

**NEW**

**2018**

**Part II 3-Tier**

**DIRECT AND INDIRECT TAX**

**PAPER—AH5**

**(Honours)**

*Full Marks : 100*

*Time : 4 Hours*

*The figures in the right-hand margin indicate full marks.*

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

*Illustrate the answers wherever necessary.*

**( Direct Tax )**

**[Marks : 62]**

1. Answer any two questions : 2×4
- (a) Mention four incomes which do not form part of the total income under the Income Tax Act, 1961. 4

*(Turn Over)*

- (b) Mr. Bera retired on March 9, 2017 from a private company after completion of 32 years and 10 months of service. He was entitled to 25 days leave from each completed year of service. He availed 10 months leave during his service life. His basic pay was ₹ 25,000 per month from April 1, 2012 and DA @ 70% of basic pay. he received ₹ 4,00,000 from leave encashment. Find out the leave salary to be taxed for the assessment year 2017-18.

- (c) The information given below relates to Hero Ltd.

	<i>Machinery</i> ₹	<i>Motor Car</i> ₹
W.D.V on April 1, 2016	3,00,000	1,50,000
Purchase during 2016-17	1,00,000	75,000
Sale during 2016-17	50,000	2,50,000
Rate of Depreciation	15%	15%

Other Information :

Purchase of machinery includes one machine costing ₹ 40,000 purchased on November 7, 2016.

Calculate depreciation admissible or capital gains, if any, for the assessment year 2017-18. 4

- (d) From the following information calculate the amount of deduction Under Section 80G.

- (i) Donation to University of Calcutta ₹10,000.
- (ii) Donation to National Defence Fund ₹12,000.
- (iii) Donation to Prime Minister's National Relief Fund ₹15,000.
- (iv) Donation to Jawaharlal Nehru Memorial Fund ₹15,000.
- (v) Donation to an approved local authority for promoting family planning ₹ 8,000.

The total income of the assessee for the previous year without considering deduction Under Section 80G is ₹3,00,000.

2. Answer any *three* questions : 3×8

(a) (i) Give some examples of perquisite which are not taxable.

(ii) Mr. Ganguly is employed in a private concern in Delhi. His cash emoluments during the previous year 2016-17 are : Basic Salary ₹ 40,000 per month, DA (forming Part of Salary) @ 80% on basic. Children education allowance ₹ 1000 per month per child for one child, Incentive ₹ 2000 per month.

He is provided with a rent-free furnished accommodation in Delhi with T.V., Gas Oven and House hold furniture costing ₹ 40,000, ₹ 10,000 and ₹ 80,000 respectively.

Determine the value of perquisite in respect of rent-free furnished accommodation for the assessment year 2017-18 if—

- i. The accommodation is owned by the employer.
- ii. The accommodation is taken on hire by the employer at the rent of ₹ 10,000 per month.

3+5

(b) Mr. Jogesh attain the age of 66 years on October 26, 2016. From the following information compute total income and tax payable by him relating to the previous year 2016-17.

- (i) Pension ₹ 39,000 per month
- (ii) Dividend from TATA STEEL ₹ 25,000
- (iii) Dividend from ZINCO Telecommunication (a foreign company) ₹ 60,000.
- (iv) Agricultural income from Bangladesh ₹ 70,000.
- (v) Interest from bank deposit ₹ 1,20,000.
- (vi) Winning from lottery (net) ₹ 34,550 (Tax deducted at source @ 30.9%).
- (vii) Interest from Govt. Securities ₹ 50,000 and from Saving bank A/c ₹ 11,000.

Mr. Jogesh has made the following payments during the previous year 2016-17 :

- i. LIC Premium ₹ 30,000.
- ii. Mediciclaim Premium ₹ 15,000.

iii. Paid ₹ 25,000 to Ram Krishna Mission.

iv. Incurred ₹ 45,000 for treatment of dependent Father aged 82 years old suffering from cancer.

(c) (i) Write a short note on "Profit in lieu of Salary."

