

QP Code : 18UT78SBS(II)

স্নাতক পাঠ্যক্রম শিক্ষাবর্ষান্ত পরীক্ষা
(BDP Term End Examination)
ডিসেম্বর, ২০১৭ ও জুন, ২০১৮
(December-2017 & June-2018)
সহায়ক পাঠ্যক্রম (Subsidiary)
বাণিজ্য (Commerce)
দ্বিতীয় পত্র (2nd Paper)
Tax Practice & Procedure : SBS-II

সময় : তিন ঘণ্টা (Time : 3 Hours)

পূর্ণমান : ১০০(Full Marks : 100)

মানের গুরুত্ব : ৭০% (Weightage of Marks : 70%)

পরিমিত ও যথাযথ উত্তরের জন্য বিশেষ মূল্য দেওয়া হবে।

অশুদ্ধ বানান, অপরিচ্ছন্নতা এবং অপরিষ্কার হস্তাক্ষরের ক্ষেত্রে নম্বর
কেটে নেওয়া হবে। উপাস্তে প্রশ্নের মূল্যমান সূচিত আছে।
**Special credit will be given for accuracy and relevance
in the answer. Marks will be deducted for incorrect
spelling, untidy work and illegible handwriting.**

**The weightage for each question has been
indicated in the margin.**

বিভাগ — ক

যে-কোনো দুটি প্রশ্নের উত্তর দিন। $20 \times 2 = 40$

1. ডঃ রনবীর সেন একজন চিকিৎসক। তিনি মাসিক বেতনের
ভিত্তিতে একটি বেসরকারী হাসপাতালে আংশিক সময়ের
চিকিৎসক রূপে কাজ করেন। এছাড়া তিনি ব্যক্তিগতভাবে
পেশাগত কাজ করেন। মাসিক অর্থের বিনিময়ে তিনি জীবন
বীমা কোম্পানীর স্বাস্থ্য পরামর্শদাতা।

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ডঃ সেন অর্থ প্রাপ্তি ও প্রদানের হিসাব রাখেন। 2017
সালের 31 শে মার্চ শেষ হওয়া হিসাব বছরে তার প্রাপ্তি ও
প্রদানের বিস্তৃত বিবরণ নীচে দেওয়া হল :

Receipts	Rs.	Payments	Rs.
Consultation fee	9,90,000	Rent & electricity	
Gross remuneration		for the clinic	36,000
from the private		Telephone charges	7,200
hospital	3,72,000	Printing and	
Retainer fee from		Stationery	2,500
LIC Ltd.	18,000	Car maintenance	
Interest on Bank		expenses	35,000
deposits	30,000	Wages of clinic	
Dividend from		assistant	60,000
Indian Company	24,000	Driver's salary	1,20,000
Gifts from Patients	16,000	Life Insurance	
		Premium	72,000
		Donation to Child	
		Care Unit of	
		Calcutta Medical	
		College Hospital	50,000

01.04.2016 তারিখে মোটর গাড়ী এবং ক্লিনিকের
আসবাবপত্রের ক্ষয়প্রাপ্ত মূল্য যথাক্রমে 2,50,000 টাকা ও
30,000 টাকা। আয়কর আইন অনুসারে অবচয় ধার্য করা
হয়। মোটর গাড়ী ও টেলিফোনের 40 শতাংশ ব্যক্তিগত
কাজে ব্যবহৃত হয়।

2017-18 কর নির্ধারণ বছরে ডঃ রনবীর সেনের দেয় করের
পরিমাণ নির্ণয় করুন।

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2. 31.03.2017 শেষ হওয়া হিসাব বছরে মিস্টার বাসুদেব দাস নিম্নলিখিত বিবরণ পেশ করেছেন :
- Salary received (net of tax and own contribution to Recognised Provident Fund) Rs. 8,90,000
 - Each of employer's and employee's contribution to Provident Fund Rs. 90,000
 - Interest credited to the provident fund @ 10% p.a. Rs. 12,000
 - House Rent Allowance (included in net salary received) Rs. 96,000
 - Rent paid by Mr. Basudeb Das for residential house Rs. 1,80,000
 - Tax deducted at source on salary Rs. 1,12,000
 - Salary received includes House Rent Allowance @ Rs. 8,000 p.m. and Dearness Allowance @ 50% of basic pay
 - Leave travel concession received Rs. 22,000
 - Amount spent for tour at Kashmir (including fare of Rs. 16,000) Rs. 28,000
 - Contribution to Public Provident Fund Rs. 80,000

