

Total No. of Printed Pages: 2

DW-03-2022
FACULTY OF LAW
P.G. Diploma in Taxation Law Examination
NOVEMBER/DECEMBER 2022
Principle of Income Tax & Law - I

Duration: 03 Hours

Marks:80

- 1) Answer Question No. 1 and any four from the remaining question.
- 2) All questions carry equal marks.
- 3) Calculators are allowed for calculation purposes.
- 4) Working notes are Compulsory.

Q1 (a) Mr A receives the following allowances during the previous year 2022-23 **12**

Particulars	Amount
1. Subsidised lunch allowance	28000
2. Marriage allowance	120,000
3. Medical allowance (Expenditure 98000)	82000
4. Conveyance allowance (50% personal)	25000
5. Education allowance grand children	12000
6. Wardenship allowance	13800

Compute the taxable portion of allowance for the financial year 2022-23.

(b) Mrs. Mansi resides in Bangalore, gets Rs. 300,000 per annum as basic Salary, Dearness allowance forming part of Salary for Service benefits Rs. 40,000 and 2% Commission on turnover achieved (Turnover achieved by him during the relevant period is Rs. 300,000) He receives Rs. 60,000 as H.R.A., Though she pays a rent of 80,000 per annum. **4**

Compute H.R.A. Exemption.

Q2 (a) Explain the residential status of individual and its incidence of tax **8**

(b) Explain the provisions of rent free accommodation? **8**

Q3 Poorna has one house property of Indira Nagar 10 Banglore. She stays with her family in the house. The rent of similar property in the neighbourhood is Rs. 25000 per month. The municipal valuation is Rs. 280,000 p.a., Municipal taxes paid is Rs. 8000. The Interest paid on home loan during the year is Rs 240,000 **16**

Compute poorna's Income from House property for AY 2023-24.

- Q4 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**
- Q5 (a) Explain the provision of Section 54 and Section 54 F **8**
 (b) Explain the provision of Section 54B and Section 54D **8**
- Q6 (a) Explain four situations of clubbing of Income **8**
 (b) Explain receipts without consideration to be treated Income U/S 56 (2) with example **8**
- Q7 Explain in detail provisions relating to partnership firm with an example on remuneration to working partners and also explain what is ment by working partner **16**
- Q8 (a) Explain the Residential Status of Company and its incidence of tax. **8**
 (b) Explain deduction under Section 80U in case of a person with disability **8**
- Q9 Write short notes on any four of the following: **16**
- Assessment year and Financial year with an example
 - Short term and Long term Capital gain
 - Person
 - House Rent allowance
 - Method of Accounting
 - Working partner and Sleeping Partner.

This question paper contains 2 printed pages]

DW—07—2022

FACULTY OF LAW

PGDTL EXAMINATION

NOVEMBER/DECEMBER, 2022

**INCOME TAX PROCEDURE, PLEADING BOOK-KEEPING AND
ACCOUNTANCY**

Paper—II

(Tuesday, 27-12-2022)

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) Interest U/S 234 A.

(b) Appeal to Appellate Tribunal

(c) PAN

(d) TAN

(e) Defective/Incomplete Return U/S 139 (9)

(f) TDS on Rent

(g) Power of Director of Income Tax

(h) Inquiry before Assessment U/S 142.

2. Explain in brief provision of settelement of cases. 16

P.T.O.

3. Explain the provisions in respect of the following : 16
 - (a) Refund under Income Tax Act 8
 - (b) Interest U/S 234 B and 234 C. 8
4. Draft a partnership deed. 16
5. Explain the various Income Tax Authorities and powers of Commissioners of Income Tax. 16
6. Write short notes : 16
 - (a) Who is liable to pay Advance tax ? Explain its provision in brief. 8
 - (b) If an Individual is having estimated tax liability ₹ 90,000, state installments of payment of advance tax. 8
7. Explain special survey U/S 133 A and search U/S 132 under Income Tax Act. 16
8.
 - (a) Explain revision U/S 264 of the Income Tax Act. 8
 - (b) Procedure for filling an appeal to CIT(A). 8
9. Explain various types of Income Tax Returns under Income Tax Act. 16

This question paper contains 2 printed pages]

DW—11—2022

FACULTY OF LAW

PGDTL EXAMINATION

NOVEMBER/DECEMBER, 2022

INDIRECT TAX LAWS

Paper III

(Goods and Services Tax–I)

(Wednesday, 28-12-2022)

Time : 2.00 p.m. to 5.00 p.m.

Time—Three Hours

Maximum Marks—80

N.B. : — (i) Answer question No. 1 which is compulsory and carries **16** marks.
(ii) Answer any *four* questions out of remaining Q. No. 2 to Q. No. 9 which carries **16** marks each.

1. Write short notes on any *four* of the following : 16
 - (a) Goods
 - (b) Supplier
 - (c) Business
 - (d) Consideration
 - (e) Person
 - (f) Recipient.

2. Mention any **10** exemptions under GST. 16

P.T.O.

3. What is meant by Profession Tax ? Give 10 examples of person liable for Profession Tax. 16
4. (a) Explain Intrastate and Interstate Supply of Goods and Services. 8
(b) Explain advantages and features of GST. 8
5. Explain sections 22, 23 and 24 of Registration under CGST Act, 2017. 16
6. (a) Explain Mixed Supply and Composite Supply with example. 8
(b) State Schedule III of Section 7 of CGST Act, 2017. 8
7. Explain various types of returns along with their due dates. 16
8. What is Tax Invoice ? Mention the content of Tax Invoice. 16
9. Explain the process of GST Registration. 16

This question paper contains 2 printed pages]

DW—15—2022

FACULTY OF LAW

PGDTL EXAMINATION

NOVEMBER/DECEMBER, 2022

(New Pattern)

INDIRECT TAX LAWS

Paper IV

(Thursday, 29-12-2022)

Time : 2.00 p.m. to 5.00 p.m.

Time—Three Hours

Maximum Marks—80

N.B. : — (i) Q. No. 1 is compulsory.

(ii) Attempt any other four questions from the remaining.

1. Discuss the officers under GST Act of their appointments and powers. 16
2. Different types of Audit which may be conducted against the registered person. 16
3. Explain the safeguards provided u/s 69 to a person who is placed under arrest and explain the meaning of arrest. 16
4. Eagle Enterprises collected GST on the goods supplied by it from its customers on the belief that said supply is taxable. However later it discovered that goods supplied by it are exempted from GST. 16

The accountant of Eagle Enterprises advised it that the amount mistakenly collected by Eagle Enterprises represently as tax was not required to be deposited with Govt. Eagle Enterprises has approached you for seeking the advice on the same. You are required to advise it elaborating the relevant provisions.

P.T.O.

5. Discuss the liability to pay tax, interest or penalty on death of a person liable to pay tax, interest or penalty as per the provision of Section 93(1). 16
6. What are the various types of offences which may be committed by a taxable person liable to penalty ? 16
7. Appellate Tribunal has the discretion to refuse to admit any appeal. Examine the correctness of the above statement and state the provisions of Section 121 for orders against which no appeal can be filed. 16
8. Explain the procedures to be followed by the Authority of Advance ruling on receipt of application for advance ruling u/s 98. 16
9. Write short notes on the following (any *four*) : 16
 - (i) Composition scheme
 - (ii) Assessment of non-filer of returns
 - (iii) Power of authority under search and seizure
 - (iv) Valuation of Goods and Services under GST Act
 - (v) Audit under GST Act.