



UTTARAKHAND OPEN UNIVERSITY, HALDWANI (NAINITAL)

उत्तराखण्ड मुक्त विश्वविद्यालय हल्द्वानी (नैनीताल)

Programme Name-BBA-Sixth Semester

कार्यक्रम का नाम- बैचलर ऑफ बिज़नेस एडमिनिस्ट्रेशन- षष्ठ सेमेस्टर

Programme Code-BBA-10

कार्यक्रम कोड- BBA-10

Course Name- Taxation Laws कोर्स शीर्षक- कराधान सन्नियम

Course Code-BBA-601

Maximum Marks-40

कोर्स कोड - BBA-601

अधिकतम अंक -40

Session -2012-13, Summer

सत्र: 2012-13, ग्रीष्मकालीन

Last Date of Submission: 15 July, 2013 (जमा करने की अन्तिम तिथि 15 जुलाई, 2013)

Section-A

भाग क

Section 'A' contains 08 short answer type questions of 5 marks each. Learners are required to answer 4 questions only. Answers of short answer-type questions must be restricted to 250 words approximately.

भाग क में आठ लघु उत्तरीय प्रश्न दिये गये हैं इनमें से केवल चार प्रश्नों के उत्तर देने हैं। प्रत्येक प्रश्न के लिए पांच अंक निर्धारित हैं तथा प्रत्येक प्रश्न का उत्तर 250 शब्दों से अधिक नहीं होना चाहिए।

Discuss the following (1-8) –

निम्न की संक्षेप में चर्चा कीजिए:

Note: Assessment Year 2012-13 shall be followed for Assignment and Question Paper.

कर-निर्धारण वर्ष 2012-13 सत्रीय कार्य तथा प्रश्न पत्र के लिए लागू होगा।

1. Concept of Total Income
2. Income from other sources
3. Capital Gains used in the Income tax Act
4. Different types of allowances
5. Deductions u/s Section 80C
6. Total Income
7. Assessment of HUF
8. Unrealised Rent

Section-B

भाग ख

Section 'B' contains 04 long answer-type questions of 10 marks each. Learners are required to answer 02 questions only.

भाग ख में चार दीर्घ उत्तरीय प्रश्न दिये गये हैं, इनमें से केवल दो प्रश्नों के उत्तर देने हैं। प्रत्येक प्रश्न के लिए दस अंक निर्धारित हैं।

Note: Assessment Year 2012-13 shall be followed for Assignment and Question Paper.

कर-निर्धारण वर्ष 2012-13 सत्रीय कार्य तथा प्रश्न पत्र के लिए लागू होगा।

1. Explain the scheme of deductions allowed to be made from income chargeable under the head 'profits and gains from business and profession.
2. How is the residence of an assessee determined for tax purposes? Explain the incidence of tax liability.
3. Write an explanatory note on the following:
 - a) Deductions in respect to investment made in equity shares.
 - b) Deduction in respect of royalty income
 - c) Deduction in respect of donation for conducting scientific research.
4. Mr. Surendra is an employee of a Cement Company of Dehradun since 1998. He has submitted the following particulars of his income for the financial year 2011-12:
 - i. Net basic salary Rs. 80,000 after deduction of tax at source Rs. 5,000, contribution to recognized provident fund Rs. 9,500 and rent of bungalow @10% of salary.
 - ii. D.A. Rs. 1,000 per month (Rs. 200 p.m. enters into retirement benefits)
 - iii. Education allowance for two children at Rs 150 p.m. per child.
 - iv. Commission on sales Rs. 10,000.
 - v. Entertainment allowance Rs. 700 p.m.
 - vi. Travelling allowance for his official tours Rs. 30,000. Actual expenditure on tour amounted to Rs. 22,000.
 - vii. He resides in the bungalow of the company. Its fair rent is Rs. 3,000 p.m. A watchman and a cook have been provided by the company at the bungalow who were paid Rs. 400 p.m. each.
 - viii. He has been provided with a large motor-car for his official as well as personal use. The running and maintenance costs are borne by the company.
 - ix. Employer's contribution to R.P.F is Rs. 9,500 and the interest credited to this fund at 10% rate amounted to Rs. 10,000.Compute income from salary for the assessment year 2012-13.