

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

P. Pages : 1

Time : Three Hours



GUG/S/24/771

Max. Marks : 80

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- Notes :
1. Answer **any five** questions in all.
 2. Each question carries equal marks.
 3. Illustrate your answers with examples wherever possible.

1. Describe the hierarchy of Income Tax Authorities in India. Discuss the role and importance of each level in the administration of income tax laws.
2. Explain the procedure for filing a Return of Income for an individual taxpayer. Include the consequences of late filing.
3. What is the Permanent Account Number (PAN) and why is it important for taxpayers? Discuss the implications of not having a PAN.
4. Describe the assessment procedure under the Income Tax Act. Explain the different types of assessments and their significance.
5. Discuss the concept of advance payment of tax. Why is it required, and what are the consequences of failing to make advance tax payments?
6. What are the provisions for survey, search, and seizure under the Income Tax Act? Discuss their significance in preventing tax evasion.
7. How is the refund of excess payment of tax processed? Illustrate the steps involved and the rights of the taxpayer in case of delay.
8. Discuss the process of settlement of cases under the Income Tax Act. Under what circumstances can a case be settled?
