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D.T.L. Examination, 2010
CENTRAL SALES TAX ACT AND THE MAHARASHTRA VALUE
ADDED TAX ACT, 2002
(2006 Course) (New) (Paper – IV)

Time : 3 Hours

Max. Marks : 100

- Note : 1) All questions are compulsory.*
2) Questions 3 and 6 carry 20 marks each.
3) Figures to the right indicate full marks.

PART – I

Central Sales Tax Act

1. What are the provisions of the Act regarding registration and the Circumstances resulting in cancellation of registration under the Central Sales Tax Act, 1956. 15

OR

1. Briefly discuss the provisions of the Central Sales Tax Act, 1956 relating to refund of tax in respect of declared goods. 15
2. Explain Sale for export and sale in the course of Export and penultimate sale in the course of export. 15

OR

2. What are the powers and functions of Authorities under the Act ? 15
3. Write short notes on **any four** : 20
- a) Transaction of Hire Purchase
 - b) Exemption
 - c) Levy and collection of Tax
 - d) Turnover
 - e) Sale of Goods to the Government
 - f) Dealer.

P.T.O.



PART – II

Maharashtra Value Added Tax Act

4. Explain the provisions of the Act regarding Registration. **15**

OR

4. What are the provisions on the Act regarding exemptions and Advance Ruling ? **15**

5. Explain in detail the provision of the Act regarding the person liable to file self assessment returns and revised returns. **15**

OR

5. Define and explain 'goods', 'Purchase price' and 'Turnover of Sales'. **15**

6. Write short notes on **any four** : **20**

a) Review of the assessment

b) Resale

c) Dealer

d) Cultivate personally

e) Export oriented unit

f) Penalty.



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Diploma in Intellectual Property Rights Laws Examination, 2010
PATENT LAWS (Paper – I)

Time : 3 Hours

Max. Marks : 100

*N.B. : 1) Q. No. 9 is **compulsory**, out of the remaining attempt **any five**.
2) Figures to **right** indicate **full** marks.*

1. Explain the salient features of the Patent Act, 1970. **16**
2. What do you understand by co-ownership of Patents ? Explain the provisions relating to assignments of Patent. **16**
3. Discuss the grounds on which grant of patents can be opposed. **16**
4. Who are the persons entitled to apply for Patents ? What is the procedure for applying ? **16**
5. Explain the provisions regarding secrecy of certain inventions under the Patent Act. **16**
6. Explain the provisions relating to powers of court in suit concerning infringement of Patents. **16**
7. Write a detailed note on specification of inventions. **16**
8. Explain the mechanism provided under the Patent Act to deal with abuses and misuses of Patent rights. **16**
9. Write short notes on **any two** : **20**
 - a) Terms of Patent
 - b) Difference between Product Patent and Process Patent
 - c) International character of intellectual property
 - d) Transfer of Patent.



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Diploma in Cyber Laws Examination, 2010
(Paper – III)
INFORMATION TECHNOLOGY ACT, 2000

Time : 3 Hours

Max. Marks : 100

Instructions : a) Attempt any five questions.

b) All questions carry equal marks.

1. Define electronic records. State and explain 'Attribution, Acknowledgement and Dispatch' of electronic records.
2. Discuss the Powers and Functions of various authorities under the Information Technology Act, 2000.
3. What do you understand by Digital Signature ? Discuss the use of Digital Signature in e-governance.
4. Explain the following :
 - a) Liability of Network Service Providers
 - b) Computer Fraud.
5. Discuss the provisions relating to Digital Signature Certificate under the I.T. Act, 2000.
6. Explain :
 - a) Duties of Subscribers.
 - b) Damage to computer or computer system.
7. Discuss the offences and penalties under the Information Technology Act, 2000.
8. Attempt the following :
 - a) Publication of obscene information
 - b) Tampering with computer source documents.
9. Write short notes on :
 - a) Hacking/Cracking
 - b) Use and abuse of e-mail
 - c) Web caching
 - d) Theft of information.



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D.T.L. Examination, 2010
(Paper – V) GENERAL LAWS AFFECTING TAXATION
(2005 Course) (Old)

Time : 3 Hours

Max. Marks : 100

N.B. : 1) All questions are compulsory.
2) Figures to the right indicate full marks.

1. Explain **any two** with reference to the Constitution.
- a) Procedure for enactment of tax laws in India
 - b) Freedom of Trade and commerce
 - c) Importance of three lists in schedule seven of the Constitution. **15**

OR

Define money bills. What is the procedure laid down under the Constitution for passing the money bills ?

2. Discuss **any two** of the following :
- a) Obstructed and unobstructed heritage
 - b) Features of Joint Hindu Family
 - c) Succession of the property of a Hindu female dying intestate. **20**
3. Explain the position of a minor in relation to a partnership firm during minority and after attaining majority under the Partnership Act. **15**

OR

Answer the following with reference to Partnership Act. **15**

- a) Nature of partnership.
- b) What is implied authority of a partner as an agent of the firm ?

P.T.O.



4. A) Define the terms ‘trust’, ‘trustee’ ‘beneficiary’ under the Indian Trust Act, 1882. 10

OR

Explain the duties of Trustees under the Indian Trust Act, 1882.

- B) Discuss the inherent powers of court under C.P.C. 10

OR

Explain with reference to code of civil procedure for service of summons to defendant.

5. A) With reference to Indian Succession Act write a note on **any two** :

i) Registration of Will

ii) Capacity to make Will

iii) Revocation of Will. 10

- B) What do you mean by ‘opinion of an expert’ ? Why is it relevant under the Indian Evidence Act. 10

OR

What is meant by relevant facts and facts in issue ? Discuss.

6. With reference to Transfer of Property Act explain any two : 10

a) Concept of immovable Property

b) Fraudulent Transfer

c) Gifts.



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Diploma in Human Rights Law Examination, 2010
HUMAN RIGHTS AND DUTIES-CONCEPTUAL PERSPECTIVE
(Paper – I)

Time : 3 Hours

Max. Marks : 100

Instructions: 1) Question No. 9 is compulsory. Out of the remaining attempt any five.

2) Figures to the right indicate full marks.

1. Enumerate the criteria to determine a particular right as a human right. 16
2. Explain the various sources of Human Rights. 16
3. Explain natural law and natural rights in the light of Legal and Philosophical perspective of Human Rights. 16
4. Elaborate the Human Duties and Responsibilities towards self, family and community. 16
5. The notion of sustainable development has become imperative from the perspective of human rights in today's modern world. Explain. 16
6. Evaluate the effect of French Revolution and Declaration of Rights of Man and Citizen upon the Global development of Human Rights. 16
7. Explain the importance of Constitution of India Bill 1895, in pre-independence India. 16
8. Compare Human Rights Ideas with Christian traditions and ideas. 16
9. Write short notes on **any two** : 20
 - a) Buddhist tradition and ideas
 - b) American charter on human and people's right
 - c) International Bill of Rights
 - d) Motilal Nehru Report 1928.



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**Diploma in Human Rights Law Examination, 2010
(Paper – II)**

INTERNATIONAL HUMAN RIGHTS (NORMS AND STANDARDS)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) Question No. 8 is compulsory.

2) Answer any five out of the remaining.

3) Marks to the right indicate full marks.