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- Dividend from an Indian company Rs. 15,000
- Contribution to National Laboratory approved u/s 35 Rs. 29,000
- Premium paid for medical insurance of the assessee and his spouse Rs. 18,000
- Purchase of Kisan Vikas Patra Rs. 60,000
- Educational grant received from the employer for joining a refresher course Rs. 12,000
- The company paid telephone bill for personal telephone of Basudeb Rs. 15,600
- The employer paid professional tax Rs. 2,400 and income-tax penalty Rs. 4,600
- During the previous year he received Rs. 54,000 as dividend from a foreign company after deduction of tax at source Rs. 6,000
- He also received Rs. 80,000 as income from agricultural land in Bangladesh.

2017-18 কর নির্ধারণ বছরে মিস্টার বাসুদেব দাসের মোট আয় ও দেয় করার পরিমাণ নির্ণয় করুন।

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3. নিম্নলিখিত তথ্যাবলী থেকে 2017-18 কর নির্ধারণ বছরে মিস্টার নিতাই ঘোষের গৃহসম্পত্তি খাতে আয় নির্ণয় করুন :

	House-1	House-2	House-3
Situated at	Siliguri	Malda	Kolkata
Date of construction	15.05.2001	25.12.2009	30.08.2012
How used	Self-occupied	Self-occupied	Let-out
Municipal Value (net)	Rs. 36,000	Rs. 48,000	Rs. 76,500
Rent received	—	—	80,000
Standard rent under Rent Control Act	40,000	50,000	90,000
Repair and Maintenance expenses	5,000	—	11,000
Fire Insurance Premium	1,800	2,200	3,000
Land revenue	700	800	1,000
Ground Rent	—	—	3,200
Interest on loan taken for construction	8,000	15,000	18,000
Vacancy Period	6 months	6 months	2 months

অন্যান্য তথ্যাবলী :

- Municipal tax is paid @15% of municipal value. In the case of house in Kolkata, the tenant paid Rs. 5,000 out of the total municipal tax paid.
- In the case of Kolkata house there was unrealized rent of Rs. 12,000 relating to the previous year 2015-16.
- Mr. Ghosh has to pay Rs. 20,000 p.a. to his sister out of the income of the Kolkata House as per the will of his father as he got the land from his father.

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- কেন্দ্রীয় বিক্রয়কর আইন, 1956 অনুসারে ‘আন্তঃরাজ্য ব্যবসা বা বাণিজ্যের মাধ্যমে দ্রব্যের ক্রয় অথবা বিক্রয়’ বলতে কি বোঝায় ? 6
- কেন্দ্রীয় বিক্রয়কর আইন, 1956 অনুসারে ‘দ্রব্যের আন্তঃরাজ্য ক্রয় অথবা বিক্রয়’ নয় এইরূপ চারটি লেনদেনের উল্লেখ করুন। 4
- নিম্নলিখিত তথ্যাবলী থেকে মিস্টার অভিজিত রায়ের করযোগ্য বিক্রয়ের পরিমাণ এবং কেন্দ্রীয় বিক্রয় করের পরিমাণ নির্ণয় করুন : 10

	Rs.
Gross Turnover	38,52,000
The above turnover includes the following :	
Excise duty	1,50,000
Trade discount for which credit note have been issued separately	1,80,000
Freight and insurance charged separately	2,60,000
Installation charges charged separately	1,10,000
Cost of packet purchased for packaging of goods	25,000
Goods rejected and returned after 6 months (including CST)	3,00,000
Goods returned after 8 months (including CST)	2,20,000
Goods returned after 4 months but before 6 months (including CST)	3,50,000
Central Sales Tax @2%	

