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[Rahethan ne Darajje](#) Income from Salaries, Part-1 (B.com 5th semester) [Assessment of Firm | AY 2018-19 2019 Mdu BCom Pass 5th Sem Taxation Law Question Paper B.com 5th sem Income Tax](#)

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BCom fifth semester subject totally eighteen hours classroom teaching period. A) Taxation Law ( 3 Hrs ) : Unit-I Income Tax. Unit-II Income from Salaries (including retirement benefits). Unit-III Profits and Gains from Business or Profession. Unit IV Income from other sources, clubbing of incomes & aggregation of incomes.

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Direct Tax. TYBCOM. Semester V. 1. Basic Terms (S: 2, 3 and 4) Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Person, Previous Year, Transfer . 2. Scope of Total Income and Residential Status . Scope of Total Income (S : 5) Residential Status (S : 6) For Individual Assessee . 3. Heads of Income (S : 14) I ...

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B COM SEMESTER 6- MCQ INCOME TAX - II 1. The charging section of the income under the head capital gains is : A. Section 15 B. Section 17 C. Section 10 D. Section 45 (2) 2. What are the conditions to be fulfilled for charging of income under the head capital gains: A. There must be a capital asset. B. There must be a transfer of such capital asset.

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Ministry of Law finally the Income Tax Act, 1961 was passed. The Income Tax Act 1961 has been brought into force with 1 April 1962. It applies to the whole of India including Jammu and Kashmir. Income-tax law in India The income tax law in India consists of the following components: 1. Income tax Acts 2. Income tax rules 3. Finance Act 4.

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