

2025

**DIRECT TAX-II AND E-FILING OF
TAX RETURN — HONOURS**

Paper : DSCC-6

Full Marks : 75

The figures in the margin indicate full marks.

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

Group - A

Answer **any three** questions.

1. Mrs. Banani Basu, an individual, earns income from salary and income from other sources totalling ₹ 15,00,000 during the previous year 2023-24. You are required to answer the following questions :
 - (a) In which form she is required to file her return of income?
 - (b) What is the due date of filing her return of income?
 - (c) If she cannot file her return of income within due date, how much fees will have to be paid by her? By which date should she submit belated return? 1+1+(2+1)
2. Write short note on (**any one**) : 5
 - (a) Scrutiny Assessment
 - (b) Best Judgement Assessment.
3. From the following particulars, compute total income of Mr. Lalmohan Laha for the assessment year 2024-25 : 5

	₹
Income from business	17,00,000
Income of minor daughter (dancer by profession)	50,000
Salary income of Mrs. Laha (Mr. Laha's wife) who is an employee of GGBB Ltd.	12,00,000
Interest on term deposit account in the name of minor daughter	1,20,000
Amount deposited in Public Provident Fund during the year by Mr. Laha	1,50,000

Assume that Mr. Lalmohan Laha has not opted for new tax regime u/s 115BAC.

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4. (a) State the conditions to be satisfied for allowance of rebate u/s 87A of Income Tax Act under old tax regime.
- (b) Mr. Amal Dey, age 56 years, furnished his total income of ₹ 4,80,000 during the previous year 2023-24. Calculate the amount of rebate u/s 87A (Assuming he has not opted new tax regime).
- (c) What is the quantum of rebate under new tax regime? 2+2+1
5. (a) State any one situation where quoting of TAN is compulsory.
- (b) Mention the rate and timing of deduction of tax at source (TDS) in the following cases : 1+4
- (i) Interest on Securities
- (ii) Winnings from lottery.

Group - B

Answer *any three* questions.

6. From the following particulars, compute total income of Mr. Siraj Anwar and losses to be carried forward for the assessment year 2024-25 (Assuming he has not opted new tax regime) : 10

	Amount (₹)
Income from salaries	7,00,000
Income from house property	
– House I (let out)	40,000
– House II (self-occupied)	(1,90,000)
Profits and Gains from business and profession	
– Business I	3,00,000
– Business II	(40,000)
– Business III (Speculative business)	(1,20,000)
Capital gain	
– Short-term capital gain (Gold)	56,000
– Long-term capital gain (Shares)	40,000
– Long-term capital gain (Building)	(45,000)
Income from other sources	
– Winning from lottery	50,000
– Owning and maintaining race horses	(12,000)
Unabsorbed business loss of Business I (PY 2020-21)	30,000
(Figures in bracket indicate losses)	

7. (a) From the following particulars provided by Smt. Sunanda Mukherjee, compute deduction u/s 80G for the previous year 2023-24 assuming she has not opted new tax regime u/s 115BAC :

Donation made to :	₹
– National Defence Fund	20,000
– Prime Minister's National Relief Fund	18,000
– Indira Gandhi Memorial Trust	21,000
– Prime Minister's Drought Relief Fund	8,000
– Approved authority for promoting family planning	40,000
– Ramkrishna Mission	20,000
– A local temple	10,000

Gross total income ₹ 6,40,000 including long-term capital gain from jewellery ₹ 40,000. Deduction u/s 80C ₹ 1,20,000 and u/s 80E ₹ 20,000.

- (b) From the following particulars provided by Smt. Iti Biswas, compute deduction u/s 80 DDB assuming that assessee

- (i) Opted old tax regime.
(ii) Opted new tax regime u/s 115 BAC.

She incurred medical expenditure for specified disease for herself ₹ 60,000.

7+3

8. Sri Hirak Chandra Roy (age 56 years), furnishes the following details of his estimated income for the previous year 2023-24 :

	₹
Business income	10,00,000
Loss from self-occupied house	20,000
Income from other sources	30,000

It is expected that he will deposit ₹ 1,50,000 in Public Provident Fund. Tax deductible at source is estimated to be ₹ 20,000. Compute advance tax payable along with the dates of payment of the instalments.

