खण्ड 'स'

विभिन्न आयकर अधिकारियों के नाम बताइए तथा प्रत्यक्ष करों के केन्द्रीय बोर्ड की शिवतयों उल्लेख कीजिए । ंक्षा १००० । 15

विभिन प्रकार के कर निर्धारणों का वर्णन कीजिए।15

9. आयकर रिटर्न व्याख्या काजिए । 岩 की ऑनलाइन प्रक्रिया की 15

10. निम्निलिखित पर टिप्पणियाँ लिखिए : 4×5=20

(i) छूट **बनाम** कटौतियाँ

(iii) Œ न्यूनतम वैकल्पिक कर पैन एवं टैन

(iv) धारा 115JB के अंतर्गत पुस्तकीय लाभ

3 लाभांश निनरण कर ।

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B-4513

Roll No. by gradient with malqx

(07/21-II)

4513 to the mistax in

B. Com. (Gen./Voc./Hons.) **EXAMINATION**

(For Batch 2017 & Onwards)

(Fourth Semester)

INCOME TAX LAW AND PRACTICE-II

BC-4.3 (1882) 2888 (1)

Time : Three Hours Maximum Marks : 80

(ii) D.A. ₹ 7,000 per month (₹ 2,000 enters

Note: Question No. 10 is compulsory. Attempt four than two questions from these Sections. questions from Sections A, B and C, selecting at least one question but not more

Section A

Explain various deductions allowed under income tax laws suitably supplemented by their Sections.

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- 2. Explain rules regarding clubbing of income. 15
- 3. Explain set off and carry forward of losses under income tax rules.

Section B

- 4. X; suffering from total disability submits the following incomes for the assessment year 2018-19. Calculate his tax liability: 15
- (i) Basic Salary ₹ 19,000 per month.
- (ii) D.A. ₹ 7,000 per month (₹ 2,000 enters into retirement benfits)
- (iii) Entertainment Allowance ₹ 12,000 per month.
- (iv) HRA ₹ 2,000 per month (He lives in his own house).
- (v) He sold plot of land for ₹ 27,50,000 on 21.05.2017, Sales commission ₹ 41,700, FMV on 1.4.2001 ₹ 8,00,000,

CII for 2017-18 is 272.

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- (vi) Deposit in PPF ₹ 1,00,000.
- (vii) Donation to an approved trust ₹ 30,000.
- 5. A, B, € are partners sharing profits in
 1:2:3. Profit for 2017-18 after debiting the
 following is ₹ 1,00,000:
- (i) Interest on capital @ 12% A-₹ 36,000, B-₹ 48,000, C-₹ 42,000.
- (ii) Salary A-₹ 2,40,000, B-₹ 2,16,000
- (iii) Bonus C-₹ 1,20,000.
- (iv) Commission A-₹ 60,000, B-₹ 1,10,000, C-₹ 85,000.

Compute taxable income of firm and its partners.

- 6. Calculate taxable income and tax liability of AB Ltd:
- (i) Income from house property

