



## Question Bank For BDP Course

সহায়ক পাঠক্রম (Subsidiary Course)

### **BUSINESS STUDIES**

দ্বিতীয় পত্র ( 2nd Paper )

#### **SBS-02: Tax Practice & Procedure**

##### Question 1

In Income Tax Act 1961, income is divided in \_\_\_\_ Heads?

আয়কর আইন, 1961 অনুযায়ী আয়কে \_\_\_\_ খাতে ভাগ করা হয়।

##### Question 2

Tax is payable on-

কর প্রদান করা হয়-

##### Question 3

Income Tax is charged in-

আয়কর প্রদান করা হয়-

##### Question 4

Income of business commenced on 1st January 2020 will be assessed in assessment year-

কোন ব্যবসা 1st January 2020 তে শুরু হলে তার কর নির্ধারণ বছর হবে-

##### Question 5

Additional surcharge is payable on-

অতিরিক্ত সারচার্জ প্রদান করা হয়-

##### Question 6

What is the maximum exempted Educational Allowance per year under section 10(14)?

ধারা 10(14) অনুযায়ী Educational Allowance -এর জন্য সর্বোচ্চ ছাড়ের পরিমাণ-

##### Question 7

Maximum limit of deduction u/s 80C is-

ধারা 80C -র সর্বোচ্চ ছাড়ের পরিমাণ-

##### Question 8

Income from Royalty will be taxed under-

Royalty বাবদ প্রাপ্ত আয় করযোগ্য হবে-

##### Question 9

Expenditure incurred by a company for new recruitment of employees is exempted-

নতুন কর্মচারী নিয়োগের জন্য খরচ ছাড় পাবে-

##### Question 10

MAT is calculated on-

.....-র উপর MAT নির্ণয় করা হয়।

#### Question 11

If the dividend distribution tax is not paid within the prescribed limit, interest per month is to be paid-  
নির্দিষ্ট সময়ের মধ্যে বণ্টিত লভ্যাংশের উপর কর প্রদান করা না হলে প্রতি মাসে ..... হারে সুদ দিতে হবে।

#### Question 12

Donation made to "West Bengal State Emergency Relief Fund" is exempted-  
..... ধারায় "West Bengal State Emergency Relief Fund" -এ প্রদত্ত অনুদান ছাড়যোগ্য।

#### Question 13

PAN stands for-  
PAN কথাটির অর্থ কী ?

#### Question 14

TAN stands for-  
TAN কথাটির অর্থ কী-

#### Question 15

Company pays 1st instalment of advance tax by-  
..... তারিখের মধ্যে কোম্পানী অগ্রিম করের প্রথম কিস্তি প্রদান করে।

#### Question 16

The awards are exempted from Income Tax if-  
আয়কর আইনে 'Award' ছাড় পাবে-

#### Question 17

\_\_\_\_\_ of Income Tax Act is related to residential status.  
আয়কর আইনের ..... ধারায় আবাসিক মর্যাদা ধার্য করা হয়।

#### Question 18

The sum of various heads of income is called as-  
বিভিন্ন আয়ের খাতের যোগফলকে ..... বলে।

#### Question 19

Deduction under section 80C to 80U cannot exceed the-  
.....-এর থেকে ধারা 80C থেকে 80U -র ছাড়ের পরিমাণ বেশী হবে না।

#### Question 20

The provision of House Rent Allowance of Income Tax Act is given by-  
..... ধারা অনুযায়ী House Rent Allowance পাওয়া যায়।

#### Question 21

Income chargeable under the head 'Profits and Gains from Business or Profession' is covered under-  
..... ধারা অনুযায়ী ব্যবসা বা পেশা থেকে আয় করযোগ্য হয়।

#### Question 22

The revenue expenditure on research incurred by the assessee himself is allowed for deduction only if-  
কর নির্ধারী গবেষণার জন্য মুনাফা জাতীয় ব্যয় করলে তা ছাড় পাবে যদি-

#### Question 23

Long-term Capital Loss can only be set off against-  
..... -এর সঙ্গে দীর্ঘমেয়াদী মূলধনী ক্ষতি প্রতিসারণ করা হয়।

