KURUKSHETRA UNIVERSITY, KURUKSHETRA INCOME TAX-II

Paper Code: BC-604

B.Com.-III

Semester-VI

2022

rime Allowed: 3 Hours]

Dividend Income (Gross)

No	ate: Attempt five questions in all. Q.No. 1 is compulsory. Question No. 1 is of 20 marks a quesetions are of 15 marks each.	and rest
	Compulsory Question	
1.	Explain the following in brief: (a) Central Board of Direct Taxes	×4=20
	(b) Compulsory Return of Income	
	(c) Best judgement Assessment	
	(d) Permanent Account Number	
	(e) Partnership Firm u/s 184.	
2	Explain in detail the procedure for calculation of Net Tax Liability of Individuals.	15
3.	What do you understand by Reassessment of Income? In what circumstances is it done?	15
4.	Discuss in detail provisions of Income Tax Act, 1961 regarding penalties to be imposed in under reporting of income and misreporting of income.	case of
5	What are the provisions of Income Tax Act, 1961 in respect of prosecution in the following cas (a) Failure to deduct tax at source	es? 15
	(b) Willful attempt of tax evasion.	1.5
6	Describe in detail the procedure for obtaining refund of tax already paid.	15
7.	From the following particulars of Shri Vikas Malhotra calculate his Gross Tax Liability Assessment Year 2021-2022:	1.5
	Salary.	,99,000
	Business Income C4	1,70,000
	Royalty on Books for Colleges	#30,000
	Rent from House Property	720,000

#15.200

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J. W. Neighbor (Lieutenant)

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The Economic and Social Modernization of the Republic of Korea Edward Sagendorph Mason,1980 Preliminary Material Introduction Modernization in the Third World and in Korea The Historical Foundations of Modern Economic Growth Economic Development in Macroeconomic Terms 1953 1976 Industrialization and Foreign Trade Foreign Assistance

and Korean Development Rural Development Government and Business Korean Fiscal and Financial Development Education Population Urbanization and Health Income Distribution Summary and Conclusions Notes Selected Bibliography Index Harvard East Asian Monographs The Official Index to the Times, 1924 Journal of Education, 1884

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