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**SW—03—2024**

**FACULTY OF LAW (DIRECT TAXATION)**

**PGDTL EXAMINATION**

**APRIL/MAY, 2024**

**INCOME TAX**

**Paper-I**

**(Principle of Income Tax and Law)**

**(Monday, 29-04-2024)**

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

*Time—Three Hours*

*Maximum Marks—80*

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

*(ii) Q. Nos. 2 to 9, solve any four questions.*

1. Computation of GAV Calculation :

Kanha owns four houses in India, all of which are let-out, compute the GAV of each house from the following information :

<b>Particulars</b>	<b>House I</b>	<b>House II</b>	<b>House III</b>	<b>House IV</b>
Municipal Value	70,000	35,000	45,000	60,000
Fair Rent	60,000	40,000	45,000	45,000
Standard Rent	NA	55,000	48,000	68,000
Actual Rent	62,000	42,000	30,000	62,000

2. What is Block of Assets ? Discuss various blocks of assets with its rate of depreciation ? When depreciation will be charged @ 50% of its rate ? Also explain additional depreciation.

P.T.O.

3. Explain receipts without consideration to be treated income U/s 56(2) with example.
4. Mr. A residing at Latur furnish the following in detail :

<b>Particulars</b>	<b>Amount (Rs.)</b>
(1) Basic pay	4,00,000
(2) Dearness Allowance	50,000
(3) Education Allowance	20,000
(4) Hostel Allowance	10,000
(5) Reimbursement of medical expenses	18,000
(6) Helper Allowance (Expenditure 2500)	5,000

Mr. A having two sons. Compute taxable salary for AY 2022-23.

5. Explain the provisions of Sec. 54 and Sec. 54F in detail.
6. Explain *four* situations of clubbing of income.
7. (a) Explain deduction under 80U in case of person with disability.  
(b) Explain 80C deduction with *five* examples.
8. (a) Explain in detail provision under section 44AD.  
(b) Explain in detail provision under section 44ADA.

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9. Write short notes on (any four) :

- (a) Education Allowance and Hostel Allowance
- (b) Person
- (c) House Rent Allowance
- (d) Assessment Year
- (e) Working Partner
- (f) General Deduction u/s 37(1).

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**SW—08—2024**  
**FACULTY OF LAW**  
**PGDTL EXAMINATION**  
**APRIL/MAY, 2024**

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

**(Tuesday, 30-04-2024)**

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

*Time—3 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 23AA
  - (b) Incomplete Return u/s 139(9)
  - (c) T.D.S.
  - (d) PAN
  - (e) Power of C.B.D.T.
  - (f) Appeal to C.I.T.(A)
  - (g) Rectification u/s 154.
2. Draft a partnership deed. 16

P.T.O.

3. Write short notes on :
- (a) Who is liable to pay advance tax ? Explain the provisions of advance tax in brief. 8
- (b) If an individual is having estimated tax liability ₹ 2,00,000, state installments of advance tax. 8
4. Define an appeal. Explain the procedure for filing an appeal to High Court. 16
5. State various Income Tax Authorities under Income Tax Act. Explain the powers of C.I.T. (Commissioner of Income Tax). 16
6. Explain any *eight* penalties under Income Tax Act. 16
7. (a) Explain in brief Scrutiny Assessment u/s 143(3). 8
- (b) Explain various types of Income Tax Return under Income Tax Act. 8
8. Explain the provisions of T.D.S. in respect of the following :
- (a) T.D.S. on professional fees u/s 194J. 8
- (b) T.D.S. on rent u/s 194I. 8
9. Explain the provisions of search proceedings u/s 132 under I.T. Act. 16

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**SW—13—2024**

**FACULTY OF LAW**

**PGDTL EXAMINATION APRIL/MAY, 2024**

**INDIRECT TAX LAW-III**

**GST-I**

**(Thursday, 2-05-2024)**

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

*Time—3 Hours*

*Maximum Marks—80*

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

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

1. Write short notes on any *four* of the following : 16
- (a) Composite and mixed supply under GST.
  - (b) Meaning of Aggregate turnover under GST.
  - (c) Define meaning of Business under GST.
  - (d) What is meant by casual taxable person under GST ?
  - (e) Explain the concept of “Input Service Distributor”.
  - (f) Explain the term Agriculturist under GST.

P.T.O.

2. Write in detail schedule III of section 7 of CGST Act, 2017. 16
3. (a) Explain governing structure of GST council and its functions. 8  
(b) Explain the concept of GST and state features of GST. 8
4. Explain procedure specified under section 25 of CGST Act, 2017. 16
5. What is meant by profession tax ? Give any 14 examples of person liable for profession tax. 16
6. Explain Time of supply of goods and Time of supply of services. 16
7. Explain any 16 services covered under Reverse charge mechanism. 16
8. Explain any 16 exemption of services under GST. 16
9. What is meant by Tax invoice and give the contents of the same and requirement of HSN code. 16

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**SW—18—2024**

**FACULTY OF LAW**

**PGDTL EXAMINATION**

**APRIL/MAY, 2024**

**GST-II**

**Paper IV**

**(Indirect Tax Law)**

**(Friday, 3-5-2024)**

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

*Time—Three Hours*

*Maximum Marks—80*

*Note :—* (i) Question No. 1 is compulsory and it is for 16 marks.

(ii) Solve any *four* questions out of remaining question No. 2 to questions No. 9 which carries 16 marks each.

1. What are the officers ? How are they appointed and what are the powers of officers under GST Act ? 16
2. Explain the rules for valuation of supply of goods &/or services. 16
3. Explain the procedure to file GST R-1 and GSTR 3B and other various types of GST returns. 16

P.T.O.

4. Explain the types of assessment and types of audit under GST Act. 16
5. Explain the powers of inspection, search and seizure u/s 67 and circumstances for carrying out inspection. 16
6. Explain provisional attachment to protect revenue in certain cases u/s 83 of GST Act. 16
7. Who is liable to pay GST liability in case of transfer of business, amalgamation, liquidation, agent and principal, director of private company, partners of firm etc. 16
8. List out the offences u/s 122(1) at GST Act for which taxable person is liable for penalty. 16
9. Describe the provisions relating to departmental appeal to appellate authority u/s 107. 16