

**VIDYASAGAR MAHAVIDYALAYA**  
**5<sup>th</sup> SEMESTER EXAMINATION – DECEMBER 2020**  
**TAXATION-II**  
**PAPER CODE: CC 5.2Ch / DSE 5.1A**

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**GROUP - A**

Answer **ANY TWO** questions

( 2 X 20 = 40 )

***QUESTION # 1.***

Find out the amount of advance tax payable by Mr. X on specified dates under the Income Tax Act, 1961 for the financial year 2019-20:

	Rs.
Tax payable ( including cess )	18,540
Tax deducted at source:	
Case 1	13,600
Case 2	3540

***QUESTION # 2.***

Write short notes on:

- a) Belated return of income
- b) Revised return
- c) Defective return
- d) Compulsory return of income

***QUESTION # 3.***

Explain the dual mode of GST as applicable in India.

***QUESTION # 4.***

Explain merits and demerits of GST in respect to Government, Traders & Consumers.

**GROUP - B**

Answer **ANY ONE** question

( 1 X 10 = 10 )

***QUESTION # 5.***

State the differences between direct taxes and indirect taxes.

***QUESTION # 6.***

What is PAN? Mention any two transactions where quoting of PAN is compulsory.

**PLEASE SUBMIT YOUR ANSWER IN THIS MAIL ID:**

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