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Diploma in Human Rights Examination, 2011
Paper – IV
HUMAN RIGHTS AND DUTIES IN INDIA

Time : 3 Hours

Max. Marks : 100

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

1. “Religions in India may be resting on different footing but the Culture is same”. Explain the statement in your understanding.
2. Part – III and Part – IV conveys the same meaning though put in different Parts. Comment on their contribution towards Human Rights Protection in India.
3. “Protection of Civil Rights Act, 1955 is a step ahead for protection of Human Rights and preservation of Democracy”. Elucidate the statement.
4. Creation of Human Rights Courts and Commissions certainly depicts the drowning of humanity of values in society. Give your views with reference to functioning of them.
5. Judicial activism has really helped the poor and ignorant for achieving Legal Aid which is one of the facets for fruitful life. Discuss with the decided cases.
6. “Reservation is nothing but a discriminatory Compensation favouring those who were out of the main stream of society for long time”. Do you agree ?
7. “Contribution of the Women is infinite but still she is vulnerable. It shows callous approach of society towards her.” Comment in your words.
8. Wholesome environment is the need for good health and hygiene. Comment with reference to Indian efforts in preservation of it.
9. Write short notes on **(any two)** :
 - a) Personal Laws v/s Uniform civil code
 - b) Problems of child, bonded labours and prisoners
 - c) HIV/AIDS a spreading menace in India
 - d) Human welfare rest upon demanding rights and observance of duties.



**Diploma Course in Intellectual Property Right Laws Examination, 2011
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. Discuss the objects and reasons of law relating to Geographical Indications. **16**
2. Discuss with respect to the Geographical Indication Act, 1999
 - a) Effect of registration
 - b) Powers and functions of Registrar. **16**
3. Discuss the role played by the Paris Convention of 1967 to develop the law regarding protection of Industrial Designs. **16**
4. Discuss the salient features of the Geographical Indication Act, 1999. **16**
5. State and explain the composition, powers and functions of the Layout Design Appellate Board, established by the Central Government under the Semi-conductor Integrated Circuits Layout Design Act, 2000. **16**
6. Highlight the main provisions of Piracy of Designs under the Design Act, 2000. **16**
7. Explain the provision regarding registration of Layout-Designs under Design Act, 2000. **16**
8. Write short notes on the following : **20**
 - a) The Treaty in respect of Integrated Circuits, Washington D.C. 1989.
 - b) Geographical Indication and Trade Mark.
 - c) Prohibition of registration under the Geographical Indications Act.
 - d) Difference between Industrial Designs and Layout-Design.



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**Diploma Course in Consumer Protection Laws Examination, 2011
(Paper – III)**

CONSUMER PROTECTION LEGISLATIONS

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 Prevention of Food Adulteration Act, 1954.
2. Discuss the provisions regarding offences and penalties under the Food Adulteration Act, 1954.
3. Discuss the appointment and powers of Director and other staff under the Standards of Weights and Measures Act, 1976.
4. Discuss the salient features of Drugs and Cosmetics Act, 1954.
5. Discuss agency by ratification and its essentials of valid ratifications under the Indian Contract Act, 1872.
6. Write short note with regard to the Negotiable Instrument Act, 1881.
 - a) Cheque-holder,
 - b) Dishonor of Cheque for insufficiency of funds.
7. Discuss the powers of Commission under MRTP Act.
8. Define and distinguish between offence of Fraud and Cheating under the Indian Penal Code, 1860.
9. Write short on the following :
 - a) Admissions under the Indian Evidence Act, 1872
 - b) Documentary and Oral Evidence under the Evidence Act, 1872
 - c) Dispute under Maharashtra Co-operative Societies Act, 1961
 - d) Mischief and Trespass under IPC, 1860.



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D.T.L. Examination, 2011
BOOK KEEPING AND ACCOUNTANCY (Paper – I)
(2005 Course) (Old)

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. Following is the Trial Balance of Mr. A for the year ended 31-3-2010. Prepare his Trading and Profit and Loss Account for the year ended 31-3-2010 and the Balance Sheet as at that date :

Trial Balance		
Particulars	Debit	Credit
	(Rs.)	(Rs.)
Stock on 1-4-2009	35,000	
Drawing	12,000	
Purchases	1,10,000	
Return Inward	8,000	
Investment	40,000	
Carriage inward	4,700	
Import Duty	2,500	
Wages	32,400	
Power charges	4,800	
Salaries	41,300	
Printing and Stationery	5,100	
Postage	200	
Plant and Machinery	2,15,000	

P.T.O.



Furniture	28,000	
Cash at Bank	3,500	
Land and Building	1,26,000	
Cash in hand	700	
Capital		3,50,000
Return outward		5,000
Sales		2,70,000
Discount received		7,200
Creditors		37,000
	6,69,200	6,69,200

A/c closing stock on 31-3-2010 is valued at Rs. 65,000.

20

2. Enter the following transactions in the Cash Book of Mr. Vaidya and balance the same.

2010 Feb.

1. Cash balance in Cash Book Rs. 4,000
2. Cash paid to petty cashier Rs. 200
4. Received bonus from Tata Co. Rs. 150
5. Mr. R invoice goods to us for Rs. 2,000 and the amount paid in cash.
10. Purchased office furniture from Well Decor for cash Rs.1,350
15. Cash sales Rs. 380
17. Purchased stationery for Rs. 20
21. Opened an account with the Rupee Co. Op. Bank with Rs. 1,500
27. Paid office rent Rs. 120, advertising Rs. 60
28. Paid to Mr. Rajan Rs. 115 for his dues
28. Received loan from Randhir Rs. 165

16



3. On 31st March 2010 the Cash Book of Shri S showed a debit balance of Rs. 6,490. On comparing his Cash Book with the Bank Pass Book he finds that :
- 1) Out of the three cheques totalling Rs. 2,100 issued on 29th March 2010 only a cheque of Rs. 1,200 has been presented and cashed upto 31st March 2010.
 - 2) Two cheques of Rs. 1,000 and Rs. 2,000 respectively were deposited into Bank but only a cheque of Rs. 1,000 was credited before 31st March 2010.
 - 3) Bank charges Rs. 15 and Bank interest Rs. 400 appearing in the pass book are not yet recorded in the Cash Book.
 - 4) A standing order for payment of the insurance premium amounting to Rs. 175 had not been entered in Cash Book.
 - 5) A cheque of Rs. 150 deposited and credited by bank was entered as Rs. 115 in the Cash Book.

Prepare the Bank Reconciliation statement to find out the balance as per the Pass Book as on 31st March 2010.

16

4. Rectify the following errors :
- 1) A machine purchased Rs. 33,100 is debited to Purchases A/c.
 - 2) Wages paid for erection of new machinery Rs. 3,500 are debited to Wages A/c.
 - 3) Material of Rs. 10,500 and wages Rs. 5,500 paid for additions to Building were debited to Purchase and Wages A/c.
 - 4) Land acquisition charges paid Rs. 10,800 were debited to Legal Charges A/c.
 - 5) Charges paid on purchase of goods Rs. 4,000 was debited to Goods A/c.
 - 6) Rs. 1,000 paid for repairs to machine were debited to Machinery A/c.
 - 7) Salaries of Rs. 1,800 paid to Mr. A were debited to Mr. A's A/c.

