

P.G.D.T.L. (Part-I) ONE YEAR  
**PGDTL001 - Paper-I : Income Tax-I (Theoretical)**

P. Pages : 1

Time : Three Hours



**GUG/S/23/770**

Max. Marks : 80

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- Notes : 1. Attempt **five** question in all questions including Q. No. **1 (one)** which is compulsory.  
2. Each question carries Equal marks.

1. Write short note on: **any two**.
  - a) History of Taxation.
  - b) Canons of Taxation.
  - c) Perquisites.
  - d) Capital Gain.
2. Explain the constitutional basis of the power of taxation in India, and how it is distributed between the central and state governments.
3. Explain the concept of residential status under the Indian income tax law. What are the different categories of residential status, and how are they determined? How does the residential status affect the tax liability of an individual?
4. Explain the concept of income from salaries, and how it is taxed under the Indian income tax law. What are the different components of salary income, and how are they treated for tax purposes?
5. What are the types of income that are exempt from tax in India? Discuss the conditions and limits for claiming these exemptions.
6. Under what circumstances is the income of other persons included in the assesses' total income in India? Explain the provisions related to clubbing of income under the Indian income tax law.
7. Discuss the provisions for set off and carry forward of losses under the Indian income tax law. What are the types of losses that can be set off against income, and how are the unused losses carried forward to future years?
8. Discuss the taxability of agricultural income in India. What is the definition of agricultural income, and how is it treated for tax purposes? Are there any exemptions or deductions available for agricultural income?

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