This question paper contains 4 printed pages]

NT—3—2026

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2026

PRINCIPLES OF INCOME TAX AND LAW-I

(Thursday, 16-4-2026) **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. Mr. Akshay, Lasalgaon provide the following salary structure :

	Particulars	₹
(*a*)	Basic salary	30,000 p.m.
(*b*)	Education allowance (2 children)	480 p.m. per child
(*c*)	Hostel allowance (2 children)	600 p.m. per child
(*d*)	Bonus	24,000 p.a.

P.T.O.

(*e*)	Commission	60,000 p.a.
(*f*)	Transport allowance	4,800 p.m.
(*g*)	Tiffin allowance	1,200 p.m.
(*h*)	House rent allowance	12,000 p.m.

Rent paid by him ₹ 72,000 p.a. He has been provided 1800 CC car along with driver for both private and office purpose. Expenses is borne by employer. He has paid professional tax @ 2,500 p.a.

Compute his net taxable salary income for the A.Y. 2024-25 under old region.

2. Mr. Krishna is the owner of a house at Agra, particulars in respect of which for the year neded 31st March, 2025 are as below :

		₹
(*a*)	Actual rent received	45,000
(*b*)	Municipal valuation	42,000
(*c*)	Tax of municipal total	6,300
(*d*)	Municipal tax paid by Mr. Krishna.	4,200
(*e*)	Municipal tax paid by tenant	2,100
(*f*)	Interest on loan is taken for renewing the house	1,500

(*g*) Unrealalized rent allowed in the A.Y. 2020-21 recovered during the year ₹ 20,000.

Compute Mr. Krishna income from house property for A.Y. 2024-2025.

3. What are the provisions regarding clubbing of income under Incomed Tax Act, 1961 ?

4. Explain the provisions of interhead adjustments and intersource adjustment.

5. (*a*) Explain the provisions of section 54 and 54F.

   (*b*) Explain the provisions of section 54EC and section 54B.

6. (*a*) Explain the **10** deductions u/s 80C.

   (*b*) Explain the deduction u/s 80U in case of person with disability.

7. Explain income from undisclosed sources in detail.

8. 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 depreciation.

P.T.O.

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

(*a*) House rent allowance

(*b*) Heads of incomes

(*c*) Education allowance and hostel allowance.

(*d*) Assessment year and previous year with example.

(*e*) Working partner and sleepling partner

(*f*) Person.

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SUBJECT CODE NO- NT-8-2026

FACULTY OF COMMERCE AND MANAGEMENT

EXAMINATION SUMMER 2026

P.G. DIPLOMA IN TAXATION LAW

INCOME TAX PROCEDURE, PLEADING BOOK KEEPING & ACCOUNTANCY-II

[Time: 3:00 Hours] **[Max.Marks:80]**

"Please check whether you have got the right question paper."

N.B.
- (i) Q.NO 1 is compulsory.
- (ii) Solve any four questions out of Q. No. 2 to Q. No. 9
- (iii) All questions carry equal marks.
- (iv) Follow A.Y. 24-25

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

- i) Rectification of mistake u/s 154
- ii) Powers of CBDT
- iii) Defective / Incomplete Return
- iv) PAN
- v) Interest u/s 234 B & C
- vi) Revision u/s 264
- vii) ITR-1
- viii) Self-Assessment tax

Q.2 i) Who is liable to pay Advance Tax? Explain the provision in brief. **8**

ii) If an individual is having estimated tax liability ₹ 2 lac state instalments of payment of advance tax. **8**

Q.3 Explain Tax deduction & collection Account no. & Duties of TDS collector or Deductor in Detail **16**

Q.4 Explain the provision survey proceeding in detail **16**

Q.5 Explain the provision of T.D.S **16**
- a) TDS u/s 194-O
- b) TDS u/s 194-LA
- c) TDS u/s 194-N
- d) TDS u/s 194-J

Q.6 i) Explain the provision of Refund of excess payment of tax and interest payable to the Assessee. **8**

ii) Methods of Accounting **8**

Q.7 i) Letter to income tax officer for adjournment of hearing. **8**

ii) Rights & duties of Representative assesse. **8**

Q.8 i) Due dates for filing return u/s 139(1) **8**
ii) Explain various types of Return **8**

Q.9 Draft a Partnership Deed. **16**

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NT—13—2026

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2026

INDIRECT TAX LAW

Paper III (GST-I)

(Saturday, 18-4-2026) **Time : 2.00 p.m. to 5.00 p.m.**

Time— 3 *Hours* *Maximum Marks*—80

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

(*ii*) Solve any *four* questions out of Question No. **2** to Q. No. **9**.

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

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

(*a*) Input service distributor

(*b*) Meaning of goods under GST

(*c*) Casual taxable person

(*d*) Aggregate turnover

(*e*) Give any *eight* examples of Exempted goods.

(*f*) Meaning of mixed supply with examples.

P.T.O.

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

   (*b*) Explain schedule I of CGST Act, 2017. 8

3. Explain place of supply of goods as per section 10 & 11 of IGST Act, 2017 with examples. 16

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

5. Explain provisions related to registration for PTEC and PTRC. 16

6. Explain goods and services covered under reverse charge basis. 16

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

8. Explain person liable for registration under GST. 16

9. Explain when invoice to be issued. Explain mandatory fields to be mentioned in tax invoice. 16

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

NT—18—2026

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2026

INDIRECT TAX LAW

Paper IV (GST-II)

(Monday, 28-04-2026) **Time : 2.00 p.m. to 5.00 p.m.**

Time— 3 *Hours* *Maximum Marks*—80

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

(*ii*) Solve any **4** questions out of remaining 8 questions.

1. What are the types of assessment and types of audit and also define term 'assessment and audit' ? 16

2. Explain the power of inspection, search and seizure and also explain power to arrest under GST Act. 16

3. Explain procedure to file appeal to Appellate Authority, Tribunal, High Court and Supreme Court by assessee and by department. 16

P.T.O.

4. What is cognizable and non-cognizable offence ? Explain various types of offences as per section 122 and penalties for such offences. 16

5. How is value of supply determined as section 15 and rules ? 16

6. How liabilities are paid in certain cases as per section 85 to 94 ? 16

7. Explain general provision to determine tax as per section 75 and how tax is recovered as per section 79. 16

8. What are the officers as per section 3, appointment as per section 4, powers as per section 5 and also explain section 6 of GST Act. 16

9. Define consideration, money, goods, agent, related person, person, job work, audit. 16