16

5. Journalise the following transaction in the books of Ram for the month of April, 2010.
1. Started business with cash Rs. 25,000
 2. Bought goods from Sachin at 5% trade discount Rs. 5,000
 4. Paid to Shri Sanjay for office rent Rs. 1,000
 7. Sold goods for cash Rs. 700
 9. Returned goods to Sachin Rs. 500 (gross)
 12. Sold goods to Pravin Rs. 1,500 at 5% trade discount
 17. Paid to Sachin on account Rs. 1,500



20. Sold goods for Cash Rs. 400
22. Received from Pravin Rs. 1,400
25. Paid for salaries Rs. 1,000 of which Rs. 500 paid in cash and balance in goods
26. Placed an order for goods Rs. 10,000 to Sunil to be executed next month
27. Purchased Typewriter Rs. 3,000 and paid Rs. 200 for Octroi charges
28. Goods purchased for cash Rs. 1,000
29. Distributed free samples Rs. 200
30. Paid to Sachin Rs. 2,000 on account. 16

6. Rao commenced business on 1st January 2009 with cash of Rs. 20,000. On 1st July 2009 he introduced a further capital of Rs. 5,000. During the year he withdraw Rs. 400 p.m. for personal use. On 31st December 2009 his assets and liabilities were :

	Rs.
Stock in Trade	20,000
Debtors	15,000
Furniture	4,000
Cash at Bank	3,000
Unpaid Expenses	1,000
Sundry Creditors	8,000

Calculate profit earned by Mr. Rao for the year ended 31-12-2009. 16

7. A, B and C were partners in a firm sharing profits and losses in the ratio 2 : 2 : 1. The partnership deed provided that on the retirement of a partner, goodwill shall be valued at 3 years purchases of the average profits of the last 4 years. Mr. C wanted to retire from the business. Profits of the past 4 years were Rs. 19,400, Rs. 13,200, Rs. 21,300 and Rs. 22,500.

Calculate the value of the goodwill of the firm and how much C will get as his share of Goodwill ? 16

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

- a) Subsidiary Books.
- b) Accounting for Fixed Assets (A.S. 10)
- c) Classification of Accounts. 16



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DTL Examination, 2011
Paper – V : GENERAL LAWS AFFECTING TAXATION
(Old) (2005 Course)

Time : 3 Hours

Max. Marks : 100

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

1. Discuss “No tax shall be levied or collected except with Authority of Law”.

OR

Define “Money Bill”. What is the procedure laid down under the constitution for passing of “Money Bill” ? **15**

2. Write short notes on :

- a) Persons to whom Hindu Law applies
- b) Concept of Joint Hindu family.

OR

Define Mitakshara concept of member and coparcener in Hindu law with reference to their rights. **20**

3. What are the mutual rights and liabilities of partners in a partnership firm ? Can a minor be liable for the debts of the firm ?

OR

Explain the provisions regarding relations of partners of third parties. **15**

4. A) Explain the provisions relating to essentials of a valid trust.

OR

Discuss the power of trustee under Indian Trust Act 1882. **10**

B) Explain the special modes of service under CPC when witness is

- a) a public servant
- b) in person.

OR

Explain service of summons when witness refuses to or can not be found. **10**

P.T.O.



5. A) With reference to Indian Evidence Act, what is meant by relevant facts and facts in-issue ?

OR

What do you mean by “Opinions of an expert” ? Why is it relevant under Indian ‘Evidence Act’ ?

10

- B) With reference to Indian Succession Act write a note on **any two** :

- a) Registration of will
- b) Definition of will
- c) Execution of privileged will.

10

6. Explain **any two** of the following :

- a) Transfer of immovable property through sale
- b) Fraudulent transfer
- c) Transfer by gifts.

10



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DTL Examination, 2011
CENTRAL SALES TAX ACT AND THE MAHARASHTRA VALUE
ADDED TAX ACT, 2002
Paper – IV : (2006 Course) (New)

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. Define and explain 'Sale' 'sale price' and 'turnover'. **15**

OR

1. When is a sale or purchase of goods said to take place in the course of import or export ?
2. What are the provisions of the Act regarding the determination of turnover ? **15**

OR

2. What are the provisions of the Act regarding levy and collection of tax ?
3. Write short notes on **any four** : **20**
- a) Central Sales Tax Appellate Authority
 - b) Goods of special importance
 - c) Advance rulings
 - d) Person
 - e) Refund
 - f) Stock transfer.

P.T.O.



PART – II

Maharashtra Value Added Tax Act

4. Define and explain the term ‘dealer’. **15**

OR

4. Define and explain ‘agriculture’ ‘agriculturist’ and ‘cultivate personally’.

5. How is a dealer taxed under the provisions of the Act ? **15**

OR

5. Examine the powers of the authorities under the Act.

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

- a) Set off
- b) Fresh Registration
- c) Provisional assessment
- d) Manufacture
- e) Deduction of tax at source
- f) Appeal.



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

Time : 3 Hours

Max. Marks : 100

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

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

OR

Define “Money Bill”. What is the procedure laid down under the constitution for the passing of “Money Bill” ?

15

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

OR

Explain the following :

- a) Joint Hindu Family property.
b) Joint tenancy and tenancy in common.

20

3. Discuss the law relating to relation of partners with one another.

OR

What are the essential characteristic of a valid partnership ?

15

4. A) Define the term “Trust”, “author of Trust”, “Trustee”, “Beneficiary” under the Indian Trust Act, 1882.

OR

Discuss the powers of Trustee under the Indian Trust Act, 1882.

10

- B) Explain the following with reference to Code of Civil Procedure : Service of Summons to Defendant.

OR

Discuss the Inherent Power of the Court.

10

P.T.O.



5. A) Explain with reference to the Indian Succession Act (**any two**) .
- a) Essentials of Will.
 - b) Probate.
 - c) Succession certificate. **10**
- B) Discuss **any two** with reference to Indian Evidence Act.
- 1) Cross examination of witness.
 - 2) Opinion of Experts.
 - 3) Private and Public Documents. **10**
6. Explain **any two** with reference to Transfer of Property Act.
- a) Transfer by Gift.
 - b) Universal Donee.
 - c) Concept of immovable property. **10**



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Diploma in Human Rights Examination, 2011
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. Examine the classification of human rights and the inter-relationship between these varied human rights. 16
2. Give a detailed analysis on the recent International Convention in respect of rights of children and its outcome. 16
3. Discuss the concept of Due Process of Law giving suitable illustrations. 16
4. Trace the development of the development of rights of prisoners against inhuman and degrading treatment. 16
5. Discuss whether social security assistance and social welfare is an integral part of basic economic rights. 16
6. Discuss whether the changing perspective and international norms have to some extent eased the problems of composite culture in the past decade. 16
7. Enumerate the international norms and rights of refugees. 16
8. Write short notes on **any two** : 20
 - a) Evolving rights of Gays.
 - b) Terrorism and human rights.
 - c) Euthanasia.
 - d) Rights of minorities.



