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CL—7—2019

FACULTY OF LAW

P.G. Diploma in Taxation Law EXAMINATION
NOVEMBER/DECEMBER, 2019

TAXATION LAW

Paper II

(Income Tax Procedure, Pleading, Book-keeping and Accountancy)

(Saturday, 28-12-2019) **Time : 2.00 p.m. to 5.00 p.m.**

Time—Three Hours *Maximum Marks*—80

N.B. :— (*i*) Question No. **1** is compulsory.

(*ii*) Solve any *four* questions out of Question Nos. **2** to **9**.

(*iii*) *All* questions carry equal marks.

1. Write short notes on any *four* of the following : 16

   (*a*) Self-Assessment Tax

   (*b*) Belated Return of Income Tax

   (*c*) PAN

   (*d*) Interest u/s 234A

   (*e*) Rectification of Mistake u/s 154

   (*f*) An appeal

   (*g*) Rounding off income

   (*h*) Tax deduction account number.

2. State various Income Tax Authorities under Income Tax Act. Explain the powers of Income Tax Officers. 16

3. Who is liable to pay Advance Tax ? Explain the provisions of Advance Tax in brief. 16

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4. Explain the provisions of TCS. 16

5. Draft a partnership deed. 16

6. Define an appeal. Explain the procedure for filing an appeal before commissioner of Income Tax (appeals). 16

7. (*a*) Explain in brief Scrutiny Assessment u/s 143(3). 16

(*b*) Explain various types of Income Tax Return under Income Tax Act.

8. Write a letter to income tax officer for adjournment of hearing in respect of scrutiny assessment. 16

9. Explain about 8 penalties leviable for contraventions of provisions of Income Tax Act. 16

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CL—17—2019

FACULTY OF LAW

PGDTL EXAMINATION

NOVEMBER/DECEMBER, 2019

(New Course)

TAXATION LAW

Paper IV

(Goods and Service Tax Act)

(Tuesday, 31-12-2019) **Time : 2.00 p.m. to 5.00 p.m.**

Time—Three Hours *Maximum Marks*—80

N.B. :— (*i*) *All* questions carry equal marks.

(*ii*) Question No. **1** is compulsory.

1. BCA Ltd. provided the following data for computation of GST tax payable : 16

Sr. No.	**Monthly Data**	**Amount**
(*i*)	Invoicewise monthly sale data :	
(*a*)	Net Sale @ 12% GST	15,00,000
(*b*)	Net Sale @ 5% GST	30,00,000
(*c*)	Net Sale @ 0% GST	10,00,000
(*d*)	Net Sale to other State @ 5%	11,00,000
(*e*)	Net Fees Received @ 18%	40,000

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(*ii*) Invoicewise monthly purchase data as provided by assessee to be reconcilled and take ITC credit :

	Purchases	**GST Purchases (₹)**	**Net Tax as per books (₹)**
(*a*)	Purchases @ 12%	10,00,000	1,20,000
(*b*)	Purchases @ 5%	21,00,000	1,05,000
(*c*)	Purchases @ 0%	60,000	—
(*d*)	Composition		
	Purchases @ 5%	30,000	1,500
(*e*)	Mobile for personal use @ 18%	20,000	3,600

(*iii*) There is opening credit balance in credit ledger of GST of ₹ 2,000 under CGST and ₹ 1,500 under SGST.

2. Give notes on Audit done by Authority and Chartered Accountants as per Sec. 35, Sec. 44 and Sec. 66 of GST Act. 16

3. Discuss in detail the inspection, search, seizures and arrest under GST Act. 16

4. When does a person prefer Advance Ruling ? Discuss in detail Advance Ruling and Appeal to Advance Ruling. 16

5. Write notes on Appeal and Constitution of Tribunal and Benches thereof under GST Act. 16

6. Give a detailed note on offences of penalties under GST Act. 16

7. What are the liabilities to pay in certain cases under GST Act w.r.t. Sec. 85 to 95 ? 16

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8. Give notes on composition Dealers, along with advantages and disadvantages under this scheme ? 16

9. Write short notes on (any **4**) : 4×4=16

(*i*) Valuation of Goods

(*ii*) Authority for Advance Ruling under GST Act

(*iii*) E-way bill during inspection under GST Act

(*iv*) Difference between Sec. 73 and 74 of GST Act under Demand and Recovery.

(*v*) Common Portal

(*vi*) Anti-profiteering Measures.

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CL—12—2019

FACULTY OF LAW

P.G. DTL (Diploma in Taxation Law) EXAMINATION
NOVEMBER/DECEMBER, 2019

(New Course)

TAXATION LAW

Paper III

(Indirect Tax Law–I) (GST-I)

(Monday, 30-12-2019) **Time : 2.00 p.m. to 5.00 p.m.**

Time—Three Hours *Maximum Marks*—80

N.B. :— (*i*) Question No. **1** is compulsory – **16** marks.

(*ii*) Answer any *four* questions out of remaining Q. **2** to Q. **9** which carries **16** marks each.

1. Write short notes on any *four* of the following : 16

   (*a*) Business

   (*b*) Person

   (*c*) Advantages of GST

   (*d*) Consideration

   (*e*) Goods

   (*f*) Composite supply with example.

2. Determine whether the following are exempted or not under GST with explanation : 16

   (*i*) 5 shops given on rent. Each has been rented for ₹ 8,000 per month.

   (*ii*) Transportation of Milk.

   (*iii*) Amount charged by Cord Blood Bank for preservation of stem cells.

   (*iv*) Supply of Tomatoes of ₹ 1,000 and Tomato Ketchup of ₹ 500.

