

2020
SURENDRANATH LAW COLLEGE
Internal Assessment
Semester : IX
PAPER IV
Subject : TAXATION LAW

Time : 1 Hour

Full marks : 20

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.*

Answer the following questions :

1. Define and discuss the following under the Income Tax Act, 1961: 5×2
 - a. Person and Assessee
 - b. AOP and BOI

 2. How to determine Residential Status of an individual under Income Tax Act? 10
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