





10. Write short notes on :
    - a) Self assessment
    - b) Best Judgment Assessment.
  
  11. Write explanatory notes on :
    - a) Cannons of taxation
    - b) PAN card.
  
  12. Identify the various authorities established under the Income Tax Act, 1961 and explain the functions of Central Board of Direct Taxes.
  
  13. Explain in details :
    - a) Indian Constitution and taxation
    - b) Meaning of 'Income'.
  
  14. Distinguish with any five points between :
    - a) Capital and Revenue receipts
    - b) Tax and fee.
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