



**2021/TDC(CBCS)/EVEN/SEM/
COMDSE-601T/602T/158B**

**TDC (CBCS) Even Semester Exam.,
September—2021**

COMMERCE

(6th Semester)

Course No. : COMDSE-601T/602T

(Business Tax Procedures and Management)

Full Marks : 70

Pass Marks : 28

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

SECTION—A

Answer any *ten* of the following questions : $2 \times 10 = 20$

1. What is advance payment of tax?
2. What is meant by TDS?
3. What is PAN?
4. What is meant by recovery of tax?



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5. What is meant by refund of tax?
6. What is return of income?
7. What is meant by assessment of income?
8. What is meant by an appeal?
9. What is rectification of errors in return of income?
10. What is meant by penalty?
11. Write the important dates of advance payment of tax.
12. What are the different types of payment on which TDS is applied?
13. What is meant by re-assessment?
14. What is ITR-I (SAHAJ)?
15. What offences invite a person to prosecution?
16. What are the objectives of Settlement Commission?

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(Continued)

17. Write two features of Securities Transaction Tax.
18. How is securities transaction tax calculated?
19. What are the online services through TIN website?
20. Who should file e-TDS statement?

SECTION—B

Answer any *five* of the following questions : 10×5=50

21. Discuss the provisions of Income-tax Act for TDS under the head Salaries and Interest on Securities. What are the consequences for non-deduction of tax at source? 2+2+6=10
22. Write a note on 'Pay as you earn' scheme.
23. Discuss the procedure of self-assessment.
24. Write a note on appellate tribunal.
25. Discuss the provisions of Income-tax Act with regard to penalties.

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(Turn Over)



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26. Discuss the rights and duties of the persons who is searched.
27. Discuss the features of Securities Transaction Tax.
28. Discuss the difficulties of implementation of GAAR.
29. Discuss the steps in filing of TDS returns.
30. Discuss the services provided by TIN-FC.