#### Question 24

Salary received by the manager of a Tea Garden is-  
Tea Garden -এর Manager -এর বেতন-

#### Question 25

The provision for the set off loss from one head against income from another head is given under \_\_\_\_\_ .  
..... ধারা অনুসারে এক আয়ের খাতের ক্ষতি অন্য খাতের আয়ের সাথে প্রতিসারণ করা যায়।

#### Question 26

If an asset is put to use for less than 180 days in the previous year, the depreciation is charged at the rate of-  
পূর্ববর্তী বছরে 180 দিনের কম কোন সম্পত্তি ব্যবহৃত হলে, অবচয়ের হার হবে-

#### Question 27

When annual value of self occupied house is nil, the assessee will be entitled to the standard deduction of-  
নিজ ব্যবহৃত গৃহের বার্ষিক মূল্য যেখানে শূন্য, প্রমিত ছাড়ের পরিমাণ হবে-

#### Question 28

Deduction allowed from annual value is-  
গৃহ সম্পত্তির বার্ষিক মূল্য থেকে ছাড়গুলি হল-

#### Question 29

Winning of lottery is taxable under the head of-  
Lottery থেকে প্রাপ্ত অর্থ করযোগ্য হবে-

#### Question 30

The Payment of Gratuity Act came into force in-  
..... সালে Payment of Gratuity Act কার্যকর হয়।

#### Question 31

Amendments by the finance act are made applicable from

#### Question 32

Who amongst the following confers on the power to issue circulars and clarifications?

#### Question 33

What is the maximum amount of income not chargeable to tax in case of an individual?

#### Question 34

The total income is rounded off to the nearest multiple of -

#### Question 35

The tax payable is rounded off to the nearest multiple of

#### Question 36

Long term capital Gains are chargeable to tax @ \_\_\_\_\_

#### Question 37

Which is the charging section of Income from house property?

#### Question 38

Income from vacant plot is taxable under the head

#### Question 39

Income from subletting of house property is taxable under the head \_\_\_\_\_

#### Question 40

In case the letting out of property is incidental to the main business, then income from such property shall be taxable as

#### Question 41

In which of the following cases the annual value of the house is taken to be NIL.

#### Question 42

Which of the following deduction are to be made from income house property?

#### Question 43

The maximum limit of deduction under section 24(b) for interest on borrowed capital for construction of house property used for self occupation is:

#### Question 44

The benefit of exemption under Section 54 is available to :

#### Question 45

Under which section, the assessee has to reinvest the entire net consideration to claim full exemption for the long-term capital gains earned during a previous year -

#### Question 46

The exemption available on investment in certain bonds u/s 54EC is available to :

#### Question 47

Which is the charging section for income chargeable under the head Income from other sources?

#### Question 48

Johan, engaged in sugar trade received rent by sub-letting a building. This will be taxable under the head

#### Question 49

Amount paid to or received by a shareholder in proportion to its shareholding in a company out of the total sum so distributed is known as:

#### Question 50

If a person is eligible to claim: (1) unabsorbed depreciation (2) current scientific research expenditure (3) current depreciation (4) brought forward business loss The order of priority to set-off would be

#### Question 51

Loss under the head "Profits and Gains of business or profession" cannot be set off against -

#### Question 52

Short term capital loss can be set-off against:

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**Question 53**

Loss from the activity of owning and maintaining race horses could be set-off -

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**Question 54**

The notice under section 143(2) must be served within

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**Question 55**

Intimation U/S 143(1) cannot be sent after the expiry of

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**Question 56**

Any mistake which is apparent from the record in any order passed by the Assessing Officer can be rectified under section \_\_\_\_\_.

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**Question 57**

No order of rectification can be passed after the expiry of \_\_\_\_\_ from the end of the financial year in which order sought to be rectified was passed

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**Question 58**

Assessment under following section is termed as scrutiny assessment

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**Question 59**

An appeal to the Commissioner of Income-tax (Appeals) shall be filed in Form No. \_\_\_\_\_.

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**Question 60**

There are certain specified financial transactions in which quoting of PAN is mandatory. If a person intending to enter into such transaction does not hold PAN then, he has to furnish

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