

Part B

*Answer any four questions.
Each question carries 3 weightage.*

8. Explain the special provisions applicable to assessment of total income of Companies.
9. Describe the conditions of qualifying ship under Tonnage Tax.
10. Explain the Tax Planning to Shut Down or Continue Decisions.
1. From the following, compute the total income of the firm and tax payable by it for the A. Y. 2019-20 :
- i) Profit from small scale industrial undertaking ₹ 4,50,000.
 - ii) Profit from poultry breeding business ₹ 3,20,000.
 - iii) Short- term capital loss ₹ 1,50,000.
 - iv) Long-term capital gains ₹ 3,50,000.
 - v) Interest from Bank ₹ 70,000.
 - vi) Donation to charitable institution (approved) by cheque ₹ 1,20,000.
2. For the A.Y. 2019-20 the Jodhpur Co-operative Society derived total income from the following :
- i) Income from processing with the aid of power ₹ 10,000.
 - ii) Income from collective disposal of labour of its members ₹ 15,000.
 - iii) Interest from another Co-operative Society (Gross) ₹ 30,000.
 - iv) Income from House Property ₹ 20,000.
 - v) Income from other business ₹ 10,000.
- Determine its taxable income and calculate tax.
3. From the following information compute the tax payable by a tonnage tax company for the A.Y. 2019-20 :
- i) The company has two qualifying ships. The net tonnage of Ship I is 27,749 ton 400 kg and Ship II 16,750 ton and 500 kg.
 - ii) Ship I runs for 365 days during the previous year and Ship II for 150 days during the previous year.
 - iii) Turnover of core activities ₹ 20 crore.
 - iv) Profit from incidental activities ₹ 5.5 lakh.

Income Tax Mcom 3rd Semester Question Paper

Alan A. Kirby



Income Tax Mcom 3rd Semester Question Paper:

Problems and Solutions in Income Tax (including Short Questions) Assessment Year 2020-21 Dr. H. C. Mehrotra, Dr. S. P. Goyal, 2020-07-01 The salient features of the present edition are All the Problems and Solutions have been thoroughly revised in the light of up to date amendments in Income tax Law and Rules for Assessment Year 2020 21 Almost all numerical questions given at the end of the chapters of the authors other publications on Income tax viz Income tax Law and Accounts Aaykar Vidhan evam Lekhe Law and Practice of Income tax have been solved in this book and the number printed within brackets at the end of the questions in other publications is the problem number of this book The selection and sequence of the questions are well planned and systematic so as to cover all ticklish points within a reasonable number of questions Wherever needed detailed explanatory notes have been given at the end of solutions Candidates preparing for C A Company Secretaries Cost and Works Accountants and Income tax Departmental Examinations will particularly find the book very useful It will also be useful for candidates preparing for B Com and M Com Examinations of various Indian Universities

Question Book Alan A. Kirby, 2003 This book looks at income tax law s principles and applications by providing exercises for the tax law student to practice and tax law examination papers

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