(ii) Mr. Rajib after serving 23 years and 7 months of service in a Private Concern in Kolkata, retires on December 31, 2016 and receives gratuity of ₹ 3,80,000. His basic salary and DA at the time of retirement was ₹ 20,000 and ₹ 10,000 (50% of basic) per month respectively. His annual increment of salary of ₹ 1000 per month fell due on 1st April each year. Calculate the taxable amount of gratuity of Rajib. 3+5

(d) Mr Barman purchased 2000 share of Reliance Ltd. at ₹ 200 per share on 12-4-2012. He received 500 shares as bonus share from the Company on 25-5-2014. He again purchase 600 shares on 18-7-2015 at ₹ 350 per share, brokerage paid ₹ 1.50 share. He again received 150 bonus share on 13-5-2016. He sold all the shares on 13-3-2017 at ₹ 490 per share. Brokerage paid ₹ 0.75 per share and Security Transaction Tax Paid @ 1% on sale value.

You are required to calculate capital gain of Mr. Barman assuming that all the transactions are took place in a recognised stock exchange.

[CII : 2011-12 : 785, 2012-13 : 852, 2014-15 : 1024,  
2015-16 : 1081, 2016-17: 1125] 8

- (e) (i) What do you mean by self-Assessment tax ?  
 (ii) When advance tax is payable ? Write down the schedule of payment of advance tax of non-corporate assessee and corporate assessee.

2+2+4

3. Answer any two questions : 2×15

(a) The following are the particulars of income of Mr. Ganguly, an Indian resident, for the year-ended 31.3.2017.

- (i) Basic salary (after deduction of tax ₹ 4,000 per month) ₹ 8,48,000 P.A.  
 (ii) Dearness Allowance ₹ 10,000 per month.  
 (iii) Medical Allowance ₹ 20,000 (actual expenditure ₹ 12,800) P.A. and travelling allowance ₹ 18,000 P.A.  
 (iv) Commission @ 2% on sales achieved by him. During the Previous Year 2016-17, sales achieved by him amounted to ₹ 8,00,000.  
 (v) He and his employer both contributed Provident Fund @ 14% of Basic + D.A. Interest credited to PPF @ 13% was ₹ 18,600.  
 (vi) House Rent Allowance received ₹ 12,000 per month. (Actual rent paid in Contai ₹ 8,500 per month)

- (vii) He is provided with a motor Car of 800 cc both for official and private purpose free of cost.
- (viii) During the previous year, he spent ₹ 18,000 for medical treatment of himself in an unrecognised nursing home and his employer reimbursed the entire amount.
- (ix) He paid Professional Tax @ ₹ 200 per month.
- (x) During the year he received interest from saving bank A/c of PNB ₹ 14,000 and Post Office savings account ₹ 5,500.

Accrued interest on NSC ₹ 18,000, Interest from PPF ₹ 11,000. Accrued interest on Fixed Deposit ₹ 8,000.

- (xi) During the previous year 2016-17 he deposited the following :

Contribution to PPF ₹ 40,000, LIC Premium paid ₹ 80,000

Repayment of house building loan from PNB ₹ 1,66,000 (including interest ₹ 1,09,000).

Your are required to compute total income of Mr. Ganguly and his tax liability for the Assessment Year 2017-18.

15

- (b) Mr. Ghosh, owner of three houses in Mumbai, furnished the following information. Compute his income from house property for the Assessment Year 2017-18.

	House 1 (Let out) ₹	House 2 (Self occupied) ₹	House 3 (Self occupied) ₹
Standard Rent	38,400	60,000	—
Net municipal value	36,000	63,000	54,000
Fair rent	45,000	66,000	50,000
Rent received	40,000	—	—
Repairs	—	5,000	2,000
Municipal tax @10%	80% unpaid	Fully paid	20% unpaid
Interest on loan taken for the repair of the house	3,000	6,000	9,000
Vacancy period	2 months	—	—
Recovery of unrealised rent	9,000	—	—
(Previously allowed in 2013-14) collection charges	5,000	—	—

You are also required to calculate the tax payable for the Assessment Year 2017-18. 15

- (c) From the following Profit and Loss A/c of Mr. Arup Das for the year end 31st March, 2017, find out his total income.



