



[4047] – 104

**D.T.L. Examination, 2011**  
**Paper – IV : CENTRAL SALES TAX ACT AND THE MAHARASHTRA**  
**VALUE ADDED TAX ACT, 2002**  
**(2006 Course) (New)**

Time : 3 Hours

Max. Marks : 100

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

PART – I

**Central Sales Tax Act**

1. What is Inter-State Sale ? What are the types of inter State Sale ?

OR

1. Define and explain ‘appropriate state’ ‘business’ and ‘place of business’. **15**
2. When does the liability to pay tax arise on inter-State sales ?

OR

2. What are the provisions of the Act regarding Penalties ? **15**
3. Write short notes on **any four** : **20**

- a) Document of title of goods
- b) Advance rulings
- c) Sale
- d) Goods of special importance
- e) Declared goods
- f) Sale when there is no foreign destination
- g) Person.

P.T.O.



PART – II

**Maharashtra Value Added Tax Act**

4. Define and explain 'Sale' and 'resale'.

OR

4. Define and explain 'turnover of purchases' and 'turnover of sale'. **15**

5. What are the provisions of the Act regarding registration ?

OR

5. What are the powers of the Tribunal under the Act ? **15**

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

- a) Non resident dealer
- b) Advance rulings
- c) Fresh Registration
- d) Review
- e) Capital asset
- f) Deduction of tax at source
- g) Appeal.

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[4047] – 3

**Diploma in Taxation Law Examination, 2011**  
**Paper – III : CENTRAL EXCISE, WEALTH TAX AND SERVICE TAX**  
**(2005 Course)**

Time : 3 Hours

Max. Marks : 100

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

1. Define the term 'Manufacture' and state the provisions relating to 'Registration of manufacture of goods' under the Central Excise Act, 1944.
2. State and explain the various types of excise duty under the Central Excise Act, 1944.
3. Examine the provisions relating to 'Appeals' under the Central Excise Act, 1944.
4. Examine the definitions of 'Net Wealth' and 'Assets' under the Wealth Tax Act, 1957.
5. Examine the provisions relating to 'Assessment' under the Wealth Tax Act, 1957.
6. Explain the following with reference to Wealth Tax Act, 1957 :
  - a) Refunds
  - b) Wealth-Tax authorities and their Jurisdiction.
7. Explain the following with reference to Service Tax.
  - a) Taxable Services
  - b) Failure to Collect Service Tax.
8. Write short notes on the following :
  - a) Valuation of assets
  - b) Adjudication of Confiscations and Penalties under the Central Excise Act, 1944.



[4047] – 1

**Diploma in Taxation Law Examination, 2011**  
**Paper – I : BOOK-KEEPING AND ACCOUNTANCY**  
**(2005 Course)**

Time : 3 Hours

Max. Marks : 100

*N.B. : 1) Question No. 1 (One) is compulsory. Out of the remaining attempt any five questions.*

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

1. From the following Trial Balance of Mr. Shrivastava and Kale prepare Trading and Profit and Loss A/c for the year ended 31<sup>st</sup> March 2011 and Balance Sheet as on that date, after taking into account the Adjustments :

**Trial Balance**

<b>Particulars</b>	<b>Debit Rs.</b>	<b>Credit Rs.</b>
Stock 1-4-2010	40,000	–
Bills Receivable	8,800	–
Purchase and Sales	1,90,000	2,52,000
Returns	6,000	–
Salaries	10,000	–
Carriage outward	1,400	–
Wages	24,000	–
Insurance	600	–
Discount	–	400
Postage	800	–
Debtors and Creditors	70,400	64,000
Furniture	20,000	–
Cash at Bank	13,800	–
Machinery	80,000	–
Printing and Stationery	1,600	–
8% Bank Loan taken on 1-10-2010	–	52,000
Capitals :		
Shrivastav	–	60,000
Kale	–	40,000
Interest on Bank Loan	1,000	–
	<b>4,68,400</b>	<b>4,68,400</b>

P.T.O.



