

Roll No.

Paper Code – F010501T-A

BBA 3rd Year (Semester-V) EXAMINATION, 2023-24

(NEP)

(A)- INCOME TAX

K-130

Time : One Hours]

[Maximum Marks : 37 $\frac{1}{2}$

Note- This paper consists of three Section A, B and C.
Carefully read the instructions of each Section in solving the question paper. Candidates have to write their answers in the given answer-copy only. No separate answer-copy (**B Copy**) will be provided.

Section-A

(Short Answer Type Questions)

Note- This section contains seven questions from which **Two** questions is to be answered as short answer type question. Each question carries **6.25** marks.

1. (A) Residential status of Individual
(B) Tax Evasion
(C) Scope of total Income for Resident
(D) List any five income which do not form the part of total income

- (E) Discuss the Provision for HRA
- (F) Discuss the Provision of Gratuity
- (G) Tax Avoidance

Section-B

(Long Answer Type Questions)

Note- This section contains two questions from which one question is to be answered as long question. Each question carries 12.5 marks.

- 2. Discuss the provision related to computation of Gross Annual Value.

(Or)

- 3. Draw the format of computation of income under head Capital gains and discuss the exemption given under head Capital Gains.

Section-C

(Long Answer Type Questions)

Note- This section contains two questions from which one question is to be answered as long question. Each question carries 12.5 marks.

- 4. Briefly discuss the provision of any six partial taxable allowances as per Income Tax Act, 1961.

(Or)

- 5. Explain the process of computation of income and tax liability of Hindu undivided family and Company.

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