

Name:

Enrolment No:



**UNIVERSITY OF PETROLEUM AND ENERGY STUDIES**

**End Semester Examination, May, 2019**

**Course: Adjudication of Tax Related Disputes**

**Semester: X**

**Programme: B. Com, LLB(H), Taxation Law, 2014**

**Time: 03 hrs.**

**Max. Marks: 100**

**Instructions:**

**SECTION A**

S. No.		Marks	CO
Q 1	What is the prescribed fees for filing an appeal before CIT (Appeals) if the total income of the Assessee to which the appeal relates is Rs. 1,99,900:-  a. Rs 250 b. Rs 500 c. Rs 750 d. Rs 1000	2	CO1
Q 2	Notice of Demand is received on 1.1.2019 and copy of order of Assessing Officer is not received. Assessee applies for the assessment order to the AO on 5.1.2019 and receives the order on 10.2.2019. What is the time period for filing the appeal against the order to the CIT (Appeals)?  a. 7th March, 2019 b. 8th March, 2019 c. 9th March, 2019 d. 10th March, 2019	2	CO2
Q 3	The penalty for failure to keep, maintain or retain books of account as required by section 44AA is Rs. _____  a. Rs 10,000 b. Rs 25,000 c. Rs 50,000 d. Rs 1,00,000	2	CO2
Q 4	The appeal in High court shall be heard by a bench of not less than _____judges of the High Court  a. 5 b. 3 c. 2	2	CO3

	d. 10		
Q 5	<p>What is the amount of general penalty under section 125 of CGST Act?</p> <p>a. Rs 10,000 b. Rs. 15,000 c. Rs. 20,000 d. Rs. 25,000</p>	2	CO2
<b>SECTION B</b>			
Q 6	As per Section 116 of the Income Tax Act, state all the Income Tax Authorities from top to bottom.	5	CO1
Q 7	<p>Mr. Ajay wants to make an application under The Income Declaration Scheme, 2016. He wants to disclose the following income:</p> <p>a. Income from House Property = Rs. 10,00,000 b. Capital Gains = Rs. 20,00,000 c. Unexplained investment in jewelry = Rs. 5,00,000 d. Unexplained Cash = Rs. 15,00,000.</p> <p>You are required to calculate the total amount of Tax, surcharge and penalty which Mr. Ajay is required to deposit to the government along with such application.</p>	5	CO2
Q 8	State any five orders against which an application can be filed before Commissioner (Appeals) under section 246A of Income Tax Act, 1961.	5	CO4
Q 9	<p>What is the Principle laid down in National Thermal Power Co. Ltd. (Supreme Court) (1998) case regarding Power of ITAT?</p> <p style="text-align: center;"><b>OR</b></p> <p>What do you understand by the expression “Prejudicial to the interest of revenue” in Income Tax?</p>	5	CO4
<b>SECTION-C</b>			
Q 10	What do you understand by the term Dispute Resolution Panel? Explain the procedure of making an application to Dispute Resolution Panel and the action taken by Dispute Resolution Panel on receipt of such application?	10	CO4
Q 11	<p>Mr. Harish appoints you as the Advisor and wants to know the following:</p> <p><b>Case- 1</b> He wants to file an application before the Appellate Authority in GST and wants to know the amount which he is required to pay as “Pre- Deposit” along with the application. Tax, interest and fee admitted by him is Rs. 5,00,000 and Tax in Dispute is Rs. 25,00,000.</p>	10	CO4

	<b>Case- 2</b> He wants to file an application before the Tribunal in GST and wants to know the amount which he is required to pay as “Pre- Deposit” along with the application. Tax, interest and fee admitted by him is Rs. 10,00,000 and Tax in Dispute is Rs. 15,00,000. Further amount of Rs. 5,25,000 was already deposited by him while making application before the Appellate Authority.		
<b>SECTION-D</b>			
Q 12	<p>On an application made by Mr. Pandey, an order was passed by the Settlement commission on 30.1.2018 u/s 245D (4). The said order had a mistake apparent from record. The Settlement Commission passed an amended order dated 30.4.2018 which resulted in modifying the liability of Mr. Pandey.</p> <p>Mr. Pandey is of the view that the order of the Settlement Commission is final and conclusive and it has no power to rectify the said mistake.</p> <p>You are required to examine the following:</p> <p>(i) Correctness of claim made by Mr. Pandey.  (ii) Validity of the order amended by Settlement Commission.</p>	<b>10</b>	<b>CO2</b>
Q 13	<p>An Assessee, who is aggrieved by all of the following orders, is desirous to know the available remedial measures and the time limit against each, under the Income Tax Act, 1961:</p> <p>(i) Passed under Section 143 (3) by Assessing Officer,  (ii) Passed under Section 263 by the Commissioner of Income Tax,  (iii) Passed under Section 260A by the High Court,  (iv) Passed under Section 254 by the Income Tax Appellate Tribunal.</p> <p>Advise him suitably.</p>	<b>10</b>	<b>CO4</b>
Q 14	Discuss the Constitution and Structure of Appellate Tribunal as per Section 109 of the CGST Act with respect to National Bench, Regional Bench, State Bench and Area Bench.	<b>10</b>	<b>CO1</b>