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Diploma in Human Rights, Examination, 2011
Paper – III : PROTECTION SYSTEMS AND IMPLEMENTATION OF
HUMAN RIGHTS AND DUTIES

Time : 3 Hours

Max. Marks : 100

Instructions : 1) Qs. No. 9 is compulsory and it carries 20 marks
2) Answer any five of the remaining which carries 16 marks each.

1. Are Human Rights a 'grant by the State' or are they inherent in human being ? Discuss the philosophy underlying Human Rights.
2. Explain fully the European system of protection of Human Rights with special reference to composition, organisation, jurisdiction and procedure adopted by European Court of Human Rights.
3. Explain the functions, powers and procedure of Inter-American Commission of Human Rights.
4. "In India, enforcement of Human Rights rest upon not only state regulated enforcing machinery, but also voluntary organisations". Explain the pivotal role of N.G.O s in protection of Human Rights.
5. Discuss in detail the important role played by ILO and UNESCO in protection of human rights.
6. Critically evaluate the functioning of African Commission in protection of Human Rights.
7. Discuss the theories of Monism and Dualism in relation of States.
8. State and explain the working of European Commission of Human Rights, with reference to its composition and structure.
9. Write short notes on **any two**.
 - 1) Role of Media vis-a-vis-Human Rights
 - 2) UN Commission on Human Rights
 - 3) Educational Institution
 - 4) Public opinion and Human Rights.



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D.T. L. Examination, 2011
INCOME TAX AND AGRICULTURAL INCOME TAX
Paper – II (Old Course)

Time : 3 Hours

Max. Marks : 100

- N.B. :*
- 1) *Question No. 1 is compulsory.*
 - 2) *Solve any 5 of the rest.*
 - 3) *Figures to the right indicate full marks.*

1. Mr. Ramesh is the Sales Manager in a Company. He provides you the following, information for the previous year ending on 31-3-2010.
 - 1) Basic salary Rs. 14,500 p.m.
 - 2) Dearness Allowance Rs. 1,500 p.m.
 - 3) Bonus Rs. 24,000.
 - 4) Commission on sales at 10%.
 - 5) Sales during the year Rs. 32,01,600.
 - 6) Perquisite value of car Rs. 27,540 being used for personal purpose.
 - 7) Education Allowance at Rs. 1,300 per month.
 - 8) Received Entertainment Allowance at Rs. 1,825 p.m. since 1st Jan. 1987.
 - 9) He was abroad on company's work during the month of Feb. 2010. Expenses incurred by him abroad Rs. 96,385 was reimbursed to him.
 - 10) Employer deducted profession tax Rs. 2,100 for the year 2009-10.

You are required to compute taxable salary of Mr. Ramesh for the A.Y. 2010-11.

25

P.T.O.



2. The net profit of Mr. Mohan of Madurai as per this profit and loss are for the year ended 31-3-2010 after charging the following items was Rs. 2,40,000.

	Rs.
a) Interest on capital	20,000
b) Salary to staff	1,16,000
c) Office Expenses	3,000
d) Bad debts written off	13,000
e) Provision for Bad debts	10,000
f) Provision for Income Tax	16,000
g) Donation	10,000
h) Depreciation	17,000

Depreciation allowable as per the Act is only Rs. 12,000. Compute income from business. **15**

3. What is depreciation ? How is it charged under the Income Tax Act ? **15**
4. Although there is a transfer of capital asset and there are capital gains, but they are exempt from tax. Discuss. **15**
5. Explain the provisions relating to tax to be deducted at source under Income Tax Act. **15**
6. Explain the scheme of partial integration of agricultural income with the total income for computing tax liability. **15**
7. Discuss the scope of power of the Commissioner of Income Tax. **15**
8. Write short notes on **any three** :
- Advance payment of Tax
 - Person
 - Types of Assessment
 - Return
 - Exempted perquisites. **15**



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Diploma Course in Intellectual Property Right Laws Examination, 2011

PATENT LAW

(Paper – I)

Time: 3 Hours

Max. Marks: 100

N.B. : 1) All questions are compulsory.

2) Figures to the right indicate full marks.

1. Write a detailed note on procedure for grant of patent. **16**

OR

1. What amounts to infringement of patent ? Discuss the remedies available in case of its infringement. **16**

2. Discuss the various grounds for opposition for a grant of patent. **16**

OR

2. Explain fully the provisions relating to surrender and revocation of patent. **16**

3. Explain the patent law relating to use of inventions for the purpose of Government and acquisition of invention by Central Government. **16**

OR

3. Write a detailed note on 'Patents of Addition'. **16**

4. Examine fully the powers of controller with respect to an application filed for the grant of patent to an invention. **16**

OR

4. State and explain fully the provisions relating to 'Patent Agent' as under the Patent Act, 1970. **16**

P.T.O.



5. Examine in detail the law relating to ‘specification of invention’. **16**

OR

5. Can there be restoration of lapsed patents ? If so explain the legal provisions and procedure. **16**

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

a) Date of patent.

b) Licences in patent.

c) Terms of patent.

d) Intellectual property and economic development.



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**Diploma in Intellectual Property Rights Law Examination, 2011
COPYRIGHT AND NEIGHBOURING RIGHTS (Paper – II)**

Time : 3 Hours

Max. Marks : 100

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

1. “Copyright is not only a national but an international character”. Explain the above statement in the light of Historical Background of Copyright Act. **16**
2. Explain nature and scope of Copyright Act. **16**
3. Write down Infringement of copyright in literary, dramatic and musical work. **16**
4. Discuss copyright subsisting in cinematograph films. **16**
5. What are the general provisions of granting and terminating licence ? **16**
6. What are the powers given to police in Infringement of Copyright ? **16**
7. Discuss kinds of civil remedies to which a plaintiff is entitled under copyright Act. **16**
8. Discuss copyright subsisting in computer programmes. **16**
9. Write short notes on **any two** of the following : **20**
 - a) Copyright Board
 - b) TRIPS and Copyright
 - c) Performance Rights
 - d) Indirect copying.



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Diploma Course in Intellectual Property Right Laws Examination, 2011
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. Whether the present law is sufficient to protect the domain names in India, discuss with the help of judicial precedents.
2. What are the various types of trade marks ?
3. Discuss the importance and provisions of Paris Convention.
4. Explain the evolution of concept of trade mark and historical development of law with respect to trade marks in India.
5. Discuss the various offences and penalties under the Trade Marks Act of 1999.
6. What are the various forms of exploitation of trade marks ?
7. Discuss the grounds for refusal of registration of trade marks.
8. What are the special provisions regarding textile goods under the Trade Marks Act of 1999 ?
9. Write notes on **any two** :
 - a) Functions of Trade Mark.
 - b) Duration and Renewal of Registration of Trade Mark.
 - c) Effects of Registration of trade marks.
 - d) Right of Goodwill and Trade Mark.



[3941] – 3

D.T.L. Examination, 2011
WEALTH TAX AND CENTRAL EXCISE ACT
(Old Course) (Paper – III)

Time: 3 Hours

Max. Marks: 100

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

1. A Resident Hindu Undivided Family has given the following information about the assets and liabilities for the A.Y. 2010-11.

