

THINGS TO DO

Semester - III
(2019-22)

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Core - V

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Income Tax Law and Practices

* Answer any two of the following questions:-

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(1) What do you mean by Capital Gains?

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What are the different types of it? How are they computed?

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कौन से लाभ से आप क्या समझते हैं? यह

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कितने प्रकार के होते हैं? इनकी गणना किस प्रकार की जाती है?

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(2) Mr. X is employed in a Company

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on ₹ 9,600 p.m. He gets D.A @ 1,800 p.m. under the terms of

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employment and commission @ 5% on total sale effected by him which amounts to ₹ 1,50,000. during the previous year. He is paid H.R.A of

₹ 1,500 p.m. whereas he pays rent

(a)

₹ 2,200 p.m. Calculate Tax-free and Taxable House Rent Allowance.

(3) What is the meaning of annual value of House-property? How would you determine the annual value of House property, one-fourth portion of which is let-out and three-fourth portion of the house is self-occupied by the owner.

मकान संपत्ति के वार्षिक मूल्य का व्षिक आय है। ऐसे मकान के वार्षिक मूल्य का निर्धारण भाप दिए प्रकार करेंगे जिसका 1/4 भाग किराये पर उठा हुआ है तथा 3/4 भाग में मकान का स्वामी स्वयं रहता है।

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