

**M.Com. 2nd Semester Examination, 2023**

**COMMERCE**

**[ Practical ]**

**PAPER – COM-295.2**

*Full Marks : 25*

*Time : 2 hours*

**Answer all questions**

*The figures in the right hand margin indicate marks*

*Candidates are required to give their answers in their own words as far as practicable*

1. Show the process of E-filing of Tax Return of a salaried person using notional data as required by the system. 10

2. Create a Company in TALLY Accounting package and enter the following Pay roll information for the month of January, 2023 :

<u>Employee</u>	<u>Designation</u>	<u>Department</u>	<u>DOJ</u>	<u>Age</u>	<u>Sex</u>
K. Ghosh	Professor	Commerce	2.5.1999	44	Male
R. Roy	Associate	Economics	1.8.2004	38	Male
D. Mondal	Assistant	History	1.2.2014	26	Female

<u>Basic(Rs.)</u>	<u>DA(Rs.)</u>	<u>HRA(Rs.)</u>	<u>MA(Rs.)</u>
90,000	55% of basic	12% of basic Plus	500 for all
70,000	For all employees	DA for all employees	employees
35,500			

<u>P.Tax (Rs.)</u>	<u>P.F.</u>	<u>Banker</u>	<u>A/C No.</u>
2% of gross			
pay for all	8.33% of basic	SBI, Garia br.	17450100000742
Employees	for all employees	UBI, B.U. br.	17460100000821
		UCO, VU br.	17480100000814

( 3 )

<u>TDS (Rs.)</u>	<u>Days eligible for payment</u>	<u>Holiday/s</u>	<u>Leave with pay (days)</u>	<u>Leave without pay</u>
5000	30	1	3	—
2000	28	1	2	2
3000	29	1	4	1

Display the Payslip with the attendance record for the month of January, 2023. 10

[ Viva-voce : 05 Marks]

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