



(Pages : 3)

F – 2623

Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2018**  
**Career Related First Degree Programme under CBCSS**  
**Group 2(a) : Commerce and Tax Procedure and Practice**  
**Vocational Course VII : CX 1571**  
**INCOME TAX ADMINISTRATION**  
**(2013 Admn. Onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer **all** questions. **Each** question carries 1 mark.

1. What is TDS ?
  2. Who is a tax recovery officer ?
  3. Describe the 'apex authority' of Income Tax Act.
  4. List out the various offices under DG of Income Tax Act.
  5. What is mean by 'NTT' ?
  6. Who can issue authority for search and seizure and to whom ?
  7. Describe penalty for failure to furnish statement of TDS.
  8. What is mean by search ?
  9. What do you understand by the term 'DGIT' ?
  10. Explain revision.
- (10×1=10 Marks)**

P.T.O.



## SECTION – B

Answer **any eight** questions. **Each** question carries **2** marks.

11. Describe in brief the appointment of Income Tax authorities.
12. Describe “memorandum of cross objections.”
13. What is mean by ‘survey’ under Income Tax Act ?
14. Explain in brief ‘Appeal to Supreme Court’.
15. Give any two defaults lead to penalty’.
16. Write down any two rights of Commissioner (appeals).
17. Describe conditions to be satisfied for imposing penalty.
18. Explain “Hearing and decision by High Court”.
19. Describe two offences under Income Tax Act.
20. How to deal with offences of companies ?
21. Describe penalty for fortune to comply with Provisions of Sec. 139 A.
22. What is mean by undisclosed income ?

**(8x2=16 Marks)**

## SECTION – C

Answer **any six** questions. **Each** question carries **4** marks.

23. Explain ‘power of Principal Commissioner to waive penalty’.
24. Describe provision regarding Section 272 A.



25. State briefly the procedure of an appeal to the Commissioner.
26. What are the purposes of conducting Income Tax Surveys ?
27. Which are the authorities competent to search and seizure ?
28. Describe any four powers of NTT.
29. List out fee for filing appeal.
30. Explain revision by Commissioner.
31. What are the different types of revisions ?

**(6×4=24 Marks)**

#### SECTION – D

Answer **any two** questions. **Each** question carries **15** marks.

32. Explain general powers of Income Tax Authorities.
33. What are the provisions regarding survey under Income Tax Act.
34. For what offences a person can be prosecuted under Income Tax Act and what are the punishments provided for such offences ? (any fifteen)
35. Describe in detail provisions regarding appeal to Commissioner.

**(2×15=30 Marks)**

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