

This question paper contains 2 printed pages]

VW—09—2022

FACULTY OF LAW

P.G. Diploma in Taxation Law EXAMINATION

JUNE/JULY, 2022

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

Paper II

(Thursday, 30-6-2022)

Time : 2.00 p.m. to 5.45 p.m.

Time—3.45 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) Special survey u/s 133A of IT Act
 - (b) An appeal
 - (c) Interest u/s 234A
 - (d) Self Assessment Tax
 - (e) Belated Return of Income
 - (f) Role of CBDT
 - (g) PAN
 - (h) TAN.

P.T.O.

2. Explain the provisions of TCS. 16
3. (a) Explain in brief scrutiny assessment u/s 143(3). 16
(b) Explain various types of Income Tax Return under Income Tax Act.
4. Draft a partnership deed. 16
5. (a) Explain the provisions of interest u/s 234B and 234C of Income Tax Act. 16
(b) Explain revision u/s 263 of the Income Tax Act.
6. Explain the procedure for filing an appeal before commissioner of Income Tax (appeals). 16
7. State various Income Tax Authorities under Income Tax Act. Explain the powers of commissioner of Income Tax. 16
8. Who is liable to pay Advance Tax ? Explain the provisions of Advance Tax in brief. 16
9. Explain the provisions in respect of the following : 16
(a) TDS on professional fees
(b) TDS on interest other than interest on securities.

This question paper contains 2 printed pages]

VW—15—2022
FACULTY OF LAW
PGDTL EXAMINATION
MAY/JUNE, 2022
(New Course)
INDIRECT TAX LAWS
GST-I
Paper III

(Saturday, 2-7-2022)

Time : 2.00 p.m. to 5.45 p.m.

Time— 3.45 Hours

Maximum Marks—80

- N.B. :—* (i) Answer Question No.1 which is compulsory and carries 16 marks each.
- (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) Composite supply
- (b) Goods under GST
- (c) Consideration
- (d) Supplier under GST
- (e) Person under GST
- (f) Business
2. Write in detail schedule-I of Section 7 of CGST Act, 2017. 16
3. (a) Explain about features and advantages of GST. 8
- (b) What is Tax Invoice ? Give the content of the same. 8
4. (a) Explain Interstate and Intrastate Supply. 8
- (b) Time of Supply of Goods. 8

P.T.O.

5. Explain the cases where compulsory registration is required under GST. 16
6. Explain various types of returns under GST and their due dates. 16
7. What is meant by Profession Tax ? Give 10 examples of person liable for Profession Tax. 16
8. Explain process of Registration under GST. 16
9. Give list of 10 exemption under GST. 16

This question paper contains 2 printed pages]

VW—21—2022
FACULTY OF LAW
PG DTL EXAMINATION
MAY/JUNE, 2022
GOODS AND SERVICE TAX ACT
Paper-IV

(Monday, 4-7-2022)

Time : 2.00 p.m. to 5.45 p.m.

Time— 3.45 Hours

Maximum Marks—80

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

(ii) Q. No. 1 is compulsory.

1. Madras Co. Ltd. provide the following data for computation of GST tax payable : 16

Sr. No.	Monthly date	Amount
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(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	12,00,000
(d)	Net sale to other state @ 5%	4,00,000
(e)	Fees Received @ 18%	50,000

(ii) Invoice wise monthly purchase data as provided by assessee to be reconciled and take ITC credit :

Purchases	R.D. Purchases	Tax as per books
(a) Purchases @ 12%	19,65,500	2,35,860
(b) Purchases @ 5%	17,50,000	87,500
(c) Purchases @ 0%	40,00,000	-
(d) Composition goods @ 5%	10,000	500
(e) Car purchases @ 18%	20,00,000	3,60,000

(iii) There is opening credit balance in credit ledger of GST of Rs. 2500 under CGST and Rs. 1900 under SGST.

P.T.O.

