

21(LL.B)H

5 Yr. B.A.LL.B(H)8th Sem/802/25

2025

LAW

Principles of Taxation Law-I (Direct Taxation)

Paper : 802

Full Marks : 80

Time : 3 Hours

The figures in the right-hand margin indicate full marks.

Candidates are required to give answers in their own words as far as practicable.

Answer **Question No. 1** and any **five** from the rest.

1. Answer any **ten** questions: 2×10=20
- i) What is Surcharge?
 - ii) Give an idea of TDS.
 - iii) What is "Income from house property"?
 - iv) Explain the term Capital gain.
 - v) Write legal provision about exemption of income received by taxpayer as a member of HUF.
 - vi) Write legal provision about 'Repairs and insurance of machinery, plant and furniture'.
 - vii) Define the term Cess.
 - viii) How many times exemption can be claimed u/s 10(5) of Income Tax Act, 1961?

[Turn over]

- ix) What does the term "person" mean under Income Tax Act, 1961?
- x) Define the term 'Previous Year' and 'Assessment Year'.
- xi) What is coming under deduction 80C?
- xii) Write the legal provision relating to "Income from other sources".
2. State the difference between tax deduction and tax exemption. 12
3. Discuss the provisions of the Income Tax Act regarding deductions of income. 12
4. Write the differences between tax evasion and tax avoidance. 12
5. Write a note on "filing the return of income". 12
6. Write the provision of the Income Tax Act, 1961 relating to "deduction allowable towards expenditure on Academic research". 12
7. Discuss the provision of the Income Tax Act, 1961 relating to "Income from salary". 12
8. Discuss the provision of Income Tax Act, 1961 relating to "Income from Agriculture". 12
9. Discuss the provision of Income Tax relating to "Tax Rebate". 12