**Adjustments :**

- 1) Closing stock as on 31-3-2011 was valued at Rs. 36,000.
  - 2) Depreciate machinery by 10%.
  - 3) Outstanding wages Rs. 2,000/- and salaries Rs. 900/-.
  - 4) Provide for discount on sundry creditors at 2% and R.D.D. at 5% on sundry debtors.
  - 5) Bills Receivable include a Bill of Rs. 4,000/- dishonoured on 30<sup>th</sup> March 2011.
  - 6) On 30<sup>th</sup> September 2010 a new machinery costing Rs. 25,000 was purchased.
2. Priti and Pritam are partners sharing profits and losses in the ratio of 3 : 2. They admit Prasad for  $\frac{1}{6}$  share. For the purpose of admission of Prasad, Goodwill of the firm should be valued on the basis of 3 years purchase of last 5 years average profit. The profits were :

**20**

<b>Year</b>	<b>Profit</b>
	<b>Rs.</b>
2006-2007	60,000/-
2007-2008	62,500/-
2008-2009	45,000/- (Loss)
2009-2010	42,500/-
2010-2011	80,000/-

Calculate the value of Goodwill.

**16**



3. Record the following Transactions in the books of Mirza for the month of January 2011.

1 Cash purchases Rs. 4,200/-

3 Sold Goods Rs. 3,000/- to Sayyed

4 Mirza purchased goods from Galib Rs. 8,500/- on cash

6 Javed supplied goods to Mirza Rs. 2,700/-

9 Deposited Rs. 6,000/- in Bank of Maharashtra Pune

12 Received dividend Rs. 480/- from KSB pumps

18 Sayyed is declared insolvent and Rs. 2,000/- is received from his estate in full settlement of Rs. 3,000/-

22 Invested in National Savings Certificate Rs. 5,000/-

25 Paid Income Tax Rs. 4,700/-

28 Paid rent to landlord in Advance Rs. 3,700/-.

16

4. 'R' and 'S' are partners sharing profits and losses 3 : 2 respectively. Their position on 31<sup>st</sup> December 2010 were as follows :

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Creditors	10,000	Bank Balance	15,000
Bills Payable	5,000	Buildings	1,00,000
General Reserve	15,000	Debtors	
Capital		<b>Rs. 50,000</b>	
'R'	1,00,000	(-) R.D.D. <u>1,000</u>	49,000
'S'	75,000	Furniture	10,000
		Closing stock	31,000
	<u>2,05,000</u>		<u>2,05,000</u>



On 1<sup>st</sup> January, 2011 they admit Mr. 'A' on the following terms :

- 1) 'A' should bring in cash Rs. 1,00,000/- as a capital for  $\frac{1}{5}$  share in future profit and Rs. 25,000 as Goodwill
- 2) Building should be revalued for Rs. 1,25,000/-
- 3) Depreciate furniture at  $12\frac{1}{2}$  % p.a. and stock at 10% p.a.
- 4) R.D.D. should be maintained as it is
- 5) Capital Accounts of all partners be adjusted in their New Profit Sharing Ratio

**Prepare :**

- 1) Profit and Loss Adjustment Account
  - 2) Capital Accounts
  - 3) Balance sheet of new firm. 16
5. A suspense account has been debited with Rs. 2,260/- in a trial balance. Rectify the following errors and close the suspense account.
- a) A total of Purchase Book Rs. 500/- omitted to be posted in the ledger.
  - b) Salary Rs. 1,000/- paid to a clerk, correctly entered in Cash Book but omitted to be posted in the ledger.
  - c) A credit sale of Rs. 600/- to Desai correctly entered in the sales book but not posted in personal account.
  - d) A total of discount column Rs. 40/- on the credit side of the cash book remained to be posted in the ledger.
  - e) A Receipt for Interest Rs. 200/- omitted to be entered in Cash Book but correctly posted to Interest Account. 16



