

স্নাতক পাঠ্যক্রম (B.D.P.)

শিক্ষাবর্ষান্ত পরীক্ষা (Term End Examination) :

ডিসেম্বর, ২০১৪ ও জুন, ২০১৫

বাণিজ্য (Commerce)

সহায়ক পাঠ্যক্রম (Subsidiary)

দ্বিতীয় পত্র [(S-2) SBS-II : Tax Practice & Procedure]

সময় : তিন ঘণ্টা

পূর্ণমান : ১০০

Time : 3 Hours

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। উপাত্তে 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. 31.03.2014 সমাপ্ত বছরে শ্রী পি. কে. গুহ কর্তৃক প্রদত্ত

আয়ের বিবরণ নিম্নরূপ :

i) Basic Salary Rs. 35,000 per month.

ii) Dearness Allowance (forming part of salary) Rs. 15,200 per month.

iii) Medical Allowance Rs. 1,200 per month.

iv) House Rent Allowance Rs. 6,800 per month.

v) A car of 80 cc is provided exclusively for his private use. The running and maintenance expenses of the car amounting Rs. 24,200 are borne by the employer. The cost of such car is Rs. 3,70,000.

vi) Own contribution to RPF Rs. 50,000, employer also contributes an equal amount. Interest @ 10% p.a. amounting Rs. 60,000 is credited to this fund on 31.03.2014.

vii) He paid life insurance premium of Rs. 65,000 on his own life and Rs. 35,000 on his wife's life.

viii) He invested Rs. 70,000 in NSC (VIII issue) during the year.

ix) He paid professional tax of Rs. 2,400 and income tax of Rs. 42,500.

x) He lives in his own house. He took a loan of Rs. 10,00,000 from HDFC for the construction of such house on June, 2009. He repaid loan amounting Rs. 3,05,000 (including interest of Rs. 1,75,000) during the year.

2014-2015 নির্ধারণ বছরে শ্রী গুহর মোট আয় ও কর দায় নির্ণয় করুন।

2. শ্রী রায় তিনটি বাড়ির মালিক। 31.03.2014 সমাপ্ত বছরে বাড়িগুলির বিশদ বিবরণ দেওয়া হল :

	House No. 1	House No. 2	House No. 3
Date of completion of construction	31.08.98	31.07.98	31.01.98
How used	Let out	Let out	Occupied for own residence
	Rs.	Rs.	Rs.
Rent Received	9,600	9,600	—
Municipal value	10,000	12,000	16,800
Municipal tax	800	960	1,340
Interest on loan taken for construction of House No. 3	—	—	1,600
Vacancy period	2 months	—	2 months

2014-2015 নির্ধারণ বছরে Mr. Roy-এর গৃহসম্পত্তি থেকে আয় নির্ণয় করুন। 20

3. ক) ভারতীয় আয়কর আইন, 1961 অনুসারে কোম্পানী কাকে বলে ? কোম্পানীর শ্রেণীবিভাগ করুন।
- খ) উৎসমূলে কেটে নেওয়া কর বলতে কি বোঝেন ?
- গ) যে সব ক্ষেত্রে উৎসমূলে কর কেটে রাখা হয় সেগুলি বিবৃত করুন। 8 + 4 + 8

বিভাগ — খ

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

4. 31.03.2014 সমাপ্ত বছরে শ্রী পি. সেনের লাভ-ক্ষতির হিসাব নিম্নরূপ :

	Rs.		Rs.
To Opening Stock	72,000	By Sales	6,67,900
" Purchase	4,20,000	" Closing Stock	1,08,000
" Wages	50,000	" Discount	9,300
" Repairs	18,000	" Bank interest	7,800
" Salaries	48,000	" Dividend from Indian Co.	8,700
" Insurance	18,000		
" Bad debt	15,000		
" Discount	7,200		
" Reserve for bad debt	12,000		
" Charities & donations	18,000		
" Gifts	10,000		
" Provision for Income tax	8,000		
" Provision for depreciation	12,500		
" Interest on loan	5,700		
" Interest on Capital	7,300		
" Life Insurance Premium	5,400		
" Net Profit	74,600		
	8,01,700		8,01,700

Additional information :

- a) Repairs include Rs. 7,000 being the cost of addition to office building.
- b) Wages include Rs. 12,000 paid to a labour for installation of a new machinery acquired in May, 2013.