## Profit and Loss A/c for the year ended 31-3-17

	Rs.		Rs.
To Office Expenses	1,43,700	By Current Profit	4,80,350
" General charges	39,900	" Interest on	
" Interest on Loan	4,800	Govt. Securities	16,600
" Interest on Capital	10,800	" Discount	3,650
" Fine paid to Excise Department	5,000	" Share of profit from a	
" Reserve for Bad Debt	10,000	Partnership Firm	11,400
" "Bad Debt	8,300	" Dividend from	
" Audit Fees	3,000	Indian Company	6,000
" Income Tax	17,600		
" Rent	20,300		
" Charity and Donation	4,850		
" Building Construct- tion (Office)	15,000		
" Depreciation	15,000		
" Sales Tax	20,000		
" Loss on sale of Motor Car	30,000		
" Net Profit	1,66,000		
	5,18,000		5,18,000

**Additional Information :**

- (i) Rent include ₹ 6,000 in respect of the rent of office building belonging to the proprietor himself.
  - (ii) General charges include 35,000 towards purchase of new furniture for office.
  - (iii) Depreciation allowable as per I.T. rules worth out of ₹ 35,500.
  - (iv) Office expenses include ₹ 5000 paid towards Life Insurance Premium of Mr. Das.
  - (v) Office expenses include ₹ 2500 paid towards legal charges for infraction of custom law.
  - (vi) Gross profit has been received after over valuation of clearing stock at ₹ 3,20,000 by 10% of it's original cost.
- (d) (i) When income of the previous year is taxed in the same year ?
- (ii) Mt. Hog, a foreign national, came to India to join in an Indian Company on June, 1, 2016 but returned back to his native land on December, 31 2016. Determine his residential status for the assessment year 2017-18.
  - (iii) State the provision of section 87A in respect of rebate of Income tax.

- (iv) Mrs. S. Roy, a widow of a Govt. Servant receiver Family Pension of ₹17,300 per month and D.A. @ 35% on the basic Pension. Discuss the taxability of Income for the assessment 2017-18.

4+4+3+4

**(Indirect Tax)**

[Marks : 28]

4. Answer any *three* questions : 3×4
- (a) Distinguish between Sales Tax and Value Added Tax (VAT). 4
- (b) Write a short note on CENVAT credit in excise duty. 4
- (c) From the following information calculate VAT payable.
- Purchase @ 5% ₹ 4,40,000 (Including VAT)
- Purchase @ 14.5% ₹ 3,80,000 (Excluding VAT)
- Purchase return @5% ₹ 30,000 (Excluding VAT)
- Sales @ 5% ₹ 6,80,000 (Excluding VAT)
- Sales @ 14.5% ₹ 4,90,000 (Excluding VAT)
- Sales return @ 5% ₹ 25,000 (Excluding VAT)
- (d) A registered dealer in West Bengal make the following inter-state transactions :
- (i) Sale to a registered dealer in Jharkhand ₹ 1,50,000.

- (ii) Sale to a unregistered dealer in Delhi ₹ 75,000.  
 (iii) Sale to a registered dealer in Bihar ₹ 50,000  
 (Dealer is unable to issue C Form).

What will be CST rate applicable and amount of CST payable if the local tax rate is 14.5%.

- (e) (i) Write a short note on goods according to WBVAT, 2003.  
 (ii) What is the schedule rate of VAT in case of goods under Schedule A and Schedule AA ? 2+2  
 (iii) Write down the advantages of VAT system. 4

5. Answer any two questions. 2×8

- (a) JP Traders is a dealer registered under the West Bengal VAT Act. During the month of June, 2016, dealer has made in the following sales :

	₹
Aggregate sales excluding VAT	9,95,000
Sale of goods on which tax is paid on MRP basis	1,05,000
Sales of Schedule A goods	60,000
Sales of Schedule AA goods	40,000
Inter-state sales to Mumbai	1,10,000
Sales in the course of export	65,000
Sale through auctioneers	15,000
Sale through agent	30,000
Sales return within six months	35,000
Sales return of goods sold in October, 2015	45,000

You are required to compute taxable turnover under WBVAT Act.

- (b) (i) Mention the rate of service tax applicable in the Financial year 2016-17.
- (ii) What are the due dates of payment of service tax ?
- (iii) What are the due dates for submission of service tax return ? Also mention the form no applicable for this purpose. 2+3+3
- (c) Define "Excisable goods" and "Wholesale Dealer" as per Central Excise Act, 1944. 4+4
- (d) Khadims, a registered dealer in WB, makes the following purchases and sales during the month of Jan, 2017.