6. Enter the following transaction in a simple Cash Book - Chartered Accountant for March 2011

- 1 Cash in Hand Rs. 50,000/-
  - 2 Cash at Bank Rs. 1,00,000/-
  - 3 Received in cash professional fee Rs. 50,000/-
  - 4 Purchased computer Rs. 30,000/- and paid by cheque
  - 5 Paid Telephone Bill Rs. 2,000/-
  - 6 Paid Rent Rs. 5,000/-
  - 7 Deposited cash into Bank Rs. 40,000/-
  - 15 Received a cheque for professional fee. Rs. 1,00,000/-
  - 20 Paid Travelling expenses Rs. 5,000/-
  - 25 Purchased stationery Rs. 3,000/-
  - 28 Paid printing charges Rs. 5,000/- **16**
7. State and explain the accounting standards issued by the Institute of Chartered Accounts of India. **16**
8. Write short notes on **any two** of the following : **16**
- a) Difference between Book-keeping and Accountancy.
  - b) Concept of Single entry system and defects of the system.
  - c) Objects of preparation of Final Accounts of Limited Companies.
  - d) Types of Errors.





[4047] – 101

**D.T.L. Examination, 2011**  
**GENERAL LAWS AFFECTING TAXATION**  
**(Paper – I) (2006 Course) (New)**

Time : 3 Hours

Max. Marks : 100

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

1. “Article 301 of the Indian Constitution states that, trade, commerce and inter-course throughout the territory of India shall be free”. Discuss.

OR

Briefly enumerate the constitutional restrictions on taxing powers of state. **15**

2. Explain **any two** of the following with reference to Hindu Law : **20**

- a) Intestate succession
- b) Co-parcener and Co-parcenary property
- c) Kinds of Legal heirs
- d) Succession to property of male Hindu.

3. Explain relation of partners to one another. Can a minor admitted to the benefit to partnership ?

OR

Discuss the provisions regarding relation of partners to third parties. **15**

4. Define “Trust and write a note on the essentials of a trust-under the Indian Trust Act.

OR

Discuss various duties of Trustees under the Indian Trust Act. **10**

**P.T.O.**



5. A) Discuss the following with reference to Indian Evidence Act.
- a) Opinion of experts
  - b) Facts which need not to be proved. **10**
- B) Explain **any two** of the following :
- a) Universal Donee.
  - b) Essentials of a valid gift under the Transfer of Property Act.
  - c) Concept of immovable property. **10**
6. A) Explain the procedure regarding Letters of Administration and Succession Certificate.
- OR
- What are the kinds of wills a person can make ? And how is privileged will executed ? **10**
- B) Inherent powers of Authorities conducting judicial proceedings under the Code of Civil Procedure, 1908.
- OR
- Explain the provisions regarding services of summons to the defendant. **10**
-



[4047] – 102

**D.T.L. Examination, 2011**  
**Paper – II : INCOME TAX ACT, 1961**  
**(2006 Course) (New)**

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. X is an employee of a Public Ltd. Co. He supplies you the following particulars of his income.

Basic salary Rs. 20,000 p.m.

D.A. 50% of salary (50% of D.A enters into pay for service benefit)

Marriage allowance Rs. 600 p.m.

Education allowance Rs. 270 p.m.

(allowance at Rs. 90 p.m. per child)

Bonus one month's salary

Entertainment allowance Rs. 1,200 p.m.

He and his employer contribute at 10% of salary to RPF. He is provided rent free house owned by employer in city (population 11 lakh).

He is also in receipt of fixed medical allowance of Rs. 300 p.m. Amount spent on medicines Rs. 4,500 during the year.

Calculate his salary income for the A.Y. 2010-11.

2. Mr. X running a cloth shop has prepared the following Profit and Loss Account for the year ended 31<sup>st</sup> March 2010. You are required to compute his income from business and his gross total income for the assessment year 2010-11.

**P & L A/c**

	<b>Rs.</b>		<b>Rs.</b>
Trade expenses	450	Gross profit	1,19,400
Establishment charges	2,200	Dividends	3,556
Rent, Rates and taxes	1,400	Interest on securities	3,184
Household expenses	1,850		

**P.T.O.**



Discount allowed	200	
Income tax	700	
Advertisement	450	
Postage and telegram	100	
Gift to relatives	125	
Fire insurance premium	250	
Donation	800	
Repairs	1,600	
Life Ins. premium	850	
Wealth Tax	600	
Interest on capital	400	
Audit fees	250	
Net profit	1,13,915	
	<b>1,26,140</b>	<b>1,26,140</b>