1. Discuss the U.N. Declaration on the right to development and the Right to Future. **16**
2. Examine the conflict between the Right to Euthanasia and the right to life. **16**
3. Discuss the phenomenon of growing Terrorism in the context of the Human Right of Security of an individual. **16**
4. Examine the classification of different human rights and the inter-relationship between these varied human rights. **16**
5. The lack of cultural humanist values in education is a infringement of the cultural rights of an individual. Discuss. **16**
6. Bonded labour, forced labour and child labour pose serious problems in implementing the right to work as a basic economic right. **16**
7. Discuss the concept of Third Generation Solidarity Rights in the light of suitable illustrations. **16**
8. Write short notes on **any two** : **20**
 - a) Rights of minorities
 - b) Death Penalty
 - c) Rights of aged persons
 - d) Right to health.



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D.T.L. Examination, 2010
(Paper – IV) CENTRAL SALES TAX AND MAHARASHTRA VALUE
ADDED TAX ACT, 2002
(2005 – Course) (Old)

Time : 3 Hours

Max. Marks : 100

N.B. : 1) Q.No.9 is compulsory. Out of the remaining attempt any five questions.

2) Figures to the right indicates full marks.

1. When a sale or purchase of goods is said to take place in the course of Inter State Trade or Commerce ? Discuss. 16
2. Discuss the provisions of Central Sales Tax Act in respect of registration of dealer. 16
3. Define Turnover. How do you determine the taxable turnover under Central Sales Tax Act ? 16
4. Declared goods cannot be taxed at more than one stage. Discuss. 16
5. Define the term 'Dealer' and discuss the provisions relating to 'Registration of dealer under The Maharashtra Value Added Tax Act, 2002. 16
6. What do you mean by composition of Tax ? Who can opt for the scheme ? 16
7. Explain the provisions regarding different kinds of Assessment under M.VAT Act, 2002. 16
8. What are the provisions of the M.VAT Act, 2002 with regard to offences and penalties ? 16
9. Write short notes on **any two** of the following : 20
 - a) Concept of sale under CST Act
 - b) Declared goods (CST)
 - c) Input Tax Credit (M.VAT)
 - d) Works contract (M.VAT).



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Diploma in Cyber Laws Examination, 2010
Paper – I : BASIS AND REGULATORY FRAME WORK OF CYBER
WORLD

Time : 3 Hours

Max. Marks : 100

Instructions: 1) Question 9 is compulsory. It carries 20 marks.

*2) Out of the remaining questions, answer **any five** questions and **each** such question carries **16** marks.*

1. What is called as Digital Signature ? Explain the procedure for obtaining the digital signature.
2. Explain the concept of Domain Name. Differentiate it from Host name.
3. What is called as Cyber Surveillance, how it is applicable ?
4. Explain the provisions of Indian Telegraph Act, 1885 in relation to the international agencies like International Telecommunication Union, World Trade Organisation and ATP for regularization of telecommunication services in India.
5. Elaborate the concept of Data Organisation and Data Management. Explain the different types of operating systems.
6. What is called as network security and cryptography ? Discuss by giving illustrations.
7. What is meant by Encryption ? What are the types of Encryption ?
8. Explain the concept of cyber law for the protection and promotion of right to privacy on internet.
9. Write short notes on **any four** of the following :
 - i) Role of Ethics and Etiquettes in Cyber Space
 - ii) Remote-Login Procedure
 - iii) Web Technology (Web service and Browsers)
 - iv) Role of the Government to regulate the Internet. (Censorship)
 - v) Significance and structural overview of Computer System.
 - vi) Explain the terms of Protocol, TCP and IP.



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Diploma in Cyber Laws Examination, 2010
Paper – IV

INTELLECTUAL PROPERTY RIGHTS IN THE CYBER WORLD

Time : 3 Hours

Max. Marks : 100

Instructions : 1) Question No. 9 is compulsory.

2) Answer any five out of the remaining.

3) Marks to the right indicate full marks.

1. Highlight the International perspective in respect of Cyber World Trade Marks in the light of the Madrid Agreement. **16**
2. Examine the concept of data file sharing technology in peer-to-peer networks and its implementation on Cyber Copyrights. **16**
3. Examine the provisions of the Semi-conductor Integrated Circuits Layout Designs Act, 2000 in the context of protection of Internal Hardware Components. **16**
4. What are the various types of software patents and their application to the cyber world and technologies involved ? **16**
5. Discuss in detail the rights of performers and digital broadcasters in the cyber world in context of the relevant statute. **16**
6. Discuss the role played by International Conventions and Treaties in developing Intellectual Property Rights in the cyber world. **16**
7. Discuss the impact of the TRIPS agreement in context of PTC and regional arrangements for patent protection. **16**
8. Examine the scope of copyright protection in the light of the provisions of the Copyrights Act, 1957. **16**
9. Write short notes on **any two**: **20**
 - a) Madrid Agreement
 - b) Paris Convention
 - c) Business Method Patents and Software Patents
 - d) Trade Marks Use as mega tags.



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**Diploma Course in Alternative Dispute Resolution System Examination, 2010
(Paper – III) : INTERNATIONAL LAW RELATING TO ARBITRATION**

Time : 3 Hours

Max. Marks : 100

*N.B. : a) Attempt **any five** questions.*

*b) All questions carry **equal** marks.*

1. Define the term 'International Commercial Arbitration' and discuss the essentials of International Commercial Arbitration.
2. Define the term 'Foreign Award' and discuss the conditions for enforcement of Foreign Award.
3. Summarise briefly the nature of World Trade Organisation system for resolving trade disputes.
4. Explain the concept of Non-Governmental Organisation. Describe the role of International Centre for Alternative Dispute Resolution (ICADR)
5. Discuss the following :
 - a) Efforts of United Nations Commission on International Trade Law.
 - b) Comparative Analysis of ADR System in U.S. and U.K.
6. Explain the following with reference to the Arbitration and Conciliation Act, 1996 :
 - a) Power of Judicial authority to refer parties to Arbitration.
 - b) Evidence for Enforcement of 9 foreign Award.
7. Explain the main features of UNCITRAL model law on International Commercial Arbitration.
8. Explain the advantages and disadvantages of ADRS.



**Diploma Course in Intellectual Property Right Laws, Examination, 2010
INDUSTRIAL DESIGNS, GEOGRAPHICAL INDICATIONS AND
LAYOUT DESIGNS OF INTEGRATED CIRCUITS (Paper – IV)**

Time : 3 Hours

Max. Marks : 100

Instructions : i) *Q. No. 8 is compulsory. Out of the remaining attempt any five questions.*
ii) *Figures to the right indicate full marks.*

1. “Certain geographical names have acquired a lot of importance in the commercial market, particularly with regard to goods uniquely associated with such names”. Discuss in the context of the International Law relating to Geographical Indications. **16**
2. What are the effects of registration of indication and the provisions in respect of such registration under the Geographical Indication of Goods (Registration and Protection) Act, 1999 ? **16**
3. Discuss the historical evolution of Designs Law in India. **16**
4. Discuss the salient features of the Geographical Indications Act, 1999. **16**
5. Explain the provision regarding registration of Layout-Designs under Design Act, 2000. **16**
6. What do you mean by the term ‘Industrial Designs’ ? How does the Paris Convention of 1967 seek to grant protection of Industrial Designs ? **16**
7. What conditions to be fulfilled for designs to be protected under the Design Act, 2000 ? **16**
8. Write short notes on the following : **20**
 - a) Protection to certain trade marks under Geographical Indications Act.
 - b) Prohibition of registration of certain design.
 - c) Prohibition of registration under the Geographical Indications Act.
 - d) Rights conferred by registration under Layout-Design Act, 2000.