Ignore section 115BAC pertaining to alternative tax regime. What will be the advance tax liability if Sri Roy is a senior citizen and he has salary income in place of business income? 8+2

9. (a) Mention any five transactions where quoting of PAN is compulsory.
(b) What do you mean by refund of excess payment of tax? Who can claim such refund? 5+(2+3)

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10. (a) Tax payable by Subhash Mandi for the assessment year 2024-25 is computed at ₹ 1,36,000. From the following details, compute interest payable u/s 234A and 234B, if any, by Subhash for the assessment year 2024-25 :

- Tax paid 31.01.2024 (₹)	40,000
- TDS (₹)	25,000
- Due date of filing return	31.07.2024
- Actual date of filing return	15.12.2024

- (b) State how much fees he has to pay u/s 234F of Income Tax Act.

8+2

Group - C

Answer *any two* questions.

11. From the following particulars, compute total income and tax payable by Mr. Mahesh Moitra (age 50 years) for the assessment year 2024-25, who is working with JBF Ltd. :

- Basic salary ₹ 1,00,000 per month;
- Dearness allowance of ₹ 2,40,000 received during the year;
- Other taxable allowances ₹ 2,88,000;
- His employer deposited professional tax on his behalf @ ₹ 200 per month;
- He owns a house in Siliguri which is let out at a rent of ₹ 30,000 per month. Municipal value of the house is ₹ 5,00,000. Municipal tax is paid @ 10% of municipal value;
- He sold an urban land on 10th February, 2024 for ₹ 25,00,000, which was purchased on 16th August, 2022 for ₹ 15,00,000;
- He has earned savings bank interest of ₹ 9,500, interest from fixed deposits with bank ₹ 30,000 and lottery income (net @30% tax) ₹ 56,000;
- He has paid medical insurance premium as follows :
₹ 20,000 (for own health), ₹ 18,000 (for his wife's health whose age is 47 years) and ₹ 40,000 (for his father's health whose age is 80 years);
- He paid life insurance premium of ₹ 10,000 on his own life (policy taken on April, 2021; sum assured ₹ 3,00,000);
- He donated ₹ 40,000 to National Defence Fund;
- TDS made from his salary ₹ 1,20,000.

Ignore section 115BAC pertaining to alternative tax regime.

[CII for the previous year 2022-23 : 331 and 2023-24 : 348]

12+3

12. Aman, Ketan and Ankush are the partners in a firm which is assessed as firm. They share profits and losses in the ratio 3 : 2 : 1. The firm's Profit and Loss Account for the year ended 31.03.2024 is given below :

	₹		₹
To Salary to partners :		By Gross profit	4,00,000
– Aman	1,00,000	" Long-term capital gain	80,000
– Ketan	60,000	from sale of urban land	
– Ankush	40,000		
" Interest on Partners' Capital			
@ 15% p.a.			
– Aman	30,000		
– Ketan	20,000		
– Ankush	10,000		
" Interest on partner's loan			
@ 14%			
– Aman	14,000		
" Depreciation	32,000		
" Donation to Rajiv Gandhi	8,000		
Foundation			
" Sundry business expenses	1,20,000		
" Net Profit	46,000		
	4,80,000		4,80,000

Other information :

(i) Depreciation as per IT rules ₹ 40,000.

(ii) Sundry expenses includes payment in cash for a single bill in a single day ₹ 25,000.

Compute total income and tax liability of the firm for the previous year 2023-24.

12+3

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13. Anjali Ram (age 36 years), a resident individual of India, furnished the following details of her income during the previous year 2023-24 :

Salary (net of TDS ₹ 32,000)	₹ 12,48,000
Professional tax paid by her	₹ 2,400
Income from business before charging depreciation	₹ 6,00,000
Depreciation as per Income Tax Rules (including additional depreciation ₹ 15,000)	₹ 45,000
Loss from self occupied property	₹ 1,50,000
She deposited in Recognised Provident Fund	₹ 80,000
Paid medical premium on her own health by cheque	₹ 30,000
Contribution to recognised political party	₹ 18,000

Calculate total taxable income and tax liability assuming :

Case 1 : She opted for old tax regime.

Case 2 : She opted for new tax regime u/s 115 BAC.

9+6