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বিভাগ — খ

যে-কোনো তিনটি প্রশ্নের উত্তর দিন। $12 \times 3 = 36$

5. 2017 সালের 31 শে মার্চ শেষ হওয়া হিসাব বছরে

Sun Ltd. নিম্নলিখিত তথ্য প্রদান করেছে :

	For accounting purpose Rs.	For tax purpose Rs.
Operating Profit (after debiting depreciation of Rs. 10,00,000, Income-tax of Rs. 7,00,000 and crediting net agricultural income of Rs. 2,00,000) Less : Transfer to General Reserve Proposed Dividend	5,00,000 3,00,000	49,00,000 8,00,000
		41,00,000
Other information :		
Depreciation as per Income tax Rules		12,00,000
Eligible deduction u/s 80IAB		4,00,000
Brought forward loss	10,00,000	15,00,000
Unabsorbed depreciation	3,00,000	5,00,000

115JB ধারার প্রয়োগ বিবেচনা করে 2017-18 কর নির্ধারণ

বছরে Sun Ltd.-এর দেয় করার পরিমাণ নির্ণয় করুন।

কোম্পানীটি কি 115JAA ধারা অনুযায়ী কর ক্রেডিটের

সুবিধা পাওয়ার অধিকারী ?

6. মিস্টার ভূতনাথ 2017 সালের 31 শে মার্চ শেষ হওয়া হিসাব বছরের নিম্নলিখিত তথ্যাবলী পেশ করেছেন। আপনাকে মোট আয় নির্ণয় করতে হবে :

- Pension @ Rs. 25,000 p.m.
- Dividend from Tata Motors Ltd. Rs. 24,000
- Dividend from BC International Ltd. (a foreign company) Rs. 50,000
- Interest from Bank Deposit Rs. 75,000
- Winnings from lottery (net) Rs. 69,100 (Tax deducted at source at 30.9%)
- Agricultural income from Nepal Rs. 65,000
- Interest from Government securities Rs. 48,000
- Income from unexplained sources Rs. 12,000.

2016-17 পূর্ববর্তী বছরে মিস্টার ভূতনাথ নিম্নরূপ অর্থ প্রদান

করেছেন :

- Donation to Prime Minister's National Relief Fund Rs. 20,000
- Donation to Bharat Sebashram Sangha Rs. 25,000
- Life Insurance Premium paid Rs. 60,000 on own life (policy value Rs. 5,00,000)
- Rs. 35,000 spent on the treatment of dependent father aged 85 years suffering from cancer
- Mediclaime premium paid on spouse's health Rs. 18,000.

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7. a) নিম্নলিখিত তথ্য থেকে প্রতিটি স্তরে মূল্যযুক্ত করের (VAT) পরিমাণ নির্ণয় করুন : 8
Sri Gobinda Dutta purchased raw materials at a price of Rs. 42,000 (VAT included @5%). Sri Dutta spent Rs. 30,000 as processing charge and sold the product to Sri Ashoke Sur adding profit of Rs. 10,000. At the time of buying the product Sri Sur paid VAT @14.5%. Sri Sur sold the product to Sri Tapan Saha at a profit of 25% on cost. The rate of VAT charged @14.5%.
- b) পশ্চিমবঙ্গ মূল্যযুক্ত কর আইন, 2003 অনুযায়ী কোন্ অবস্থায় একজন ডিলারের নিবন্ধন বাতিল হতে পারে ? 4
8. a) একজন করদাতার নিম্নলিখিত আয়গুলি কোন্ খাতে নির্ধারণ করা হবে ? 6
- i) Rent from let-out land used by the tenant for his business purpose.
- ii) Family pension received by the widow on the death of her husband.
- iii) Amount earned from TV Reality Show.
- iv) Rent from a house property taken on lease by the assessee.