3. Income Tax Act gives absolute exemption in respect of certain incomes. Discuss.
4. Define perquisites. Illustrate with examples the method of valuation of rent free accommodation.
5. Although, there is a transfer of capital asset and there are capital gains, but they are exempt from tax. Discuss.
6. Which deductions are allowed in computing taxable income under the head “Income from other sources” ? Explain.
7. What are the provisions regarding clubbing of income under Income Tax Act ? Discuss.
8. Write short notes on **any three** of the following :
  - a) Best Judgement Assessment
  - b) Agricultural Income
  - c) Entertainment Allowance
  - d) Income Tax Authorities
  - e) Penalties.



[4047] – 103

**Diploma in Taxation Laws Examination, 2011**  
**Paper – III : WEALTH TAX ACT, CENTRAL EXCISE ACT AND**  
**SERVICE TAX (New)**  
**(2006 Course)**

Time : 3 Hours

Max. Marks : 100

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

1. Enumerate the 'Assets' which are exempted from the Wealth Tax under the Wealth Tax Act, 1957. **16**

OR

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

2. Discuss the Jurisdiction and powers of wealth tax settlement commission under the Wealth Tax Act. **16**

OR

2. Explain the following : **16**

a) Self-assessment

b) Wealth escaping assessment.

3. Explain **any three** of the following : **18**

a) Charge of Wealth Tax.

b) Appearance by Registered valuers.

c) Rectification of mistakes.

d) Mode of Recovery.

**P.T.O.**



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

OR

4. Explain the provisions of the Central Excise Act, 1944 regarding offences and penalties. **15**

5. Discuss **any two** of the following : **15**

a) Utilization of the consumer welfare fund.

b) Adjudication of confiscations.

c) Presumption as to documents.

6. Explain **any two** of the following with reference to service tax : **20**

a) Service Tax Exemption.

b) Time limit for Registration and penalty for Non-Registration.

c) Valuation of Taxable Service.

d) Payment of Service Tax.



[4047] – 105

**D.T.L. Examination, 2011**  
**BOOK-KEEPING AND ACCOUNTANCY (Paper – V)**  
**(2006 Course) (New)**

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 B, prepare Final account for the year ended 31<sup>st</sup> March 2010.

**Trial Balance as on 31<sup>st</sup> March 2010**

<b>Particulars</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
Debtors	30,000	
Purchases	80,000	
Carriage	600	
Freehold premises	40,000	
Bills Receivable	1,820	
Discount Received		5,000
Bills payable		2,700
Discount allowed	6,380	
Creditors		20,000
Furniture	10,000	
Loan from Mr. X		60,000
Salaries	15,000	
Cash	20	
Wages	3,000	
Bank	26,400	
Bank charges	60	
Stock	27,400	
Sales		1,20,000
Capital		1,29,780

P.T.O.



General Expenses	5,000	
Motor Car	40,000	
Plant and Machinery	40,000	
Postage	800	
10% Investment (F.V.12,000)	10,000	
Advertisement	1,000	
<b>Total</b>	<b>3,37,480</b>	<b>3,37,480</b>

### Adjustments :

- 1) Outstanding wages Rs. 400.
  - 2) Interest on Investments is to be adjusted for 6 months.
  - 3) Furniture and Motor car depreciated at 5% p.a. and 10% p.a. respectively.
  - 4) Advance paid to worker which is included in Salary Rs. 4,000.
  - 5) The stock of goods on hand on 31<sup>st</sup> March 2010 was valued at Rs. 70,000.
  - 6) Goods sold to customer is not passed through Sales book Rs. 2,000.
  - 7) Goods distributed as free samples worth Rs. 7,000 was not shown in the Book.
  - 8) Installation changes paid in Machinery Rs. 600 is wrongly included in Wages.
  - 9) Provide interest on Capital at 6% P.a.
2. X, Y, Z were partners sharing Profit and Loss in the ratio 3 : 2: 1. The partnership agreement provided that on the admission or retirement of a partner the goodwill of the firms shall be valued at 4 times the average profits of the last 5 yrs. The profits were
- 2005 Loss Rs. 6,000  
 2006 Loss Rs. 1,000  
 2007 Profit Rs. 11,000  
 2008 Profit Rs. 25,000  
 2009 Profit Rs. 35,000

They decided to admit Mr. A as a partner giving him  $\frac{1}{5}$ <sup>th</sup> shares in the future Profits Mr. A will bring Rs. 40,000 as his capital and the necessary share of Good will . What amount A will have to bring as his share of Goodwill ?





