

DR.MPS MEMORIAL COLLEGE OF BUSINESS STUDIES, AGRA

QUESTIONS BANK

CLASS- BBA 4th SEMESTER

SUBJECT – TAXATION LAW (BBA 405)

THEORY

Unit -1

Ques -1 Explain in detail about Income Tax Act, 1961? Also explain its characteristic and their features?

Ques- 2 Explain the following income tax concepts:-

- Income
- Assessee
- Assessment Year
- Pervious Year
- Gross Total Income
- Total Income
- Agriculture Income
- Causal Income
- Tax Avasion
- Tax Avoidance
- Tax Planning

Ques – 3 Explain in detail about Residential Status and Tax Liability? Explain their Basic as well as Additional conditions?

Unit – 2

Ques – 4 what is salary? Explain allowances and Perquisites? Mention any 10 allowances and perquisites?

Unit – 4

Ques – 5 what is Goods and Services Tax? Explain Types of GST?

Ques – 6 Explain in details about the registration process of GST?

NUMERICALS (SIMPLE NUMERICALS)

- Income From Salary
- Income From House Property
- Income From Business And Profession
- Income From Capital Gain
- Income From Other Sources
- Gross Total Income
- Residential Status And Tax Liability
- Agriculture Income