Third Year B.Com. Degree Examinations
October/November 2014
Directorate of Distance Education
COMMERCE
(DCC220) Paper: Income Tax Law and Practice

Time: 3 hrs]   *[Max.Marks: 70/80*

Instructions to Candidates:

1. *Students who have attended 30 Marks. IA Scheme will have to answer for total of 70 Marks.*
   30 CAPŮŁ4Ì DAvĵ PÌ ¥ŁżŀwAiÌ° è §gÉzÌ «zÁàyðUŁ4Ì 70 CAPŮŁ4Ì ¥Łè0Ł½UÉ GvĴ ¸Ìª Łz̀.

2. *Students who have attended 20 Marks. IA Scheme will have to answer for total of 80 Marks.*
   20 CAPŮŁ4Ì DAvĵ PÌ ¥Łżŀw AiÌ° è §gÉzÌ «zÁàyðUŁ4Ì 80 CAPŮŁ4Ì ¥Łè0Ł½UÉ GvĴ ¸Ìª Łz̀.

3. *Note: Q. No. (14 or 15) in Section-D is compulsory for 80 Marks Scheme only.*
   80 CAPŮŁ4Ì ¹Ã«À£ĴJ Uf «¨ÁUÀr £Ì° gÌ4ª Ì ¥Łè8 ¸ÀSf 14 CxĴÁ 15 PĺqÁÀiÌ.

SECTION – A

I.   *Answer any TWO questions. 5 Marks each.*   2 X 5 = 10

1. What is revenue receipt? Write five examples.

2. Define assessee and persons.

3. Mr. Nagaraj resides in Kolkotta, during the P.Y. 2012-13 he gets ` 12,000 P.M. as basic salary and DA 20% of Basic pay (enters for retirement benefits). He received commission of ` 15,000 (2% on turn over). HRA received by him ` 11,800 PA. But rent paid is ` 14,800 PA. Calculate the taxable HRA in A.Y. 2013-14.

4. Mr. Gireesh resigned from service from a public co. on 30th Nov 2012. After completing 24 years 10 months of service. During his service he was allowed to get 45 days of earned leave for every completed year of service. During his service he had availed 10 months leave and had encashed 6 month leave on resignation. He was paid leave salary of ` 2,20,000 for his credit of 20 month earned leave. His average salary during 10 month preceding to the date of his resignation was ` 11,000. Calculate taxable leave salary for the A.Y. 2013-14.

SECTION – B

II.   *Answer any THREE questions. 10 Marks each.*   3 X 10 = 30

5. Write a note on Deduction under Section 80C.

6. Write any 20 exempted income under Section 10.

7. Mr. Ravi furnished the following particulars of Income for the P.Y. 2012-13.
   a) Interest on USA development bonds ` 60,000 (2/5 is received in India)
   b) Income from Agriculture in Canada ` 1,80,000

c) Income from property in Srilanka received there (` 80,000 remitted to India) ` 1,20,000

d) Income from business in USA which is controlled from Mysore (` 18,000 received in India) ` 78,000.

e) Dividend paid by an Indian company received in Canada ` 56,000

f) Past untaxed foreign profit brought to India during 2012-13 ` 1,05,000.

g) Profit from business in Mysore, but controlled from London ` 72,000.

h) Profit from sale of building in Mysore but received in Dubai ` 1,48,000.

i) Pension from Indian company received in London ` 36,000.

j) Gift in cash from a relative received in India ` 60,000.

Find out his total income during the A.Y. 2013-14, if he is

    a) Ordinarily Resident

    b) Not Ordinarily Resident

    c) Non Resident

8. From the following income of Mr. Nagesh for the year ended 31-03-2013, compute Income from other sources.

1.	Director's fees	10,000
2.	Interest on bank deposits	3,000
3.	Income from undisclosed sources	12,000
4.	Winning from Lotteries (Net)	28,000
5.	Royalty on book written	8,000
6.	Income from lectures delivered	5,000
7.	Interest on loan given to relative	7,000
8.	Interest on tax free debentures of a company (Net)	3,600
9.	Dividend from Co-operative society	8,000
10.	Interest on Post Office S.B. A/c	500
11.	Interest on Central Govt. Securities	2,200

He paid ` 1,000 for typing of the manuscript of the book.

9. Compute the taxable Capital gain of Mr. Chandrashekar (Resident) for the A.Y. 2013-14:

  i) Sale price of shares of Lotus Ltd. acquired on 1-6-2011 and sold on 1-4-2012 ` 3,15,000 cost price of these shares ` 1,05,000

  ii) Sale price of shares of Mayuri Ltd. acquired in 1989-90 (CII 172) Sold on 1-12-2012 (CII 852) – ` 3,20,000 cost price of these shares ` 75,000.

  iii) Sale price of Jewellary sold on 1-8-2012 ` 3,50,000. Cost of Jewellary acquired in 1985-86 (CII 133) – ` 60,000

  iv) Sale of listed debentures on 1-2-2013 for ` 2,30,000. These were purchased on 1-1-2014 for ` 1,85,000.

  v) Goodwill of a profession is sold for ` 1,75,000. FMV on 1-4-1981 is ` 10,000.