3. The following information is available from Laxman's records

Particulars	1 <sup>st</sup> July 2007	30 <sup>th</sup> June 2008
	Rs.	Rs.
Creditors	5,000	8,000
Bank Overdraft	–	15,000
Bank Balance	10,000	–
Plant and Machinery	10,000	20,000
Furniture	4,000	4,000
Debtors	30,000	52,000
Stock of Goods	34,000	28,000

Laxman had withdrawn Rs. 5,000 for personal expenses and Rs. 4,000 for Son's marriage. Out of the business funds he had also purchased a residential building costing Rs. 20,000 which is not shown in the above balances. Addition to machinery were made on 1<sup>st</sup> July 2007.

Depreciation at 10% p.a. should be provided on Plant and Machinery.

Find out Laxman's Net Profit for the Year ended 30<sup>th</sup> June 2008.

4. Journalise the following transaction in the Journal of Shri B.

Jan.

- 5 Bank Account is opened by depositing Rs.10,000 with Bank of India.
- 7 Shri B withdrew Rs. 1,000 cash for personal use.
- 8 Shri B brought his personal car into the business for Rs.80,000.
- 9 Mr B's house rent paid Rs. 500 from office cash.
- 10 Goods purchased from Leela Ltd of Rs. 2,000 and amount paid by cheque.
- 15 Goods worth Rs. 2,000 distributed as free samples among valued customers.
- 18 Received commission from Mr. D Rs. 200 for goods sold on his behalf.
- 19 Rs. 200 paid in cash to Datta printers for printing of Letterheads.

5. Prepare simple Cash Book of Mr. Laxman for the month of January 2010.

Jan. 2010

- 1 Commenced business with cash Rs. 15,000
- 3 Bank Account opened by depositing Rs. 1,000 in to Bank of Sangli.
- 5 Purchased goods for cash Rs. 2,000



- 6 Sold goods for cash worth Rs. 3,000
- 7 Purchased goods from Mr. S. Worth Rs. 11,000
- 18 Paid to S Rs. 500 on account
- 20 Purchased on Cupboard for Rs. 2,000.
- 23 Received commission Rs. 5,000 for goods sold on behalf of D.
- 28 Purchased stationary for office Rs. 200
- 29 Sold goods to M. Worth Rs. 3,000
- 31 Paid by M Rs. 1,000 Cash on account.

6. Rectify the following errors.

- 1) Bought goods worth Rs. 3,500 form wagle has been credited to Bagle's account .
- 2) Carriage paid for new Machinery purchased Rs. 350 Debited to Carriage account
- 3) Cash Rs. 800 received from Sohan credited to Rohan's account.
- 4) Paid Rs. 75 for office expenses debited to General Expenses account.
- 5) Bought goods for Rs. 1,100 from Mira on credit has been entered through Sales Book and posted accordingly.

7. From the following information prepare a Bank Reconciliation Statement of M/S K.B.Co., Pune.

- 1) Bank overdraft as per Pass Book on 28<sup>th</sup> February 2003 amounted to Rs. 4,670.
- 2) Cheques of Rs. 3,750 deposited into Bank but were not collected and credited before 28-2-2003.
- 3) Cheque issued but not presented for payment before 28-02-2003 amounted to Rs. 5,290.
- 4) Interest on Bank overdraft Rs. 390 was not entered in the Cash Book.
- 5) Bank has collected dividend 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.

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

- a) Subsidiary Books
- b) Types of discount
- c) Types of Rectification of Errors.



