

BC(Voc)-205

INCOME TAX LAW-II

External Marks: 80

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Deductions under chapter VI-A

Agriculture income & its tax treatment

Computation of total income of individual, HUF, and firms.

Income tax authorities; functions and powers

Procedure of assessment

Tax deduction at source and collection at source

Rebate and relief of tax.

Advance payment of tax

Recovery and refund

REFERENCES

- Gaur V.P., Puri Rajiv, Gaur Puja, “Income - Tax Law and Practice”, Kalyani Publications.
- Gaur V.P., Puri Rajeev, Pardeep Kumar, “Income Tax & Auditing”, Kalyani Publications.
- Gaur, V. P.; Gaur, Puja and Narang, D.B., “Income Tax Law & Practice Assessment Kalyani Publishers.
- Neeru, Chadha and Arvind, Tuli, “Direct Tax Laws”, Kalyani Publishers.
- Joy, Dhingra, “Indirect Tax Law & Practices”, Kalyani Publishers.
- Singhania, Vinod K. and Singhania, Monica, “students' guide to income tax”, Taxmann Publications.