<u>Purchases :</u>	₹
Leather Shoes (VAT rate @ 14.5%)	6,00,000
Leather Bags (VAT rate @ 5%)	2,60,000
Socks (VAT rate @ 5%)	80,000
Office Stationery (VAT rate @ 5%)	40,000

<u>Sales :</u>	
Leather Shoes	9,10,000
Leather Bags	3,80,000
Socks	1,30,000

Sale of leather shoes worth ₹ 35,000 were returned within 6 months. Leather shoes worth ₹ 10,000 were

destroyed and leather bags worth ₹ 2000 were taken by the proprietor of Khadims for personal use.

Calculate net tax payable by Khadims for the month of Jan, 2017 assuming that all the sales and purchases are of exclusive of VAT. 8

**[Internal assessment — 10 Marks]**

## বঙ্গানুবাদ

দক্ষিণ প্রান্তস্থ সংখ্যাগুলি প্রসঙ্গমান নির্দেশক।

পরীক্ষার্থীদের যথাসম্ভব নিজের ভাষায় উত্তর দেওয়া প্রয়োজন।

প্রত্যক্ষ কর

[পূর্ণমান : ৬২]

১। যে কোন দুটি প্রশ্নের উত্তর দাও :

২×৪

(ক) চারটি আয়ের উল্লেখ কর যেগুলি আয়কর আইন ১৯৬১ অনুযায়ী করযোগ্য আয়ের আওতায় আসে না। 8

(খ) Mr. Bera retired on March 9, 2017 from a private company after completion of 32 years and 10 months of service. He was entitled to 25 days leave from each completed year of service. He availed 10 months leave

during his service life. His basic pay was ₹ 25,000 per month from April 1, 2012 and DA @ 70% of basic pay. he received ₹ 4,00,000 from leave encashment. Find out the leave salary to be taxed for the assessment year 2017-18. 8

(গ) The information given below relates to Hero Ltd.

	<i>Machinery</i>	<i>Motor Car</i>
	₹	₹
W.D.V on April 1, 2016	3,00,000	1,50,000
Purchase during 2016-17	1,00,000	75,000
Sale during 2016-17	50,000	2,50,000
Rate of Depreciation	15%	15%

Other Information :

Purchase of machinery includes one machine costing ₹ 40,000 purchased on November 7, 2016.

Calculate depreciation admissible or capital gains, if any, for the assessment year 2017-18. 8

(ঘ) নিম্নলিখিত তথ্য থেকে ৮০-জি ধারায় মোট ছাড়ের পরিমাণ নির্ণয় কর:

- (i) Donation to University of Calcutta ₹10,000.
- (ii) Donation to National Defence Fund ₹12,000.
- (iii) *Donation to Prime Minister's National Relief Fund* ₹15,000.

(iv) Donation to Jawaharlal Nehru Memorial Fund ₹15,000.

(v) Donation to an approved local authority for promoting family planning ₹ 8,000.

The total income of the assessee for the previous year without considering deduction Under Section 80G is ₹3,00,000.

২। যে কোন তিনটি প্রশ্নের উত্তর দাও :

৩×৮

(ক) (i) কয়েকটি অ-নগদ সুবিধার কথা উল্লেখ কর যেগুলি করযোগ্য নয়।

(ii) Mr. Ganguly is employed in a private concern in Delhi. His cash emoluments during the previous year 2016-17 are : Basic Salary ₹ 40,000 per month, DA (forming Part of Salary) @ 80% on basic. Children education allowance ₹ 1000 per month per child for one child, Incentive ₹ 2000 per month.

He is provided with a rent-free furnished accommodation in Delhi with T.V., Gas Oven and House hold furniture costing ₹ 40,000, ₹ 10,000 and ₹ 80,000 respectively.

Determine the value of perquisite in respect of rent-free furnished accommodation for the assessment year 2017-18 if—



- i. The accommodation is owned by the employer.
- ii. The accommodation is taken on hire by the employer at the rent of ₹ 10,000 per month.

৩+৫

(খ) মি. যোগেশ অক্টোবর ২৬, ২০১৬-তে ৬৬ বছর বয়স পূর্ণ করে।  
নিম্নের তথ্য থেকে তার ২০১৬-১৭ পূর্ববর্তী বছরের জন্য মোট আয়  
এবং কর প্রদানের পরিমাণ নির্ণয় কর :

- (i) Pension ₹ 39,000 per month
- (ii) Dividend from TATA STEEL ₹ 25,000
- (iii) Dividend from ZINCO Telecommunication (a foreign company) ₹ 60,000.
- (iv) Agricultural income from Bangladesh ₹ 70,000.
- (v) Interest from bank deposit ₹ 1,20,000.
- (vi) Winning from lottery (net) ₹ 34,550 (Tax deducted at source @ 30.9%).
- (vii) Interest from Govt. Securities ₹ 50,000 and from Saving bank A/c ₹ 11,000.

