

Course Code: 2BCOM6TX  
Course: Title: Tax Planning and Management  
Credit: 3  
Last Submission Date: October 31, (for July session)  
April 30 (for January Session)

Max. Marks:-30  
Min. Marks:-10

Note:-attempt all questions.

Que1. Income tax is charged on income but there is no definition of the term 'income' Under the income tax act' rather it only provides as to what is included in income? Discuss.

आयकर आय पर लगाया जाता है परंतु 'आय' शब्द का कोई परिभाषा आयकर  
vf/kfu; e e<sub>1</sub> ugha dh x; h gbj u- dny ; g fn; k x; k gfd vk; e<sub>1</sub> D; k& D; k  
I fEefyr gA I e>kb, A

Que2. Define the term tax evasion and tax avoidance, write the difference between tax Evasion and tax avoidance.

dj ऊि opu rFkk dj cpko dks I e>kb, rFkk ऊि opu rFkk dj cpko e<sub>1</sub> vrj  
crkb, A

Que3. State clearly the difference between assessment of:-

fuEufyf[kr ds dj & fu/kk<sub>2</sub>.k ds I ~~crk~~ e<sub>1</sub> vrj crkb, :-

- (i) A resident - fuokl h
- (ii) A not ordinarily resident - vl k/kk<sub>2</sub>.k fuokl h
- (iii) A non- resident - vfuokl h

Que4. Discuss fully the deduction allowable the head salaries.

वेतन शीर्षक में स्वीकृत dVkr; k<sub>1</sub> dh foLrkj I s foopuk dhft, A

Que5. Define 'annual value' and state the deductions that are allowed from the annual value in computing the income from house property.

'वार्षिक मूल्य' की परिभाषा दीजिए तथा मकान संपत्ति की vk; fu/kk<sub>2</sub>r djus ds  
लिए वार्षिक मूल्य में से घटायी जाने वाली स्वीकृत कटौतियों का वर्णन कीजिए।

Que6. What are the allowances that are admissible in determining the income from Business?

0; ki kj dh vk; fudkyus ds fy, dk& I h NMs Lohd'r gA

Que7. What do you understand by the term 'Capital Gains' used in the income tax act? What are the rules regarding exemption of capital gains?

आयकर अधिनियम में प्रयोग किए गए 'पूँजी लाभ' शकन I s vki D; k I e>rs gA  
i rth ykhk dh efDr ds I r/k eA D; k fu; e gA

Que8. Discuss the basis of assessment of Hindi undivided family.

, d vfoHkkftr fgnq i fjokj ds dj& fu/kkj .k ds vk/kkj dk o. kA dhft, A

Que9. Describe the method of computing income under the head 'income from other sources'.

'अन्य साधनों से आय' शीर्षक में आय की गणना करने की विधि का वर्णन कीजिए।

Que10. In order to setup a new business what tax planning measures should be kept in a Mind.

एक नए व्यवसाय को शुरू करने से पहले कर नियोजन के किन उपायों को ध्यान  
eA j [kk tkuk pkfg, A