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D.T.L. Examination, 2010
BOOK KEEPING AND ACCOUNTANCY (Paper – I)
(Old) (2005-Course)

Time : 3 Hours

Max. Marks : 100

- N.B. : 1) Q. No. 1 is compulsory and solve any five of the remaining.*
2) Figures to the right indicate full marks.

1. After considering the under mentioned information, prepare a Trading and Profit and Loss Account for the year ended 31st March 2007 and a Balance Sheet as on that date from the Trial Balance of a manufacturer.

Trial Balance

	Dr. (Rs.)	Cr. (Rs.)
Capital account		2,03,000
Drawing Account	15,000	
Free hold Land and Premises	90,000	
Plant and Machinery	40,000	
Loose Tools	3,000	
Bills Receivable	3,000	
Stock	45,000	
Purchases	51,000	
Wages	20,000	
Carriage	1,500	
Salaries	5,000	

P.T.O.



Rent, Rates and Taxes	2,800	
Discount and allowances	1,500	
Bills payable	–	3,800
National Bank	20,000	
Cash in hand	400	
Sundry Debtors	45,000	–
Sundry Creditors		40,000
Repairs and Replacement	1,800	
Purchase Return		2,650
Extension of Premises	7,500	
Bad debts	1,200	
Advertisements	500	
Goods sold		1,15,000
Sales Return	2,000	
Gas and water	800	
Furniture and Fixtures	1,200	
General Expenses	800	
Printing and stationary	450	
Income Tax	5,000	
	3,64,450	3,64,450

Write off depreciation on Plant and Machinery at 5%, Loose tools at 15% and Furniture at 5%. The stock on hand on 31st March 2007 amounted to Rs. 60,000.

Provide $2\frac{1}{2}$ % for discount on sundry debtors and 5% for doubtful debts.

Rs. 1,500 were due for wages and Rs. 450 for salaries for the month of March 2007.

The Last bill of Rs. 400 for taxes was for the half year ending 30th June 2007. **20**



2. Record the following transactions in the journal of Shri Kiran.

February, 2009

1. Commenced business with cash Rs. 5,000 and furniture Rs. 3,000.
3. Bought goods on credit from Deepak Rs. 5,250.
4. Sold goods for cash Rs. 1,250.
5. Paid into Bank Rs. 2,000.
7. Purchased furniture and payment by cheque Rs. 700.
9. Sold goods to Anand Rs. 920.
14. Sold goods for cash Rs. 1,590.
16. Paid to Deepak Rs. 1,000 on account.
19. Paid for Life Insurance premiums Rs. 280.
21. Paid to Ramanand for commission Rs. 150.
23. Received from Anand Rs. 900 in full settlement of his account.
25. Purchased shares of Tata Co. Rs. 500 and paid for it by cheque.
27. Paid Telephone charges Rs. 320.
28. Paid to Deepak Rs. 4,200 in full settlement of his account.



3. From the following transactions of Sudhir, prepare cash book with cash and discount column and balance the cash book.

May, 2009

1. Cash balance in hand Rs. 1,500.
3. Received for cash sales Rs. 1,280.
5. Received from Mr. Anil Rs. 2,140 and allowed him discount Rs. 60.
7. Paid to Mr. Summer Rs. 680 in full settlement of his account of Rs. 700.
10. Purchased goods for cash Rs. 1,000 less 20% trade discount and 5% cash discount.
14. Sold goods for Rs. 3,000 at 10% trade discount for cash to Mr. Anil.
15. Mr. Amir settled his account of Rs. 900 by paying Rs. 880.
17. Paid cash to Mihir Rs. 1,500 less discount 2%.
18. Deposited into Bank Rs. 2,000.
20. Received cash from Timir Rs. 2,000 off 3%.
22. Paid Residential rent of Mr. Sunil Rs. 600.
24. Remitted to Mr. Kunal Rs. 270 and he allowed discount Rs. 30.
26. Received dividend on shares Rs. 450.
28. Paid office rent Rs. 300 and paid for office stationery Rs. 70.
31. Paid salaries Rs. 400.
31. Cash stolen Rs. 340.



4. Rectify the following mistakes committed by an inexperienced clerk Mr. Average.
- 1) A purchase of Rs. 1,000 from Mr. Dilip, instead of being credited to him from purchase book has been wrongly debited to his account with the same amount.
 - 2) A payment of Rs. 1,000 made to Mr. Swarup for cash purchase of goods from him, stands debited to his account.
 - 3) Total of purchase book is taken more by Rs. 100.
 - 4) Goods sold to Mr. Yogesh, of Rs. 400 has been entered in the purchase day book and posted accordingly.
 - 5) Commission received Rs. 200 has been posted to the debit of Commission A/c.
 - 6) A sales of Rs. 720 was entered in the Sales Book as Rs. 270 and posted accordingly to the Customers A/c. **16**
5. X and Y are partners sharing profit and losses in the ratio of 3 : 2. They admit Z into partnership for $\frac{1}{4}$ share in profits. Calculate the new ratio. **16**
6. Gopal bought machinery worth Rs. 60,000. It is decided that depreciation should be charged at fixed rate of 5% on original cost. Show Machinery Account as it would appear for first four years.
- Also prepare Machinery Account assuming that depreciation is charged at 10% on reducing balance method. **16**



7. Ascertain the value of goodwill of P.Co. Ltd. carrying on business as retail traders from the following information.

Balance Sheet as on 31st Dec. 1978

	Rs.		Rs.
Paid up Capital :		Goodwill at cost	25,000
2500 shares of Rs. 100 each	2,50,000	Land and building at cost	1,10,000
Profit and Loss A/c	56,650	Plant and Machinery	–
Bank overdraft	58,350	at cost less depreciation	1,00,000
Sundry creditors	90,500	Stock at cost	1,50,000
Provision for Taxation	19,500	Book Debts less provision	
		for doubtful debts	90,000
	4,75,000		4,75,000

The company commenced operating in 1974 with a paid up capital as aforesaid of Rs. 2,50,000. The profit earned, before providing for taxation, have been as follows :

			Rs.
1974	–		61,000
1975	–		64,000
1976	–		71,500
1977	–		78,000
1978	–		85,000

You may assume that income tax at the rate of 50% has been payable on these profits. The average dividend paid by the co. for the four years is 10% which is taken as reasonable return expected on the capital invested in the business.



8. Write short notes on **any two** :

- a) Accounting standards issued by ICAI.
- b) Classification of accounts.
- c) Subsidiary books.

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D.T.L. Examination, 2010
GENERAL LAWS AFFECTING TAXATION
(New) (2006 Course)
(Paper – I)

Time : 3 Hours

Max. Marks : 100

N.B. : 1) All questions are compulsory.
2) Figures to the right indicate full marks.

1. “Trade, commerce and intercourse through the territory of India shall be free”.
Discuss. 15

OR

When shall a Bill be deemed to be a Money Bill ? Discuss the special procedure for passing of “Money Bill”.

2. Discuss the general rules of succession of property in case of Female Hindu dying intestate under the Hindu Succession Act, 1956. 20

OR

Explain agnate and cognate. Also explain the succession to a Hindu male dying intestate.

3. Explain effects of admission of a minor to the benefit of partnership. 15

OR

What are the essential characteristics of a valid partnership ?

4. A) What are the duties of Trustees under Indian Trust Act ? 10

OR

Discuss the essentials of a valid trust.

- B) Discuss with reference to Code of Civil Procedure : 10

a) Mode of ‘issue and service of summons’.

b) Discuss some instances in which inherent power has been exercised by the court.

P.T.O.