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3. Who is liable to pay Profession Tax. Write note on enrollment and exemption under P.T. Act, 1975. 16

4. What are the various authorities under GST Act ? Write note about their powers. 16

5. What is Tax Invoice ? Explain its contents. Also explain briefly about Debit note and Credit note. 16

6. Explain time of supply with respect to section 12 and section 13 of CGST Act, 2017.

(Time of supply of Goods and Time of supply of services). 16

7. Write short notes on the following : 16

(*i*) What is Input Tax Credit ? Who is eligible to claim ITC. 8

(*ii*) State for whom registration is compulsory under section 24 of CGST Act, 2017. 8

8. Explain Scope of Supply under Goods and Service Tax Act. 16

9. Explain the following : 16

(*a*) Casual Taxable Person

(*b*) Non-resident Taxable Person

(*c*) Registration Process

(*d*) Dual Concept of GST.

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This question paper contains **4** printed pages]

CL—3—2019

FACULTY OF LAW

P.G.D.T.L. EXAMINATION
NOVEMBER/DECEMBER, 2019

TAXATION LAW

Paper I

(Principles of Income Tax and Law)

(Friday, 27-12-2019) **Time : 2.00 p.m. to 5.00 p.m.**

Time—Three Hours *Maximum Marks*—80

N.B. :— (*i*) Answer Question No. **1** and any *four* from the remaining questions.

(*ii*) *All* questions carry equal marks.

(*iii*) Commercial calculator are allowed for calculation purpose.

(*iv*) Working notes are compulsory.

1. Mr. Ramesh residing at Nanded furnishes the following information : 16

	Rs.
Basic Pay	6,00,000
Dearness Allowance	75,000
Commission	32,000
Hostel Allowance	13,000
Transport Allowance	5,600
Professional Tax Deducted from Salary	7,500
Reimbursement of Medical Expenses	18,000
Free Lunch in Office	4,500
Interest on Bank Deposits	17,000
Income from Lottery	40,000
Employee's Contribution to RPF	20,000
Employer's Contribution to RPF	20,000
Gift Voucher from Employer	4,000

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Some house appliances have been provided to him for 9 months during the year. Original cost of these appliances is Rs. 2,55,000 and WDV is Rs. 80,000. Employer also pays Rs. 27,000 as hire charges for the Washing Machine installed in the said flat.

Compensation received by him towards compulsory acquisition of urban land. The land was used for agriculture since last three years Rs. 5,00,000.

He has received a gift of Rs. 60,000 in cash from his friends.

He has received rent of Rs. 30,000 from sub-tenant and paid Rs. 12,000 as rent to landlord.

Agricultural income from the land situated in Sri Lanka Rs. 72,000 by Mr. Ramesh.

He has received Remuneration of Rs. 60,000 from a firm in which he is a partner during the year.

His investment in NSC is Rs. 25,000 during the year.

Mr. Ramesh is having two sons.

Tution Fees @ Rs. 12,000 per child.

Compute the total income of Mr. Ramesh and tax thereon for the A.Y. 2019-20.

2. M/s PQR is in partnership firm following the mercantile system of accounting shows the net profit Rs. 6,25,000 after debiting and crediting the following expenditures and incomes : 16

(*a*) Dividend received Rs. 30,000

(*b*) Interest on debentures Rs. 85,000

(*c*) Winnings from races Rs. 30,000

(*d*) Payment to transport contractor holding PAN of Rs. 1,50,000 without deducing income-tax

(*e*) Rs. 72,000 was debited in the Profit & Loss Account being personal expenditure

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(*f*) Salary paid to partners Rs. 2,50,000

(*g*) Penalty under GST Act Rs. 15,000

(*h*) Total expenses on vehicle was Rs. 60,000. The vehicle is used for both business and personal purpose of partners. 1/4th is for personal purpose.

(*i*) Miscellaneous expenses included Rs. 55,000 paid to A & Co. a goods transport operator in cash during the year for distribution of firm's product to the warehouse.

(*j*) Depreciation debited in the books was Rs. 45,000. Depreciation allowed as per income tax rule was Rs. 30,000.

(*k*) Drawings of each partner Rs. 7,500

(*l*) Excise duty paid after the due date of return Rs. 40,000

(*m*) Investment in NSC Rs. 32,000

(*n*) Employer's contribution to employee's welfare fund during the year Rs. 65,000 out of which Rs. 27,000 paid after the due date of filing of income tax return.

Compute total income of M/s PQR.

3. What is Block of Assets ? Discuss various block of assets with its rate of depreciation when depreciation is charged @ 50% of its rate. Also explain additional depreciation. 16

4. (*a*) Explain deductions under section 80 U in case of a person with disability. 8

(*b*) Explain any *four* transactions which do not constitute transfer. 8

5. (*a*) Explain the provisions of section 54 and section 54 F. 8

(*b*) What is Perquisite ? Explain the provisions of rent free accommodation. 8

6. Explain the provisions of Inter-head Adjustments and Inter-source Adjustments. 16

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7. Explain in detail the provisions of section 44 AD, 44 AE and 44 ADA. 16

8. (*a*) Explain disallowances under section 43 B. 8

(*b*) Explain the provisions of section 44 AA of maintenance of Books of Accounts. 8

9. Write short notes on the following (any *four*) : 16

(*a*) Education allowance and Hostel allowance

(*b*) Define person

(*c*) House rent allowance

(*d*) General deductions under section 37(1)

(*e*) Assessment year and Previous year

(*f*) Rate of tax for individual whose age is below 60 years

(*g*) Working partner and sleeping partner.

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