

AMITY LAW SCHOOL (GGSIPU)

DIRECT TAXATION
1st internal assessment examination

[Note: *All questions are compulsory. All questions contain 10 marks each.*]

1. Write a brief note on *CIT v. Benoy Kumar Saha*?
 2. What is gratuity? How is it taxable?
 3. 'Income cannot be received twice'. Explain.
 4. Briefly explain the meaning of 'annual revenue' under section-22 of the Income Tax Act, 1961.
 5. 'Agricultural income is exempt from tax'. Critique.
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