5. A) Define and explain probate succession certificate under Indian Succession Act, 1925. **10**

OR

Distinguish between privileged and unprivileged wills under the Indian Succession Act, 1925.

- B) Explain the following with reference to Evidence Act, 1872.
Facts which need not be proved. **10**

OR

Public and Private Documents.

6. Define “Gift” and explain essentials of a valid gift under Transfer of Property Act, 1882. **10**

OR

Define Immovable Property and discuss the transfer of immovable property under the Transfer of Property Act.



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D.T.L. Examination, 2010
INCOME TAX ACT, 1961
(New) (2006 Course) (Paper – II)

Time : 3 Hours

Max. Marks : 100

N.B. : 1) Question no. 1 is compulsory and carries 20 marks.
2) Answer any five of the remaining carrying 16 marks each.

1. Mr. Bharat an employee of 'X' Ltd. has submitted the following data regarding his income. Compute his income from salary for the A.Y. 2009-10
- 1) Basic Salary Rs. 15,000 p.m.
 - 2) D.A. Rs. 2,000 p.m.
 - 3) Contribution to RPF @ 14% of salary (by employer)
 - 4) City compensatory allowance Rs. 100 p.m.
 - 5) Interest on RPF balance @ 14% is Rs. 2,800
 - 6) H.R.A. Rs. 1,000 p.m.
 - 7) Entertainment allowance Rs. 200 p.m.
 - 8) Travelling allowance Rs. 2,000 (unspent amount Rs. 200)
 - 9) He has been allotted equity shares of which fair market value was Rs. 62,000 under employee's stock option plan. The company deducted Rs. 27,000 from his salary for these shares.
 - 10) The assessee is supplied with free gas, water and electricity for which the employer pays Rs. 1,000 to an outside agency p.a.
 - 11) Rent paid by the assessee for the house is Rs. 1,500 p.m.
 - 12) Profession tax deducted from salary is Rs. 200 p.m.

P.T.O.



2. Mr. Ravi is a member of Housing Co-operative Society in Mumbai and Resides in half the portion of the house, under Hire purchases scheme of the society'. The remaining half portions is let out at Rs. 2,000 p.a. The fair rental value of the house assessed by the corporation is Rs. 30,000 per annum. Local taxes in respect of the house paid Rs. 12,000. Expenses incurred include the insurance premium Rs. 400 and ground rent Rs. 400. Interest payable to society is Rs. 16,000.

Compute his income from house property for the A.Y. 2009-10.

3. Discuss the provisions regarding determination of Residential status of an Individual.
4. What are those expenses which are expressly disallowed while computing business income ?
5. Explain the provisions regarding set off, carry forward and set off if losses under Income Tax Act, 1961.
6. Discuss the provisions regarding Income Tax Authorities and their powers under Income Tax Act.
7. Explain the provisions regarding advance payment of Tax under Income Tax Act.
8. Write short notes on **any three** :
- a) Best Judgement Assessment
 - b) Income
 - c) Return of Income
 - d) Agricultural Income
 - e) Previous year.



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**Diploma in Taxation Laws Examination, 2010
(2006 Course New)**

**Paper – III : WEALTH TAX ACT CENTRAL EXCISE ACT, 1944 AND
SERVICE TAX**

Time: 3 Hours

Max. Marks: 100

N.B.: a) All questions are **compulsory**.
b) Figures to the **right** indicate **full** marks.

1. Define the term 'Assets'. Which assets are not included in net wealth under Wealth Tax Act, 1957 ? **16**

OR

Examine the powers and functions of the authorities under the wealth tax act, 1957. **16**

2. Discuss the provisions relating to 'Appeals', 'Revisions' and 'References' under the Wealth Tax Act, 1957. **16**

OR

Explain the provisions relating to 'Assessment' under the Wealth Tax Act, 1957. **16**

3. Write short notes on **any two** of the following : **18**

a) Refunds

b) Payment and Recovery of wealth Tax

c) Wilful attempt to evade tax .

4. Define the term manufacture and describe procedure for 'Registration of manufactures under the Central Excise Act, 1944. **15**

OR

Examine the provisions relating, to 'Levy and Collection of Duty' under the Central Excise Act, 1944. **15**

P.T.O.



5. Explain **any two** of the following : **15**
- a) Non-reversal of CENVAT credit.
 - b) Adjudication of confiscations and penalties.
 - c) Presumptions of documents.
6. Discuss **any two** with reference to service tax **20**
- a) Classification of Taxable services.
 - b) Export of services.
 - c) Valuation of taxable services.
-



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D.T.L. Examination, 2010
BOOK KEEPING AND ACCOUNTANCY (Paper – V)
(New 2006 Course)

Time : 3 Hours

Max. Marks : 100

N.B. : 1) Q. No. 1 is compulsory and carries 20 marks.
2) Answer any five of the remaining which carries 16 marks each.

1. From the following balances of Shri Govind prepare Final Account for the year ended 31st March 2009.

Trial Balance as on 31st March 2009

Particulars	Debit (Rs.)	Credit (Rs.)
Purchases	1,10,000	
Land and Building	40,000	
Purchase Returns		2,000
Sales Return	3,000	
Excise Duty	12,000	
Sales		2,10,000
Unproductive wages and Salaries	9,000	
Office Expenses	2,500	
Octroi Duty	2,000	
Bad Debts	1,000	
Discount	800	500
Capital and Drawings	10,000	1,25,000
Loan 6% (Taken on 1st October 2008)		20,000
Legal expenses	1,000	
Sundry Debtors	50,000	
Plant and Machinery	47,000	
Furniture	20,000	
5% Investment in Govt. Securities	12,000	
Sundry Suppliers		30,000
Cash	2,000	
Acceptance given		16,800
Establishment expenses	4,000	
Office equipments	14,000	
Copy rights	25,000	
Freight outward	5,000	
Motor vehicle	20,000	
Royalties on sales	14,000	
	4,04,300	4,04,300

P.T.O.



Adjustments :

- 1) Closing stock at purchase price Rs. 49,000 while selling price Rs. 58,000.
- 2) Unproductive wages includes Rs. 3,000 paid on installation of new Machine of Rs. 7,000 which was purchased on 1st April 2008.
- 3) Depreciate Land and Building at 5% and plant and machinery at 5% while furniture and motor car at 15% and 20% respectively.
- 4) His wife works in the business and salary allowed to her of Rs. 2,500 p.a.

This amount has been included in the Drawing Account.

20

2. Suresh, Ramesh and Mahesh were in the partnership Sharing Profits and Losses in the Proportion of $\frac{2}{8}$, $\frac{3}{8}$ and $\frac{3}{8}$ respectively. Their position on 30th June 2008 was as follows :

Balance Sheet as on 30th June 2008

Liabilities	Amt.	Assets	Amt.
	(Rs.)		(Rs.)
Creditors	40,000	Cash	22,500
Bank Overdraft	20,000	Bills Receivable	4,500
General Reserve	16,000	Trade Debtors	60,000
Capitals :		Stock	35,000
Suresh	20,000	Furniture	2,000
Ramesh	27,000	Buildings	29,000
Mahesh	30,000		
	<u>77,000</u>		
	<u>1,53,000</u>		<u>1,53,000</u>



On 1st July 2008, they admitted Rajesh into partnership on the following terms :

- 1) Rajesh to bring in Rs. 30,000 as his capital for $\frac{1}{4}$ th share in the future profits.
- 2) A Goodwill Account to be raised in the books at Rs. 40,000
- 3) The value of stock to be reduced by 10%.
- 4) Building to be appreciated by 15%
- 5) A provision of Rs. 4,000 to be made for bad debts.
- 6) There being a claim for damages against the firm, a provision to the extent of Rs. 1,000 to be made.
- 7) An item of Rs. 500 due to Mr. X included in the creditors to be written off.

