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PW—08—2023

FACULTY OF LAW

P.G.D.T.L. EXAMINATION

NOVEMBER/DECEMBER, 2023

**INCOME TAX PROCEDURE, PLEADING, BOOK-KEEPING
AND ACCOUNTANCY**

Paper II

(Saturday, 16-12-2023)

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

Time—3 Hours

Maximum Marks—80

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

(ii) Solve any four questions out of Question Nos. 2 to 9.

(iii) All questions carry equal marks.

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

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(a) PAN

(b) Revision u/s 264

(c) Interest u/s 234C

(d) Self-Assessment Tax

(e) Loss Return u/s 139 (3)

(f) Power of Income Tax Officer

(g) An Appeal

(h) TAN.

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(2)

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2. State various Income Tax Authorities under Income Tax Act. Explain the powers of CBDT. 16
3. Draft a partnership deed. 16
4. Explain in brief provisions of search and seizure under Income Tax Act. 16
5. Explain the provisions in respect of the following :
 - (a) TDS on Professional Fees 8
 - (b) TDS on Rent. 8
6. Explain the procedure for filing an appeal before High Court under Income Tax Act. 16
7. Write short notes on :
 - (a) Survey u/s 133A 8
 - (b) Explain in brief Scrutiny Assessment u/s 143(3). 8
8. Who is liable to pay Advance Tax ? Explain the provisions of Advance Tax in brief. 16
9. (a) Explain the provisions of TCS. 8
(b) Explain any 8 penalties under Income Tax Act. 8

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