

**PROCEEDINGS OF THE WORKSHOP HELD ON BUSINESS TAXATION – 6TH SEMESTER B.COM. ON 19TH MARCH 2019
AT SENATE HALL OF CENTRAL COLLEGE**

	Section “A” – 2 Marks	Section “B” – 6 Marks	Section “C” – 14 Marks
Unit I :- Customs Duty	2 Questions	One Theory Question Customs/E-Environment/Firm	Calculation of Custom Duty
Unit II :- Tax E- Environment	2 Questions	One Question Advance Tax Calculation Taxable income of heads to be given (as discussed in the workshop)	Calculation of TDS amount of the Income on Payment discussed in the workshop. Deduction under section 80 not to be asked. Only Individuals, firms and company questions to be asked. Problems on changes in estimated annual income to be avoided.
Unit III :- Asset of Firm	2 Questions	One Question on Admissible remuneration of partners	One problem on the computation of taxable income and tax payable amount and deduction U/S 80 deleted and also 44AD excluded.
Unit IV :- Asset of Companies	2 Questions	Two Questions (a) One question on depreciation (b) One question on admissible & inadmissible items.	Two Questions (a) One question on computation of total taxable income and deduction u/s 80 should be given by the examiner by section and amount. (b) One question on normal tax and MAT to select the final tax payable.