B.Com. (General/Res) DEGREE EXAMINATION, SEPTEMBER /OCTOBER 2022.

(Regular)

Second Year - Fourth Semester

# 2022 Paper II - Commerce

Paper IV - INCOME TAX

Time: Three hours

Maximum: 75 marks

SECTION A —  $(5 \times 5 = 25 \text{ marks})$ 

Answer any FIVE of the following questions.

Person u/s 2(31) of Income Tax Act.

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**CL Gary** 

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