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**Instructions:**

**SECTION A**

S. No.		Marks	CO
Q 1	Section 260A(1) provides that an appeal shall lie to the High Court from every order passed in appeal by the Appellate Tribunal, if the High Court is satisfied that the case involves a substantial_____ <ul style="list-style-type: none"> <li>a. Question of fact</li> <li>b. Question of law</li> <li>c. Question of rules</li> <li>d. Both (a) and (b)</li> </ul>	2	CO1
Q 2	The application to the Principal Commissioner or Commissioner for revision must be accompanied by a fee of ____ <ul style="list-style-type: none"> <li>a. Rs 500</li> <li>b. Rs 250</li> <li>c. Rs 1000</li> <li>d. No Fee</li> </ul>	2	CO2
Q 3	In cases Other than proceedings for assessment or reassessment resulting from search/requisition, section 245C provides that the additional amount of income-tax payable on income disclosed in the application should exceed Rs. _____for an application to be made before the Settlement Commission <ul style="list-style-type: none"> <li>a. Rs. 20 Lakh</li> <li>b. Rs 25 Lakh</li> <li>c. Rs 50 Lakh</li> <li>d. Rs 10 Lakh</li> </ul>	2	CO2
Q 4	The provisional attachment under section 245DD is valid for a period of _____ months, after which it ceases to have effect <ul style="list-style-type: none"> <li>a. 5</li> <li>b. 2</li> </ul>	2	CO3

	<p>c. 3 d. 6</p>		
Q 5	<p>What is the amount of general penalty under section 125 of CGST Act?</p> <p>a. Rs 10,000 b. Rs. 15,000 c. Rs. 20,000 d. Rs. 25,000</p>	2	CO2
<b>SECTION B</b>			
Q 6	<p>State any five orders against which an application can be filed before ITAT under section 253 of Income Tax Act, 1961.</p>	5	CO4
Q 7	<p>As per Section 116 of the Income Tax Act, state all the Income Tax Authorities from top to bottom.</p>	5	CO1
Q 8	<p>Mr. Somesh wants to make an application under The Income Declaration Scheme, 2016. He wants to disclose the following income:</p> <p>a. Income from House Property = Rs. 20,00,000 b. Capital Gains = Rs. 40,00,000 c. Unexplained investment in jewelry = Rs. 10,00,000 d. Unexplained Cash = Rs. 30,00,000.</p> <p>You are required to calculate the total amount of Tax, surcharge and penalty which Mr. Somesh is required to deposit to the government along with such application.</p>	5	CO2
Q 9	<p>What are the disqualifications for authorized representative under section 116(3) of CGST Act?</p> <p style="text-align: center;"><b>OR</b></p> <p>The Appellate Tribunal under GST has the discretion to refuse to admit any appeal. Examine the correctness of the above statement.</p>	5	CO4
<b>SECTION-C</b>			
Q 10	<p>Answer the following points with respect to Appeals to Appellate Authority (AA) under section 107 of CGST Act:</p> <p>a. Orders against which appeal can be filed to AA. b. Time limit for filing appeal c. Form for appeal to AA by the Assessee d. Mandatory pre-deposit for filing appeal</p>	10	CO4

Q 11	<p>Mr. Shumanshu appoints you as the Advisor and wants to know the following:</p> <p><b>Case- 1</b> He wants to file an application before the Appellate Authority in GST and wants to know the amount which he is required to pay as “Pre- Deposit” along with the application. Tax, interest and fee admitted by him is Rs. 10,00,000 and Tax in Dispute is Rs. 50,00,000.</p> <p><b>Case- 2</b> He wants to file an application before the Tribunal in GST and wants to know the amount which he is required to pay as “Pre- Deposit” along with the application. Tax, interest and fee admitted by him is Rs.20,00,000 and Tax in Dispute is Rs. 30,00,000. Further amount of Rs. 15,00,000 was already deposited by him while making application before the Appellate Authority.</p>	10	CO4
<b>SECTION-D</b>			
Q 12	<p>What are the rectification rights given to the following?</p> <p>a. Settlement commission under section 245D(6B)</p> <p>b. Appellate Tribunal (ITAT) under section 245(2)</p>	10	CO2
Q 13	<p>Examine whether a person resident in India can seek advance ruling in Income Tax from the Authority for Advance Ruling.</p>	10	CO2
Q 14	<p>Mr. Ajay Pal, an Assessee, who is aggrieved by all of the following orders, is desirous to know the available remedial measures and the time limit against each, under the Income Tax Act, 1961:</p> <p>(v) Passed under Section 143 (3) by Assessing Officer,</p> <p>(vi) Passed under Section 263 by the Commissioner of Income Tax,</p> <p>(vii) Passed under Section 260A by the High Court,</p> <p>(viii) Passed under Section 254 by the Income Tax Appellate Tribunal.</p> <p>Advise him suitably.</p>	10	CO4
Q 15	<p>Discuss the following:</p> <p>a. Commissioner (Appeals) has no power to decide a matter that was not raised before him.</p> <p>b. An appeal shall lie to the Tribunal against the order of CIT(Appeals).</p> <p>c. A case before the Appellate Tribunal cannot be dealt when there is a difference of opinion amongst the members of the bench.</p> <p>d. An appeal shall lie to the High Court against the order of the Tribunal.</p>	20	CO2