[4047] – 2

**Diploma in Taxation Laws Examination, 2011**  
**Paper – II : INCOME – TAX ACT**  
**(2005 Pattern)**

Time : 3 Hours

Max. Marks : 100

*N.B. : a) Question No. 9 is compulsory. Out of the remaining attempt any five questions.*  
*b) Figures to the right indicate full marks.*

1. “Tax incidence on assessee depends on his residential status”. Comment. 16
2. Examine the powers of the Income Tax Authorities with special reference to ‘search and seizure’ under the Income-Tax Act, 1961. 16
3. State the provisions relating to ‘clubbing of income’ under the Income-Tax Act, 1961. 16
4. Critically examine the provisions of the Income-Tax Act, 1961 regarding various deductions to be made in computing the total income of an assessee. 16
5. Discuss the provisions relating to ‘procedure for Assessment’ under the Income-Tax Act, 1961. 16
6. Explain the following :
  - a) Advance Payment of Tax 8
  - b) Recovery of Tax. 8
7. Define the term ‘Income’. “Every receipt does not bear the character of Income”. Comment. 16
8. Examine the provisions relating to ‘Appeal and Revision’ under the Income Tax Act, 1961. 16
9. Write short notes on **any two** of the following : 20
  - a) Basic principles of the charging section of Income Tax
  - b) Refunds of Income-Tax and interest on delayed refunds
  - c) Capital gains
  - d) Income from other sources.



[4047] – 4

**D.T.L. Examination, 2011**  
**Paper – IV : CENTRAL SALES TAX ACT AND MAHARASHTRA VALUE**  
**ADDED TAX ACT, 2002**  
**(2005 Course)**

Time : 3 Hours

Max. Marks : 100

*N.B.:* 1) Question No. 9 is **compulsory**. Out of the remaining attempt **any five** questions.  
2) Figures to the **right** indicates **full** marks.

1. Sales tax law of every state shall be subjected to restrictions and conditions. Discuss. **16**
2. When a sale or purchase of goods is said to take place in the course of import or export ? **16**
3. Explain the provisions regarding determination of taxable turnover under C.S.T. Act. **16**
4. Explain the registration procedure under the C.S.T. Act. **16**
5. When a dealers liability arises to get himself to be registered under M.VAT Act ? **16**
6. What are the provisions regarding non admissibility of set off under M.VAT Act ? **16**
7. Explain the provisions regarding Sales Tax Authorities and tribunal. Discuss their powers. **16**
8. Explain provisions regarding penalties under M.VAT Act. **16**
9. Write short notes on **any four** : **20**
  - a) Works contract (M.VAT)
  - b) Capital assets (M.VAT)
  - c) Manufacture (M.VAT)
  - d) Input tax credit (M.VAT)
  - e) Determination of taxable turnover (CST)
  - f) Business (CST).



[4047] – 5

**Diploma in Taxation Laws Examination, 2011  
(2005 Pattern)**

**Paper – V : GENERAL LAWS AFFECTING TAXATION**

Time : 3 Hours

Max. Marks : 100

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

1. Examine the procedure for enactment of Tax Laws under the Constitution. **15**

OR

“Trade, commerce and intercourse throughout the territory of India shall be free”. Comment. **15**

2. Explain **any two** of the following with reference to Hindu Law : **20**

a) Application of Hindu Law.

b) Rights of Coparceners.

c) General rules of succession of property in case of Female Hindu dying intestate under the Hindu Succession Act, 1956.

3. Define ‘Partnership’ and discuss the essential element of partnership under the Partnership Act, 1932. **15**

OR

Examine the position of a Minor in relation to a Partnership firm under the Partnership Act, 1932. **15**

4. Define ‘Trust’ and discuss the essentials of a valid trust. **10**

OR

State and explain the duties of Trustees under the Indian Trust Act. **10**

P.T.O.



5. Explain the following with reference “To Indian Evidence Act, 1872”. - **10**
- a) Opinions of Experts  
OR
- a) Public and private documents. **10**
- b) Discuss the following with reference to code of civil procedure : **10**
- Issue and service of summons to witnesses.  
OR
- b) Limitations regarding inherent powers of the Civil court. **10**
6. Explain the following :
- a) Transfer of Immovable property through sale. **10**
- OR
- a) Transfer by Gifts. **10**
- b) Will and registration of will. **10**
- OR
- b) Execution of privileged will. **10**