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- v) Honorarium received as a medical practitioner from a social organization for providing medical advice to the poor patients.
- vi) Salary received by a partner from the partnership firm.
- b) আয়কর আইন 1961 অনুযায়ী নিম্নলিখিত তথ্যাবলী থেকে 2016-17 পূর্ববর্তী বছরের অবচয়ের পরিমাণ নির্ণয় করুন : 6
- i) W.D.V. of the machinery as on 01.04.2016 Rs. 2,00,000.
- ii) Purchase of a new machine on 15.06.2016 for Rs. 1,20,000 but put to use on 12.01.2017.
- iii) Sale of an old machine as scrap Rs. 30,000.
9. a) 2016-17 পূর্ববর্তী বছরে মিসেস শ্রাবণী সেন নিম্নরূপ আয় আশা করছেন :
- | | |
|--|--------------|
| Interest on Fixed Deposit with a nationalized bank | Rs. 21,000 |
| Long-term capital gains | Rs. 65,000 |
| Income from business | Rs. 1,98,000 |
| Income from salary | Rs. 5,64,000 |
| TDS from salaries | Rs. 32,000 |
| Deduction eligible u/s 80C | Rs. 50,000 |
| Deduction eligible u/s 80D | Rs. 12,000 |
- মিসেস সেনের বিভিন্ন তারিখে দেয় অগ্রিম আয়করের পরিমাণ নির্ণয় করুন। 6

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- b) সংক্ষিপ্ত টীকা লিখুন : (i) বিলম্বিত আয়ের রিটার্ন,
(ii) সংশোধিত রিটার্ন। 3 × 2

বিভাগ — গ

যে-কোনো চারটি প্রশ্নের উত্তর দিন। 6 × 4 = 24

10. Mr. Ratan Das came to India from Bangladesh on 28th June, 2011 and after staying for two years in India he went to France on 1st July, 2013. On 1st May, 2014 he again came back to India and stayed in India up to 14th Aug, 2015. On 15th August, 2015 he went to Germany for an employment in a multinational company there. He was transferred to India on 15th January, 2017 and joined Mumbai office of the same company and since then he is staying in India.

ভারতীয় আয়কর আইন অনুসারে 2017-18 কর নির্ধারণ
বছরে মিস্টার রতন দাসের আবাসিকতার মর্যাদা স্থির করুন।

11. স্থায়ী হিসাব নম্বর (PAN) কি ? আয়কর আইন অনুযায়ী
এরূপ তিনটি ক্ষেত্রের নাম বলুন যেখানে স্থায়ী নম্বর উল্লেখ
করা বাধ্যতামূলক। কোন্ কোন্ ব্যক্তির ক্ষেত্রে স্থায়ী নম্বরের
জন্য আবেদন করা বাধ্যতামূলক ? 2 + 2 + 2

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12. নিম্নলিখিত তথ্যাবলী থেকে 2017-18 কর নির্ধারণ বছরে
80G ধারার ছাড়ের পরিমাণ নির্ণয় করুন :

i) Donation to Jawaharlal Nehru Memorial Fund	Rs. 60,000
ii) Donation to National Foundation for Communal Harmony	Rs. 28,000
iii) Donation to West Bengal Chief Minister's Relief Fund	Rs. 20,000
iv) Donation to National Illness Assistance Fund	Rs. 16,000
v) Donation to Swatchh Bharat Kosh set up by the Central Govt.	Rs. 10,000
vi) Donation of 10 bags of rice to Ramakrishna Mission	Rs. 15,000
vii) Donation to Burdwan Zilla Hospital for promotion of Family Planning	Rs. 24,000
viii) Deduction eligible u/s 80CCC	Rs. 80,000
ix) Gross total income (including long-term capital gain Rs. 40,000)	Rs. 9,54,000

13. পশ্চিমবঙ্গ মূল্যযুক্ত কর, 2003 আইন অনুসারে 'রিভার্স
ক্রেডিট' সম্পর্কে একটি ধারণা দিন। পশ্চিমবঙ্গ মূল্যযুক্ত কর
2003, আইন অনুযায়ী সাময়িক ডিলার কে ? 3 + 3

