

Bachelor of Commerce (General)

B.Com G

CHOICE BASED CREDIT SYSTEM

BCOC – 136: INCOME TAX LAW & PRACTICE

ASSIGNMENT

2024-25

Valid from 1st July 2024 to 30th June 2025

Third Semester



School of Management Studies

Indira Gandhi National Open University

Maidan Garhi, New Delhi -110068

BACHELOR OF COMMERCE (GENERAL)
CHOICE BASED CREDIT SYSTEM
BCOC – 136: INCOME TAX LAW & PRACTICE
ASSIGNMENT: 2024-25

Valid from 1st July 2024 to 30th June 2025

Dear Students,

As explained in the Programme Guide, you have to do one Tutor Marked Assignment in this Course. The assignment has been divided into three sections. Attempt all the three sections.

Assignment is given 30% weightage in the final assessment. To be eligible to appear in the Term-end examination, it is compulsory for you to submit the assignment as per the schedule. Before attempting the assignments, you should carefully read the instructions given in the Programme Guide.

1. Those students who are appearing in December 2024 exams. They should download the new assignment and submit the same latest by 15 October 2024.
2. Those students who are appearing in June 2025 Term End Examination they have to submit latest by in 15 March 2025.

You have to submit the assignment of all the courses to the Coordinator of your Study Centre.

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	BCOC-136
COURSE TITLE	:	INCOME TAX LAW AND PRACTICE
ASSIGNMENT CODE	:	BCOC-136/TMA/2024-25
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Note: Attempt all the questions.

Section-A

(Attempt all the questions. Each question carries 10 marks.)

1. Explain the procedure for E-Filing of Return. (10)
2. Explain the provisions relating to House Rent Allowance u/s 10 (13A) (10)
3. Explain the certain incomes for which the tax is paid in the same year (10)
4. Explain the provisions relating to exemption of incomes of Charitable and Religious Trust and a Political Party (10)
5. Compute the total Income of Mr. Manas from the following particulars of his income for A.Y. 2023-24. (10)

Particular		Rs.
I)	Salary	180,000
II)	Dividend received from Indian Company	10,000
III)	Share of profits from HUF	12,000
IV)	Dividend from a Co-operative Society	6,000
V)	Rental Income from home property	10,000

Section-B

(Attempt all the questions. Each question carries 6 marks.)

6. Explain the Provisions of commutation of Pension u/s 10 (10A) (6)
7. What is ITR-1 (SAHAJ)? (6)
8. Write the Provisions relating to Clubbing of minor's income (6)

9. Explain the Provisions relating to Gratuity u/s 10(10) in case of employees is covered by Payment of Gratuity Act, 1972. (6)
10. After 25 years stay in India, Mr. Ram went to U.S.A. on April 15, 2012 and came back to India on March 12, 2023. Determine his residential status for the assessment year 2023-24. (6)

Section-C

(Attempt all the questions. Each question carries 5 marks.)

11. Write short note on following: (4x5)
- a) Partial Integration of Agricultural and Non-Agricultural Income.
 - b) Deduction u/s 80D.
 - c) “Defective return is no return”
 - d) Standard Deduction u/s 16(i)