- 1) Karta transferred to his un-married minor daughter, a car and jewellery valued on valuation date Rs. 4,00,000 on 10th Jan. 2010.
- 2) One house at Pune for residential purposes Rs.17,14,000.
- 3) Motor cars valued at Rs. 7,35,000
- 4) Cash at bank Rs. 90,000
- 5) Jewellery Rs. 13,00,000
- 6) Debtors Rs. 1,95,000
- 7) Gold Deposit Bonds Rs. 15,00,000

Compute the Net wealth and Wealth Tax Liability.

OR

Define “assets”. Explain various assets u/s 2(ea) of the Wealth Tax Act. 15

2. What are the provisions regarding liability to assessment in special cases under Wealth Tax Act ?

OR

Explain the provisions relating to assessment of escaped wealth. 15

3. What are the provisions relating penalties under Wealth Tax Act ?

OR

Discuss provisions regarding scope of liability to Wealth Tax under Wealth Tax Act. 15

P.T.O.



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

- a) Assets of Indian Repatriate.
- b) Valuation of jewellery
- c) Valuation Date
- d) Assessee.

15

5. Explain different types of Excise duties which are leviable under Central Excise Act, 1944.

OR

Who are the persons required to get themselves to be registered under Central Excise Act ?

20

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

- a) Deemed manufacture
- b) Excisable goods
- c) Valuation under MRP method.
- d) Penalties under central Excise Act.

20



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Diploma in Cyber Laws Examination, 2011

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. Explain with the help of case laws the jurisdictional issues in dealing with Cyber Crime.
2. Write a critical note on Domain Name Disputes Policies.
3. Explain the concept of Direct contributory and Vicarious Liability towards the Internet Service Provider in case of Cyber Crimes.
4. Write a detail note on various challenges faced by the enforcement agencies in the application of law in Cyber World.
5. Explain about international legal regime available for electronic signature.
6. What is Firewall ? Explain its importance as an effective device for curbing the virus attacks in the networking security system.
7. Explain in detail the procedural aspect public key infrastructure (PKI) in authorization of electronic signature.
8. What is World Wide Web and explain the importance of Web Service and Web Browser in the Cyber Space ?
9. Write short notes on **any four** of the following :
 - i) File system mechanism
 - ii) Geographic jurisdiction in Cyber space
 - iii) LAN
 - iv) Meta Tags
 - v) Internet
 - vi) Internet Protocol Number.



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Diploma in Cyber Laws Examination, 2011
Paper – II : E-COMMERCE

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 'E-Commerce' and explain the unique features of E-Commerce ?
2. Explain about formation and validity of E-Contracts.
3. Discuss about admissibility and recognition of Electronic Records ?
4. What is called 'Domain name' and explain the legal principles involved in Domain Name Disputes ?
5. What are the policy issues involved in Taxing E-Commerce and explain about Tax Policy Objectives ?
6. Explain elaborately about International Control and Transnational Data Flow.
7. Explain the necessity of Consumer Protection in Cyber Space and give your suggestions to prevent cyber squatting.
8. Explain about UNCITRAL Draft Uniform Rules on Electronic Signatures.
9. Answer **any four** of the following :
 - i) Virtual Banking
 - ii) Internet advertising
 - iii) On line business setups
 - iv) Regulations for corporate financial services
 - v) Payment of electronic funds
 - vi) Disclaimers.



[3941] – 33

Diploma in Cyber Laws Examination, 2011
Paper – III : INFORMATION TECHNOLOGY ACT, 2000

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. Explain the provisions relating to use of electronic records and digital signatures in Government and its agency. Also discuss about legal recognitions of electronic records and digital signatures.
2. Explain provisions relating to making an appeal to Cyber Appellate Tribunal.
3. Explain the difference between Cyber Contravention and Cyber Offence and list out the Cyber offences under Cognizable/Non Cognizable and bailable and non bailable categories.
4. Define the office of Obscenity and explain its ingredients.
5. Write a detail note on the issue of jurisdiction in computer crimes.
6. Who are called 'Certifying authorities' and explain the norms to be followed by these authorities ?
7. What are the advantages and disadvantages of Computers and Information Technology ?
8. Explain about 'Common Computer Forensic Techniques'.
9. Write short notes on **any four** :
 - i) Offences committed by Companies
 - ii) Pornography on the Internet
 - iii) Functions and Powers of Controller
 - iv) Offences committed outside India
 - v) Unauthorised modification of computer programmes and data
 - vi) Liability of network service providers.



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Diploma in Cyber Laws Examination, 2011
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. Explain the concept of Digital Copyright, and the procedure for its registration under the Copyrights Act, 1957. 16
2. International Conventions and Treaties have shaped development of Intellectual Property Rights in the Cyber world. Comment. 16
3. Discuss the concept of Cyber Squatting of domain names, domain disputes and remedies available for these acts. 16
4. Discuss the importance of the TRIPS Agreement in the context of its impact on Cyber Trade Marks. 16
5. Enumerate the salient features of the Madrid Agreement in respect of Cyber World Trade Marks. 16
6. Explain in detail the rights of performers and digital broadcasters in the cyber world in context of the relevant statute. 16
7. Discuss the provisions of the Semi-Conductor Integrated Circuits Layout Designs Act, 2000 in respect to patent to design and protection to internal hardware components. 16
8. Explain the procedure for obtaining cyber patents under the Patents Act, 1970. 16
9. Write short notes on **any two** : 20
 - a) ICANN Policies and Reforms.
 - b) PTC and Regional Arrangement.
 - c) Data file sharing technology.
 - d) On-line Trade Marks.



[3941] – 4

D.T.L. Examination, 2011
CENTRAL AND STATE SALES TAX LAWS
(Paper – IV) (Old Course)

Time : 3 Hours

Max. Marks : 100

*N.B.: 1) Questions 4 and 8 are **compulsory** and they carry **18** marks.
2) Answer **any two** questions from Part – I and Part – II and they carry **16** marks **each**.*

PART – I

1. Explain the provisions regarding procedure for registration of a dealer under C.S.T. Act.
2. When a sale or purchase of goods is said to take place outside the State ?
3. What are the circumstances in which penalty u/s 10 of the C.S.T. Act can be levied ?
4. Write short notes on **any three** :
 - a) Dealer
 - b) Assessee
 - c) Determination of turnover
 - d) Settlement of Disputes
 - e) Levy and collection of Tax
 - f) Business

P.T.O.



PART – II

(Bombay Sales Tax Act)

5. Explain provisions regarding Levy and Collection of Tax under Bombay Sales Tax Act, 1959.
6. Explain the provisions of Bombay Sales Tax Act, 1959 in respect of draw-back, set-off, refund etc as per S.42 of the said Act.
7. Explain the provisions regarding purchase tax payable by an unregistered dealer as per the provisions of the Bombay Sales Tax Act, 1959.
8. Write short notes on **any three** :
 - a) Turnover
 - b) Dealer
 - c) Place of Business
 - d) Turn-over tax
 - e) Additional Tax
 - f) Return.



