

INSTRUCTIONS:

1. All Questions are compulsory.
2. There are four Sections in the question paper (A, B, C, D).
3. In Section A there are four questions of which Question No. 01 to 02 are multiple choice questions. Question No. 03 is to be answered in One word, Phrase or in Figures and Question No. 04 is to be answered in One sentence.
4. Figures to the right indicate marks allotted to each question.
5. Write the number of each question clearly on the answer book.
6. All Sections referred are from Income Tax Act 1961, as applicable for the Assessment Year 2024-25.

SECTION A

- Q. 1. The rate of depreciation under Section 32, as applicable in respect of Copyright [1]  
is \_\_\_\_\_.
- 10%
  - 15%
  - 20%
  - 25%
- Q. 2. The maximum amount of deduction allowed under Section 80 EEB in respect of [1]  
interest on loan taken for the purchase of electric vehicle is Rs. \_\_\_\_\_.
- 50,000
  - 1,50,000
  - 1,00,000
  - 2,00,000
- Q. 3. State the maximum amount of deduction allowed under Section 80D in respect [1]  
of cash payment towards preventive health check up.
- Q. 4. What is meant by severe disability. [1]

### SECTION B

- Q. 5. Explain any two applicable provisions of Section 30, deduction in respect of rent, rates, taxes, repair and insurance for building. [2]
- Q. 6. State any four books or documents to be maintained by an assessee as per provisions of Section 44AA. [2]
- Q. 7. Explain any two applicable provisions of Section 80 CCD, a deduction in respect of contribution to National Pension Scheme notified by the Central Government. [2]

### SECTION C

- Q.8. State any three exceptions available under Rule 6DD in respect of disallowances towards cash payments exceeding Rs. 10,000 / Rs, 35,000. [3]
- Q.9. State any six income chargeable to tax under the head Profits and Gains of Business or Profession under Section 28. [3]
- Q.10. State any eight items of donations / funds / institutions eligible for 100% deductions under Section 80G. [4]

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