



# UNIVERSITY OF THE PUNJAB

**L.L.B. (05 Years) Part – V Annual Examination – 2023**

**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

**Q# 1:** Discuss Labour Appellate Tribunal under the Punjab Industrial Relations Act, 2010 in detail.

**Q# 2:** What do you know about Collective Bargaining Agent? What are the privileges of Collective Bargaining Agent?

**Q# 3:** What do you know about unfair labour practices on the part of employers and workmen?

**Q# 4:** Analyse the legal provisions relating to the scope and extent of Punjab Industrial Relations Act, 2010 after the 18<sup>th</sup> Constitutional Amendment.

**Q# 5:** Analyse various provisions of the Workmen's Compensation Act, 1923 which relate to the distribution of compensation in case of death of the worker.

**Q# 6:** What is the law relating to eviction of a worker from residential accommodation?

## Part II

**Q# 7:** What are the five heads of income? Elaborate income from property?

**Q# 8:** What is the difference between wealth statement and income statement?

**Q# 9:** What are the various forums of Appeal under the Income Tax Ordinance, 2001.

**Q# 10:** What do you know about tax credit?

## Part III

**Q# 11:** What is the difference between zero rated supplies and exempt supplies under the Sales tax Act, 1990?

**Q# 12:** What do you know about value addition tax and further tax?



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## 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.



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L.L.B. (05 Years) Part – V Annual Examination – 2021

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

- 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.