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14. a) কারা কেন্দ্রীয় বিক্রয় কর দিতে বাধ্য ?
b) কেন্দ্রীয় বিক্রয় কর আইন, 1956 অনুযায়ী আস্তঃরাজ্য ব্যবসা ও বাণিজ্যে 'ফর্ম-C' -এর প্রকৃতি ও গুরুত্ব লিখুন। 3 + 3
15. a) কর-নির্ধারণ বছর ও পূর্ববর্তী বছর একই সময়কালের হয় এরূপ তিনটি উদাহরণ দিন।
b) আয়ের খাত ও আয়ের উৎসের মধ্যে পার্থক্য নির্দেশ করুন। 3 + 3

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English Version

Group - A

Answer any *two* questions. $20 \times 2 = 40$

1. Dr. Ranabir Sen is a medical practitioner. He works in a private hospital as a part-time physician for which he receives a monthly remuneration. Besides he is also engaged in private practice. He is also a consultant physician of L.I.C. on a monthly retainer fee. The doctor maintains a record of his receipts and payments. The details of such receipts and payments for the year ended 31st March, 2017 are given below :

Receipts	Rs.	Payments	Rs.
Consultation fee	9,90,000	Rent & electricity for the clinic	36,000
Gross remuneration from the private hospital	3,72,000	Telephone charges	7,200
Retainer fee from LIC Ltd.	18,000	Printing and Stationery	2,500
Interest on Bank deposits	30,000	Car maintenance expenses	35,000
Dividend from Indian Company	24,000	Wages of clinic assistant	60,000
Gifts from Patients	16,000	Driver's salary	1,20,000
		Life Insurance Premium	72,000
		Donation to Child Care Unit of Calcutta Medical College Hospital	50,000

The written down value of the car and the furniture at the clinic as on 01.04.2016 are recorded Rs. 2,50,000 and Rs. 30,000 respectively. Depreciation is to be charged as per

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Income tax rules. 40% of the use of the car and the telephone is attributable to personal and private purpose.

Compute tax liability of Dr. Ranabir Sen for the assessment year 2017-18.

2. Following details are furnished by Mr. Basudeb Das for the year ended 31.03.2017 :

- | | |
|---|--------------|
| a) Salary received (net of tax and own contribution to Recognised Provident Fund) | Rs. 8,90,000 |
| b) Each of employer's and employee's contribution to Provident Fund | Rs. 90,000 |
| c) Interest credited to the provident fund @ 10% p.a. | Rs. 12,000 |
| d) House Rent Allowance (included in net salary received) | Rs. 96,000 |
| e) Rent paid by Mr. Basudeb Das for residential house | Rs. 1,80,000 |
| f) Tax deducted at source on salary | Rs. 1,12,000 |
| g) Salary received includes House Rent Allowance @ Rs. 8,000 p.m. and Dearness Allowance @ 50% of basic pay | |
| h) Leave travel concession received | Rs. 22,000 |

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- | | |
|--|------------|
| i) Amount spent for tour at Kashmir (including fare of Rs. 16,000) | Rs. 28,000 |
| j) Contribution to Public Provident Fund | Rs. 80,000 |
| k) Dividend from an Indian company | Rs. 15,000 |
| l) Contribution to National Laboratory approved u/s 35 | Rs. 29,000 |
| m) Premium paid for medical insurance of the assessee and his spouse | Rs. 18,000 |
| n) Purchase of Kisan Vikas Patra | Rs. 60,000 |
| o) Educational grant received from the employer for joining a refresher course | Rs. 12,000 |
| p) The company paid telephone bill for personal telephone of Basudeb | Rs. 15,600 |
| q) The employer paid professional tax Rs. 2,400 and income-tax penalty Rs. 4,600 | |
| r) During the previous year he received Rs. 54,000 as dividend from a foreign company after deduction of tax at source Rs. 6,000 | |
| s) He also received Rs. 80,000 as income from agricultural land in Bangladesh. | |

Calculate total income and tax liability of Mr. Basudeb Das for the assessment year 2017-18.

