

P.G.D.T.L. (Part-I) ONE YEAR
PGDTL002 - Paper-II : Income Tax-II (Procedural)

P. Pages : 1

Time : Three Hours



GUG/S/23/771

Max. Marks : 80

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- Notes : 1. Attempt **any five** question in all questions including Q. No. 1 which is compulsory.
2. Each question carries equal marks.

1. Write short note on **any two**.
 - a) Hierarchy of Tax Authorities.
 - b) CBDT
 - c) Income Tax Return.
 - d) Rectification of Mistake.
2. Discuss the provisions under the Income Tax Act related to search and seizure operations. What are the powers of the income tax authorities in conducting such operations? How can an individual or business challenge the legality of a search and seizure operation?
3. Explain the concept of 'return of income' under the Income Tax Act. What are the different types of returns that can be filed by taxpayers? What are the consequences of not filing a return of income?
4. Discuss the assessment procedure under the Income Tax Act. What is the meaning of assessment, and what are the different kinds of assessment that can be conducted by the income tax authorities?
5. Describe the significance of Permanent Account Number (PAN) in the context of income tax. What are the different uses of PAN?
6. Describe the concept of tax deduction at source (TDS) and tax collection at source (TCS) under the Income Tax Act. What is the difference between TDS and TCS?
7. Explain the concept of a tax refund under the Income Tax Act. When can taxpayers claim a refund of excess tax paid, and what is the process for claiming a refund? What are the consequences of delayed refunds?
8. Discuss the provisions of the Income Tax Act related to the settlement of cases. What is the settlement commission, and what are the conditions for initiating settlement proceedings? How does the settlement process work, and what are the consequences of accepting a settlement offer?
