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Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, October 2015
Career Related First Degree Programme under CBCSS
Commerce and Tax Procedure and Practice
Vocational Course – VII : CX 1571
INCOME TAX ADMINISTRATION
(2013 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** the questions. **Each** question carries **one** mark.

1. Who is an assessing officer ?
 2. Mention any two functions of CBDT.
 3. What do you mean by an appeal as per Income Tax Act ?
 4. What is the provision of Income Tax Act regarding prosecution if the assessee fails to deposit tax deducted at source ?
 5. What constitute 'concealment of income' according to Income Tax Act ?
 6. What do you mean by 'door to door survey' ?
 7. Who can be a member of Appellate Tribunal ?
 8. What is the time limit for appeal to the Commissioner (Appeals) against the order of A.O. ?
 9. What do you mean by 'search and seizure' as per the provisions of Income Tax Act ?
 10. When can a Commissioner of Income Tax revise the order passed by an assessing officer ?
- (10×1=10 Marks)**

P.T.O.



SECTION – B

Answer **any 8** questions in one paragraph. **Each** question carries **two** marks.

11. Enumerate the powers of CBDT.
12. Examine the provisions relating to the application fee for appeal to the Commissioner (Appeals).
13. State the provisions relating to transfer of cases from one assessing officer to another u/s 127 of Income Tax Act.
14. Who can authorize 'seizure' U/S 132 of Income Tax Act ?
15. What is the time limit for appeals to the Commissioner (Appeals) ?
16. What do you mean by 'memorandum of cross objections' in appeals ?
17. Examine the provisions of Income Tax Act relating to the avoidance of repetitive appeal by the assessee ?
18. What are the general provisions of Income Tax Act regarding the quantum of penalty ?
19. Under Income Tax Act, who should be held liable and punished for offence committed by HUF ?
20. What is the punishment for the failure to furnish return of income in due time U/S 139(1) or 142(1) (i) or 148 or 153 A ?
21. Under what circumstances can principal commissioner reduce or waive penalties relating to concealment of income ?
22. Enumerate the rights of Commissioner (Appeals). **(8×2=16 Marks)**

SECTION – C

Answer **any 6** questions. **Each** shall **not** exceed **120** words. **Each** question carries **four** marks.

23. Examine the circumstances under which the Principal Commissioner cannot revise the orders of assessing officer ?
24. Enumerate the procedure in an appeal u/s 250.



25. Distinguish between 'revision' and 'rectification' of an order.
26. What are the objectives of conducting income tax survey ?
27. State the provisions relating to appeal to supreme court ?
28. What are the powers of settlement commission ?
29. Which are the orders appealable to the tribunal ?
30. Who is an ITO ? What are his powers ?
31. What do you mean by 'Advance Ruling' ? State the provisions relating to applying for 'Advance Ruling' ? **(6×4=24 Marks)**

SECTION – D

Answer **any 2** questions (essay type). **Each** question carries **15** marks.

32. Write notes on :
 - i) Director-General of Income tax
 - ii) Joint commissioner of income tax, and
 - iii) Jurisdiction of income tax authorities.
 33. What are the powers of income tax officials relating to search and seizure ?
 34. Describe how the Income Tax Appellate Tribunal is constituted and discuss its functions.
 35. State briefly the circumstances, under Income Tax Act, leading to penalty. **(2×15=30 Marks)**
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