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Ref. No.:

Date:

TAXATION LAW

9th SEMESTER

MARKS : 20

INTERNAL EVALUATION

Answer any one question:

1. (a) State a few examples of “Income from other sources” 10
(b) State all the incomes which are entirely exempted from income tax. 10
2. What is “Permanent Account Number”? List out the persons who are liable to apply for allotment of PAN. What are the cases where quoting of PAN is compulsory? 6+8+6
3. Define the term salary according to Income Tax Act. Explain the importance of employer-employee relationship. Distinguish between source of Income and Heads of Income. 8+6+6
4. What are the legal provisions relating to “computation of total income”, “filing of return of income” and “self-assessment”? 7+7+6



SANHITA MUKHERJEE