(computed) ₹ 3,56,000

(ii) Income from business ₹ 4,38,000

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B-4513 4 E124-8 (112-11)	(i) Exemptions vs. Deductions	10. Write notes on the following: $4\times5=20$	tax. The surround stoked Surround Stoked State S	9. Explain procedure for online filing of income	3. Describe various types of assessments. 15	explain the powers of CBDT. 15	7. Name various authorities of income tax and	Section C	(viii) Turnover for PY 2015-16 was 38 crores.	(vii) Book Profit 115 JB ₹ 6,80,000	Securites ₹ 15,000	(vi) Interest on Government	(v) Dividend from a Foreign Co. ₹ 37,000	(iii) LTCG ₹ 1,14. (iv) STCG Section 111A ₹ 43. (v) Dividend from a Foreign Co. ₹ 37. (vi) Interest on Government Securites ₹ 15. (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 cro (viii) Turnover suthorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. (i) Exemptions vs. Deductions (ii) Minimum Alternate Tax (iii) PAN and TAN 4513
			Write notes on the following:(i) Exemptions νs. Deductions(ii) Minimum Alternate Tax	tax.Write notes on the following :(i) Exemptions νs. Deductions(ii) Minimum Alternate Tax	 9. Explain procedure for online filing of income tax. 10. Write notes on the following: 4×5=20 (i) Exemptions νs. Deductions (ii) Minimum Alternate Tax 			Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of inctax. i) Write notes on the following: 4×5 (i) Exemptions vs. Deductions (ii) Minimum Alternate Tax	Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of inc tax. i) Write notes on the following: 4×5 (i) Exemptions vs. Deductions (ii) Minimum Alternate Tax	Section C Section C Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. O. Write notes on the following: (i) Exemptions vs. Deductions (ii) Minimum Alternate Tax	(vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 cr Section C Section C Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. (i) Exemptions vs. Deductions (ii) Minimum Alternate Tax	Securites ₹ 15 (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 cr (viii) Turnover for PY	(vi) Interest on Government Securites Securites ₹ 15 (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 cro Section C Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. (i) Exemptions vs. Deductions (ii) Minimum Alternate Tax	
			Write notes on the following: (i) Exemptions vs. Deductions	Write notes on the following: (i) Exemptions vs. Deductions			3 4 4 8	Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. 1. Write notes on the following: 4×5 (i) Exemptions vs. Deductions	Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. i) Write notes on the following: 4×5 (i) Exemptions vs. Deductions	Section C Section C Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. i) Write notes on the following: 4×5 (i) Exemptions vs. Deductions	(vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 cr (vii	Securites ₹ 15 (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 cr (viii) Turnover for PY	(vi) Interest on Government Securites \$ 15 (vii) Book Profit 115 JB \$ 6,80 (viii) Turnover for PY 2015-16 was 38 cro Section C Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. (i) Exemptions vs. Deductions	
 (v) Dividend from a Foreign Co. ₹ 37. (vi) Interest on Government Securites \$ 6,80 (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 cm (viii) Turnover for PY 2015-16 was 38 cm Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. (i) Exemptions vs. Deductions (ii) Minimum Alternate Tax (iii) PAN and TAN 	 (v) Dividend from a Foreign Co. ₹ 37. (vi) Interest on Government Securites ₹ 15. (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 croposition C Section C Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filling of income tax. 4×5 Write notes on the following: 4×5 	 (v) Dividend from a Foreign Co. ₹ 37. (vi) Interest on Government Securites ₹ 15 (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 crowas 38 crowas 38 crowas 38 crowas authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. 	 (v) Dividend from a Foreign Co. ₹ 37. (vi) Interest on Government Securites ₹ 15. (vii) Book Profit 115 JB ₹ 6,80. (viii) Turnover for PY 2015-16 was 38 crossessments. Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax 	 (v) Dividend from a Foreign Co. ₹ 37. (vi) Interest on Government Securites ₹ 15. (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 crossillations. Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. 	 (v) Dividend from a Foreign Co. ₹ 37 (vi) Interest on Government Securites ₹ 15 (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 cr Section C Name various authorities of income tax explain the powers of CBDT. 	 (v) Dividend from a Foreign Co. ₹ 37 (vi) Interest on Government Securites ₹ 15 (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 cr Section C Name various authorities of income tax 	 (v) Dividend from a Foreign Co. ₹ 37,000 (vi) Interest on Government Securites ₹ 15,000 (vii) Book Profit 115 JB ₹ 6,80,000 (viii) Turnover for PY 2015-16 was 38 crores. Section C	 (v) Dividend from a Foreign Co. ₹ 37,000 (vi) Interest on Government Securites ₹ 15,000 (vii) Book Profit 115 JB ₹ 6,80,000 (viii) Turnover for PY 2015-16 was 38 crores. 	 (v) Dividend from a Foreign Co. ₹ 37,000 (vi) Interest on Government Securites ₹ 15,000 (vii) Book Profit 115 JB ₹ 6,80,000 	 (v) Dividend from a Foreign Co. ₹ 37,000 (vi) Interest on Government ₹ 15,000 	(v) Dividend from a Foreign Co. ₹ 37,000(vi) Interest on Government	(v) Dividend from a Foreign Co. ₹ 37,000		STCG Section 111A
 (iv) STCG Section 111A ₹ 43. (v) Dividend from a Foreign Co. ₹ 37. (vi) Interest on Government Securites F 15. (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 cross section C Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. (i) Exemptions vs. Deductions (ii) Minimum Alternate Tax (iii) PAN and TAN 	 (iv) STCG Section 111A ₹ 43. (v) Dividend from a Foreign Co. ₹ 37. (vi) Interest on Government Securites (vi) Book Profit 115 JB ₹ 6,80 (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 crossory (viii) Turnover for PY 2015-16 was 38 crossory Section C Name various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax. Write notes on the following: 4×5 	 (iv) STCG Section 111A ₹ 43. (v) Dividend from a Foreign Co. ₹ 37. (vi) Interest on Government Securites Securites (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 cm (viii) Turnover sof CBDT. Name various authorities of income tax explain the powers of CBDT. Explain procedure for online filing of income tax. 	 (iv) STCG Section 111A ₹ 43. (v) Dividend from a Foreign Co. ₹ 37. (vi) Interest on Government Securities (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 crosserily various authorities of income tax explain the powers of CBDT. Describe various types of assessments. Explain procedure for online filing of income tax 	 (iv) STCG Section 111A ₹ 43, (v) Dividend from a Foreign Co. ₹ 37, (vi) Interest on Government Securites ₹ 15 (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 creexplain the powers of CBDT. Describe various types of assessments. 	 (iv) STCG Section 111A ₹ 43, (v) Dividend from a Foreign Co. ₹ 37, (vi) Interest on Government Securites ₹ 15 (vii) Book Profit 115 JB ₹ 6,80 (viii) Turnover for PY 2015-16 was 38 crossection C Name various authorities of income tax explain the powers of CBDT. 	(iv) STCG Section 111A ₹ 43, (v) Dividend from a Foreign Co. ₹ 37, (vi) Interest on Government Securites (vii) Book Profit 115 JB ₹ 6,80, (viii) Turnover for PY 2015-16 was 38 cro Section C Name various authorities of income tax	STCG Section 111A ₹ Dividend from a Foreign Co. ₹ Interest on Government Securites ₹ Book Profit 115 JB ₹ 6 Turnover for PY 2015-16 was 38	STCG Section 111A ₹ Dividend from a Foreign Co. ₹ Interest on Government Securites ₹ Book Profit 115 JB ₹ 6	STCG Section 111A ₹ Dividend from a Foreign Co. ₹ Interest on Government Securites ₹ 6	STCG Section 111A ₹ Dividend from a Foreign Co. ₹ Interest on Government Securites ₹	 (iv) STCG Section 111A ₹ 43,000 (v) Dividend from a Foreign Co. ₹ 37,000 (vi) Interest on Government 	(iv) STCG Section 111A ₹ 43,000(v) Dividend from a Foreign Co. ₹ 37,000	STCG Section 111A	LTCG 5 399 m hanged

