

Course Code : 4BCOM5

Course: Title : Income Tax Law & Practices

Credit: 3

Last Submission Date: October 31 (for January Session)
April 30, (for July session)

Max.Marks:-30

Min.Marks:-10

Note:-attempt all questions.

Que.1 What is income tax? Describe the history of income tax index what are the basis and producer of changed income tax.

vk; dj D; k g\ Hkkj r ea vk; dj ds bfrgkl dk o.ku dhft, A vk; dj yxkus dk vk/kkj vkj fof/k D; k g\

Que.2 Explain the concept of exempted income discuss clearly the exempted income under the insurance tax Act.

कर मुक्त आय की विचारधारा को समझाइए। आय कर अधिनियम के तहत स्पष्ट : i l s dj ePr vk; dh 0; k[; k dhft, A

Que.3 Discuss in detail the deduction allocable under the head salaries.

वेतन शीर्षक में स्वीकृत कटौतियों की विस्तार से विवेचना कीजिए।

Que.4 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 सम्पत्ति की आय निर्धारित करने के लिए वार्षिक मूल्य में से घटायी जाने वाली स्वीकृत कटौतियों का वर्णन कीजिए।

Que.5 What are the allowance that are admissible in determining the income from business

0; ki kj dh vk; fudkyus ds fy, dk\ I h NMs Lohdr g\

Que.6 What do you understand by the term capital used in the income tax Act? what are the rules regarding exemption of capital gains?

आय की अधिनियम में प्रयोग किये गये पुंजी लाभ शब्द से आप क्या समझते हैं\

in the year in which the loss is incurred; e.g.

Que.7 State the provisions regarding set-off of capital losses?

in the year in which the loss is incurred; e.g. in the year in which the loss is incurred, A

Que.8 What do you mean by clubbing of income state the circumstances which of the income of other persons are included in the assessee's total income

in the year in which the loss is incurred; e.g. in the year in which the loss is incurred, A

व्यक्तियों की आय करदाता की कुल आय में शामिल की जा सकती है।

Que.9 Explain the general principle of imposing pending.

in the year in which the loss is incurred; e.g. in the year in which the loss is incurred, A

Que.10 What are the payments on which tax is deducted at source.

On the payments on which tax is deducted at source.