

U.G. 4th Semester Examination - 2021

COMMERCE

[HONOURS]

Skill Enhancement Course (SEC)

Course Code : BCOM-H-SEC-T-02A&B

Full Marks : 20

Time : 1 Hour

The figures in the right-hand margin indicate marks.

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

Students have the Option to give answer to the question
EITHER BCOM-H-SEC-T-02A OR BCOM-H-SEC-T-02B

OPTION-A

Course Code : BCOM-H-SEC-T-02A

Course Title : Tax Returns and Filing of Tax Returns

1. Answer any **five** questions: $1 \times 5 = 5$

যে-কোনো পাঁচটি প্রশ্নের উত্তর দাও :

i) Which Return can be revised under Section 139(5)?

কোন রিটার্ন 139(5) ধারা অনুযায়ী সংশোধন করা যায়?

ii) What do you mean by assessment?

নির্ধারণ বলতে তুমি কি বোঝো?

iii) State any two reasons for which a Return can be considered as defective.

এমন যে কোন দুটি কারণ উল্লেখ করো যার জন্য কোন রিটার্ন দাখিল ত্রুটিপূর্ণ ধরা হয়?

iv) When an assessee is liable to pay interest u/s 234B?

কখন একজন নির্ধারিত 234B ধারা অনুযায়ী সুদ প্রদানে বাধ্য থাকেন?

v) When to file GSTR-1 and GSTR-4?

GSTR-1 এবং GSTR-4 কখন দাখিল করা হয়?

vi) Who are not liable to pay Advance Tax?

কারা অগ্রিম কর প্রদান করার জন্য বাধ্য নন?

vii) What do you mean by credit for advance tax?

অগ্রিম কর প্রদানের ক্রেডিট বলতে কী বোঝো?

viii) State the full forms of TDS and TAN.

TDS এবং TAN— এদের সম্পূর্ণ রূপ লেখ।

2. Answer any **one** question: $5 \times 1 = 5$

যে-কোনো একটি প্রশ্নের উত্তর দাও :

i) Briefly discuss the various facilitative measures for filing GST Returns by taxpayers.

করদাতাদের GST রিটার্ন দাখিল করার জন্য সুবিধাজনক ব্যবস্থাগুলি সংক্ষেপে আলোচনা করো।

- ii) Mention any four transactions where quoting of PAN is compulsory.

এমন চারটি লেনদেনের কথা উল্লেখ করো যেখানে PAN উল্লেখ করা বাধ্যতামূলক।

- iii) Determine the amount of interest payable under section 234B by Miss Sudipta Das for the assessment year 2020-21:

Due date of filing return of income	July 31, 2020
Actual date of filing return of income	November 10, 2020
As per return, tax on declared income	Rs.6,60,000
As per Assessing Officer, tax on assessed income	Rs.8,20,000
Advance tax paid during the financial year 2019-20	Rs.45,000
Tax deducted at source during the financial year 2019-20	Rs.6,000
Self-assessment tax paid on July 28, 2020	Rs. 13,000

ইংরেজি প্রশ্ন দেখো।

3. Answer any **one** question (**Practical**): $10 \times 1 = 10$

যে-কোনো একটি প্রশ্নের উত্তর দাও (ব্যবহারিক) :

- a) Mr Dipanjan Ghosh (age 35 years), a resident individual of India, furnished the following details for the previous year 2019-20:

- Gross salary Rs.12,00,000 (Professional tax paid Rs.2,400).

- Interest received from Bank deposit Rs.56,000 (of which Rs. 14000 as savings bank interest).
- He deposited to PPF Rs.80,000 during the year.
- Donation to National Defense fund Rs.25,000.
- Repayment of house building loan taken from SBI (purchased during 2018-19) Rs.2,50,000 of which Rs.50,000 is for principal repayment.
- Premium on mediclaim insurance policy on her own health by cheque of Rs.16,000.
- Interest on National Saving Certificate Rs.2,250 (including 6th year interest Rs.1,250).
- Life insurance premium paid on his life Rs.42,000.
- Tax deducted at source Rs. 12,500.

Compute the tax liability of Mr Dipanjan Ghosh for the assessment year 2020-21 assuming that he opted the old tax regime for calculation of tax. 10

ইংরেজি প্রশ্ন দেখো।

- b) During the previous year 2019-20 Mr. Aniket Ghosh has the following incomes:

1	Income from salary	Rs.12,50,000
2	Income from house property (interest on house building loan paid related to the self-occupied property)	Rs.1,12,000
3	Interest on Bank deposit	Rs.40,000
4	Calculated tax has been deducted by his employer	Compute the tax

In which Return Form Mr. Aniket Ghosh must file his return of income and why? 5+5

ইংরেজি প্রশ্ন দেখো।

OPTION-B

Course Code : BCOM-H-SEC-T-02B

Course Title : Office Management and Secretarial Practice

1. Answer any **five** questions: 1×5=5
- What is drafting?
 - What is Annual Budget?
 - Give two advantages of using Forms in office management.

- Write two duties of a Office Manager.
- What is Stock Register?
- Write the full form of ATM.
- What is Fax?
- Give two examples of recurring expenditure.

2. Answer any **one** questions: 5×1=5

- What is Video-conferencing and Web-casting? 3+2=5
- Indicate five importance of Mail. 1×5=5
- Write the necessities of Office Automation. 5

3. Answer any **one** questions: 10×1=10

- Discuss the qualities and qualifications of an Office Manager. 5+5=10
- Write short notes on:
 - Postal Order,
 - Post dated cheque. 5+5=10
- Explain the terms used in audit process- (I) Vouching (II) Verification, and (III) Valuation of Fixed Assets. 3+3+4=10