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3. From the following information compute the income from house property of Mr. Netai Ghosh for the assessment year 2017-18 :

	House-1	House-2	House-3
Situated at	Siliguri	Malda	Kolkata
Date of construction	15.05.2001	25.12.2009	30.08.2012
How used	Self-occupied	Self-occupied	Let-out
	Rs.	Rs.	Rs.
Municipal Value (net)	36,000	48,000	76,500
Rent received	—	—	80,000
Standard rent under Rent Control Act	40,000	50,000	90,000
Repair and Maintenance expenses	5,000	—	11,000
Fire Insurance Premium	1,800	2,200	3,000
Land revenue	700	800	1,000
Ground Rent	—	—	3,200
Interest on loan taken for construction	8,000	15,000	18,000
Vacancy Period	6 months	6 months	2 months

Other information :

- Municipal tax is paid @15% of municipal value. In the case of house in Kolkata, the tenant paid Rs. 5,000 out of the total municipal tax paid.
- In the case of Kolkata house there was unrealized rent of Rs. 12,000 relating to the previous year 2015-16.
- Mr. Ghosh has to pay Rs. 20,000 p.a. to his sister out of the income of the Kolkata House as per the will of his father as he got the land from his father.

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4. a) What is 'Sale or purchase in course of inter-state trade or commerce' under the Central Sales Tax Act, 1956 ? 6
- b) Mention four transactions which are not considered inter-state sale of goods as per the Central Sales Tax Act, 1956 ? 4
- c) From the following information compute taxable turnover and Central Sales Tax payable by Mr. Abhijit Roy : 10

Gross Turnover	Rs. 38,52,000
The above turnover includes the following :	
Excise duty	1,50,000
Trade discount for which credit note have been issued separately	1,80,000
Freight and insurance charged separately	2,60,000
Installation charges charged separately	1,10,000
Cost of packet purchased for packaging of goods	25,000
Goods rejected and returned after 6 months (including CST)	3,00,000
Goods returned after 8 months (including CST)	2,20,000
Goods returned after 4 months but before 6 months (including CST)	3,50,000
Central Sales Tax @2%	

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Group - B

Answer any *three* questions. $12 \times 3 = 36$

5. Sun Ltd. furnishes the following information for the year ended 31.03.2017 :

	For accounting purpose Rs.	For tax purpose Rs.
Operating Profit (after debiting depreciation of Rs. 10,00,000, Income-tax of Rs. 7,00,000 and crediting net agricultural income of Rs. 2,00,000)		49,00,000
Less : Transfer to General Reserve	5,00,000	
Proposed Dividend	3,00,000	8,00,000
		41,00,000
Other information :		
Depreciation as per Income tax Rules		12,00,000
Eligible deduction u/s 80IAB		4,00,000
Brought forward loss	10,00,000	15,00,000
Unabsorbed depreciation	3,00,000	5,00,000

Determine tax liability of Sun Ltd. for the Assessment Year 2017-18 considering the application of section 115JB. Is the company entitled to tax credit u/s 115JAA ?

6. Mr. Bhootnath submits the following information for the financial year ending 31.03.2017. You are required to compute the total income :

- a) Pension @ Rs. 25,000 p.m.
b) Dividend from Tata Motors Ltd. Rs. 24,000

- c) Dividend from BC International Ltd. (a foreign company) Rs. 50,000
d) Interest from Bank Deposit Rs. 75,000
e) Winnings from lottery (net) Rs. 69,100 (Tax deducted at source at 30.9%)
f) Agricultural income from Nepal Rs. 65,000
g) Interest from Government securities Rs. 48,000
h) Income from unexplained sources Rs. 12,000.

Mr. Bhootnath has made the following payments during the previous year 2016-17 :

- i) Donation to Prime Ministers National Relief Fund Rs. 20,000
ii) Donation to Bharat Sebashram Sangha Rs. 25,000
iii) Life Insurance Premium paid Rs. 60,000 on own life (policy value Rs. 5,00,000)
iv) Rs. 35,000 spent on the treatment of dependent father aged 85 years suffering from cancer
v) Mediclaim premium paid on spouse's health Rs. 18,000.