After Rajesh's admission into the firm, the Goodwill Account to be written off.

Prepare a Profit and Loss Adjustment Account, the Capital Accounts of the partners and the Balance Sheet of the firms after Rajesh admission.

16

3. Prepare Cash Book with three columns from the following particulars in the Books of M/s Jala and Sons for the month of September 2009.

2009

September

- 1 Cash balance Rs. 30,000, Bank Overdraft Rs. 7,000
- 3 A Bearer cheque received from Gopal of Rs. 300.
- 4 Above cheque deposited into Bank
- 6 Above cheque dishonoured
- 8 Paid to Paresh Rs. 4,000 on account. Half the amount paid in cash while other half amount paid by cheque.
- 9 Transferred Rs. 5,000 from Fixed Deposit to Current Bank Account.
- 12 Our cheque paid to Paresh on 8th September is returned by Bank due to Overwriting.



18 Goods sold to Mr. Malparis of Rs. 5,000 at 20% trade discount and 10% cash discount terms. He paid half the amount in cash while other half by cheque.

25 Three cheques drawn as follows :

- a) A cheque of Rs. 5,000 for office use
- b) A cheque of Rs. 500 for petty cash expenses
- c) A cheque of Rs. 1000 for personal use.

30 All the cash in surplus of Rs. 1,000 is deposited into the bank.

16

4. From the following information prepare a Bank Reconciliation of M/s Ramdas, Pune.

- 1) Bank overdraft as per Pass Book on 28th February 2009 amounted to Rs. 4,670.
- 2) A cheque of Rs. 3,750 deposited into Bank but were not collected and credited before 28-2-2009.
- 3) Cheque issued but not presented for payment before 28-2-2009 amounted to Rs. 5,290
- 4) Interest on Bank overdraft Rs. 390 was not entered in the cash book.
- 5) Bank has collected dividends on shares Rs. 1,500, but it was not recorded in the Cash Book.
- 6) Bank charges Rs. 40 were debited in the Pass Book only.

16

5. In 2009, Mr. B found that his books for the year 2008, continued some errors inspite of an agreed Trial Balance. The errors were :

- 1) An invoice for Rs. 50 for goods purchased from B was entered in Sales Return Book. This was debited to the Account of B.



- 2) Good bought on credit from L for Rs. 150 were entered in the Sales Book as Rs. 105 L's Account was credited.
- 3) Sales Day Book for the month of April 2009 was overcast by Rs. 133.
- 4) A sale of Rs. 257 to K was entered in Sales Book as Rs. 527 on K was debited with Rs. 752.
- 5) Rs. 79 paid for freight on machinery bought was debited to Freight Account as Rs. 97.

Pass journal entries to rectify the errors using a 'Suspense Account' where necessary. Profit for the year 2009 has already been transferred to B' Capital Account.

16

6. Enter the following transaction in a Journal and prepare a Ledger accounts.

2009

March

	Rs.
1 Started Business with cash	15,000
3 Cash Deposited into Bank	8,000
5 Purchased a goods for cash	1,800
7 Sold goods for cash	1,100
8 Purchased goods from Mahesh	2,300
10 Sold goods to Mohan	2,400
11 Cash paid to Mahesh	1,900
13 Received from Mohan	1,800
14 Cash withdrawn from the bank for office use	2,800
16 Purchases made by cheque	1,500
17 Paid to Mahesh by cheque	200
20 Cash sales	980
23 Cash purchases	1,300
25 Paid salary	200
29 Paid Office rent in advance	100

16



7. A Company with an authorised Capital Rs. 10,00,000 invited application for 5,000 shares of Rs. 100 each at a premium of Rs. 10. The shares are payable as follows :

On application Rs. 30 per share

On allotment Rs. 40 per share (including premium)

On first and final call Rs. 40 per share.

Applications were received for the shares issued and allotment was duly made.

All money due were received.

Give Journal entries to record the above transaction and show the company's Balance Sheet.

16

8. Write short notes on **any two** :

a) Principles of Double Entry Book Keeping.

b) Types of Rectification of Errors.

c) Types of discounts.

16



[3841] – 1A

D.T.L. Examination, 2010
GENERAL LAWS AFFECTING TAXATION
(Paper – I) (Old) (2003 Course)

Time : 3 Hours

Max. Marks : 100

N.B. :1) All questions are compulsory.
2) Figures to the right indicate full marks.

1. Explain “No tax shall be levied or collected except with authority of law”. **15**

OR

Discuss the Constitutional provisions in respect of freedom of trade and commerce.

2. Write a notes on **any three** : **20**

- a) Sources of Hindu Law
- b) Streedhan
- c) Concept of Joint Hindu Family
- d) Right of co-parceners.

3. What are the provisions of the Indian Partnership Act regarding the dissolution of the partnership ? **15**

OR

Define Partner. What are the essentials of a valid partnership ? Can there be oral partnership ?

4. a) Discuss the provisions regarding essentials of a Trust. **10**

OR

Explain execution of trust and what are the three certainties of a trust ?

b) Discuss the provisions regarding summons and inherent powers of the court. **10**

P.T.O.



5. A) With reference to Indian Succession Act, explain any **two** :
- a) Privileged will
 - b) Codicil
 - c) Succession of property of female Hindu. **10**
- B) With reference to Indian Evidence Act explain any **two** :
- a) Kinds of Evidence
 - b) Opinions of experts
 - c) Facts which need not be proved. **10**
6. With reference to Transfer of Property Act explain any **two** :
- a) Seller's liability
 - b) Mortgage
 - c) Fraudulent transfer. **10**
-



[3841] – 2

D.T.L. Examination, 2010
INCOME TAX ACT
(2005 Course) (Old)
(Paper – II)

Time : 3 Hours

Max. Marks : 100

*N.B. : 1) Question No. 1 is **compulsory**. Out of the remaining attempt **any five** questions.
2) Figures to the **right** indicates **full** marks.*

1. Mr. Ram an employee in a company is drawing Rs. 9,000 p.m. as salary plus 10% of his salary as dearness pay. He is getting entertainment allowance of Rs. 1,000 p.m. He has spent Rs. 5,000 on entertainment of the company's customers. He is provided with a rent-free unfurnished house at Pune of the fair rental value of Rs. 2,000 p.m. The house is owned by the company. He is also provided with a small car for his personal and office use and all the expenses of its maintenance and running are met by the company. Find out his taxable salary for the assessment year 2009-10.
2. Explain the powers of Income Tax Authorities under the Act.
3. What is meant by annual value of house property ? How is it determined ? What deductions are allowed from annual value of the house property.
4. There are certain expenditure which are specifically disallowed while computing business income. Discuss.
5. Although there is a transfer of capital asset and there are capital gain but they exempt from tax. Discuss.
6. What are the provisions relating to deductions from Gross Total Income in respect of deductions to certain Fund Charitable Institution etc. under Section 80 G of Income Tax Act.

P.T.O.



7. Discuss the provisions regarding Tax to be deducted at source under Income Tax Act, 1961.
8. What are the provisions regarding set off, carry forward and set off of losses under Income Tax Act.
9. Write short notes on **any two** of the following :
 - a) Indexed cost of acquisition
 - b) Provisions regarding Banking cash transaction which is taxable.
 - c) Agricultural Income
 - d) Appeal and Revision.



