

Name:

Enrolment No:



UNIVERSITY OF PETROLEUM AND ENERGY STUDIES

End Semester Examination, May,2020

Course: Adjudication of Tax Related Disputes

Programme: B. Com, LLB(H), Taxation Law,2015

Instructions: All questions are compulsory.

[Q 1 to Q 6 are 5 marks each,

Q 7 to Q 11 are 10 marks each,

Q 12 of 20 marks]

Semester: X

Time: 03 hrs.

Max. Marks: 100

SECTION A

S. No.		Marks	CO
Q 1	<p>(i) 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)?</p> <p>a. 7th March, 2019 b. 8th March, 2019 c. 9th March, 2019 d. 10th March, 2019</p> <p>(ii) The penalty for failure to keep, maintain or retain books of account as required by section 44AA is Rs. _____</p> <p>a. Rs 10,000 b. Rs 25,000 c. Rs 50,000 d. Rs 1,00,000</p> <p>(iii) The appeal in High court shall be heard by a bench of not less than _____judges of the High Court</p> <p>a. 5 b. 3 c. 2 d. 10</p>	5	CO1

	<p>(iv) 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_____</p> <ol style="list-style-type: none"> Question of fact Question of law Question of rules Both (a) and (b) <p>(v) Which rule of the Income Tax Rules prohibits the Assessee to produce additional evidence before CIT (Appeals):-</p> <ol style="list-style-type: none"> Rule 45 Rule 46 Rule 46A Rule 46AB 		
Q 2	As per Section 116 of the Income Tax Act, state all the Income Tax Authorities from top to bottom.	5	CO2
Q 3	The Assessing Officer has the power to make an assessment to the best of his judgment, in certain situations. Discuss these situations.	5	CO1
Q 4	State with reason whether you agree or disagree with the following statement – “Mr. A having total turnover of Rs. 160 lakhs for the year ended 31.03.2020, whether or not opting to offer presumptive income u/s 44AD, is liable to get his books of account audited as per Section 44AB.”	5	CO3
Q 5	State the fees to be paid in case of an appeal made to the Income Tax Appellate Tribunal as per the Income Tax Act, 1961.	5	CO2
Q 6	Mr. Karan appoints you as the Advisor and wants to know the following: 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. 18,00,000 and Tax in Dispute is Rs. 15,00,000 and the late fees in dispute is Rs. 5,00,000.	5	CO3
SECTION B			
Q 7	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.	10	CO4

Q 8	Examine the correctness or otherwise of the following statements with reference to the provisions of the Income Tax Act, 1956: (i) An appeal before the Income-tax Appellate Tribunal cannot be decided in the event of difference of opinion between the Judicial Member and the Accountant Member on a particular ground. (ii) A High Court does not have an inherent power to review an earlier order passed by it on merits.	10	CO3
Q 9	Answer the following points with respect to Appeals to Appellate Authority (AA) under section 107 of CGST Act: a. Orders against which appeal can be filed to AA. b. Time limit for filing appeal and Form for appeal to AA by the Assessee c. Mandatory pre-deposit for filing appeal	10	CO2
Q 10	For facilitating expeditious resolution of disputes, the Income Tax Act, 1961 has provided for “alternate dispute resolution mechanism”. In this context you are required to answer the following: (i) What meanings have been assigned to “dispute resolution panel” and the “eligible assessee” under this mechanism? (ii) 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	CO3
Q 11	What do you understand by the terms “Tax Planning” and “Tax Evasion”?	10	CO2
SECTION-C			
Q 12	Discuss the correctness of the following with respect to Income Tax Act, 1956: a. Commissioner (Appeals) has no power to decide a matter that was not raised before him. b. The powers of Commissioner (Appeals) while considering an appeal filed by an assessee challenging the order of assessment in respect of which the proceedings before the Settlement Commission abates. c. A case before the Appellate Tribunal cannot be dealt when there is a difference of opinion amongst the members of the bench. d. The order of the Settlement Commission is final and conclusive and it has no power to rectify the said mistake.	20	CO4