

G.V.M'S G.G.P.R. COLLEGE OF COMMERCE & ECONOMICS
FARMAGUDI, PONDA
INTRA SEMESTER ASSESSEMENT TEST - I
B.COM. SEMESTER VI JANUARY 2014
INCOME TAX (MAJOR 1)
(COST & MANAG. ACCOUNTING)

MARKS:- 10

Duration:- 30 minutes

Q. 1) Rajesh a citizen of India left India on 6th June 2000 for employment abroad. He did not come to India upto previous year 2009-10. During 2010-11 and 2011-12, he visited India for 145 days and 195 days respectively. In the previous year 2012-13 he came to India on 7th April 2012 and left on 30th November 2012.

Determine his residential status for assessment year 2013-14. (6 mks)

Q. 2) Explain in brief the following (Any Two):

- a) Person
- b) Previous year
- c) Gross Total Income.

(4 mks)

***** best of luck*****