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PT—03—2025

FACULTY OF LAW (Direct Tax)

PGDTL EXAMINATION

APRIL/MAY, 2025

INCOME TAX

(Principle of Income Tax Law—I)

(Wednesday, 16-4-2025) **Time : 2.00 p.m. to 5.00 p.m.**

Time—3 *Hours* *Maximum Marks*—80

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

(2) Q. No. **2** to Q. No. **9**, solve any *four* questions.

1. Computation of GAV of each house Vipul owns five houses in India, all of which are let-out. Compute the GAV of each house from the information given below : 16

Particulars	**House 1**	**House 2**	**House 3**	**House 4**	**House 5**
Municipal Value	80,000	45,000	55,000	14,000	70,000
Fair Rent	90,000	50,000	55,000	15,000	65,000
Standard Rent	NA	65,000	48,000	NA	68,000
Actual Rent	72,000	62,000	50,000	20,000	62,000

P.T.O.

2. What is Block of Assets ? Discuss various block of Assets with its rate of depreciation. When depreciation will be charged @ 50% of its rate ? Also explain additional depreciation. 16

3. Explain receipts without consideration to be related income u/s 56(2) with example. 16

4. Mr. B residing at Nanded furnishes the following details : 16

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

	Particulars	**Amount**
(1)	Basic Salary	5,00,000
(2)	Dearness Allowance	1,00,000
(3)	Education Allowance	10,000
(4)	Conveyance Allowance (50% Personal)	15,000
(5)	Helper Allowance (Expenditure 14,000)	25,000
(6)	Grand Children Allowance	10,000

5. Explain the provisions of section 54 and section 54F in detail. 16

6. Explain *four* situations of Clubbing of Income. 16

7. (*a*) Explain deduction under 80U in case of person with disability. 16

(*b*) Explain 80C deduction with *five* examples.

8. Explain in detail provisions relating to partnership firm with an example on remuneration to working partner and also explain what is meant by working partner. 16

9. Write short notes on (any *four*) : 16

(*a*) Assessment Year and Financial Year

(*b*) Short-term and Long-term capital gain

(*c*) Person

(*d*) House Rent Allowance.

(*e*) Working Partner and Sleeping Partner

(*f*) Method of Accounting.

This question paper contains **2** printed pages]

PT—08—2025

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2025

DIRECT TAX LAW—II

(Income Tax Procedure, Pleading Book-keeping and Accountancy)

(Thursday, 17-4-2025) **Time : 2.00 p.m. to 5.00 p.m.**

Time—3 *Hours* *Maximum Marks*—80

N.B. :— (1) Q. No. **1** is compulsory.

(2) Solve any *four* questions out of Question Nos. **2** to **9**.

(3) *All* questions carry equal marks.

(4) Follow A.Y. 2024-25.

1. Write short notes on any *four* of the following : 16

(*i*) PAN

(*ii*) Belated Return (A.Y. 2024-25)

(*iii*) Interest u/s 234A, B

(*iv*) 234F

(*v*) TAN

P.T.O.

(*vi*) An appeal

(*vii*) ITR-2

(*viii*) Rounding off of Income.

2. Draft a partnership deed. 16

3. Explain the provisions of TCS. 16

4. Explain about any **8** penalties under Income Tax Act. 16

5. Explain the various types of Income Tax return form under Income Tax Act (from ITR-1—ITR-7). 16

6. Write short notes on : 16

   (*i*) Who is liable to pay advance tax ? Explain the provision in brief.

   (*ii*) If an individual is having estimated tax liability ₹ 50,000/-. State instalments of payment of advance tax.

7. Explain about assessment procedure including faceless assessment in detail. 16

8. Explain the Hierarchy of Income Tax Authorities and Powers of CBDT. 16

9. Define an appeal and all 4 stages of appeal including faceless appeal. 16

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PT—13—2025

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2025

INDIRECT TAX LAW

Paper III (GST-I)

(Saturday, 19-4-2025) **Time : 2.00 p.m. to 5.00 p.m.**

Time—3 *Hours* *Maximum Marks*—80

N.B. :— (1) Q. No. **1** is compulsory.

(2) Solve any *four* questions out of Question Nos. **2** to **9**.

(3) *All* questions carry equal marks.

1. Write short notes on any *four* of the following : 16

(*a*) Aggregate turnover

(*b*) Casual taxable person

(*c*) Meaning of works contract under GST

(*d*) Definition of service

(*e*) Meaning of composite supply with examples

(*f*) Input service distributor.

P.T.O.

2. (*a*) Write in detail schedule-I of section 7 of CGST Act, 2017. 8

   (*b*) Explain inter-state and intra-state supply. 8

3. Write a note on time of supply goods and time of supply of service. 16

4. Explain eligibility and conditions for taking input tax credit. 16

5. Explain any *eight* exempted services with examples. 16

6. Explain services covered under Reverse Charge Mechanism (RCM). 16

7. Explain persons liable for registration under GST as per section 22 and 24 of CGST Act, 2017. 16

8. Explain difference between PTRC and PTEC with examples. 16

9. What is meant by GST ? Explain the functions and organisation structure of GST council. 16

This question paper contains **2** printed pages]

PT—18—2025

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2025

INDIRECT TAX LAW

Paper IV (GST-II)

(Monday, 21-4-2025) **Time : 2.00 p.m. to 5.00 p.m.**

Time—3 *Hours* *Maximum Marks*—80

N.B. :— (1) Question No. **1** is compulsory.

(2) Solve any *four* questions out of remaining 8 questions.

(3) *All* questions carry equal marks.

1. Explain in detail, how value of supply is calculated as per section 15 and as per rules. 16

2. Explain how tax is determined, notice is issued and tax is recovered in case of tax not paid, short paid, erroneously refunded or input tax credit wrongly availed/utilised in case of fraud and other than fraud. 16

3. What are the offences as per section 122 of GST Act and penalties for the same ? 16

4. What is the procedure to file various types of GST returns and explain in detail various types of GST returns. 16

P.T.O.

5. What is compounding of offences as per section 138, cognizable and non-cognizable offence, general penalty as per section 125, and punishment for certain offences as per section 132. 16

6. Explain power of inspection, search and seizure as per section 67, inspection of goods in movement as per section 68. 16

7. How appeal is filed before appellate authority, tribunal high court and supreme court by assessee and department ? 16

8. What is assessment and audit ? Explain in detail types of assessment and types of audit. 16

9. What is composition scheme ? Explain in detail and how GST officers are appointed under GST Act. 16