

B.B.A. LL.B. (FIVE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)

B.B.A. LL. B. Sem - IX : WINTER- 2022

SUBJECT : DIRECT TAX

Day : Thursday

Time : 10:00 AM-12:30 PM

Date : 17-11-2022

W-12571-2022

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) Let out property
- b) Pension
- c) Registration under Profession Tax
- d) Self- Assessment
- e) Belated return of Income
- f) Person

OR

Mr. X is the owner of three houses, which are all let out and not governed by the Rent Control Act. From the following particulars find out the gross annual value in each case.

Particulars	I	II	III
Municipal Value	30,000	20,000	35,000
Actual (De facto) rent	32,000	28,000	30,000
Fair Rent	36,000	24,000	32,000

Compute the Income from House property for F. Y. 2018-19.

Q.2 Discuss 'Provident Fund' and its treatment of contribution to PF and money received from provident fund.

OR

Write short notes on the following:

- a) Scientific Research expenditure
- b) Vacancy Allowance

Q.3 State the Income chargeable under the head Income from other sources.

OR

Define 'Capital Assets'. State the items which are not included in capital assets.

Q.4 Discuss the provision under Profession Tax Act, regarding filing of return in case of employer.

OR

Explain the provisions with regard to 'set off' 'carry forward' and 'set off losses' under Income Tax Act, 1961.

Q.5 Enumerate various rebates and reliefs available to individuals under the Income Tax Act, 1961.

OR

Describe rules relating to treatment of Agricultural Income.

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