

## B.com. part II (Sem-IV)

### Sub - Income Tax

#### Q.1 Short answer type questions

- A) Explain the concepts of Income Tax - (5)
- B) What are the casual Income - (5)
- C) Explain the deduction u/s 80 D - (5)
- d) What are the ~~Head~~ Heads of Income - (5)
- E) Explain the concepts of Agriculture - (5)
- F) Write the short note Recognized ~~Provident~~ Provident Fund - (5)
- G) Explain the Income from other sources - (5)
- H) Give items of Income included in casual Income - (5)
- I) ~~What are the~~ Explain the deductions u/s 80 C - (5)
- J) Explain the meaning of Tax planning - (5)

#### Q.2 Long answer type questions ⇒

- A) Write the powers of an Income Tax officer - (8)
- B) Explain the procedure for Assessment - (8)
- C) Explain the powers of Income Tax Commissioner - (8)
- D) Explain the concepts & type Return of Income - (8)
- E) process of the E-Filing of Income Tax Return - (8)
- F) Explain the concepts & Advantages of T.D.S. - (8)
- G) Explain the Tax planning and objectives, & importance (8)