Mr. Jogesh has made the following payments during the previous year 2016-17 :

- i. LIC Premium ₹ 30,000.
- ii. Mediciclaim Premium ₹ 15,000.
- iii. Paid ₹ 25,000 to Ram Krishna Mission.

iv. Incurred ₹ 45,000 for treatment of dependent Father aged 82 years old suffering from cancer.

(গ) (i) "Profit in lieu of salary" এর উপর একটি সংক্ষিপ্ত টীকা লেখ।

(ii) Mr. Rajib after serving 23 years and 7 months of service in a Private Concern in Kolkata, retires on December 31, 2016 and receives gratuity of ₹ 3,80,000. His basic salary and DA at the time of retirement was ₹ 20,000 and ₹ 10,000 (50% of basic) per month respectively. His annual increment of salary of ₹ 1000 per month fell due on 1st April each year. Calculate the taxable amount of gratuity of Rajib.

(ঘ) Mr Barman purchased 2000 share of Reliance Ltd. at ₹ 200 per share on 12-4-2012. He received 500 shares as bonus share from the Company on 25-5-2014. He again purchase 600 shares on 18-7-2015 at ₹ 350 per share, brokerage paid ₹ 1.50 share. He again received 150 bonus share on 13-5-2016. He sold all the shares on 13-3-2017 at ₹ 490 per share. Brokerage paid ₹ 0.75 per share and Security Transaction Tax Paid @ 1% on sale value.

You are required to calculate capital gain of Mr. Barman assuming that all the transactions are took place in a recognised stock exchange.

[CII : 2011-12 : 785, 2012-13 : 852, 2014-15 : 1024,  
2015-16 : 1081, 2016-17: 1125] 8

- (ঙ) (i) 'স্ব-নির্ধারিত কর' বলতে কি বোঝ ?  
(ii) অগ্রিম কর কখন প্রদান করতে হয়?

একজন অ-কোম্পানী এবং একজন কোম্পানী করদাতার ক্ষেত্রে  
অগ্রিম কর প্রদানের সময়সীমাগুলি উল্লেখ কর। ২+(২+৪)

৩। যে কোন দুটি প্রশ্নের উত্তর দাও : ২×১৫

(ক) মি. গাঙ্গুলি, একজন ভারতীয় আবাসিক-এর ৩১-৩-২০১৭ বৎসরান্তের  
নিরিখে নিম্নের তথ্যগুলি দেওয়া হল—

- (i) Basic salary (after deduction of tax ₹ 4,000 per month) ₹ 8,48,000 P.A.  
(ii) Dearness Allowance ₹ 10,000 per month.  
(iii) Medical Allowance ₹ 20,000 (actual expenditure ₹ 12,800) P.A. and travelling allowance ₹ 18,000 P.A.  
(iv) Commission @ 2% on sales achieved by him. During the Previous Year 2016-17, sales achieved by him amounted to ₹ 8,00,000.

- (v) He and his employer both contributed Provident Fund @ 14% of Basic + D.A. Interest credited to PPF @ 13% was ₹ 18,600.
- (vi) House Rent Allowance received ₹ 12,000 per month. (Actual rent paid in Contai ₹ 8,500 per month)
- (vii) He is provided with a motor Car of 800 cc both for official and private purpose free of cost.
- (viii) During the previous year, he spent ₹ 18,000 for medical treatment of himself in an unrecognised nursing home and his employer reimbursed the entire amount.
- (ix) He paid Professional Tax @ ₹ 200 per month.
- (x) During the year he received interest from saving bank A/c of PNB ₹ 14,000 and Post Office savings account ₹ 5,500.

Accrued interest on NSC ₹ 18,000, Interest from PPF ₹ 11,000. Accrued interest on Fixed Deposit ₹ 8,000.

- (xi) During the previous year 2016-17 he deposited the following :

Contribution to PPF ₹ 40,000, LIC Premium paid ₹ 80,000

Repayment of house building loan from PNB ₹ 1,66,000 (including interest ₹ 1,09,000).

