

B.A.LL.B. (5 Years Course) CBCS Pattern Semester-X
Course Code UL5XC04 - Income Tax

P. Pages : 1

Time : Three Hours



GUG/W/23/14127

Max. Marks : 80

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- Notes : 1. All questions are compulsory.
2. Each question carry 16 marks.

1. Discuss the historical development of concept of taxation in India.

OR

Write short notes on **any two** of the following.

- a) Taxing powers of center and state
- b) Concept of tax evasion and tax avoidance
- c) Difference between tax and free

2. What is the need of determining residential status of an Assessee? Discuss primary rules and secondary rules to determine residential status of an individual Assessee.

OR

Write short notes on any two of the following

- a) Agricultural income
- b) Scheme of taxation
- c) Concept of income

3. Define “Salary”. Discuss concept of ‘perquisite’ and its taxability under the head salary.

OR

Write short notes on **any two** of the following.

- a) Types of capital gain.
- b) Deduction
- c) Set off and carry forward of losses.

4. What is ‘Assessment’? Discuss procedure and kinds of assessment.

OR

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

5. Discuss the formation and powers of settlement commission.

OR

Discuss the hierarchy appointment and powers of income tax Authorities.
