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**TAXATION LAW**

**9th SEMESTER, PAPER MARKS : 20**

**INTERNAL EVALUATION**

Answer any one question:

1. (a) Give eight examples of “Income from other sources” 10

(b) State eight incomes which are entirely exempted from income tax. 10

1. What is “Permanent Account Number”? List out the persons who are liable to apply for allotment of PAN. What are the cases where quoting of PAN is compulsory? 6+8+6
2. Define the term salary according to Income Tax Act. Explain the importance of employer-employee relationship. Distinguish between source of Income and Heads of Income. 8+6+6

**Dr. Rajarsi Das**

 **Assistant Professor of Law**

 **Surendranath Law College**