

This question paper contains 3 printed pages]

**AT—03—2024**  
**FACULTY OF LAW**  
**PGDTL EXAMINATION**  
**NOVEMBER/DECEMBER, 2024**  
**INCOME TAX**  
**Paper-I**  
**(Principles of Income Tax Law)**

**(Tuesday, 17-12-2024)**

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

*Time—3 Hours*

*Maximum Marks—80*

- N.B. :-** (i) Q. No. 1 is compulsory and carries 16 marks.  
(ii) From Q. No. 2 to Q. No. 9, solve any *four* questions. Each question carries 16 marks.

1. Computation of GAV calculation :

Kailash owns three houses in India. All of which are let-out. Compute the GAV of each house from the following information :

Particulars	House	House	House
	I	II	III
Municipal Value	60,000	25,000	60,000
Fair Rent	50,000	30,000	45,000
Standard Rent	NA	45,000	68,000
Actual Rent	52,000	32,000	62,000

P.T.O.

2. What is Block of Assets ? Discuss various block and assets with its rate of depreciation. When depreciation will be charged @ 50% of its rate ? Also explain additional depreciation.
3. The following incomes were received by Mr. A during the financial year 2022-23 :

	₹
(1) Director's Fees	6,000
(2) Income from Agriculture Land in Pakistan	40,000
(3) Interest on Post Office Savings Bank Account	1,500
(4) Interest on Fixed Deposit in SBI	1,800
(5) Winning from Lottery (Gross)	35,000
(6) Crossword Puzzle	2,500
(7) Royalty on Books	20,000
(Expenses in connection ₹ 4,000)	

Compute his income from other sources.

4. Mr. Raj Kumar has the following receipts from his employer :

	(Per Month)
	₹
(1) Basic Pay (P.M.)	40,000
(2) Dearness Allowance (DA) (P.M.)	6,000
(3) House Rent Allowance (P.M.)	15,000

Find out the amount of H.R.A. eligible for exemption to Mr. Raj Kumar assuming that he paid a rent of ₹ 16,000 per month for his accommodation of Nanded. D.A. forms part of salary for retirement benefit.

5. Explain the provisions of Section 54 and Section 54F in detail.
6. Explain *four* situations of clubbing of income.
7. (a) Explain deduction under Section 80U in case of person with disability.  
(b) Explain *five* examples of 80C deduction.
8. (a) Explain the residential status of company and its incidence of tax.  
(b) Explain disallowance under section 43B.
9. Write short notes on (any *four*) :
  - (a) Education Allowance and Hostel Allowance
  - (b) Person
  - (c) General deduction under sec 37(1)
  - (d) House Rent Allowance
  - (e) Assessment Year
  - (f) Rate of tax for individuals whose age is below 60 years for A.Y. 2023-24.

This question paper contains 3 printed pages]

**AT—08—2024**

**FACULTY OF LAW**

**PGDTL EXAMINATION**

**NOVEMBER/DECEMBER, 2024**

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

**Paper-II**

**(Wednesday, 18-12-2024)**

**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) Appeal to Supreme Court

(b) PAN

(c) Return of Loss

(d) Interest u/s 234A and 234B

P.T.O.

- (e) Due dates for payment of Advance Tax
- (f) Appellate hierarchy
- (g) Self Assessment Tax u/s 140.
- (h) Rectification of Mistake u/s 154.
2. Draft a partnership deed. 16
3. State various Income Tax Authorities under I.T. Act. Explain the powers of CIT. 16
4. Explain in brief the following :
- (i) Scrutiny Assessment u/s 143(3) 8
- (ii) Reassessment u/s 147 to 148. 8
5. Explain the provisions of search proceedings u/s 132 under I.T. Act. 16
6. Explain the provisions of TDS in respect of the following :
- (a) TDS on Rent u/s 194-I 8
- (b) TDS on Commission u/s 194-H. 8
7. (i) Explain the provisions of refund of excess payment of tax. 8
- (ii) Revision u/s 263. 8

8. Explain about 8 penalties leviable for contraventions of provisions of Income Tax Act. 16
9. (a) Explain the provisions of Advance Tax in brief. 8
- (b) If ABC company is having estimated tax liability ₹ 1,50,000, state installments of Advance Tax. 8

This question paper contains 2 printed pages]

**AT—13—2024**  
**FACULTY OF LAW**  
**PGDTL EXAMINATION**  
**NOVEMBER/DECEMBER, 2024**  
**(New Pattern)**  
**INDIRECT TAX LAW**  
**Paper—III**  
**(GST)**

**(Thursday, 19-12-2024)**

**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. No. 2 to Q. No. 9 which carries 16 marks each.

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

16

- (a) Definition of person under GST.
- (b) Continuous supply of goods and services.
- (c) Works contract under GST.
- (d) Definition of goods and service tax.
- (e) Meaning of Aggregate Turnover under GST.
- (f) Define meaning of Business under GST.

P.T.O.

2. Explain the concept of GST and also explain governing structure of GST council of its functions. 16
3. (a) Explain the goods covered under reverse charge mechanism. 8  
(b) Define meaning of exempt supply and state any **10** exempted services under GST. 8
4. Explain the provision related to amendments and cancellation of GST registration. 16
5. Explain time of supply of goods and time of supply services. 16
6. Explain the difference between PTEC and PTRC and also give any ten examples of person liable for PTEC registration. 16
7. What is meant by supply ? Also explain the persons not liable for GST registration. 16
8. Explain concept of GST and also explain the advantages and features of GST. 16
9. What is meant by Taxable Person ? Also explain the person not liable for GST registration. 16



This question paper contains 2 printed pages]

**AT—18—2024**

**FACULTY OF LAW**

**PGDTL EXAMINATION**

**NOVEMBER/DECEMBER, 2024**

**(New Course)**

**GST-II**

**Paper-IV**

**(Indirect Tax Law)**

**(Friday, 20-12-2024)**

**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 from remaining Q. No. 2 to Q. No. 9, which carries 16 marks each.

1. What are the questions for which advance ruling can be sought ? Explain the procedure for obtaining advance ruling. 16
2. Explain the officers, their appointment and powers under GST Act. 16
3. Explain the various rules related to value of supply of goods and/or services. 16
4. What are the types of assessment and types of Audit under GST Act. 16
5. Explain the GST returns filing process and various types of GST returns.

P.T.O.

- 16
6. Explain power to arrest u/s 69 and safeguards for a person who is placed under arrest. 16
7. How is tax determined in case of non-payment/short payment etc. u/s 73 and non-payment/short payment etc. u/s 74 ? 16
8. Which offences are liable for criminal proceedings and prosecutions as per Section 132(1). 16
9. Solve any *four* out of five questions : 16
- (i) Write a short note on composition scheme. 4
- (ii) What is cognizable offence and non-cognizable offence. 4
- (iii) Define : consideration person. 4
- (iv) What are the types of assessment under GST Act ? 4
- (v) What is transaction value as per Section 15. 4