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**LA—101—2023**

**FACULTY OF COMMERCE**

**B.Com. (Fifth Semester) EXAMINATION**

**NOVEMBER/DECEMBER, 2023**

**(New Pattern)**

**TAX PROCEDURE AND PRACTICE**

**Paper TPP-IX**

**(Income Tax Procedure and Practice-I)**

**(Tuesday, 12-12-2023)**

**Time : 10.00 a.m. to 12.00 noon**

*Time—Two Hours*

*Maximum Marks—40*

*N.B. :— Attempt all questions.*

1. Compute of Mr. Dinesh for the AY 2022-23 : 10
  - (1) Basic Salary 50,000 pm
  - (2) D.A. 25,000 pm
  - (3) Medical Allowance 4,000 pm
  - (4) BIG car provided by Employer expenses borne by employer
  - (5) Rent Free House at Mumbai
  - (6) Travelling Allowance 8,000 pm (Exp incurred Rs. 3,000)
  - (7) Education Allowance 8,000 pm
  - (8) Cook Salary 3,000 pm paid by employer
  - (9) Professional Tax paid by employer Rs. 2,500
  - (10) Bonus one month salary.

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2. Explain the provisions of set off and carry forward in detail. 10
3. Explain in detail the following provisions of Income Tax : 10
  - (1) Section 80C
  - (2) Section 80D
  - (3) Section 80DDB
  - (4) Section 80U.
4. Compute tax liability of HUF whose income is of Rs. 29,00,000. 10

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