২০১৭-১৮ নির্ধারণ বৎসরের জন্য মি. গাঙ্গুলির করযোগ্য আয় এবং প্রদেয় করের পরিমাণ নির্ধারণ কর।

১৫

(খ) মি. ঘোষ, যিনি তিনটি বাড়ির মালিক, নিম্নের তথ্যাবলী প্রদর্শন করেছেন।

২০১৭-১৮ নির্ধারণ বছরের জন্য তার গৃহসম্পত্তি থেকে আয়ের পরিমাণ এবং প্রদেয় করের পরিমাণ নির্ধারণ কর—

	House 1 (Let out) ₹	House 2 (Self occupied) ₹	House 3 (Self occupied) ₹
Standard Rent	38,400	60,000	—
Net municipal value	36,000	63,000	54,000
Fair rent	45,000	66,000	50,000
Rent received	40,000	—	—
Repairs	—	5,000	2,000
Municipal tax @10%	80% unpaid	Fully paid	20% unpaid
Interest on loan taken for the repair of the house	3,000	6,000	9,000
Vacancy period	2 months	—	—
Recovery of unrealised rent	9,000	—	—
(Previously allowed in 2013-14) collection charges	5,000	—	—

(গ) মি. অরুণ দাসের ৩১-মার্চ ২০১৭ বৎসরান্তের জন্য লাভ-ক্ষতির হিসাব নিম্নে দেওয়া হল। মি. অরুণ দাসের মোট আয় নির্ণয় কর।

Profit and Loss A/c for the year ended 31-3-17

	Rs.		Rs.
To Office Expenses	1,43,700	By Current Profit	4,80,350
" General charges	39,900	" Interest on	
" Interest on Loan	4,800	Govt. Securities	16,600
" Interest on Capital	10,800	" Discount	3,650
" Fine paid to		" Share of profit	
Excise Department	5,000	from a	
" Reserve for Bad Debt	10,000	Partnership Firm	11,400
"Bad Debt	8,300	" Dividend from	
" Audit Fees	3,000	Indian Company	6,000
" Income Tax	17,600		
" Rent	20,300		
" Charity and Donation	4,850		
" Building Construct-			
tion (Office)	15,000		
" Depreciation	15,000		
" Sales Tax	20,000		
" Loss on sale of			
Motor Car	30,000		
" Net Profit	1,66,000		
	5,18,000		5,18,000

**Additional Information :**

- (i) Rent include ₹ 6,000 in respect of the rent of office building belonging to the proprietor himself.
  - (ii) General charges include 35,000 towards purchase of new furniture for office.
  - (iii) Depreciation allowable as per I.T. rules worth out of ₹ 35,500.
  - (iv) Office expenses include ₹ 5000 paid towards Life Insurance Premium of Mr. Das.
  - (v) Office expenses include ₹ 2500 paid towards legal charges for infraction of custom law.
  - (vi) Gross profit has been received after over valuation of clearing stock at ₹ 3,20,000 by 10% of it's original cost. ১৫
- (ঘ) (i) কোন ক্ষেত্রে পূর্ববর্তী বছর থেকে আয় সেই বছরেই করযোগ্য হয়ে থাকে ?
- (ii) Mt. Hog, a foreign national, came to India to join in an Indian Company on June, 1, 2016 but returned back to his native land on December, 31 2016. Determine his residential status for the assessment year 2017-18.

- (iii) ৮৭-এ ধারা অনুযায়ী আয়কর ছাড়ের নিয়মাবলী উল্লেখ কর।
- (iv) Mrs. S. Roy, a widow of a Govt. Servant receiver Family Pension of ₹17,300 per month and D.A. @ 35% on the basic Pension. Discuss the taxability of Income for the assessment 2017-18.

