

**B.A. LL.B. (FIVE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)**  
**B.A. LL. B. Sem - IX : SUMMER : 2025**  
**SUBJECT: DIRECT TAX**

Day : Wednesday  
Date : 23/04/2025

**S-12510-2025**

Time : 10:00 AM-12:30 PM  
Max. Marks : 60

**N.B.:**

- 1) All questions are **COMPLUSORY**
- 2) All questions carry **EQUAL** marks.
- 3) Use of non programmable caculator is permitted.

**Q.1 a)** What is meant by Exempted Income? State and explain any 10 Exempted Incomes under the Indian Income Tax Act. (12)

**OR**

**Q.1 b)** Discuss the incomes which are specifically chargeable to tax under the head Income from Other Sources. (12)

**Q.2 a)** 'Every Assessee is a Person but not all Persons are necessarily Assesses under the Indian Income Tax Act.' Elaborate. (12)

**OR**

**Q.2 b)** Discuss the provisions related to Tax Deducted at Source as per the Indian Income Tax Act. (12)

**Q.3 a)** Enumerate and explain any 12 offences and penalties under the Indian Income Tax Act. (12)

**OR**

**Q.3 b)** Explain the registration process under the Profession Tax Act. Also discuss the provisions related to filing of returns under the Act. (12)

**Q.4 a)** Mr. Ganesh has given us the following details of his salary for the Previous Year. Basic Salary Rs 24,000 p.m., Dearness Allowance Rs 12,000p.m., Bonus Rs 34,000 p.a., Education Allowance Rs 4,000p.m., Telephone Allowance Rs 2500p.m. The company has provided house helper and gardener to Ganesh at a salary of Rs 2,500 p.m. per person. Company recovers Rs 500 p.m. from Ganesh's salary for the above services provided. The Company has also given him a company owned and maintained car of 1.4 cc litres for official as well as personal use. No driver has been provided. You are required to calculate the income chargeable to tax under the head Income from Salary for the relevant Assessment Year. (12)

**OR**

**Q.4 b)** Explain the provisions related to 'set off and carry forward of loss' as per Indian Income Tax Act. (12)

**Q.5** Write short notes on any **TWO** of the following: (12)

- a) Best Judgement Assessment
- b) Clubbing of Income
- c) Self-occupied property
- d) Sec 80 C Deductions

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