Diploma in Human Rights Law Examination, 2010
PROTECTION SYSTEMS AND IMPLEMENTATION OF HUMAN
RIGHTS AND DUTIES (Paper – III)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) Q. No. 9 is compulsory and it carries 20 marks.
2) Out of remaining questions, attempt any five, each carries 16 marks.

1. Is there any relationship between International Law and Municipal Law ? If so explain it with the help of various theories. 16
2. Explain in detail the composition, structure and procedure adopted by European System of Protection of Human Rights. 16
3. What is the basic aim or object of establishment of UNHRC ? Also explain the powers and functions of UNHRC. 16
4. Explain the role played by Inter-American Commission of Human Right in protection of Human Rights. Comment with special reference its powers and functions. 16
5. Write a detailed note on African Commission in protection and promotion of Human rights. 16
6. Critically evaluate the relationship between ILO and Human rights. According to you is ILO successful in protecting human rights in present day ? 16
7. Discuss the role played by “Voluntary agencies and educational institutions” in promotion and protection of human rights. 16
8. Explain the Jurisdiction and Procedure of Inter-American Court of Human Rights. 16
9. Write short notes on **any two** : 20
 - a) UNESCO and Human Rights.
 - b) Theory of Monism.
 - c) UN High Commission for Human Rights.
 - d) Press, Media and Human Rights.



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Diploma in Human Rights Law Examination, 2010
HUMAN RIGHTS AND DUTIES IN INDIA (Paper – IV)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) *All any five questions.*
2) *All questions carry equal marks.*

1. Human Rights are claimed where Human Duties are failed, is this statement true ? Comment.
2. Diverse beliefs and faiths are the real cause of worry resulting in violation of most of the human rights in India. Is this statement is true ? Analyse in your words.
3. Discuss the response of India towards the Instrument of Accession to Human Rights Covenants (1979).
4. “May it be Fundamental Rights or Directive principles, under the Indian Constitution both strive towards protection of Human Rights” Elucidate the statement with supporting cases.
5. Comment and assess critically on the enforcement of Scheduled Castes and Scheduled Tribes (Prevention of Atrocities) Act, 1989.
6. The Protection of Human Rights Act, 1993 highlights on life, liberty, equality and dignity of Individual. Discuss how Indian judiciary is striving to protect these rights.
7. Explain the relevancy and need of the Constitution of “National Commission for Women”.
8. Poverty is the real barrier in protection of Human Rights.” Elucidate the statement.
9. Write short notes (**any two**) :
 - a) Protection of women in private enterprises.
 - b) Human rights and Child labour.
 - c) Need of Uniform civil Code.
 - d) HIV/AIDS a menace and Right to health.



[3841] – 2B

D.T.L. Examination, 2010
INCOME TAX AND AGRICULTURAL INCOME TAX
(Old) (2003 Course) (Paper – II)

Time : 3 Hours

Max. Marks : 100

N.B.: 1) *Qn. No. 1 is compulsory and carries 25 marks.*
2) *Answer any five of the remaining.*
3) *Figures to the right indicates full marks.*

1. Shri Choudhary is purchase officer in Pune. He furnished the following particulars regarding his income for the previous year 2008-09.

- a) Net basic salary Rs. 75,000 which is after deducting Rs. 7,000 for income tax, Rs. 12,000 as contribution to recognized Provident Fund and rent of bungalow Rs. 3,600.
- b) Bonus Rs. 36,000.
- c) Travelling allowance for Tour Rs. 25,000.
- d) Reimbursement of medical bills Rs. 7,500.
- e) He lives in a bungalow belonging to the 'Co.' in a town (population 15 lakh) its fair rent is Rs. 2,500 per month. The Co. has provided on this bungalow the facility of a gardner and cook each of whom is being paid a salary of Rs. 250 p.m. and Rs. 900 p.m. respectively. The company paid in respect of the bungalow Rs. 6,000 for electricity bill and Rs. 1,200 for water bill.
- f) Contribution to RPF by himself Rs. 12,000, and by Co. Rs. 12,000, interest 9.5% p.a. is Rs. 23,000.

Compute his taxable income from salary for the A.Y. 2009-10. **25**

2. What are the provisions regarding detemrinal of residential status of H.U.F. and Firm ? **15**
3. How will you determine the annual value of the property which is let out ? **15**
4. Discuss the provisions relating to clubbing of Income. **15**
5. Explain the provisions regarding Income Tax Authorities under Income Tax and discuss their general powers and functions. **15**
6. Explain Agricultural income and discuss its impact on Taxation. **15**

P.T.O.

[3841] – 2B



7. Discuss the penalty provisions under Income Tax Act. **15**
8. Write short notes on **any three** : **15**
- a) Income.
 - b) Exempted perquisites.
 - c) Income escaping assessment.
 - d) Assessee.
 - e) Person.
 - f) Salaries to partners.



Diploma in Intellectual Property Rights Law Examination, 2010
Paper – II : COPYRIGHT AND NEIGHBOURING RIGHTS

Time : 3 Hours

Max. Marks : 100

Instructions : 1) Question No. 9 is compulsory. Out of the remaining attempt any five questions.

*2) Figures to the **right** indicate **full** marks.*

1. Write down important milestones in the historical development of Copyright Act. **16**
2. Describe main characteristics of Copyright Act 1957. **16**
3. Whether copyright subsists in Judgement delivered by court and Head roles prepared by an Advocate or Publisher in the eye of Copyright Act 1957. **16**
4. Explain copyright of Dramatic works. **16**
5. Explain infringement of copyright in sound recording. **16**
6. What are the defences available to dependant in copyright cases ? **16**
7. What are powers and functions of Registrar under Copyright Act 1957 ? **16**
8. How licences can be granted and terminated in Copyright Act 1957 ? **16**
9. Write short notes on **any two** of the following : **20**
 - a) Criminal proceedings
 - b) Photographs
 - c) Copyright Society
 - d) Computer Programme.



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Diploma Course in Intellectual Property Right Laws Examination, 2010
Paper – III : TRADE MARK

Time : 3 Hours

Max. Marks : 100

Instructions : 1) *Question No. 9 (nine) is compulsory, which carries 20 marks.*
2) *Out of the remaining attempt any 5 (five) questions, each of such question carries 16 marks.*

1. “The concept of trade marks have been in existence for almost as long as trade itself”. Discuss.
2. Explain the law relating to registration of trade marks.
3. What are the various kinds of trade marks ?
4. Discuss the composition, procedure and powers of Appellate Board under Trade Marks Act, 1999.
5. Explain the various offences and penalties laid down under the Trade Marks Act, 1999.
6. What is meant by infringement of trade mark ? What are the remedies available in case of infringement of trade mark ?
7. State and explain various provisions in TRIPs Agreement with respect to trade marks.
8. Discuss the provisions of assignment and transmission of trade marks.
9. Write notes (**any two**) :
 - a) Domain names and trade marks
 - b) Trade marks under Paris Convention
 - c) Deceptive similarity
 - d) Defences in Passing off action.



[3841] – 3C

D.T.L. Examination, 2010
Paper – III : WEALTH TAX AND CENTRAL EXCISE ACT
(Old) (2003 Course)

Time : 3 Hours

Max. Marks : 100

N.B. : 1) All questions are compulsory.
2) Figures to the right indicate full marks.

1. Discuss the provisions regarding scope of liability to Wealth Tax. 15

OR

Explain the provisions regarding Deemed Assets u/s 4 of the Wealth Tax Act.

2. What is the procedure followed in valuing the Business Assets for Wealth Tax purpose ? 15

OR

Explain the provisions relating to assessments under Wealth Tax Act.

