



Progressive Education Society's
Modern College of Arts, Science & Commerce Ganeshkhind, Pune – 16
NEP 2020 (Autonomous)
End Semester Examination: March / April 2025

Total No. of Questions: 4/18

Total No. of Pages: 1

SECOND YEAR BCA (Science)
COM24301C: Introduction to Taxation
(Semester IV)

Program: BCA
Program Specific: BCA (Science)
Course Type: OE
Paper:

Credits: 2
Time: 2 Hours
Max. Marks: 30
SET: A

Instructions to the candidate:

- 1) All questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Draw a well labelled diagram wherever necessary.

Q1) Answer the following

[5 * 1 = 5]

- a) State the role of CBDT?
- b) Who is responsible for collecting income tax in India?
- c) Which was the first Income Tax law in India?
- d) Define TDS.
- e) Who bears the burden of an indirect tax?

Q2) Answer the following (Attempt any 5/7)

[5 * 2 = 10]

- a) Define exempt income with an example.
- b) Is interest on PPF and gifts taxable?
- c) Are government pensions taxable?
- d) Who first proposed the idea of GST in India? State the main concept of GST.
- e) List the major benefits of GST.
- f) Who collects GST from the consumer?
- g) List the main objectives of taxation.

Q3) Answer the following/Write short notes on following (Attempt any 2/4)

[2 * 5 = 10]

- a) Why are indirect taxes considered regressive? Explain in short.
- b) Discuss the heads of income under the Income Tax Act.
- c) Describe the timeline of GST's introduction in India.
- d) Compare the key differences between direct and indirect taxes.

Q4) Answer the following (Attempt any 1/2)

[1 * 5 = 5]

- a) Explain the objectives and importance of taxation in India
- b) Explain how residential status affects tax liability