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Diploma Course in Consumer Protection Laws Examination, 2011
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 in commerce has given more boosts to the movement of the protection of Consumers at National and International level. Comment.
2. State in your words the impact of International Convention on Consumer justice.
3. Explain consumerism ? State in brief the importance of Consumer sovereignty.
4. Consumer organizations and groups can march ahead for the real protection of Consumers and their rights. Discuss the statement.
5. “Consumers required to be made knowledgeable and not only informed and media had a greater part to play in doing so.” Elucidate the statement with relevant illustrations.
6. Comment upon the judicial contribution in the arena of Consumer protection laws.
7. Co-relate the need of Environmental protection with the protection of Rights of the Consumers.
8. Write short notes on **any two** of the following :
 - a) Need of Consumer lobbying.
 - b) Healthy Life and Consumers Rights.
 - c) States’ role towards Consumers.
 - d) Consumer Rights and Human Rights.
9. Consumer Rights demands best public Utility Services. Did we achieve the same ? Comment.



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Diploma Course in Consumer Protection Law Examination, 2011

(Paper – II)

CONSUMER PROTECTION ACT, 1986

Time : 3 Hours

Max. Marks : 100

Instructions : a) Answer *any 5 questions*.

b) *All questions carry equal marks.*

1. Discuss in detail the doctrine of “Caveat Emptor” and the rights of a consumer under the Consumer Protection Act, 1986. **20**
2. Critically examine the definition of Consumer under the Consumer Protection Act, 1986, giving suitable illustrations. **20**
3. Discuss the territorial, pecuniary and appellate jurisdiction of the various consumer forums under the Act. **20**
4. Enumerate whether goods purchased for commercial or retail purposes, by a person would bring him within the purview of the definition of 'consumer' under the Consumer Protection Act, 1986. **20**
5. Discuss the concept of ‘Unfair Trade Practices’ and ‘Restrictive Trade Practices’ under the Act. **20**
6. Discuss whether the following amount to deficiency of service of defect in goods, under the Act. **20**
 - a) Mr. Patel was delivered 15 bags of wheat by Mr. Mangaldas, the quality of which was totally different from the sample sent to Mr. Patel’s shop earlier.
 - b) An expensive saree of Mrs. Rati was totally damaged by the drycleaner.
 - c) Mrs. Malini did not receive a registered letter sent to her, as it was not delivered to her by the Post Office.
 - d) M/s. Goodwill Builders did not provide specific amenities as specifically agreed upon by Agreement Deed, after payment of full consideration for the flat.

P.T.O.



7. Distinguish between ‘Contract of Service’ and ‘Contract for Service’. **20**
8. Write short notes on **any two** : **20**
- a) Penalties under the Act.
 - b) National Consumer Commission.
 - c) Central Consumer Protection Council.
 - d) Relief under the Act.



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**Diploma Course in Alternative Dispute Resolution System
Examination, 2011
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. Examine the advantages and disadvantages of ‘Arbitration’.
2. Discuss the following :
 - a) Fast Track Arbitration.
 - b) Concept and need of Arbitration.
3. State and explain the provisions relating to ‘Conduct of Arbitral Proceedings’ under the Arbitration and Conciliation Act, 1996.
4. Examine the provisions relating to ‘Appointment of Arbitrators’ and grounds for its challenge under the Arbitration and Conciliation Act, 1996.
5. Examine the structure and function of United Nations Commission for International Trade Law (UNCITRAL).
6. Discuss the following with reference to the Arbitration and Conciliation Act, 1996 :
 - a) Application for setting aside Arbitral Award.
 - b) Appealable orders.
7. Critically examine the role of conciliator for the settlement of disputes under the Arbitration and Conciliation Act, 1996.
8. Write short notes on **any two** of the following :
 - a) Costs and deposits.
 - b) Commencement of Conciliation proceedings.
 - c) Interim measures by court.
 - d) Arbitration Agreement.



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**Diploma Course in Alternative Dispute Resolution System
Examination, 2011**

**Paper – II : COMPARATIVE STUDY OF ALTERNATIVE MODES OF
DISPUTE RESOLUTIONS**

Time : 3 Hours

Max. Marks : 100

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

1. State and explain the various Alternative Dispute Resolution techniques for the settlement of disputes.
2. Examine merits and demerits of judicial adjudication.
3. Explain the role of Non-Governmental Organisation (NGO's) in ADR system.
4. Discuss the powers and jurisdiction of 'Lok Adalats' for the settlement of disputes under the Legal Services Authorities Act, 1987.
5. Examine the working of the family court under the Family Courts Act, 1984.
6. Explain the provisions relating to Composition and Jurisdiction of a Consumer Disputes Redressal Forum (District Forum) under the Consumer Protection Act, 1986.
7. Examine the role of Panchayat system as alternative dispute resolution system.
8. Write short notes on **any two** of the following :
 - a) Criteria for giving legal service under the Legal Services Authorities Act, 1987.
 - b) Provisions of the Motor Vehicles Act relating to Motor Accident Claims.
 - c) Section 89 of the Code of Civil Procedure.
 - d) Mini trial.
 - e) Lokpal and Lokayukta.



**Diploma Course in Alternative Dispute Resolution System
Examination, 2011**

Paper – III : INTERNATIONAL LAW RELATING TO ARBITRATION

Time: 3 Hours

Max. Marks: 100

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

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

1. Define the term 'Foreign Award' and distinguish between foreign award and domestic award.
2. Critically examine the definition of International Commercial Arbitration.
3. Explain nature of World Trade Organisation's System for resolving Trade Disputes.
4. Discuss the following :
 - a) Efforts of United Nation's Commission on International Trade Law (UNCITRAL)
 - b) Comparative analysis of AJR system in U.S. and U.K.
5. "A binding award is an enforceable instrument". Comment.
6. Explain the following with reference to the Arbitration and Conciliation Act, 1996.
 - a) Power of Judicial authority to refer parties to arbitration.
 - b) Conditions for enforcement of foreign awards.
7. Explain the provisions relating to convention on the execution of foreign arbitral award under the Third Schedule of the Arbitration and Conciliation Act, 1996.
8. Write short notes on the following :
 - a) Appealable orders under Sections 50 of the Arbitration and Conciliation Act, 1996.
 - b) Advantages of Alternative Dispute Resolution.



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D.T.L. Examination, 2011
Paper – II : INCOME TAX ACT
(Old) (2005 Course)

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** indicate **full** marks.*

1. Mr. 'A' is a Judicial Magistrate in Pune. He is living in a furnished bungalow provided by the Government free of rent. His salary is Rs. 15,000 per month. The rent of unfurnished bungalow as per Govt. rule is Rs. 1,000 p.m; but its fair rental value is Rs. 7,500 p.m. He is provided furniture of the value of Rs. 20,000. He is getting Rs. 500 p.m. as entertainment allowance and 10% D.A. Calculate his taxable salary for the assessment year 2010-2011. **20**
2. Define "Annual Value" of House property and state deduction to be made from annual value of House property. **16**
3. Explain the provisions regarding residential status of different assesseees under Income Tax Act, 1961. **16**
4. What is capital gain ? Explain the deductions allowed from capital gain. **16**
5. Give atleast 10 examples of Income chargeable to tax under the head "Income from other sources". **16**
6. Discuss provisions regarding deductions u/s 80C of the Income Tax Act, 1961. **16**
7. Explain the provisions regarding deduction and collection of Tax at source under Income Tax Act. **16**
8. Discuss the provisions in relation to advance payment of Tax. **16**
9. Write short notes on **any two** of the following : **16**
 - a) Provisions regarding Banking cash transactions which are taxable.
 - b) Agricultural Income.
 - c) Indexed cost of Improvement.
 - d) Returns.



