



- Notes : 1. Attempt all questions.
2. All questions carry equal marks.

1. Discuss Historical development of Taxation Laws in India.

OR

Explain the constitutional provisions giving taxing powers.

2. Discuss the rules governing residential status of an Individual Assessee.

OR

Write Short Notes on **any two** of the following-

- | | |
|-----------------------|------------------------|
| a) Scheme of taxation | b) Person |
| c) Assessee | d) Agricultural Income |

3. Define “Salary”. Explain the taxability of allowances in the salary head.

OR

Write Short Notes on **any two** of the following.

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|---|---------------------------------------|
| a) Clubbing of Income | b) Annual Value of the House Property |
| c) Set off and carry forward of lossess | d) Capital Gain |

4. What do you mean by Return of Income? Discuss various kinds of Return of Income.

OR

What is Assessment? Discuss various types of Assessment.

5. Discuss the hierarchy of Income Tax Authorities, their appointment and powers.

OR

Write Short Notes on-

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|--------------------------|--------------|
| a) Settlement Commission | b) E-filling |
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