3. What are the provisions regarding assets of Indian repatriate under Wealth Tax Act ? 15

OR

Explain the penalty provisions under Wealth Tax Act.

4. Write short notes on **any three** : 15

a) Appeals and Revision

b) Concealment of wealth

c) Assessee

d) Refund

e) Property of Charitable Trust

P.T.O.



5. Who are required to get himself to be registered under Central Excise Act, 1944 ?
Discuss. 20

OR

What is Cenvat credit ? Discuss different types of cenvat credit regarding excisable goods.

6. Write short notes on **any two** of the following : 20
- a) Consumer Welfare Fund
 - b) Factory
 - c) Manufacture
 - d) Penalties.
-



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Diploma in Cyber Laws Examination, 2010
Paper – II : E-COMMERCE

Time : 3 Hours

Max. Marks : 100

Instructions : 1) Question no. 9 is compulsory. It carries 20 marks.

*2) Out of the remaining questions, answer **any five** questions and **each** such question carries **16** marks.*

1. Explain the concept of virtual banking in cyber laws.
2. Explain the principles of data protection for maintaining and proving electronic records.
3. Explain the regulations for corporate Financial Services ? Discuss the need for tax in corporate finance.
4. Discuss the need for consumer protection in cyber world. Explain the suggestive measures for preventing consumers from cyber squatting and cyber pirates.
5. Define Online Contract and explain its terms and conditions.
6. Discuss the mechanism of transactions of payments of electronic funds ? List the major benefits of E-commerce.
7. How the electronic agreements can be protected ? Explain the types of evidences for proving the electronic agreements.
8. Discuss the terms of international control and transnational Data Flow.
9. Answer **any four** of the following :
 - i) Role of Better Business Bureau
 - ii) Procedure for choosing and Registering a domain name
 - iii) Management of Domain names
 - iv) Consumer protection in Cyber World
 - v) Internet advertising
 - vi) Electronic commerce taxation.



[3841] – 4D

D.T.L. Examination, 2010
CENTRAL AND STATE SALES TAX LAWS
(Old) (2003 Course)
Paper – IV

Time : 3 Hours

Max. Marks : 100

Instructions: 1) Question 4 and 8 are compulsory and they carry 18 marks each.

2) Answer any two questions from Part-I and Part-II and they carry 16 marks each.

PART – I

(Central Sales Tax)

1. When a sale or purchase of goods is said to take place in the course of Inter-State-Trade or Commerce ?
2. How will you determine the taxable turnover under Central Sales Tax.
3. What are the provisions regarding registration of a dealer under C.S.T. Act ?
4. Write short notes on **any three** :
 - a) Sale
 - b) Purchase price
 - c) Turnover
 - d) Declared goods
 - e) Penalties
 - f) Place of Business.

PART – II

(Bombay Sales Tax Act)

5. Explain the provisions regarding registration of a dealer under Bombay Sales Tax Act.

P.T.O.



6. What are the provisions regarding penalties under Bombay Sales Tax Act ?
7. Define 'Manufacture'. What processes are included in Manufacture ?
8. Write short notes on **any three** :
 - a) Best Judgement Assessment
 - b) Manufacture
 - c) Sale price
 - d) Turnover-tax
 - e) Certificate of Registration
 - f) Dealer.



[3841] – 51

Diploma in Consumer Protection Laws Examination, 2010
CONSUMER MOVEMENT AND CONSUMERISM (Paper – I)

Time : 3 Hours

Max. Marks : 100

*N.B. :1) Answer **any five** questions.*

*2) **All** questions carry **equal** marks.*

1. “Liberalisation and privatization era has given more boost to the movement of the protection of Consumers at National and International level”. Comment.
2. Comment upon the impact of International Convention on Consumer justice.
3. What do you mean by consumerism ? State in brief the importance of Consumer sovereignty.
4. Consumer organizations and groups have greater scope to step ahead into the protection of Consumers and their rights. Discuss.
5. Consumer can be protected and made knowledgeable in a better way if media play its role in true spirit.
6. Comment upon the various judgements laid down by our Courts in the sphere of Consumer protection laws.
7. Elaborately discuss whether Environment has any concern with the protection of Rights of the Consumers.
8. Write short notes on **any two** of the following :
 - a) Consumer lobbying
 - b) Health and Consumers Rights
 - c) Responsibility of State towards Consumers
 - d) Environment Protection Act and Consumer Rights.
9. “Ignorance towards consumer rights especially in the area of Public Utility Services has not improved yet since Independence”. Do you agree with the statement ?

B/II/10/80



Diploma in Consumer Protection Law Examination, 2010
(Paper – II)
CONSUMER PROTECTION ACT, 1986

Time : 3 Hours

Max. Marks : 100

Instructions : 1) Answer any 5 questions.

2) All questions carry equal marks.

1. State the various consumer dispute redressal agencies, their composition and jurisdiction under the consumer Protection Act, 1986.
2. Discuss the concepts of Unfair Trade Practices, and Restrictive Trade Practices under the Act.
3. Explain the procedure for filing a complaint before the District Forum.
4. “The doctrine of Caveat Emptor has undergone a tremendous change since the passing of the Consumer Protection Act, 1986.” Comment.
5. Distinguish between the concepts of “Contract of Service” and “Contract for Service”.
6. State whether the following amount to deficiency in service or defect in goods under the Act,
 - a) Mr. Sunil was allotted a Toyota car by a dealer, who after delay in the delivery of the car called upon Mr. Sunil to pay a further amount due to price increase.
 - b) Mrs. Geeta got a confirmed ticket on Jet Airways. The flight was later cancelled on account of technical snag.
 - c) Mr. Rohan was delivered 15 sacks of rice by Mr. Shah, the quality of which was totally inferior from the sample sent to Mr. Rohan’s home earlier.
 - d) Dr. Devidas was negligent while performing an appendicitis operation of Smt. Shanta.

P.T.O.



7. Discuss the nature of the various penalties and reliefs under the Consumer Protection Act, 1986.
8. Write short notes on **any two** :
 - a) Goods purchased for Commercial purpose
 - b) National Commission
 - c) Period of limitation
 - d) Defect in goods.



[3841] – 53

Diploma Course in Consumer Protection Laws Examination, 2010
CONSUMER PROTECTION LEGISLATIONS
(Paper – III)

Time : 3 Hours

Max. Marks : 100

Instructions : a) Attempt any five questions.

b) All questions carry equal marks.

1. Explain the salient features of the Provention of Food Adulteration Act, 1954 ?
2. What are the sailent features of the Drugs and Cosmetics Act, 1954.
3. Define contract. Discuss the essential elements of valid contract under the Indian Contract Act, 1872.
4. Define unpaid seller. What are his rights under the Sale of Goods Act, 1930 ?
5. Define Negotiable Instrument. Discuss the important characteristics of Negotiable Instrument under the Negotiable Instrument Act, 1881.
6. Discuss the powers and functions of MRTP Commission under MRTP Act.
7. Define evidence and its admissibility under the Indian Evidence Act, 1872.
8. Define and distinguish between offence of Fraud and Cheating under the Indian Penal Code, 1860.
9. Write notes on of the followings :
 - a) Admissibility of Documentary and Oral Evidences.
 - b) Share or interest not liable to attachment under Maharashtra Co-operative Societies Act, 1961.
 - c) Mischief and Trespass under IPC, 1860.
 - d) Dispute under Maharashtra Co-operative Societies Act, 1961.

