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IW—08—2023

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2023

INCOME TAX PROCEDURE, PLEADING

BOOK-KEEPING AND ACCOUNTANCY

Paper II

(Thursday, 4-5-2023)

Time : 2.00 p.m. to 5.00 p.m.

Time—Three Hours

Maximum Marks—80

N.B. :— (i) Question No. 1 is compulsory.

(ii) Solve any four questions out of question No. 2 to 9.

(iii) All questions carry equal marks.

1. Write short notes on any *four* of the following : 16

- (a) Appeal to High Court
- (b) Interest u/s 234B
- (c) Summary Assessment u/s 143(1)
- (d) Revised Return u/s 139(5)
- (e) Power of Commissioner of Income Tax
- (f) TAN
- (g) TCS
- (h) PAN.

P.T.O.

2. Explain the provisions in respect of the following :
- (a) TDS on contract 8
- (d) TDS on commission and brokerage. 8
3. Draft a partnership deal. 16
4. Write short notes on :
- (a) If an individual is having estimated tax liability ₹ 1,00,000 state instalments of advance tax. 8
- (b) Who is liable to pay advance tax ? Explain the provisions of advance tax in brief. 8
5. State various income tax authorities under Income Tax Act. Explain the powers of CBDT. 16
6. (a) Explain revision u/s 264 of Income Tax Act. 8
- (b) Explain the provisions of interest u/s 234A and 234C of Income Tax Act. 8
7. Explain the procedure for filling an appeal before appellate Tribunal of Income Tax. 16
8. (a) Explain various types of Income tax return under Income Tax Act. 8
- (b) Explain in brief reassessment u/s 147 to 148. 8
9. Explain any 8 penalties under Income Tax Act. 16