

Total Page - 2

UG/3rd Sem/ACCFIN(H)/Pr/19

2019

UG 3rd Semester (Honours) Examination

**ACCOUNTING & FINANCE**

Paper - C6P

[Practical]

Set - I

(Income Tax Law & Practice)

Full Marks : 20

Time : 3 Hours

*The figures in the margin indicate full marks.  
Candidates are required to give their answers  
in their own words as far as practicable.*

1. Answer the following questions : 15
- (a) Mr. M. Roy (aged 49 years) is employed in a Central Govt. Concern, he furnishes the following particulars for the previous year 2018-19.
- (i) Basic Salary Rs. 8000 per month
  - (ii) D.A @ 100% of basic.

[ Turn Over ]

- (iii) Medical Allowance Rs. 700 P.M.
- (iv) He earned interest from fixed deposit Rs. 100000.
- (v) He also earned interest from saving account Rs. 15000.
- (vi) He paid Rs. 150000 for HBL (principal Rs. 100000 and interest Rs. 50000)
- (vii) He contributed to RPF Rs. 6000 P. M.
- (viii) He paid LIC premium on his own life Rs. 50000.
- (ix) He paid medical insurance premium by cheque for his own life Rs. 30000.
- (x) He paid professional tax Rs. 200 P. M.

Compute his total income and submit ITR-1 through online (e-return). 10

- (b) How would you pay self-Assessment tax (SAT) for your own through online mode. 5

Note Book - 2 Marks

Viva-Voce - 03 Marks

---

2019

UG 3rd Semester (Honours) Examination

**ACCOUNTING & FINANCE**

Paper - C6P

[Practical]

Set - II

(Preparation of Return of Income)

Full Marks : 20

Time : 3 Hours

*The figures in the margin indicate full marks.  
Candidates are required to give their answers  
in their own words as far as practicable.*

1. Answer the following questions : 15

Download ITR-I in Excel/Java utility from the website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) and enter the following data relating to FY-2-18-19.

Name of the Assessee : Sourav Ganguly

PAN : AIXDG 9537H

DOB : 15-03-1972

[ Turn Over ]

Address : 40/3A Sarat Bose Road. Kolkata - 700  
036

Aadhar : 4393 4471 3642

Father's Name : M. C. Ganguly

Income from Salary : 885670

Professional Tax paid : 2400

LIC premium paid : 88850

Contribution to PF : 12700

Contribution to PPF : 60,000

Contribution to National Pension Scheme - SBI :  
4300

Medical Insurance premium : 19800

(Self and Family Non Senior Citizen)

Preventive Healthcheck up : 5000

Medical Expenditure : 14400

(Parents - Senior Citizen)

Repayment of Housing Loan

— Principal : 48700

— Interest : 129800

Accrued Interest and Fixed Deposit : 57800

[TAN : RCHMOO 731E, Amount paid 57800,  
TDS 5780]

Honorarium Received 3800

Bank A/C Details

SBI, IFSC - SBIN 0000192  
A/C No. 226400003946

**Details of Tax**

Company : TVS Motors PVI CTO

Tan : CALPS 4496N

Amount paid/credited : 885670

TDS : 108700

Advance Tax paid : 11900

BSR Cod : 3341331

Date of payment 12-3-2019

Challan No. : 4631

[ Turn Over ]

**Required :**

- (i) Show the process of importing personal details from weblite.
  - (ii) Validate all the sheets.
  - (iii) Run compute Tax option.
  - (iv) Generate XML. file
  - (v) Same XML file
  - (vi) Show the process of uploading the file using AADHAAR OTP verification for the AY 2019-20.
- 15

Note Book - 2 Marks

Viva-Voce 3 Marks

---