

**B.B.A. LL.B. (FIVE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)**  
**B.B.A. LL. B. Sem - IX : : SUMMER - 2022**  
**SUBJECT : DIRECT TAX**

Day : Saturday  
Date : 28-05-2022

**S-12571-2022**

Time : 02:00 PM-04:30 PM  
Max. Marks : 60

**N.B.:**

- 1) All questions are **COMPULSORY**.
- 2) All questions carry **EQUAL** marks.

**Q.1** Write short notes on **ANY THREE** of the following:

- a) Person
- b) Agricultural Income
- c) Perquisites
- d) Self-occupied property
- e) Bad debts
- f) Deduction Under sec 80G

**OR**

From the following Profit and loss A/c of Mr. Rajesh trader for the year ended 31<sup>st</sup> March, 2019 Ascertain his Taxable Profit from Business.

Particulars	Rs.	Particulars	Rs.
To Office salary	18000	By Gross profit	257432
To General expenses	8180	By Commission	1801
To Bad debts written off	3120	By Discount	850
To Reserve for bad debts	5200	By Sundry Receipts	1001
To Fire insurance Premium	684	By Rent of Building	62000
To Advertisement	1500	By Profit on sale of Investment	7000
To interest on Capital	3200		
To Interest on Bank Loan	1800		
To Donations	6250		
To Depreciation	6000		
To Net Profit	276150		
<b>Total</b>	<b>330084</b>	<b>Total</b>	<b>330084</b>

The amount of depreciation allowable is Rs. 4000 Investment were purchased in 2016.

**Q.2** State when is the income of one person is treated as income of another.

**OR**

Explain the deductions to be made from annual value of the house property under Income Tax.

**Q.3** Discuss the powers and functions of Commissioner of Income Tax.

**OR**

State what you understand by the term "Residential Status of Assesse." Explain the provisions for determination of 'Residence of Individuals, HUF and Firm.'

**Q.4** Critically evaluate the provisions relating to Advance payment of Tax under Income tax.

**OR**

Elaborate the provisions regarding offences under Income Tax

**Q.5** "Filing of Profession Tax returns under Profession Tax Act is a must." Comment

**OR**

State the provisions relating to rectification of mistakes.

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