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- c) Interest on loan represents interest on money borrowed for the construction of factory shed, the construction of which has not yet started.

2014-2015 নির্ধারণ বছরে Mr. P. Sen-এর ব্যবসা থেকে আয় নির্ণয় করুন।

5. 2013-2014 আর্থিক বছরে শ্রী গাঙ্গুলীর নির্ধারিত করযোগ্য আয় হল নিম্নরূপ :

Rs.

Income from house property	1,70,000
Income from business	3,40,000
Interest from savings bank account	7,500

Mr. Ganguly is handicapped. He has spent Rs. 18,000 on his training and deposited Rs. 32,000 for his maintenance in an approved scheme of LIC of India.

2013-2014 আর্থিক বছরে Mr. Ganguly-এর অগ্রিম করের পরিমাণ এবং বিভিন্ন তারিখে প্রদানের পরিমাণ নির্ধারণ করুন। 12

6. কেন্দ্রীয় বিক্রয় কর আইনের বৈশিষ্ট্যগুলি কি ? বিশেষ অর্থনৈতিক অঞ্চল বলতে কি বোঝেন ? 6 + 6
7. কেন্দ্রীয় বিক্রয় কর আইন, 1956 অনুসারে অনিয়মিত ব্যবসায়ী ও ডিলার-এর অর্থ ব্যাখ্যা করুন। 6 + 6
8. কোম্পানীর আয় নির্ধারণে 80 ধারার গুরুত্বপূর্ণ ছাড়গুলি আলোচনা করুন। 12

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[পরের পৃষ্ঠায় দৃষ্টব্য

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বিভাগ — গ

যে-কোনো চারটি প্রশ্নের উত্তর দিন। $6 \times 4 = 24$

9. সর্বোৎকৃষ্ট বিচারভিত্তিক কর নির্ধারণ বলতে কি বোঝেন ? 6
10. আয়ের রিটার্ন কি ? সংশোধিত রিটার্ন কাকে বলে ? 3 + 3
11. মূল্যযুক্ত কর কাকে বলে ? Input Tax এবং Output Tax কি ? 2 + 4
12. স্থায়ী হিসাব নম্বর কি ? কোন্ কোন্ ব্যক্তি এর জন্য আবেদন করতে পারেন ? 3 + 3
13. কর নিকাশী সংশাপত্র কি ? এটি কখন সংগ্রহ করার প্রয়োজন হয় ? 3 + 3
14. কর কাটার জন্য নম্বর কি ? কোন্ ব্যক্তি এই নম্বর সংগ্রহ করবেন ? 3 + 3

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English Version
Group - A

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

1. Mr. P. K. Guha furnishes the following particulars for the year ended on 31.03.2014 :
 - i) Basic Salary Rs. 35,000 per month.
 - ii) Dearness Allowance (forming part of salary) Rs. 15,200 per month.
 - iii) Medical Allowance Rs. 1,200 per month.
 - iv) House Rent Allowance Rs. 6,800 per month.
 - v) A car of 80 cc is provided exclusively for his private use. The running and maintenance expenses of the car amounting Rs. 24,200 are borne by the employer. The cost of such car is Rs. 3,70,000.
 - vi) Own contribution to RPF Rs. 50,000, employer also contributes an equal amount. Interest @ 10% p.a. amounting Rs. 60,000 is credited to this fund on 31.03.2014.
 - vii) He paid life insurance premium of Rs. 65,000 on his own life and Rs. 35,000 on his wife's life.
 - viii) He invested Rs. 70,000 in NSC (VIII issue) during the year.

