

GVM's GGPR College of Commerce & Economics,
Farmagudi- Ponda, Goa.
B.Com (Semester IV) Intra Semester Assessment (Test-I), January 2020
Income Tax (DIRECT TAX)

Duration: 30 minutes

Marks: 10

- Q1) Explain the following terms (ANY TWO) (4 Marks)
- a) Previous year
 - b) Person
 - c) Permanent Account Number
- Q2) Daniel Souza, a person of Indian origin, who stays in London, came to India on a visit and stayed here during 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19 for 194, 60, 184, 90 and 190 days respectively. Determine his residential status for AY 2019-20. (4 marks)
- Q3) Write a short note on "Apportionment of income between spouses, governed by The Portuguese Civil Code". (2 marks)
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