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Diploma in Taxation Law Examination, 2011
Paper – III : CENTRAL EXCISE, WEALTH TAX AND SERVICE TAX
(Old) (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 'Excisable goods' and discuss the valuation of excisable goods for purposes of charging of duty of excise under the Central Excise Act, 1944.
2. Examine the provisions relating to 'offences and penalties' under the Central Excise Act, 1944.
3. Define the term 'Assessee' and discuss the jurisdiction and powers of settlement commission under the Central Excise Act, 1944.
4. Enumerate the 'assets' which are exempted from the wealth tax under the Wealth Tax Act, 1957.
5. State and explain the provisions relating to 'Assessment' under the Wealth Tax Act, 1957.
6. Examine the provisions relating to 'appeals, revisions and references' under the Wealth Tax Act, 1957.
7. Explain the following with reference to service tax :
 - a) Classification of taxable services.
 - b) Payment of service tax.
8. Write short notes on the following :
 - a) Consumer welfare fund and utilization of the fund under the Central Excise Act, 1944.
 - b) Net wealth to include certain assets.



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D.T.L. Examination 2011
P – 4 : CENTRAL SALES TAX ACT 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** indicate **full** marks.*

1. When a sale or purchase of goods is said to take place in the course of Export or Import ? Discuss. **16**
2. When a dealer's liability arises to get himself to be registered under Central Sales Tax Act, 1956 ? **16**
3. Who is liable to pay Sales Tax under the Central Sales Tax Act ? Mention the rates of tax payable under this Act. **16**
4. Explain the provisions regarding settlement of disputes under Central Sales Tax Act. **16**
5. What are the provisions relating to Sales Tax Authorities and discuss their powers under M. VAT Act ? **16**
6. What do you mean by composition of Tax ? Who can opt for the Scheme ? **16**
7. Discuss the provisions regarding Input Tax Credit under M. VAT Act, 2002. **16**
8. Explain provisions regarding penalties under M. VAT Act, 2002. **16**
9. Write short notes on **any two** of the following : **20**
 - a) Works contract (M. VAT)
 - b) Payment of Tax (M. VAT)
 - c) Appropriate state (C.S.T.)
 - d) Declared goods.



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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. Explain the provisions regarding freedom of Trade, Commerce and Intercourse under Indian Constitution.

OR

Define “Money Bill”. What is the procedure laid down under the Constitution for the passing of “Money Bill”. 15

2. Discuss **any two** of the following with reference to Hindu law.

a) Application of Hindu Law

b) Intestate succession

c) Self acquired property

d) Testamentary succession. 20

3. Explain the provisions regarding relation of partners to third parties.

OR

Discuss the provisions regarding a minor in relation to a partnership firm under Partnership Act. 15

4. Explain : Extinction of Trust and what are the three certainties of a Trust ?

OR

Discuss the powers of Trustee under the Indian Trust Act, 1882. 10

P.T.O.



5. A) Explain **any two** of the following :

a) Fraudulent Transfer

b) Universal Donee

c) Transfer of immovable property through sale

d) Transfer of actionable claim.

10

B) Explain the following with reference to Indian Evidence Act.

a) Examination and cross examination of witnesses

b) Public and private documents.

10

6. A) Explain the provisions regarding probate and succession certificate.

OR

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

10

B) Discuss the following under CPC :

What are the provisions regarding inherent powers of the court under Civil Procedure Code, 1908 ?

OR

Explain the provisions regarding to service of summons to the defendant.

10



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D.T.L. Examination, 2011
INCOME TAX ACT, 1961
(2006 Course) (Paper – II) (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. Ashok is the Principal of a college in Pune. He furnishes the following details. Compute the taxable salary for the Assessment year 2010-11.
- a) Basic pay – Rs. 12,000 per month.
 - b) D.A. under terms of employment Rs. 3,000 per month.
 - c) He contribute 10% of his basic pay to R.P.F. The employer also contributes the same amount.
 - d) Education allowance for 3 children Rs. 6,000.
 - e) Medical allowance Rs. 8,000, actual amount spent Rs. 3,000.
 - f) Telephone bills Rs. 6,000 paid by employer.
 - g) Sweeper, servants, watchman at a salary of Rs. 300 p.m. per person appointed by Mr. Ashok and their salary paid by employer.
 - h) Surrender of earned leave and he gets an amount of Rs. 5,000.
 - i) L.I.C. Premium paid by employer on the life of Mr. Ashok Rs. 5,000.
 - j) Mr. Ashok paid Profession Tax Rs. 2,000.
 - k) He has been provided with rent free house by the college whose fair rent is Rs. 4,000 p.m. and furniture facility of Rs. 20,000 by the employer.
 - l) Group Insurance premium also being paid by the employer Rs. 1,560.

P.T.O.



2. From the following Profit and Loss A/c of Shri Ram for the year 2009-10, find out his taxable income from business.

	Rs.		Rs.
Office salaries	34,700	Gross Profit	1,35,472
Gen. expenses	1,300	Discount	751
Bad debts	2,100	Commission	1,205
Reserve for Bad Debts	3,000	Bad Debts Recovered	150
Fire Ins. Premium	450	Interest on Govt Bond	2,700
Advertising	2,500	Long term capitals gain	3,000
Income Tax	2,375	Sundry Receipts	52
Loss on sale of Motor car (personal)	1,200		
Interest on capital	1,000		
Interest on Bank Loan	1,500		
Charity	150		
Loss by theft	1,500		
Depreciation	1,200		
Net Profit	90,355		
	1,43,330		1,43,330

The amount of depreciation allowed as per Income Tax Rule was Rs. 950.

Included in advertising is a sum of Rs. 1,700 expended on a special advertising campaign undertaken during the year in respect of a new shop opened at Pune.



3. Enumerate any ten incomes which do not form part of total income.
4. Give the meaning of the term “perquisites”. Mention types of perquisites.
5. Although there is a transfer of an asset but there is no capital gain. Discuss.
6. Enumerate at least five items of income which can be included under the head “Income from other sources”.
7. Explain provisions regarding advance payment of Tax under Income Tax Act.
8. Write short notes on **any three** of the following :
 - a) Agricultural Income.
 - b) Income Escaping Assessment.
 - c) House Rent Allowance.
 - d) Donation u/s 80G.
 - e) Penalties.