8+8+৩+8

পরোক্ষ কর

[পূর্ণমান : ২৮]

8। যে কোন তিনটি প্রশ্নের উত্তর দাও :

৩×৪

- (ক) বিক্রয় কর ও VAT (মূল্যযুক্ত কর)-এর পার্থক্য বর্ণনা কর।
- (খ) টীকা লেখ : উৎপাদন শৃঙ্খলে কেন্দ্রীয় মূল্যযুক্ত কর ছাড়
- (গ) নিচের তথ্য থেকে মূল্যযুক্ত কর নির্ণয় কর :

Purchase @ 5% ₹ 4,40,000 (Including VAT)

Purchase @ 14.5% ₹ 3,80,000 (Excluding VAT)

Purchase return @ 5% ₹ 30,000 (Excluding VAT)



Sales @ 5% ₹ 6,80,000 (Excluding VAT)

Sales @ 14.5% ₹ 4,90,000 (Excluding VAT)

Sales return @ 5% ₹ 25,000 (Excluding VAT)

(ঘ) পশ্চিমবঙ্গে একজন নিবন্ধীকৃত ডিলার নিম্নোক্ত আন্তঃরাজ্য লেনদেনগুলি করেছেন :

- (i) Sale to a registered dealer in Jharkhand ₹ 1,50,000.
- (ii) Sale to a unregistered dealer in Delhi ₹ 75,000.
- (iii) Sale to a registered dealer in Bihar ₹ 50,000 (Dealer is unable to issue C Form).

কি হারে কেন্দ্রীয় বিক্রয় কর প্রযোজ্য হবে উপরের ক্ষেত্রগুলিতে ?  
স্থানীয় কর 14.5% হলে মোট কেন্দ্রীয় বিক্রয় কর নির্ণয় কর।

(ঙ) (i) 'Goods' কি ? ২০০৩ সালে WBVAT অনুযায়ী টীকা লেখ।

(ii) Schedule A ও Schedule AA. Goods-এর ক্ষেত্রে এর  
নির্ধারিত হার কি ? ২+২

(iii) VAT ব্যবস্থার সুবিধাগুলো লেখ। ৪

৫। যে কোন দুটি প্রশ্নের উত্তর দাও :

২×৮

(ক) JP Traders, West Bengal VAT Act অনুযায়ী একজন নিবন্ধীকৃত ডিলার। তিনি ২০১৬ সালের জুন মাসে নিচের লিখিত বিক্রিগুলো করেছেন :

	₹
Aggregate sales excluding VAT	9,95,000
Sale of goods on which tax is paid on MRP basis	1,05,000
Sales of Schedule A goods	60,000
Sales of Schedule AA goods	40,000
Inter-state sales to Mumbai	1,10,000
Sales in the course of export	65,000
Sale through auctioneers	15,000
Sale through agent	30,000
Sales return within six months	35,000
Sales return of goods sold in October, 2015	45,000

West Bengal VAT Act অনুযায়ী করযোগ্য বিক্রয় নির্ণয় কর।

(খ) (i) ২০১৬-১৭ আর্থিক বছরে পরিষেবা করের হার উল্লেখ কর।

(ii) পরিষেবা কর প্রদানের শেষ দিন কোনটি ?

(iii) পরিষেবা কর রিটার্ন জমা দেবার শেষ দিন কোনটি? এই ক্ষেত্রে

কত নম্বর ফর্ম ব্যবহার করা হয় তা উল্লেখ কর।

- (গ) Central Excise Act, 1944 অনুযায়ী উৎপাদনশুল্কযুক্ত পণ্য ও পাইকারী ডিলার-এর সংজ্ঞা দাও।
- (ঘ) পশ্চিমবঙ্গে নিবন্ধীকৃত ডিলার খাদিম ২০১৭ সালের জানুয়ারী মাসে নিম্নোক্ত পণ্যগুলো কেনাবেচা করেছেন :

Purchases :

	₹
Leather Shoes (VAT rate @ 14.5%)	6,00,000
Leather Bags (VAT rate @ 5%)	2,60,000
Socks (VAT rate @ 5%)	80,000
Office Stationery (VAT rate @ 5%)	40,000

Sales :

Leather Shoes	9,10,000
Leather Bags	3,80,000
Socks	1,30,000

Sale of leather shoes worth ₹ 35,000 were returned within 6 months. Leather shoes worth ₹ 10,000 were destroyed and leather bags worth ₹ 2000 were taken by the proprietor of Khadims for personal use.

২০১৭ সালের জানুয়ারী মাসে খাদিম দ্বারা প্রদেয় কর নির্ণয় কর। ধরে নেওয়া যেতে পারে যে সমস্ত ক্রয় ও বিক্রয় VAT ছাড়া হয়েছে।

[অভ্যন্তরীণ মূল্যায়ণ — ১০ নম্বর]

