

**M. COM. SEM - II (CHOICE BASED CREDIT SYSTEM) (2012  
COURSE) : WINTER - 2017**  
**SUBJECT: ELECTIVE – A GROUP: ADVANCED ACCOUNTING – IV**

Day: Monday  
Date: 30/10/2017

**W-2017-0332**

Time: 03.00 PM TO 06.00 PM  
Max. Marks: 60

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**N.B.:**

- 1) All questions are **COMPULSORY**.
  - 2) Figures to the right indicate **FULL** marks.
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**Q.1** Explain the provisions under the Income Tax Act for penalty u/s 271 B for failure to get books of accounts audited and failure to deduct tax of source u/s 271 C. **(16)**

**OR**

Explain procedure in appeal u/s 250 and discuss the powers of the Commissioner (appeals) u/s 251.

**Q.2** Discuss the rules that govern the payment of Professional Tax. **(16)**

**OR**

a) Under what conditions is the CST Act applicable? **(08)**

b) Explain in detail Service Tax. **(08)**

**Q.3** List and describe the various forms prescribed for payment of Central Sales Tax. **(16)**

**OR**

a) Explain the provisions regarding interest on non- payment or late payment of professional tax. **(08)**

b) What are the main rules of State Sales Tax? **(08)**

**Q.4** Write short notes on any **THREE** of the following: **(12)**

- a) Features of the CST Act
- b) Services Exempted under Service Tax
- c) Offences Punishment under the Income Tax
- d) Rate of CST.

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