



- Notes :
1. All questions are compulsory.
 2. All questions carry equal marks.
 3. Write case laws wherever necessary.

1. 'The law of taxation is in conformity with the fundamental rights under the Constitution of India'. Discuss.

OR

'Tax is a compulsory contribution without any quid pro quo'. Explain the statement with proper justification.

2. Define salary. Discuss the nature of income chargeable under the head of salaries. State the exemptions, if any.

OR

What are the permissible deductions from gross total income? Explain the term Clubbing of income.

3. Discuss the procedure of assessment under the Income tax. What are the different kinds of Assessment?

OR

What is the rule for advanced tax? What is the difference between TDS and advance payment?

4. What are the functions of tax authorities? Which is the highest authority of income tax in India? State its functions.

OR

What are the grounds of appeal under Income Tax Act? Which type of return cannot be revised?

5. Explain the term G.S.T and state the impact of G.S.T on the business of accounts. Discuss the exemption of tax under G.S.T.

OR

Mr. X a foreign citizen comes to India for the first time on March 20, 2020 to join as a Visiting professor of Indian Institute of Technology at Hyderabad. On 20th April 2020 his appointment was confirmed and approved by the Central Government. During the Year 2019-2020, he was paid 20 lakhs of remuneration. State whether the income is Taxable in India.