B/II/10/80



[3841] – 5E

D.T.L. Examination, 2010
BOOK-KEEPING AND ACCOUNTANCY
(Old) (2003 Course)
(Paper – V)

Time : 3 Hours

Max. Marks : 100

*N.B. :1) Q. No. 1 is **compulsory** and carries **20** marks.
2) Answer **any five** of the remaining which carries **16** marks.*

1. Following is the Trial Balance of Ram Traders as on 31st March 2009.

Debit Balances		Credit Balances	
	Rs.		Rs.
Debtors	16,000	Capital	42,000
Bills receivable	4,800	Bills payable	6,400
Furniture	3,000	Creditors	12,000
Machineries	20,000	Wages outstanding	500
Salaries	4,000	Reserve for doubtful debts	1,000
Electricity	1,200	Gross profit	10,000
Rent	2,000		
Advertisement Exp.	1,600		
Closing stock	3,000		
Investment - @ 12% interest	12,000		
Bank	4,300		
	71,900		71,900

P.T.O.



Prepare a Profit and Loss Account for the year ending 31st March 2009 and a Balance Sheet as on that date with the following adjustments :

- 1) Rent is prepaid for Rs. 200.
 - 2) A provision for doubtful debts and provisions for discount on debtors are to be made both at 5% on sundry debtors.
 - 3) Depreciate machinery at 10% p.a. and furniture at 20% p.a.
 - 4) Bills receivable includes a dishonoured bill for Rs. 600.
 - 5) $\frac{3}{4}$ th of advertisement expenses to be carried forward.
2. From the following particulars ascertain the balance that would appear in the cash book as on 31st January 2002.
- a) The Bank Overdraft as per pass book was Rs. 6,500.
 - b) Interest on overdraft Rs. 150 and Bank charges of Rs. 20 charged by the Bank were not recorded in the cash book.
 - c) Cheques drawn but not cashed prior to 31st January 2002 amounted to Rs. 1,000.
 - d) Cheques deposited into the Bank but not realised up to 31st January 2002 amounted to Rs. 2,000.
 - e) Interest on investment credited into pass book was not entered in the cash book Rs. 100.
3. Enter the following transactions in a Journal and prepare Ledger Account.

2007	Rs.
March 1 – Started business with cash	15,000
3 – Cash deposited into bank	8,000
5 – Purchased goods for cash	1,800
7 – Sold goods for cash	1,100
8 – Purchased goods from Mahesh	2,300
10 – Sold goods to Mohan	2,400
11 – Cash paid to Mahesh	1,900
13 – Received from Mohan	1,800



14 – Cash withdrawn from the bank for office use	2,800
16 – Purchase made by cheque	2,500
17 – Paid to Mahesh by cheque	200
20 – Cash sales	980
23 – Cash purchases	1,300
25 – Paid salaries	200
29 – Paid office rent in advance	100

4. Enter the following transactions in a double column Cash Book having cash and discount columns.

2009

Aug. – 1 Opening balance of Rs. 11,000.

2 Sold goods to Sujata Rs. 3,000 and received half of the amount in cash after allowing 5% cash discount.

7 Purchased goods for cash Rs. 2,700.

9 Paid for office rent Rs. 600

15 Received cash on account of 10 shares of Hindustan Liver at Rs. 10 each.

17 Paid to Malini Rs. 180 and received a discount of Rs. 20.

20 Received from Gokhale Rs. 190 after allowing him a discount of Rs. 10.

25 Received for commission Rs. 180.

31 Paid into the bank cash in excess of Rs. 500.

5. Show how you will rectify the following errors :

1) A credit sale of Rs. 450 to B-Banker was debited to C-Banker.

2) Purchase of goods for Rs. 750 Bhairab was debited to his account.

3) An office furniture purchased for Rs. 750 was debited to Repairs Account.

4) A sum of Rs. 350 received from a debtor was debited to his account.

5) Purchase of goods for the consumption of proprietor was debited to Purchase Account of Rs. 800

6) Discount allowed Rs. 75 was credited to Discount Received Account.



6. Shri Mukharji bought the machine costing Rs. 9,000 on 1st January 2005. He had to pay Rs. 1,000 towards its installation. He write off depreciation at 10% on original cost every year. His books are closed on 31st December every year.

On 1st July 2008, he disposed off the machine for Rs. 5,000. Show the machinery account and depreciation account for all these years.

7. On 1st Jan. 2009, Mr. Bharat commenced business with a capital of Rs. 25,000. During the year 2009 he withdrew for his personal use goods worth Rs. 2,000 and cash Rs. 3,000. He also gave a donation of Rs. 500 to Mission. He paid Life Ins. Premium of Rs. 1,000.

During the year, he received a gift of Rs. 5,000 from his father by cheque which was deposited the bank account of his business. On 31-12-2009 his position was as under.

Particulars	Rs.
Machinery	20,000
Furniture	2,000
Stock of goods	5,000
Debtors	8,000
Balance at Bank	1,500
Pre-paid Insurance	200
Payable to creditors	3,000
Liability for expenses	700

Find out the profit earned by him after providing for depreciation at 10% per year on machinery and furniture and Rs. 400 as reserve for doubtful debts.

8. Write short notes on :
- Classification of Accounts
 - Principles of double entry Book-keeping
 - Subsidiary Books.



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**Diploma Course in Alternative Dispute Resolution System
Examination, 2010
Paper – I : LAW RELATING TO ARBITRATION IN INDIA**

Time : 3 Hours

Max. Marks : 100

*N.B. : a) Answer **any five** questions.
b) **All** questions carry **equal** marks.*

1. Trace the historical background of Arbitration in India.
2. Examine the provisions relating to ‘Appointment of Arbitrators’ and grounds for its challenge under the Arbitration and Conciliation Act, 1996.
3. Discuss the advantages and disadvantages of Arbitration.
4. Examine the provisions relating to conciliation of disputes arising out of legal relationship under the Arbitration and Conciliation Act, 1996.
5. State and explain the provisions relating to ‘Making Arbitral Award and Termination of Proceedings’ under the Arbitration and Conciliation Act, 1996.
6. Examine the main features of Fast-Track Arbitration.
7. Explain the following :
 - a) Comparative study of the provisions of the Arbitration Act, 1940 and the provisions of the Arbitration and Conciliation Act, 1996.
 - b) Appeals.
8. Write notes on the following :
 - a) Application for setting aside arbitral award.
 - b) Costs and deposits.



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Diploma Course in Alternative Dispute Resolution System Examination, 2010
Paper – II : COMPARATIVE STUDY OF ALTERNATIVE MODES OF
DISPUTES RESOLUTIONS

Time : 3 Hours

Max. Marks : 100

N.B.: a) Answer **any five** questions.
b) **All** questions carry **equal** marks.

1. Examine the role of 'Lok Adalat' for the settlement of disputes under the Legal Services Authorities Act, 1987.
2. Discuss the role of Panchayat system as alternative dispute Resolution system.
3. "The Consumer Protection Act, 1986 envisages a three tier grievance redressal system". Comment.
4. Evaluate the working of family court under the Family Courts Act, 1984.
5. Distinguish between conciliation and arbitration.
6. Examine the skills and responsibilities of mediator for the settlement of disputes.
7. Explain the role of Non-Governmental Organisation (NGO's) in ADR system.
8. Write short notes on **any four** of the following :
 - a) Legal Aid Provisions.
 - b) Section 89 of code of civil procedure.
 - c) Lokpal.
 - d) Provisions relating to compensation under Motor Vehicles Act.
 - e) Hybrid methods of alternative dispute resolution.