

NAIPUNNYA SCHOOL OF MANAGEMENT
Fifth Semester B Com Commerce with Computer Application
QUESTION BANK
SUBJECT: INCOME TAX ADMINISTRATION

SECTION A

1. Meaning of Second Appeal?
2. What is SLP?
3. Meaning of IT survey?
4. Form No: 36 in case of Appeal?
5. Meaning of Penalty?
6. Meaning of 'Mens rea'?
7. Define Revision?
8. Meaning of Prosecution?
9. Who is Assessing Officer?
10. Appointment of ITO?
11. Distrain Warrant?
12. Meaning of Bench Trial?
13. Note on 'Triers of Fact'?
14. What is Demurrer?
15. What is Appeal?
16. What is Injection Order?
17. What is Culpable Mental State?
18. What is Deemed Seizure?
19. Time limit for Revision?
20. Concept of Tonnage Tax Scheme?
21. 'Section 116 of Income Tax Act' deals with?
22. Discretionary power of ITA?
23. Meaning of Appeal Hearing?
24. Meaning of Speaking Order?
25. Meaning of Speaking Order?
26. Concept of Stay Petition?
27. Meaning of Substantial Question of Law?
28. What is Appealable Orders?
29. What about Form Number 90?
30. What is Conclusion of Law?

SECTION B

1. Explain Burden of proof and Onus of proof?
2. Note on Dispute Resolution Panel?
3. Difference between Question of Law and Question of Fact?
4. Who is Requisitioning Officer?
5. Difference between Search and Seizure?
6. Shortly explain Appointment of DGIT?
7. Concept of Triers of Law?
8. Objectives of conducting IT survey?
9. Meaning of Memorandum of Cross Objection?
10. Meaning of Actus reus?
11. Who is Appellant?
12. Explain the Situational Concept-“After death of assessee” in case of Appeal?
13. Meaning of Non Speaking Order?
14. Types of Revision?
15. Note on CBDT?
16. Define the word “Appealable”?
17. Historical background of CBDT?
18. What is Period of limitation?
19. What is Best Judgments?
20. Explain the procedure to obtain a PAN?
21. What is “Prejudicial to revenue”?
22. Meaning of Benevolent Circular?
23. Note on Timing of Survey?
24. Meaning of Search Warrant?

SECTION C

1. Explain Governing structure of ITAT?
2. Explain E-Filing of Appeal?
3. What are the Guidelines for effective search and seizure?
4. Explain Appellate Hierarchy in Indian context?
5. What are the powers of Authorized officers to Search and Seizure?
6. Types of Survey?
7. Explain Appeal to NTT?
8. Difference between Appeal and Revision?
9. What are the procedure in Search and Seizure?
10. What are the Appealable orders to NTT?
11. What are the procedure to be adopted in Revision?
12. What are the conditions to be satisfied for imposing penalty?

13. What are the tests to determine whether a substantial Question of Law involved or not?
14. Procedure of filing appeal to CIT (A)?
15. What are the powers of CBDT?
16. Explain about 'Directors of Income Tax'?
17. What are conditions to be applied for Revision?
18. What are the duties of CBDT?

SECTION D

1. Explain different Income Tax Authorities?
2. Explain Meaning, Types, Objectives of Survey, Search and Seizure in ITA in India?
3. Explain the imposition of Penalties for Different Defaults and the amount of Penalties?
4. Explain Powers, Duties and Functions of DGIT in Indian Context?
5. Explain Appeal to High Court and Supreme Court?
6. Explain Appeal to ITAT and NTT?