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IW—03—2023

FACULTY OF LAW

PGD In Taxation Law EXAMINATION

APRIL/MAY, 2023

PRINCIPLE OF INCOME TAX AND LAW

Paper I

(Wednesday, 3-5-2023)

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

Time—Three Hours

Maximum Marks—80

N.B. :- (i) Question No. 1 is compulsory and any *four* from the remaining questions.

(ii) *All* questions carry equal marks.

(iii) Calculator is allowed for calculation purpose.

1. (a) Mr. X receives the following allowances during the previous year 2022-23 :

Particulars	Rs.
(1) High cost of living allowance	20,000
(2) City compensation allowance	7,500
(3) Helper allowance (Expenditure Rs. 1,200)	1,280
(4) Children Education allowance (Expenditure Rs. 15,000)	12,000
(5) Conveyance allowance (50% personal)	15,000
(6) Overtime allowance	500

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

P.T.O.

- (b) Mr. R, who lives in Nanded, receives Rs, 1,00,000 per annum as basic salary, and Rs. 30,000 per annum as dearness allowance (2/3rd of is forming part of salary) and he also receives commission Rs. 1,000 per month, bonus 15,000 per annum and HRA 24,000 per annum (Rent paid in Nanded Rs. 30,000).

Note : Commission Rs. 12,000 is on purchase.

Compute HRA exemption.

4

2. (a) Explain the residential status of individual and its incidence of tax.

8

- (b) What is perquisite ? Explain the provisions of rent free accommodation. 8

3. Ganesh has a property whose municipal valuation is Rs. 2,50,000 per annum. The fair rent is Rs. 2,00,000 per annum and the standard rent fixed by the rent control Act is Rs. 2,10,000 per annum the property was let out for a rent of Rs. 20,000 per month. However, the tenant vacated the property on 31.01.2023 unrealised rent was Rs. 20,000 and all conditions prescribed by rule 4 are satisfied. He paid municipal taxes @ 8% of municipal valuation interest on borrowed capital was Rs. 65,000 for the year. Compute the income from house property of Ganesh for AY

2023-24

16

4. (a) Explain disallowances under section 43B. 8
- (b) Explain in detail the provisions of section 44AD and 44ADA. 8
5. (a) Explain the provisions of section 54 and section 54F. 8
- (b) Explain the provisions of section 54EC and section 54B. 8
6. (a) Explain *four* situations under clubbing of income. 8
- (b) Explain receipts without consideration to be treated income u/s 56 (2) with example. 8
7. Explain in detail provisions relating to partnership firm with an example on remuneration to working partners and also explain what is meant by working partner ? 16
8. Explain the provisions of inter head adjustments and inter source adjustment. 16
9. Write short notes on (any *four*) : 16
- (a) Education allowance and hostel allowance
- (b) Define person
- (c) House rent allowance
- (d) General deduction u/s 37(1)
- (e) Assessment year and previous year
- (f) Rate of tax for individual whose age above 60 years
- (g) Working partner and sleeping partner.

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IW—08—2023

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2023

INCOME TAX PROCEDURE, PLEADING

BOOK-KEEPING AND ACCOUNTANCY

Paper II

(Thursday, 4-5-2023)

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 No. 2 to 9.

(iii) All questions carry equal marks.

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

16

(a) Appeal to High Court

(b) Interest u/s 234B

(c) Summary Assessment u/s 143(1)

(d) Revised Return u/s 139(5)

(e) Power of Commissioner of Income Tax

(f) TAN

(g) TCS

(h) PAN.

P.T.O.

2. Explain the provisions in respect of the following :
- (a) TDS on contract 8
- (d) TDS on commission and brokerage. 8
3. Draft a partnership deal. 16
4. Write short notes on :
- (a) If an individual is having estimated tax liability ₹ 1,00,000 state instalments of advance tax. 8
- (b) Who is liable to pay advance tax ? Explain the provisions of advance tax in brief. 8
5. State various income tax authorities under Income Tax Act. Explain the powers of CBDT. 16
6. (a) Explain revision u/s 264 of Income Tax Act. 8
- (b) Explain the provisions of interest u/s 234A and 234C of Income Tax Act. 8
7. Explain the procedure for filling an appeal before appellate Tribunal of Income Tax. 16
8. (a) Explain various types of Income tax return under Income Tax Act. 8
- (b) Explain in brief reassessment u/s 147 to 148. 8
9. Explain any 8 penalties under Income Tax Act. 16

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IW—13—2023

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2023

(New Course)

INDIRECT TAX LAW (GST-I)

Paper III

(Saturday, 6-5-2023)

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

Time—Three Hours

Maximum Marks—80

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

(ii) Answer any *four* questions out of remaining Q. No. 2 to Q. No. 9. Each carries **16** marks.

1. Write short notes on any *four* of the following : 16
 - (a) Works contract under GST
 - (b) Meaning of service under GST
 - (c) Continuous supply of service
 - (d) Any *eight* exempted goods under GST
 - (e) Continuous supply of goods
 - (f) Meaning of job work in GST.

2. Write meaning of aggregate turnover in GST, and explain persons not liable for GST registration. 16

P.T.O.

3. (a) Explain structure of GST council and state its functions. 8
- (b) Explain with example, inter-state supply and intra-state supply. 8
4. (a) Write in detail schedule-III of section 7 of Cost Act, 2017. 8
- (b) Explain in detail meaning of related person under GST. 8
5. What is meant by taxable person under GST and also explain time of supply of goods ? 16
6. Differentiate between PTEC and PTRC registration. 16
7. Explain concept of reverse charge mechanism and state any *five* goods and *five* services covered under reverse charge mechanism. 16
8. Write meaning of exempt supply under GST. Give list of any **10** exempt supply under GST. 16
9. Persons liable for GST registration u/s 22 and 24 of CGST Act, 2017. 16

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IW—18—2023

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2023

INDIRECT TAX LAW GST-II

Paper IV

(Monday, 8-5-2023)

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. Explain how value of taxable supply is calculated when price is sole consideration and when price is not sole consideration. 16
2. Explain detailed procedure to file various types of GST returns. 16
3. Explain the different types of assessment which a registered or unregistered person may be subjected to. 16
4. Explain the situation in which access to business premises is allowed under section 11. Also list the records which are to be produced during access to business premises. 16
5. Enlist the circumstances for which a show cause notice can be issued by the proper officer u/s 73. Specify the time limit for issuance of such show cause notice as also the time period for issuance of order by the proper officer u/s 73. 16

P.T.O.

6. With reference to the provisions of CGST Act, 2017, explain the liability of partners of firms to pay tax. 16
7. What are the cognizable and non-cognizable offences u/s 132 of CGST Act, 2017? State also penalty prescribed for person other than taxable person u/s 122. 16
8. Describe the provisions relating to departmental appeal to appellate authority u/s 107. 16
9. Write short notes on the following (any *four*) : 16
- (i) Valuation of goods and services under GST Act
 - (ii) Recovery of short paid of erroneous refund.
 - (iii) Assessment of non-filer of returns
 - (iv) Constitution of appellate and tribunal
 - (v) Composition dealers under GST Act.