2. Give detailed notes on Appellate authority, Appellate Tribunal & Appeals under GST Act. 16
3. Give detailed notes on Demands and Recovery under GST Act. 16
4. Discuss in detail the inspection, search, seizures and arrest under GST Act. 16
5. Write notes on Advance Ruling of appeals under Advance Ruling under GST Act. 16
6. Write notes on advantages and disadvantages of composition dealer under GST Act. 16
7. Discuss the provisions of Audit under GST Act with reference to Sec : 35, Sec : 44 & Sec 66. 16
8. List and discuss offences and penalties with reference to sec. 122 to sec. 138 ? 16
9. Write short notes (any four, 4 marks each) : 16
 - (i) Recovery of Short paid and erroneous refund, etc. U/S. 73 of GST Act.
 - (ii) Valuation of goods and services under GST Act.
 - (iii) What is GSTR-1 and GSTR-3B ?
 - (iv) e-way bill under GST net.
 - (v) Different types of assessments under GST Act.

This question paper contains 4 printed pages]

VW—03—2022

FACULTY OF LAW

P.G.D.T.L. EXAMINATION

JUNE/JULY, 2022

TAXATION LAW

(Principles of Income Tax and Law)

(Tuesday, 28-6-2022)

Time : 2.00 p.m. to 5.45 p.m.

Time—3.45 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 is allowed for calculation purpose.

(iv) Working notes are compulsory.

1. From the following details, compute the total income of Siddhant of Delhi and

Tax payable for the year : 16

₹

Salary including dearness allowance 3,35,000

Bonus 11,000

Salary of servant provided by the employer 12,000

Rent paid by Siddhant for his accommodation 49,600

Bill paid by the employer for gas, electricity and water

provided free of cost at the above flat 11,000

P.T.O.

Hostel Allowance	12,000
Education Allowance	7,500
Lunch Allowance	5,000
Interest on post office savings	11,000
Commission	12,000
Gift received from Employer	10,000
Professional tax deducted from salary	2,500
He has been provided furnished flat owned by the employer at a concession and charged ₹ 11,000	
Gift received from friends	40,000

Profit from ABC partnership firm in which he is partner ₹ 32,000

He purchased a residential house on July 2017 for ₹ 10,00,000 and made some additions to the house incurring ₹ 2,00,000 in August 2017. He sold the house property in April 2018 for ₹ 20,00,000.

He received rent from sub-tenant of ₹ 18,000.

Employer's contribution and Employee's contribution towards RPF is ₹ 22,000 and ₹ 18000 respectively.

Compute total income and tax thereon of Mr. Siddhant.

2. M/s ABC in a partnership firm following the merchantile system of accounting shows the net profit of ₹ 7,25,000 after considering the following information ;

Personal expenditure of partners of ₹ 1,10,000

Interest on capital @ 16% p.a. ₹ 65,000

Penalty under GST Act ₹ 6,500

Machinery installation expenses ₹ 32,000 debited into Profit and Loss Account.

Salary to partners ₹ 3,25,000

Transportation expenses paid in cash for a single day ₹ 35,000

Payment to contractor without deducting TDS ₹ 1,56,000

Excise duty paid after due date of filing of return ₹ 30,000

Employer's contribution towards RPF ₹ 70,000

Interest paid to bank after due date of filing of IT return ₹ 55,000

Rent received from commercial property ₹ 2,80,000

Interest on fixed deposits ₹ 60,000

Sale proceeds of Gold ₹ 7,00,000

Indexed cost of acquisition of gold ₹ 3,75,000

Lottery income ₹ 33,000.

3. Explain the provisions of Inter-head Adjustments and Inter-source Adjustments. 16
4. (a) Explain the provisions of section 44AA of maintenance of Books of accounts. 8
(b) What is perquisite? Explain the provisions of rent free accommodation. 8
5. 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
6. (a) Explain the residential status of individual and its incidence of tax. 8
(b) Explain disallowances under Section 43B. 8

P.T.O.

7. Explain undisclosed sources of income in detail. 16
8. (a) Explain deductions under section 80U in case of person with disability. 8
(b) Explain four situations of clubbing of income. 8
9. Write short notes on the following (any *four*) : 16
 - (a) House rent allowance.
 - (b) Rate of tax for individual whose age is above 65 years.
 - (c) Define person.
 - (d) How to calculate gratuity amount under Income Tax Act ?
 - (e) Assessment year and Previous year.
 - (f) State the provisions of Section 6(1).
 - (g) Define financial year.