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SW—08—2024
FACULTY OF LAW
PGDTL EXAMINATION
APRIL/MAY, 2024

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

(Tuesday, 30-04-2024)

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 : 16
- (a) Interest u/s 23AA
(b) Incomplete Return u/s 139(9)
(c) T.D.S.
(d) PAN
(e) Power of C.B.D.T.
(f) Appeal to C.I.T.(A)
(g) Rectification u/s 154.
2. Draft a partnership deed. 16

P.T.O.

3. Write short notes on :
- (a) Who is liable to pay advance tax ? Explain the provisions of advance tax in brief. 8
- (b) If an individual is having estimated tax liability ₹ 2,00,000, state installments of advance tax. 8
4. Define an appeal. Explain the procedure for filing an appeal to High Court. 16
5. State various Income Tax Authorities under Income Tax Act. Explain the powers of C.I.T. (Commissioner of Income Tax). 16
6. Explain any *eight* penalties under Income Tax Act. 16
7. (a) Explain in brief Scrutiny Assessment u/s 143(3). 8
- (b) Explain various types of Income Tax Return under Income Tax Act. 8
8. Explain the provisions of T.D.S. in respect of the following :
- (a) T.D.S. on professional fees u/s 194J. 8
- (b) T.D.S. on rent u/s 194I. 8
9. Explain the provisions of search proceedings u/s 132 under I.T. Act. 16