

Rishi Bankim Chandra Evening College

M. Com. 2nd Semester Examination-2023

Sub: Tax Practice and Procedure (COMPSEC01M)

Full Marks: 40

Time: 2 Hrs.

Group-A

Answer any five questions:

(5x2=10)

1. What is ITR4?
2. Write a short note on 'GSTIN'.
3. What is e-TDS?
4. What do you mean by UTGST?
5. Write due dates of filing returns.
6. What is e-pay Tax?
7. Define e-verification.
8. Write short note on TIN.

Group-B

Answer any two questions:

(2x5=10)

9. What is the implication for 26AS?
10. Define e-filing of Income Tax Returns. When it is compulsory?
11. Write short on input tax credit.
12. What are the types of GST?

Group-C

Answer any two questions:

(2x10=20)

13. Write short notes on Reverse Charge Mechanism and Composite Dealer. (3+7)
 14. (a) What do you mean by E-tax calculator?
(b) Mention different types of important TDS returns forms. (4+6)
 15. What are different types of Forms of Returns? Discuss the form ITR1. (6+4)
 16. Write short note on:
a) Form 10E;
b) Challan. (5+5)
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