

(Pages : 4)

M – 1866

Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2021

Career Related First Degree Programme under CBCSS

Group 2(a) Commerce and Tax procedure and Practice

Vocational Course VII

CX 1571: INCOME TAX ADMINISTRATION

(2018 & 2019 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions in **one** or **two** sentences each.
Each question carries 1 mark.

1. Who is an assessing officer?
2. What is CBDT?
3. Who is a tax recovery officer?
4. Who appoints the income tax authorities?
5. What comprises the CBDT?
6. How does the government collect income tax?
7. Who is the head of income tax department of India?

P.T.O.

8. What is penalty?
9. What is prosecution?
10. What is appeal?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in not exceeding one paragraph each.

Each question carries **2** marks.

11. Who is the head of CBDT?
12. What is the minimum and maximum penalty leviable?
13. Who is liable to be prosecuted?
14. When public servant liable to be prosecuted?
15. Who is punishable in case of offence by Hindu Undivided Family?
16. What do you mean by immunity from prosecution?
17. What is disposal of appeal?
18. Who is an Appellant?
19. Who is Defendant / Respondent?
20. What are the various appellate authorities under income tax act?
21. What do you mean by revision of income tax?
22. What is appellate tribunal in income tax?
23. What is the time limit for presenting an appeal?

24. What do you mean by pre -deposit of tax in case of appeal?
25. Who is to sign the form of appeal?
26. What do you mean by submission of paper book?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions is not exceeding 120 words each.
Each questions carries **4** marks.

27. What are the powers of income tax commissioners?
28. Explain the power to income tax officers?
29. How is the jurisdiction of a tax authority defined?
30. What are the functions of Income Tax Authorities?
31. State the circumstances under which an income tax order get revise.
32. What are the functions of Joint Commissioners?
33. Explain the functions of CBDT?
34. What are the events in which penalties can be imposed?
35. What are the orders against which an appeal can be filed?
36. State the functions of the ITAT.
37. What is the difference between search and seizure-from income tax perspective?
38. Discuss the procedure to be followed in revision proceedings..

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding 4 pages each.
Each question carries **15** marks.

39. Discuss the powers of Income Tax Authorities.
40. What are the different income tax authorities?
41. What do you mean by settlement commission? Discuss their powers to settle disputes.
42. What are the offences punishable under the income tax act?
43. What is revision? Explain Procedure for Revision of Income Tax Order.
44. Explain various types of penalties imposed under Income Tax Act.

(2 × 15 = 30 Marks)