

Total No. of Questions : 4]

SEAT No. :

P213

[Total No. of Pages : 3

**[5258]-2020**  
**S.Y. B.Com (Vocational Course)**  
**TAX PROCEDURE AND PRACTICES (Paper -III)**  
**Income Tax**  
**(2013 Pattern)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Read all the questions very carefully before attempting the same.*

**Q1)** Answer in 20 words each (any 5)

**[10]**

- a) Let out house property
- b) Capital Asset
- c) Inter head adjustment
- d) Book profit of partnership firm
- e) Rebate U/S 87 A
- f) Defective return
- g) Appeal under Income Tax Act

**Q2)** Answer in 50 words each (any two)

**[8]**

- a) Tax Audit under Income Tax Act
- b) Deduction under section 80 U
- c) E-Filing of Income Tax return
- d) Due date for filing return

**P.T.O**

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