

2026

**DIRECT TAX - II AND E-FILING OF
TAX RETURN — HONOURS**

Paper : DSCC-6

Full Marks : 75

The figures in the margin indicate full marks.

*Candidates are required to give their answers in their own words
as far as practicable.*

Group - A

Answer **any three** questions.

1. State whether submission of return of income is mandatory in the following cases or not. Also mention the Form number for submission of return (if required to file) : 5
 - (i) Saptarshi Chakraborty, owner of a trading business having gross total income of ₹ 4,00,000 and deduction u/s 80G ₹ 50,000 (under old tax regime)
 - (ii) M/s. ABC & Co., a partnership firm having taxable income of ₹ 2,00,000.
2. (a) What is belated return?
(b) What is the time limit of submission of belated return?
(c) Mention any two losses which can be carried forward even if return of loss is not submitted within the due date. 2+1+2
3. The estimated gross salary of Mrs. S. Ghosh (45 years), a resident of India for the previous year 2024-25 is ₹ 15,75,000 and her income from other sources (income from savings bank account ₹ 9,900 and interest from term deposit account ₹ 19,100), as disclosed by her to the employer, is ₹ 29,000. ₹ 1,80,000 is deducted from her salary as contribution to recognised provident fund.
Compute the amount of tax to be deducted at source per month by her employer assuming that Mrs. Ghosh has not opted for new tax regime u/s 115 BAC. 5
4. Write short note on (**any one**) : 5
 - (i) Self Assessment
 - (ii) Summary Assessment
5. From the following particulars compute rebate u/s 87A for the assessment year 2025-26 :
 - (i) Dhanuk, age 61 years, furnished his total income of ₹ 4,90,000 (he has not opted new tax regime).
 - (ii) Salim, age 46 years, furnished his total income of ₹ 6,90,000 (he has opted new tax regime). 2+3

Please Turn Over

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Group - B

Answer *any three* questions.

6. From the following particulars, compute Total Income of Pilu Chandra Das and losses to be carried forward for the assessment year 2025-26 (Assuming assessee has not opted New Tax Regime) :

	Amount (₹)
Income from salaries :	8,17,000
Income from house property :	
– House I (let out)	1,25,000
– House II (Self-occupied)	(2,00,000)
Profits and Gains from business and profession :	
– Textile business	6,00,000
– Mobile Phone business	(1,00,000)
– Share trading business (Speculative)	(70,000)
– Commodity trading business (Speculative)	50,000
Capital gain :	
– Long-term capital gain on sale of building	1,80,000
– Long-term capital loss on sale of listed shares	(2,40,000)
– Short-term capital gain on sale of listed shares	30,000
Income from other sources :	
– Winning from lottery	30,000
– Loss from horse race	(12,000)

Unabsorbed short-term capital loss brought forward (From P.Y. 2022-2023) 40,000

10

7. Compute the amount of advance tax payable along with dates of payments of the instalments by Smt. S. Saha under the Income Tax Act, 1961 for the financial year 2024-25 on the assumption that section 115 BAC is not followed :

	₹
Business income	9,00,000
Long-term capital gain (during August 2024)	1,00,000
Income from other sources (including ₹ 8,000 income from savings bank account)	50,000
Tax deductible at sources	10,000
Deduction u/s 80C	1,00,000

10

8. Sri D. Laha submitted his return on 20th July, 2025 for the assessment year 2025-26. The following particulars are provided by him for the previous year 2024-25 :

	₹
Tax payable on assessed income	1,10,000
Tax deducted at source	40,000
Advance tax paid :	
– On 15th June, 2024	3,000
– On 15th September, 2024	27,000
– On 15th December, 2024	17,000
– On 15th March, 2025	23,000

You are required to compute interest u/s 234C, if any, payable by Sri Laha.

10

9. (a) Anwar Siraj, resident in India aged 51 years, has paid medical insurance premium and medical expenditure during the previous year 2024-25 as follows :

	(₹)
On own health	18,500
On his wife's health	6,000
On his son's health (not dependent on him)	8,000
On his mother's health (senior citizen)	46,000
Medical treatment on her dependent disable (severe) sister.	25,000

Calculate the amount of deductions available for the assessment year 2025-26.

(Ignore section 115 BAC)

- (b) Write a note on deduction u/s 80TTB.

7+3

10. (a) State the provisions relating to clubbing of income of minor as per the Income Tax Act.
(b) State two cases where a person is required to apply for TAN.
(c) When an assessee is required to file income tax return using Form ITR-2?

5+2+3

Group - C

Answer *any two* questions.

11. CA. Arnish Mukherjee (age 40 years), a practicing Chartered Accountant has provided the following information for the previous year 2024-25 :

Professional Receipts	₹ 20,00,000
Allowable expenses (excluding depreciation)	₹ 8,20,000
Depreciation as per books of accounts	₹ 35,000
Depreciation as per income tax rules	₹ 40,000

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Long-term capital gain from sale of shares (u/s 112A) (on 15.09.24)	₹	1,40,000
Short-term capital gain from sale of shares (u/s 111 A) (on 16.09.24)	₹	20,000
Payment of education loan taken for his son (including interest ₹ 35,000)	₹	1,25,000
Dividend received (interest paid on loan taken for investment in shares is ₹ 8,000)	₹	30,000
Examiner's fees received for evaluation of answer scripts	₹	25,000
Net winning from lottery (TDS @ 30%)	₹	35,000
Interest income of minor son	₹	36,000
Payment of advance tax	₹	15,000

Compute total income and tax liability of Arnish Mukherjee for the previous year 2024-25 (assuming he has not opted the scheme under new tax regime u/s 115BAC and ignore the applicable interest as per Income Tax Act).

12+3

12. A and B are the partners of a firm which is assessed as firm and their profit sharing ratio is 1 : 2. The firm's Profit and Loss Account for the year ended 31.03.2025 is given below :

	₹		₹
To Cost of Goods sold	3,00,000	By Sales	13,00,000
" Bonus paid to employees	1,00,000	" Interest on drawings	
" Donation to National Defence Fund	30,000	A	2,000
" Interest on bank loan	45,000	B	3,000
" Other expenses	40,000	" Dividend from ITC Ltd.	20,000
" Salary to partners		" Bank Interest	30,000
A	2,44,000		
B	4,88,000		
" Interest on capital @15%			
A	4,500		
B	6,000		
" Depreciation	40,000		
" Net Profit	57,500		
	13,55,000		13,55,000

Additional Information :

- (i) Depreciation for the year as per Income Tax rules ₹ 30,000
(ii) Disallowed Expenses u/s 43B ₹ 15,000.

Compute the total income of the firm and income tax liability for the assessment year 2025-26.

12+3

13. Ankita (age 46 years), a resident individual of India, furnished the following details of her income during the previous year 2024-25 :

Gross salary	₹ 15,00,000
Professional tax paid by assessee	₹ 2,400
Repayment of house building loan (including principal part ₹ 15,000)	₹ 1,35,000
Family pension received	₹ 1,20,000
Donation to National Defence Fund	₹ 10,000
Payment of life insurance premium (sum assured ₹ 1,20,000 and policy taken on 01.01.2022)	₹ 15,000
Contribution to RPF by her	₹ 1,30,000

Calculate total taxable income and tax liability assuming :

Case 1 : Assessee opted under regular tax regime

Case 2 : Assessee opted under default tax regime u/s 115 BAC.

8+7