

P.G.D.T.L. ONE Years
PGDTL002 - Income Tax-II (Procedural) Paper-II

P. Pages : 1

Time : Three Hours



GUG/S/25/771

Max. Marks : 80

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- Notes : 1. Attempt five questions in all out of which question No. **1** is compulsory.
2. All questions carry equal marks.

1. Write short notes on **any two**.
 - a) Types of Income Tax Return.
 - b) Permanent Account Number.
 - c) Refund.
2. Who are the Income Tax Authorities as appointed under the Income Tax Act, 1961? Discuss the various powers as exercised by the authorities under the provisions of the Act.
3. What do you understand by the term 'Assessment'? What are the different types of assessment envisaged under the IT Act, 1961? Can an order of an ex-parte assessment be passed by an Income Tax Officer in exercise of his powers under the Act?
4. Is there any provision related to payment of advance tax under the IT Act? Who are supposed to pay advance tax and how?
5. Appeal to the High Court u/s 260 A of the IT Act can be filed purely on the substantial question of law. Do you agree with this statement? Explain the provision of appeal under IT Act.
6. Is there any provision of penalty and prosecution under IT Act? If yes, in what types of cases these actions are initiated?
7. Examine the various types of deductions available under the IT Act. How the tax at various sources are collected?
8. Write short notes on **any two**.
 - a) Rebate and Relief of Income Tax.
 - b) Settlement of cases under IT Act.
 - c) Survey, Search & Seizure under IT Act.
