

External Marks: 60

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 10 marks each.

Assessment procedures: assessment under section 143 (1), regular assessment under section 143(2), best judgment assessment under section 144, income escaping assessment under section 148, issue of notice where income has escaped assessment, time limit for notice, time limit for completion of assessment and reassessment.

Return of income: person liable to file return of income time limit, return of loss, belated return filing, revised return, defective return, E-filing of return.

Post assessment procedures: Refund- who can claim refund, form no. 30 for refund, time limit for claiming refund, refund on appeal, interest on refunds.

Penalty, offences and prosecutions.

Appeals and revision.

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.; Gayr, 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.
- Singhanian, Vinod K. and Singhanian, Monica, "students' guide to income tax", Taxmann Publications.