7. a) From the following information calculate VAT payable at each stage :
8 Sri Gobinda Dutta purchased raw materials at a price of Rs. 42,000 (VAT included @5%). Sri Dutta spent Rs. 30,000 as processing charge and sold the product to Sri Ashoke Sur adding profit of Rs. 10,000. At the time of buying the product Sri Sur paid VAT @14.5%. Sri Sur sold the product to Sri Tapan Saha at a profit of 25% on cost. The rate of VAT charged @14.5%.

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- b) Under what circumstances can the registration of a dealer be cancelled under the West Bengal VAT Act, 2003 ? 4
8. a) State the head of income under which the following incomes of an assessee are to be assessed : 6
- i) Rent from let-out land used by the tenant for his business purpose.
- ii) Family pension received by the widow on the death of her husband.
- iii) Amount earned from TV Reality Show.
- iv) Rent from a house property taken on lease by the assessee.
- v) Honorarium received as a medical practitioner from a social organization for providing medical advice to the poor patients.
- vi) Salary received by a partner from the partnership firm.
- b) From the following particulars compute depreciation as per Income tax Act, 1961 for the previous year 2016-17 : 6
- i) W.D.V. of the machinery as on 01.04.2016 Rs. 2,00,000.
- ii) Purchase of a new machine on 15.06.2016 for Rs. 1,20,000 but put to use on 12.01.2017.
- iii) Sale of an old machine as scrap Rs. 30,000.

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9. a) During the previous year 2016-17 Mrs. Srabani Sen expects her income to be as follows :
- | | |
|--|--------------|
| Interest on Fixed Deposit with a nationalized bank | Rs. 21,000 |
| Long-term capital gains | Rs. 65,000 |
| Income from business | Rs. 1,98,000 |
| Income from salary | Rs. 5,64,000 |
| TDS from salaries | Rs. 32,000 |
| Deduction eligible u/s 80C | Rs. 50,000 |
| Deduction eligible u/s 80D | Rs. 12,000 |
- Compute the advance tax payable on different dates. 6
- b) Write short notes on (i) Belated Return of Income and (ii) Revised Return. 3 × 2

Group - C

Answer any *four* questions. 6 × 4 = 24

10. Mr. Ratan Das came to India from Bangladesh on 28th June, 2011 and after staying for two years in India he went to France on 1st July, 2013. On 1st May, 2014 he again came back to India and stayed in India up to 14th Aug, 2015. On 15th August, 2015 he went to Germany for an employment in a multinational company there. He was transferred to India on 15th January, 2017 and joined Mumbai office of the same company and since then he is staying in India. Determine the residential status of Mr. Ratan Das as per Indian Income tax Act for the assessment year 2017-18.

3 QP Code : 18UT78SBS(II)

11. What is Permanent Account Number (PAN) ? Mention three occasions where quoting of PAN is mandatory as per Income tax Act. State the persons who are required to get PAN. 2 + 2 + 2
12. From the following information compute deduction u/s 80G for the assessment year 2017-18 :
- i) Donation to Jawaharlal Nehru Memorial Fund Rs. 60,000
 - ii) Donation to National Foundation for Communal Harmony Rs. 28,000
 - iii) Donation to West Bengal Chief Minister's Relief Fund Rs. 20,000
 - iv) Donation to National Illness Assistance Fund Rs. 16,000
 - v) Donation to Swatchh Bharat Kosh set up by the Central Govt. Rs. 10,000
 - vi) Donation of 10 bags of rice to Ramakrishna Mission Rs. 15,000
 - vii) Donation to Burdwan Zilla Hospital for promotion of Family Planning Rs. 24,000
 - viii) Deduction eligible u/s 80CCC Rs. 80,000
 - ix) Gross total income (including long-term capital gain Rs. 40,000) Rs. 9,54,000

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13. Give an idea about 'Reverse Credit' as per W.B. VAT Act, 2003. Who is a casual dealer as per W.B. VAT Act, 2003 ? 3 + 3
14. a) Who is liable to pay Central Sales Tax ?
b) Write down the nature and importance of 'Form C' in the context of inter-state trade or commerce as per Central Sales Tax Act, 1956. 3 + 3
15. a) Give three examples when 'Assessment Year' and 'Previous Year' are same.
b) Distinguish between Heads of Income and Sources of Income. 3 + 3
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