- ix) He paid professional tax of Rs. 2,400 and income tax of Rs. 42,500.
- x) He lives in his own house. He took a loan of Rs. 10,00,000 from HDFC for the construction of such house on June, 2009. He repaid loan amounting Rs. 3,05,000 (including interest of Rs. 1,75,000) during the year.

Compute his total income and tax liability for the assessment year 2014-2015 of Mr. Guha. 20

2. Mr. Roy is the owner of three houses. The particulars in respect of the houses for the year ended 31.03.2014 are given below :

	House No. 1	House No. 2	House No. 3
Date of completion of construction	31.08.98	31.07.98	31.01.98
How used	Let out	Let out	Occupied for own residence
	Rs.	Rs.	Rs.
Rent Received	9,600	9,600	—
Municipal value	10,000	12,000	16,800
Municipal tax	800	960	1,340
Interest on loan taken for construction of House No. 3	—	—	1,600
Vacancy period	2 months	—	2 months

Compute his income from house property of Mr. Roy for the assessment year 2014-2015. 20

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3. a) Define company according to Income Tax Act, 1961. Classify company.
 b) What do you mean by Tax Deducted at Source (TDS) ?
 c) Describe the cases where tax is deducted at source. 8 + 4 + 8

Group - B

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

4. The following is the Profit & Loss Account of Mr. P Sen for the year ended on 31.03.2014 :

	Rs.		Rs.
To Opening Stock	72,000	By Sales	6,67,900
" Purchase	4,20,000	" Closing Stock	1,08,000
" Wages	50,000	" Discount	9,300
" Repairs	18,000	" Bank interest	7,800
" Salaries	48,000	" Dividend from Indian Co.	8,700
" Insurance	18,000		
" Bad debt	15,000		
" Discount	7,200		
" Reserve for bad debt	12,000		
" Charities & donations	18,000		
" Gifts	10,000		
" Provision for Income tax	8,000		
" Provision for depreciation	12,500		
" Interest on loan	5,700		
" Interest on Capital	7,300		
" Life Insurance Premium	5,400		
" Net Profit	74,600		
	8,01,700		8,01,700

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Additional information :

- a) Repairs include Rs. 7,000 being the cost of addition to office building.
 b) Wages include Rs. 12,000 paid to a labour for installation of a new machinery acquired in May, 2013.
 c) Interest on loan represents interest on money borrowed for the construction of factory shed, the construction of which has not yet started.

Compute income from business of Mr. P Sen for the assessment year 2014-2015. 12

5. Mr. Ganguly has estimated the following taxable incomes for the financial year 2013-2014 :

Rs.

Income from house property	1,70,000
Income from business	3,40,000
Interest from savings bank account	7,500

Mr. Ganguly is handicapped. He has spent Rs. 18,000 on his training and deposited Rs. 32,000 for his maintenance in an approved scheme of LIC of India.

Compute the amount payable as advance tax on prescribed dates during the financial year 2013-2014. 12

6. What are the features of Central Sales Tax ?
What do you mean by Special Economic Zone (SEZ) ? 6 + 6
7. Define Casual Trader and Dealer as per Central Sales Tax Act, 1956. 6 + 6
8. Discuss the important exemptions u/s 80 for the determination of income of a company. 12

Group - C

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

9. What do you mean by Best Judgement Assessment ? 6
10. What is Return of Income ? What is meant by Revised Return ? 3 + 3
11. What is Value Added Tax (VAT) ? What are Input Tax and Output Tax ? 2 + 4
12. What is Permanent Account Number (PAN) ? Who are eligible to apply for PAN ? 3 + 3
13. What is Tax Clearance Certificate ? When is it necessary to collect ? 3 + 3
14. What is Tax Deduction Account Number (TAN) ? Who are eligible to collect this number ? 3 + 3
