

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

P. Pages : 1

Time : Three Hours



**GUG/S/24/770**

Max. Marks : 80

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- Notes : 1. Attempt **any five** questions in all.  
2. Each question carries equal marks.

1. Write short note on **any two**-
  - a) Previous year and Assessment year
  - b) Income from house property
  - c) Person
  - d) TDS
2. Explain the term tax. What are the different Canons of taxation? Discuss the constitutionality of taxes.
3. Discuss the various heads of income. How the income from salary is calculated?
4. Explain the provision of carry forward and set-off of losses. When loss is not carry forward?
5. Explain the different types of returns to be filed under Income Tax Act. Is it mandatory for every individual to file return?
6. Explain the term capital receipt and revenue receipt. What is the difference between capital and revenue receipt?
7. Explain the incomes which are wholly exempted from Income Tax Act 1961.
8. Write short note on-
  - a) Income from other sources
  - b) Rebate and Refund

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