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*Instructions*

- a) *Attempt any three from the following:*  
b) *Figures to the right in bracket indicate marks for each question*
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- Q.1 Explain in detail about Income from house property, salary, and other sources. What would be the steps to calculate the same for any F.Y.? 20
- Q.2 Provide a detailed note on the following terms: Tax Evasion and Tax Avoidance and also provide the difference between both the terms. 20
- Q.3 Explain the meaning of GST and further explain different rates of Tax under GST with relevant examples. 20
- Q.4 Explain the doctrine of Unjust Enrichment and its relevance in the Indian taxation system. 20
- Q.5 Explain in detail the following terms: Capital Gains, Capital Assets. Which are the different types of Capital assets and Capital gains that are levied? Also state the rate of Tax for equity shares under both the head for A.Y. 2020-21. 20
- Q.6 Write a detailed note Rates of Income tax for various types of taxpayers under the Indian system of Taxation. 20
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