This question paper contains **3** printed pages]

IT—03—2025

FACULTY OF LAW

PGDTL EXAMINATION

NOVEMBER/DECEMBER, 2025

PRINCIPLES OF INCOME TAX AND LAW–I

(Friday, 12-12-2025) **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.

(*ii*) From Question No. 2 to Question No. 9, solve any *four* questions. Each question carries **16** marks.

1. On the following particulars information compute the taxable income of Mr. Sandeep under head of salary for A.Y. 2023-2024 under old Regime :

	Particulars	**Rs.**
(*a*)	Basic salary	50000 P.M.
(*b*)	Dearness Allowance	12000 P.M.
(*c*)	Entertainment Allowance	300 P.M.
(*d*)	Hill area compensatory Allowance	450 P.M.

P.T.O.

(*e*)	Tribal area allowance	350 P.M.
(*f*)	His own contribution towards S.P.F.	4000 P.M.
(*g*)	Employer contribution towards S.P.F.	4000 P.M.
(*h*)	House Rent Allowance	10000 P.M.
(*i*)	Interest credited to provident fund	26500

Sandeep is an officer of forest department of the Govt. of U.P. He is employed at a place at a hight of 1100 meter above the sea level. He is Paying 12500 P.M. as house rent. 16

2. Compute the Net annual value in the following case : 16

Particulars	**House I**	**House II**	**House III**
Expected fair rent	84000	84000	84000
Municipal value	72000	72000	72000
Standard Rent	80000	90000	78000
Actual Rent received or receivable if property is let out	120000	144000	180000
Unrealized rent conditions satisfied	30000	72000	72000
Local taxes paid in previous year	6000	12000	6000

3. What is mean income ? Explain the heads of income in detail. 16

4. 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 depreciations. 16

5. (*a*) Explain the Residential status of individual and its incidence of tax. 8

   (*b*) Explain the Residential status of company and its incidence of tax. 8

6. (*a*) Explain *four* situations of clubbing of income. 8

   (*b*) Explain maintenance of Accounts u/s 44AA. 8

7. (*a*) Explain deduction u/s 80U in case of a person with disability. 8

   (*b*) Write down *ten* examples of deductions under section 80C. 8

8. Explain income from undisclosed sources in detail. 16

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

   (*a*) Short term and long term capital gain

   (*b*) House Rent Allowance

   (*c*) Education Allowance and Hostel Allowance

   (*d*) Types of Partners

   (*e*) Person

   (*f*) Method of Accounting.

This question paper contains **3** printed pages]

IT—08—2025

FACULTY OF LAW

PGDTL EXAMINATION

NOVEMBER/DECEMBER, 2025

DIRECT TAX LAW

Paper–II

(Income Tax Procedure Pleading, Book Keeping and Accountancy)

(Saturday, 13-12-2025) **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 Nos. **2** to **9**.

(*iii*) *All* questions carry equal marks.

(*iv*) Follow A.Y. 24-25.

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

(*i*) TDS

(*ii*) Method of Accounting

P.T.O.

(*iii*) Late fees u/s 234F

(*iv*) PAN

(*v*) Revised Return (A.Y. 24-25)

(*vi*) Interest u/s 234A

(*vii*) ITR-V

(*viii*) Inquiry before assessment.

2. Explain various type of Returns including updated return under Income Tax Act (A.Y. 2024-25)

   Updated Return Sec. 139 (8A). 16

3. Explain about 8 penalties and proceeding under Income Tax Act. 16

4. C Limited has estimated tax liability for A.Y. 2024-25 ₹ 4,40,000 and has paid Advance Tax accordingly but actual tax liability was found to be ₹ 10 lac.

   The company has paid balance amount on 2-01-2025 and filed return of income on the same date. Compute Interest u/s 234 A, 234 B and 234 C and late fees u/s 234 F. 16

5. Explain the provisions of T.D.S. : 16

   (*a*) TDS on contract u/s 194 C

   (*b*) TDS on commission or brokerage 194 H

   (*c*) TDS on Rent 194 I

   (*d*) TDS on salary 192.

6. Explain the provision of Advance Tax in detail with interest u/s 234 A, B and C, late fees u/s 234 F, with example. 16

7. Draft a partnership deed. 16

8. Procedure for filing an Appeal. 16

9. Explain the provision of search u/s 132 of the Income tax Act and powers of IT Authority. 16

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

IT—13—2025

FACULTY OF LAW

PGDTL EXAMINATION

NOVEMBER/DECEMBER, 2025

(New Pattern)

INDIRECT TAX LAW

Paper–III

(GST-I)

(Monday, 15-12-2025) **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 nos. **2** to **9**.

(*iii*) *All* questions carry equal marks.

1. Write short notes on any *four* : 16

(*a*) Distinct person with example

(*b*) Exempted goods, give any 8 examples

(*c*) Meaning of mixed supply with example

(*d*) Input service distributor

(*e*) Aggregate turnover

(*f*) Works contract.

P.T.O.

2. (*a*) Explain Inter-state and Intra-state supply. 8

   (*b*) Explain composite supply and mixed supply with examples. 8

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

4. Explain persons liable for registration under GST u/s 22 and 24 of CGST Act 2017. 16

5. What is meant by GST ? Explain advantages and features of GST. 16

6. What is meant by Profession Tax ? Explain the process of registration under PT Act, 1975. Give any *ten* examples of person liable for Profession Tax. 16

7. Explain goods and services covered under reverse charge mechanism. 16

8. Explain tire of supply of goods and services. 16

9. Explain when invoice to be issued ? Explain mandatery fields to be mentioned in Tax Invoice. 16

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

IT—18—2025

FACULTY OF LAW

PGDTL EXAMINATION

NOVEMBER/DECEMBER, 2025

(New Pattern)

INDIRECT TAX LAW (DTL)

Paper–IV

(GST–II)

(Tuesday, 16-12-2025) **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 **4** out of remaining 8 questions.

1. What are the officers as per section 3 of GST Act ? Explain how they are appointed as per section 4. What are the powers of officers as per section 5 and also explain section 6 for authorisation of officers ? 16

2. Explain how liability is paid in case of transfer of business agent and principal merger, liquidation etc. 16

3. Define term "Advance ruling" and "Authority for advance ruling". Explain the procedure of filing application for advance ruling and procedure after receipt of application. 16

P.T.O.

4. Explain in detail types of audit and types of assessment, also define term audit and assessment. 16

5. Explain how goods in movement are inspected as per section 68 of GST Act and power to arrest as per section 69. 16

6. What are the various types of GST returns and how they are filed, due dates form type etc. ? 16

7. How appeal is filed to appelate authority appellate tribunal, High Court and Supreme Court ? 16

8. Explain punishment for certain offences as per section 132 of GST Act. 16

9. Explain in detail composition scheme and types of audit. 16