

2019

**B.A. (General)**

**8th Semester Examination**

**DIRECT TAX**

**Paper - 8.3 (OLD)**

Full Marks : 80

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.*

Answer any *five* questions.

**Group - A**

Answer any *four* questions.

1. 'Direct tax is a personalized tax and the tax liability of the person can not be transferred to Other person'—Discuss the concept and sources of direct tax in the light of above statement. 16
2. Discuss the heads of income and the sources of income under the Income Tax Act, 1961. 16

[ Turn Over ]

3. Critically analyse the concept of 'Gross Total Income' & 'Total Income' under the Income Tax Act, 1961. 16
4. Write a note in detail about tax planning, tax evasion and tax avoidance. 16
5. Explain the tax treatment of income from house property under the Income Tax Act, 1961. 16
6. Discuss with suitable illustration about the concept of return of income, liability to file return of income and the due dates for filing return of income. 16

**Group - B**

Answer any *one* question.

7. Explain the computation of capital gains and its tax liability in detail. 16
  8. Write a note on types of capital assets and transfer of capital assets with suitable example. 16
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