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- (iv) Book Profit u/s 115JB
- (v) Dividend distribution tax.

(Hindi Version)

नोट : प्रश्न क्र. 10 अनिवार्य है । खण्ड 'अ', 'ब' तथा 'स' में से चार प्रश्नों के उत्तर दीजिए । प्रत्येक से अधिक नहीं चुने जा सकते हैं। खण्ड में से कम से कम एक प्रश्न परन्तु दो प्रश्नों

खण्ड 'अ'

- प्रदान की जाने वाली विभिन्न कटौतियों का वर्णन 1. आयकर अधिनियम की विभिन्न धाराओं के अन्तर्गत कीजिए । १००,४०८ है कि १००८ है।
- आय को मिलाने के संबंध में आयकर अधिनियम के विभिन्न नियमों की व्याख्या कीजिए । 15
- कीजिए। आयकर नियमों के अनुसार हानियों के निपटारे तथा उन्हें आगे ले जाने संबंधी नियमों की व्याख्या

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P.T.O.

4. X, जो पूर्ण विकलांग है, कर निर्धारण वर्ष 2018-19 के संबंध में निम्न आय का ब्यौरा प्रस्तुत करता है। उसके कर दायित्व की गणना कीजिए: 15 खण्ड 'ब'

(ii) महँगाई भता ₹ 7,000 प्रति माह (₹ 2,000 (i) मूल वेतन ₹ 19,000 प्रति माह ।

सेवानिवृति शर्तों में शामिल)।

(iii) मनोरंजन भता ₹ 1,200 प्रति माह । (iv) मकान किराया भता ₹ 2,000 प्रति माह (वह

(V) 21.05.2017 को प्लॉट बेचा ₹ 27,50,000, अपने मकान में रहता है)। विक्रय कमीशन ₹ 41,700, उचित बाजार मूल्य

1.4.2001 南 ₹ 8,00,000 1 2017-18 का सूचकांक 272 है।

(vi) PPF 前 जमा ₹ 1,00,000 1 (vii) अनुमोदित ट्रस्ट को दान ₹ 30,000 l

एक फर्म जिसमें A, B, C1:2:3 के अनुपात में लाभ बाँटते हुए साझेदार हैं, का लाभ अग्रलिखित को डेबिट करने के बाद ₹ 1,00,000 है : 15

> पूँजी पर ब्याज @ 12% A-₹ 36,000, B-₹ 48,000, C-₹ 42,000.

(ii) वेतन A-₹ 2,40,000, B-₹ 2,16,000

(iii) बोनस C-₹ 1,20,000

(iv) कमीशन A-₹ 60,000, B-₹ 1,10,000, C-₹ 85,000.

गणना कीजिए । फर्म तथा उसके साझेदारों की कर-योग्य आय की

6. AB लि. की कर-योग्य आय तथा कर दायित्व की गणना कीजिए :

(i) मकान संपत्ति से आय

(ii) व्यापार से आय ₹ 4,38,000

(iv) धारा 111A में अल्पकालीन (iii) दीर्घकालीन पूँजी लाभ ₹ 1,14,000

(viii) वर्ष 2015-16 का कुल विक्रय (vii) पुस्तकीय लाभ 115JB (vi) सरकारी प्रतिभूतियों पर ब्याज विदेशी कम्पनी से लाभांश पूँजी लाभ ₹ 43,000 ₹ 6,80,000

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P.T.O.