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**Diploma in Taxation Laws Examination, 2011
(2006 New Course)**

**Paper – III : WEALTH TAX ACT, CENTRAL EXCISE ACT 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. Critically examine the definitions of 'Assets' and 'Net Wealth' under the Wealth-Tax Act, 1957. 16

OR

1. State the provisions relating to 'Net Wealth to Include Certain Assets' under the Wealth-Tax Act, 1957. 16
2. Examine the provisions of the Wealth Tax Act, 1957 regarding 'Payment' and 'Recovery of Wealth Tax'. 16

OR

2. Explain the provisions relating to 'Assessment' under the Wealth Tax Act. 16
3. Write short notes on **any three** of the following : 18
 - a) Valuation of Assets.
 - b) Refunds.
 - c) Wilful attempt to evade tax .
 - d) Non-application of the Wealth Tax Act, 1957.
4. Examine the powers and duties of Central Excise Officers under the Central Excise Act, 1944. 15

OR

4. State the provisions relating to 'Appeals' under the Central Excise Act, 1944. 15

P.T.O.



5. Explain **any three** of the following : **15**
- a) Non-reversal of Cenvat Credit.
 - b) Offences and penalties.
 - c) Valuation of excisable goods for purposes of charging of duty of excise.
 - d) Consumer Welfare Fund.
6. Discuss **any two** of the following with reference to the Service Tax : **20**
- a) Applicability of Service Tax Law.
 - b) Charge of Service Tax.
 - c) Registration under the Service Tax.
 - d) Payment of Service Tax.



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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 information prepare trading and Profit and Loss Account and Balance Sheet of Mohite as on 31st Dec. 2010. Interest on capital as well as drawing is to be provided at the rate of 12% Pa.

Particulars	Debit Amt.(Rs.)	Particulars	Credit Amt. (Rs.)
Drawings	10,000	Capital A/c	1,00,000
Provident fund		Provident fund	9,000
Investment	9,000	Sales	1,72,000
Purchases	1,20,000	Purchase return	7,500
Sales return	5,600	Bank Loan 10%	
Freehold property	35,000	(taken on 1 st Jan.2010)	25,000
Salary, wages and		Sundry creditors	60,000
Insurance	12,000	Commission Received	4,500
Royalties	2,500	Outstanding expenses	1,400
Sundry debtors	62,000	Interest on Provident Fund	
Opening stocks	80,000	Investment	600
Salary to works manager	1,500	General reserve	7,000
Machinery	30,000	Income received in advance	2,550
Trade marks	12,500		
Repairs and renewals	2,500		
Contribution to Provident			
Fund	400		
Freight and duty	3,400		
Interest on Bank Loan	1,250		
Cash in hand	500		
Sundry expenses and			
advertisement	1,400		
Total Rs.	3,89,550	Total Rs.	3,89,550

P.T.O.



Adjustment :

- 1) Trade mark is valued at the end of the year at Rs. 10,500.
 - 2) Insurance includes Rs. 200 paid on the life policy of Shri Mohite.
 - 3) A part of the property letout to a tenant for which rent is due Rs. 2100.
 - 4) Commission received in advance Rs. 150.
 - 5) Stock on 31st December 2010 was valued at Rs. 35,000.
 - 6) Goods worth Rs. 2,000 is distributed as free sample which is not passed through the books.
2. A, B, and C were partners in a firms sharing Profits and Loss in the ratio of 2 : 2 : 1. The partnership deed provided that on the retirement of a partner, goodwill shall be valued at 3 years purchases of the average profits of the last 4 years. Mr. C wanted to retire from the business. Profits of the past 4 years were Rs. 10,400, Rs. 13,200, Rs. 21, 300 and Rs. 22,500.

Calculate the value of the goodwill of the firm and how much C will get as his share of goodwill.

3. Ram commenced business on 1st January 2007 with cash of Rs. 20,000. On 1st July 2007, he introduced a further capital of Rs. 5,000. During the year he withdraw Rs. 400 pay for personal use. On 31st December 2007 his assets and liabilities were

	Rs.
Stock in Trade	20,000
Debtors	15,000
Furniture	4,000
Cash at Bank	3,000
Unpaid expenses	1,000
Sundry creditors	8,000

Calculate profit earned by Mr. Ram for the year ended 31-12-2007.



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

2010 January

1 – Started business with cash	Rs. 5,000
5 – Goods purchased for cash	Rs. 2,000
7 – Goods sold for	Rs. 2,500
12 – Goods purchased from K	Rs. 6,000
15 – Sold goods to Ram worth	Rs. 6,500
18 – Purchased furniture worth	Rs. 1,000
31 – Received cash from Ram	Rs. 5,000
31 – Paid cash	Rs. 3,000 to K.

5. Enter the following transactions of Ravi in double column cash book i.e. cash and discount column.

2010 July

1 – Balance of cash in hand	Rs. 46,500
7 – Paid to M (discount allowed Rs. 30)	Rs. 780
9 – Old news papers and magazines sold for	Rs. 70
12 – Cash withdrawn from bank	Rs. 400 for office expenses.
15 – Received from P	Rs. 510 in full settlement of his debt of Rs. 525.
20 – Sold goods to Mr. B for cash	Rs. 1000 less 20% trade discount and 10% cash discount.
25 – Received from M	Rs. 320 and allowed him discount Rs. 80.
30 – Paid to Mr. P	Rs. 2000 off 2% cash discount.
31 – Sold goods to Mr. D for cash	Rs. 1500 less 10% T.D.



6. An accountant discovered the following errors before 31st March 2004. Rectify them.
- 1) Purchase day-book was cast Rs. 1500 in place of Rs. 2500.
 - 2) Sales book for June 2003 was overcast by Rs. 500.
 - 3) Total of sales return book taken Rs. 1,250 in place of Rs. 1050.
 - 4) Discount earned Rs. 500 on 24th November 2003 posted twice in ledger.
 - 5) Debit side of Sunita Account overcast by Rs. 200.
 - 6) Page total of cash column of cash a payment side book Rs. 4,150 was taken as Rs. 4,510 on next page.
 - 7) Credit side total of A's account of Rs. 8506 was carried forward as Rs. 3506.
 - 8) Salary paid for January 2004 Rs. 800 posted twice to salary account.
7. The cash book of Mr. Anand showed a overdraft of Rs. 15,000 as on 31st Oct. 2002. But his pass book showed a difference balance and you ascertained the following reasons.
- 1) Cheque amounting to Rs.10,000 paid into bank in the last weak of October 2002, but these were credited by the bank in the first weak of November 2002.
 - 2) Cheques issued but not presented for payment before 31-10-2002 amounted to Rs. 12,700.
 - 3) Interest charged by the bank on overdraft amounted to Rs. 1,650 appears in the pass book only.
 - 4) Bank charges Rs. 50 were entered in cash book as Rs. 150.
 - 5) Bank paid final call of Rs. 5,000 on the shares of ACC. Co. Ltd., but there was no entry in the cash book.
- Prepare a Bank-Reconcilliation Statement showing the balance as per pass book.
8. Write short notes on **any two** :
- a) Share capital of a Company.
 - b) Classification of Accounts.
 - c) Suspense Account.



