

**PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)**

BBA DEGREE EXAMINATION DECEMBER 2025
(Fifth Semester)

**Common to Branches – BUSINESS ADMINISTRATION/
BUSINESS ADMINISTRATION(IS)/ BUSINESS ADMINISTRATION(RM)/
BBA (LOGISTICS)**

TAXATION

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer ALL questions

ALL questions carry **EQUAL** marks

$$(10 \times 1 = 10)$$

Cont...

SECTION - B (35 Marks)

Answer ALL questions

ALL questions carry EQUAL Marks (5 × 7 = 35)

Module No.	Question No.	Question	K Level	CO
1	11.a.	Discuss the importance of the Income Tax Act, 1961. (OR)	K3	CO3
	11.b.	Mr. Arjun, a resident individual, has the following income for PY 2023-24: <ul style="list-style-type: none"> • Salary (Net): ₹6,00,000 • Interest on Bank FD: ₹50,000 • Agricultural Income: ₹2,50,000 Compute his taxable income.		
2	12.a.	Compute taxable HRA. <ul style="list-style-type: none"> • Monthly: Basic = ₹30,000; • HRA received = ₹12,000; • Rent paid = ₹10,000; • City = Chennai (metro). (OR)	K3	CO3
	12.b.	Explain deductions available u/s 80C with examples.		
3	13.a.	Mr. Prakash has the following details for FY 2024–25: <ul style="list-style-type: none"> • Salary Income = ₹7,00,000 • Interest Income = ₹80,000 • Medical Insurance: Self = ₹22,000, • Parents (Senior Citizens) = ₹55,000 • Donation to PM Relief Fund = ₹40,000 • Education Loan Interest = ₹75,000 (OR)	K4	CO4
	13.b.	Mr. Suresh (aged 62) has the following incomes in FY 2024–25: <ul style="list-style-type: none"> • Pension = ₹4,20,000 • Family Pension from deceased wife = ₹1,80,000 • Lottery winnings = ₹2,00,000 • Medical Insurance Premium (self) = ₹35,000 Compute his Taxable Income and Tax Payable.		
4	14.a.	Mr. A receives: <ul style="list-style-type: none"> • Basic Salary = ₹50,000 p.m. • HRA = ₹20,000 p.m. (He pays ₹15,000 rent in Chennai, a metro city). • Transport Allowance = ₹2,000 p.m. • Special Allowance = ₹10,000 p.m. Compute his taxable salary income. (OR)	K4	CO3
	14.b.	Discuss the overview, features, and benefits of GST.		
5	15.a.	Explain the impact of GST registration on small businesses. (OR)	K5	CO2
	15.b.	Evaluate the advantages and challenges of GST implementation in India.		

Cont...

SECTION -C (30 Marks)

Answer ANY THREE questions

ALL questions carry EQUAL Marks

 $(3 \times 10 = 30)$

Module No.	Question No.	Question	K Level	CO
1	16	<p>Mr. John, a foreign citizen, visited India during PY 2023-24 and stayed for 190 days. His income details:</p> <ul style="list-style-type: none"> • Salary received in India: ₹8,00,000 • Rent from house property in UK (received in UK): ₹4,00,000 • Interest from Indian bank deposits: ₹60,000 <p>Determine his Residential Status and compute his Taxable Income in India.</p>	K4	CO1
2	17	Analyze the admissible deductions for expenses under "Profits and Gains of Business or Profession."	K4	CO2
3	18	<p>Mr. Arjun purchased a residential house on 01.06.2010 for ₹12,00,000. He sold it on 10.07.2024 for ₹70,00,000. On 15.12.2024, he purchased another house for ₹25,00,000 and invested ₹20,00,000 in NHAI Bonds (54EC).</p> <p>CII: 2010–11 = 167; 2024–25 = 363.</p> <p>Determine taxable capital gains.</p>	K5	CO3
4	19	<p>Mr. A, a resident individual (age 40), furnishes the following details for the Previous Year 2024–25:</p> <ul style="list-style-type: none"> • Salary Income: ₹6,00,000 • House Property: Self-occupied (Nil income) • Other Sources: Bank Interest ₹50,000 • Deductions under 80C: ₹1,20,000 • Deduction under 80D (Health Insurance Premium): ₹25,000 <p>Determine the Taxable Income and Tax Liability for Assessment Year 2025–26 under the New Regime and Old Regime.</p>	K5	CO4
5	20	Discuss the documents required for GST registration for different categories of taxpayers.	K6	CO5