and applicability of the Punjab Industrial Relations Act, 2010
- Q. No.2. Discuss the procedure and extent of observing strike or lockout as a mode of exerting pressure on the employer or the Collective Bargaining Agent for the conclusion of a settlement
- Q. No.3. Discuss in detail the composition, powers and functions of the Labour Appellate Tribunal. Also throw light on various jurisdictions vested in the Tribunal.
- Q. No.4. Discuss the composition, powers and functions of the Workers Management Council. To what extent it has been successful in ensuring the workers' participation in the management of the establishment.
- Q. No.5. Explain the procedure for the termination of employment of a worker. Also state the detail of payments to be made by the employer in case of termination of relationship of worker and employer.
- Q. No.6. Analyze the legal provisions relating to medical examination of an injured worker. Also highlight the consequences if the worker refuses to submit himself for such examination.

PART-II

- Q. No.7. Define the term income and discuss the principles of taxation in case of income from property.
- Q. No. 8. Analyze the law relating to collection of advance tax on imports.
- Q. No.9. Under the law, taxpayers are entitled to certain exemptions and tax concessions. Explain the proposition with reference to Income Tax Ordinance, 2001.
- Q. No.10. Discuss the legal provisions which relate to the appointment of Appellate Tribunal and procedure to be observed for filing an appeal before the Appellate Tribunal.

PART-III

- Q. No.11. Discuss the circumstances and the procedure for filing a reference to the High court under the provisions of the Sales Tax Act. 1990.
- Q. No.12. Explain in detail the powers of an Officer of Inland Revenue to arrest a person. Also explain the procedure to be observed after arresting such person under the Sales Tax Act, 1990.