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

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** which carries **16** marks.*

1. Mr. X, a trader, has extracted the following trail balance from the books as on 31st March 2010.

Particulars	Dr. (Rs.)	Cr. (Rs.)
Purchases	4,00,000	
Sundry Debtors	1,50,000	
Cash in hand	4,000	
Cash at Bank	8,000	
Rent, Rates and Taxes	3,000	
Insurance premium	9,000	
Salaries	42,000	
Carriage outward	21,000	
Carriage inward	18,000	
Sundry creditors		50,000
Claim recoverable	5,000	
Advertisement suspense	9,000	
Furniture and fittings	23,000	
Deposit with suppliers	6,000	
Office equipment	10,000	
Bills receivables	6,000	
Bad debts	4,000	
Sales		7,00,000
Opening stock	30,000	
Electricity expenses	2,000	
Total	7,50,000	7,50,000

P.T.O.



The following further information is provided.

- 1) A purchase invoice for Rs. 15,000, received from a Sundry creditor, has not been entered through oversight.
- 2) The claim receivable has been settled with the Insurance company for Rs. 2,000.
- 3) 50% of advertisement suspense account is to be written off this year. The amount represent the cost of an advertisement campaign conducted this year.
- 4) Depreciation is to be provided on straight line method on furniture and fittings and office equipment at 5%. The original costs were, Furniture and fittings Rs. 30,000, office equipment Rs. 15,000.
- 5) Goods costing Rs. 5,000 were despatched out on 29th March. The sale however took place on 2nd April 2010, when an invoice for Rs. 7,500 was raised against the customer.
- 6) Insurance premium includes a prepaid amount of Rs. 1,000.
- 7) The deposit with a supplier was made on 1st October, 2009. It carried interest at 12% p.a.
- 8) Two bills receivable from customers of Rs. 700 and Rs. 1,300 were dishonoured on 30th March. These had earlier been discounted with the Bank.
- 9) Provide 2% on Sundry Debtors for doubtful debts.
- 10) Physical stock of goods on hand on 31st March 2010 at cost was Rs. 1,00,000.

Prepare Trading, Profit and Loss Account and the Balance Sheet from the above information.

2. Prepare a Bank Reconciliation Statement for the month of 31st Dec. 2010.
 - 1) Bank overdraft as per cash book as on 31st Dec. 2010 was Rs. 1,390/-.
 - 2) Cheque of Rs. 800 were deposited in Bank of which cheque of Rs. 300 were not cleared.
 - 3) Rent paid by bank of Rs. 350 were recorded as 530 in cash book.
 - 4) Cheque issued of Rs. 1,700 of which cheque of Rs. 700 were only presented for payment.
 - 5) Interest charged by Bank was not recorded in cash Book Rs. 95.
 - 6) Bank column on payment side of cash book was undercast by Rs. 100/-



3. Rectify the following errors assuming that these were detected after preparing trial balance.
- 1) Interest received Rs. 350 was credited to core company account.
 - 2) Goods purchased from famous company Rs. 1,800 not recorded at all in the books.
 - 3) Purchased Furniture for own use Rs. 400 wrongly debited Furniture Account.
 - 4) Purchased plant Rs. 3,000 wrongly debited to Purchase Account as Rs. 300.
 - 5) Sold goods Rs. 200 wrongly credited to Sales A/c Rs. 2,000.
 - 6) Credit purchase of goods for Rs. 800 from Kale, wrongly credited to Lele's Account from sales book.
 - 7) A payment of Rs. 100 for whitewashing the office room has been charged to building account.
 - 8) Rent paid Rs. 580 to Landlord Mishra, debited to his account.
4. Journalise the following transaction in the Journal of Laxman.

2010

- Jan. 1 Laxman having no capital of his own, started business with Rs. 20,000 borrowed from Bharat at 12% p.a.
- 5 Goods worth Rs. 100 were damaged in transit.
- 7 Received a claim from Railway Authorities.
- 8 Purchased 25 shares in X & Co. Ltd., at Rs. 60 per share and brokerage paid Rs. 10.
- 18 Ravi who is declared insolvent paid Rs. 50 paise in a rupee. The amount due was Rs. 300.
- 20 Purchased a horse for Rs. 2,000 and paid for carriage Rs. 500.
- 25 Sold 10 shares in X & Co. at Rs. 65 per share, brokerage paid Rs. 10
- 30 Interest due on Loan Rs. 200.
5. A, B & C were partners sharing, profits and losses in the ratio of 2 : 1 : 1. Their partnership deed provided that on the admission or retirement of a partner, goodwill will be valued at 3 years purchase of the average profits of the last 4 years. The profits were
- 2010 Profit Rs. 40,500
- 2009 Profit Rs. 35,500
- 2008 Profit Rs. 30,000
- 2007 Profit Rs. 20,000
- Mr. B wanted to retire from the firm. Calculate the value of goodwill and B's share of goodwill.



6. The Machinery Account in the books of Ramiklal shows a debit balance of Rs. 15,000 on 1st Jan. 2010.

- 1) On 1st July 2010 he purchased a machinery costing Rs. 10,000.
- 2) On 1-10-2010 he sold out one old machine for Rs. 2,000 whose book value in the beginning of the year was Rs. 3,000. Machinery is to be depreciated at 10% on diminishing balance method.

Show the Machinery A/c for the year ending 31-12-2010.

7. Hansraj Ltd. issued 80,000 shares of Rs. 10 each payable as follows.

Rs. 3 on application

Rs. 4 on allotment (including premium)

Rs. 2 on first call

Rs. 2 on final call

Application were received for 1,28,000 shares out of which letters of regret were issued for 23,000 shares. Full allotment was made to applicants for 30,000 shares. Prorata allotment was made on the balance.

A shareholder holding 100 shares to whom full allotment was made, failed to pay allotment money. Another shareholder holding 200 shares to whom pro-rata allotment was made also failed to pay allotment money. On first call there was a further default on 300 shares. All these were forfeited. The first lot of 300 was reissued at the rate of Rs. 8 per share as fully paid up shares.

Pass necessary Journal Entries.

8. Write short notes on :

- a) Principles of Double Entry Book-keeping
- b) Subsidiary Books
- c) Suspense Account.



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Diploma in Human Rights Examination, 2011
Paper – I: HUMAN RIGHTS AND DUTIES - CONCEPTUAL
PERSPECTIVE

Time : 3 Hours

Max. Marks : 100

*N.B. : a) Question No. 9 is **compulsory**. Out of the remaining attempt **any 5** questions.
b) Question No. 9 carries **20** marks. Remaining **all** questions carry **16** marks.*

1. What are Human Rights ? Explain the criteria to determine a particular right as a “Human Right”.
2. Explain Cultural relativism and Universalisation of Human Rights.
3. Enumerate classification of Rights and Duties with different perspectives.
4. Explain the origin of the concept Rule of Law and elaborate its importance.
5. Enumerate Human Rights Ideas and traditions in Islamic Religion context.
6. Magna Carta : Debate on the Bill of Rights in U.K., is the land mark in the development of Human Right Concept. Explain.
7. Describe the general areas of Human Rights where it is active.
8. Elaborate the global and regional development of human rights and duties.
9. Write notes on the following :
 - a) Annie Beasant’s Commonwealth of India Bill – 1925.
 - b) Congress Resolution at Madras – 1927.