

Sree Chaitanya Mahavidyalaya
M.Com. (Semester-2) Examination-2020
Tax Practice and Procedure
Paper- COMPSEC01M

Full Marks-50

Time-2 Hours

Group-A

Answer any one question.

(10x1=10)

1) Balvir Singh of Harsh Vihar, New Delhi, sold one 'Modular Woven' amounting Rs. 15000/- to Sumit Dutta of Duttapukur, North 24 Parganas on 22/11/2020. The product is delivered at Sumit Dutta's resident on 24/11/2020. The rate of GST of the product is 18%. The details of Balvir Singh are given below:

- PAN No. ACDP3145S
- GST Registration: ND12345678SD
- Invoice No.: IN-QNIK 3998
- Invoice Details: DL-QNIK-13608421-2021
- Order No. : 211/22/11/2020
- Order Date: 22/11/2020

Prepare a 'Bill of Supply' ('Bill of Supply' form attached herewith as reference).

2) Balvir Singh of Harsh Vihar, New Delhi, sold one 'Modular Woven' amounting Rs. 15000/- to Amit Dutta of Duttapukur, North 24 Parganas on 22/11/2020. The product is delivered at Amit Dutta's New Delhi resident at Mandir Merg on 22/11/2020. The rate of GST of the product is 18%. The details of Balvir Singh are given below:

- PAN No. ACDP3145S
- GST Registration: ND12345678SD
- Invoice No.: IN-QNIK 3998
- Invoice Details: DL-QNIK-13608421-2021
- Order No. : 211/22/11/2020
- Order Date: 22/11/2020

Prepare a 'Bill of Supply' ('Bill of Supply' form attached herewith as reference).

Group-B

Answer any two questions

(20x2=40)

- 3) Fill up the PAN Form (attached herewith) form with your personal data?
4) Give an outline of Form 26AS and its importance.
5) Fill up the ITR-1 Form (attached herewith) with the help of following information (all information are hypothetical)?

PAN No. : ALFPB2725A

Name: Satyajit Roy

Father's Name: Sukumar Roy

Date of Birth: 13/7/1975

Aadhaar No.: 5887425836499725

Email address: sroy75@gmail.com

Address: Flat No. 1; 'Hena Apartment'; U.K ROY Road, Kolkata- 7000001.

Nature of Employment: Private

Gross Salary: Rs 130000 P.A.

Profession Tax: Rs 13000 P.A.

Income from other sources: Rs. 17000 P.A.

Contribution in PPF: Rs 151000 P.A.

Bank Account Details

IFS Code: SBIN00001

Name of the bank:SBI

Account No.: 1234567891022

- 6) Give an outline of ITR-2 Form and its significance