SECTION – C

III.   *Answer any TWO questions. 15 Marks each.*   2 X 15 = 30

10.   What is provident funds? Explain the Income Tax provisions of provident fund.

11.   From the following information. Compute taxable salary of Mr. Gururaj for A.Y. 2013-14.

   1.   Basic pay ` 1,92,000
   2.   DA (Not as per terms of employment) ` 48,000.
   3.   Entertainment allowance ` 36,000.
   4.   Bonus ` 32,000.
   5.   Commission ` 40,000.
   6.   Premium paid by employer on the life insurance policy of the employee ` 5,000.
   7.   Employer contribution to R.P.F. at 14% of basic pay ` 26,880.
   8.   Conveyance allowance for official duty ` 4,200 PA.
   9.   Employer provided the facility of a sweeper ` 2,400 PA.
   10.   Employee appointed gardener, whose salary paid by emmplyer ` 3,000 PA.
   11.   Employer paid electricity bill of employee ` 10,000 PA.
   12.   Employer paid Interest free loan for construction of a house, computed interest for the year P.Y. ` 9,000.
   13.   Free use of small car with driver for office and private purpose.

12.   Determine the income from House property of Mr. Suresh for the A.Y. 2013-14 from the following information.

Particulars	I House	II House	III House
Fair rent	84,000	84,000	84,000
Municipal value	72,000	72,000	72,000
Standard rent	80,000	90,000	78,000
Rent received	1,20,000	1,44,000	1,80,000
Unrealized rent	30,000	72,000	36,000
Local tax paid by the owner	6,000	12,000	18,000
Interest on loan for construction of the house	10,000	8,000	12,000
Interest on loan prior to construction	5,000	10,000	15,000
Unrealized rent of A.Y. 2012-13 Recovered during the previous year	-	-	36,000

13.   Ramesh submits the following details of his income for the year ending 31st March 2013.

   a)   He lives in a rented house. He pays a rent of ` 12,000 p.m. he has sub-let one-third portion of the house on a rent of ` 6,000 p.m. he has undertaken the liability of paying municipal taxes of ` 3,000 on the whole house and also repairs of the whole house amounting to ` 12,000.

b) Income from agricultural land in Bangladesh ` 40,000.

c) Dividend from UTT ` 8,000.

d) He holds the following investments:

   i)   ` 2,00,000, 9% tax-free commercial securities (not listed)

   ii)   ` 60,000, 7% debentures of JCT Mills Ltd.

   iii)   ` 1,44,000, 10% tax free debentures of Life Insurance Corporation of India (listed)

   iv)   10% UP State Electricity Board Bonds ` 20,000.

e) Interest on Postal Saving Bank Account ` 2,000

f) Honorarium received for writing articles in magazines ` 2,000

g) He is an examiner of a number of Universities. He received ` 20,000 as remuneration.

Compute his Income from other sources for the Assessment Year 2013-14.

SECTION – D

Note:- **Compulsory question for 80 Marks scheme Students only.**

     Answer any ONE of the following questions. 10 Marks each.   1 X 10 = 10

14. Write the powers of Income Tax officer.

15. Define Capital Gain. And explain various types of capital gain.

PÉÀqÀ DªÀÛ

«¨ÁUÀ – J

I.   AiÀiÁªÀzÁzÀgÉ JgQÀ ¥ÉßU¼zUÉ GvÀj ¹. vÀÁ 5 CAPÀU¼À.   2 X 5 = 10

1. DzÁAiÀ ¹ÁPÏw JAzÀgÉ£À? 5 GzÁ°gÀuÁAiÀ£Éß PÉÀr.

2. vÀí UÉzÁgÀ °ÁUÀ ªÀ¯AAiÀ£Éß ªÁ¢SÁ¤ ¹.

3. ²£AiÀ£ÀvÀ £ÁU¼Áeï PÉ�zÀ ¤ªÁ¹AiÀÄÀZÀ UÀ¼Àî¥ÀgÀ 2012-13gÀ° ¥ÄÀ wAUÀ½zÀÉ gÀÉ. 12,000 ªÀÄ®ªÀÄÉZÀ vÀAn0ªÀÄ ªÀÄ® ªÀÄÉEzÀ ªÁÃ¯É ±À. 20gÀUÀÀÙ0 (¤ªÀÄÛü ¸É®¨PÉ ¥ÀJUÀtÉ¸ÀUÀÀZÀ) ªÀÄÁgÀ zÀ ªÀÄÃ¯É ±À. 2gÀAvÉ PÀ«ÁµÉï gÀÉ. 15,000 ªÀÄ£É¯ ¨ÁrUÉ ¨Àî ªÀ¶õÀ£À gÀÉ. 11,800 °ÁUÉ gÁd¥À ¥Á¨w ªÀÄÁgÀªÀÄÀ ¨ÁrUÉ ªÁ¶õÀ£À gÀÉ. 14,800 °ÁUÁZÀUÀÉ vÀí UÉ °ÁPÉ°£zÁZÀ ªÀÄ£É ¨ÁrUÀiÀ ¨ÀÄÃ PÀgÀ»r¬Àj.

4. ²£AiÀ£ÀvÀ VjÃ±ï ¸ÁªÀÄÐzÀ¤¥ÀvÀÀ¥À¥Àî¬À¥¬¥ÀÄAZÀ ¢£ÁAPÀ 30/11/2012gÀAzÀ P®¸ÀvÀ vÀÀr¹AiÀÄ 24 ªÀÄÀ0 10 wAUÀ¼À ¸ÀÃ¯É ¸À¥ÀïgÀÄvÀÀ¯Àt EªÀÄÀUÉ ¥ÀÄ ªÀÄÀ0zÀ ¸ÀÃ¯É 45 ¢£UÀ¼À UÀ¼À¥ÉÀ UÀ¼É ¸É®¨°ÀkgÀÀvÀÉ °ÁUÉ EªggÀ ¸ÀÃÁ CªÀÄÀZ¤ò°Àî 10 wAUÀ¼À gÀ¯ÀgÀ£Éß ¥À¤ÑzÀ ¥ÀÄ ªÀÄÀ0zÀ ¸ÀÃ¯É 6 wAUÀ¼À gÀÉ¯ÀgÀ£Éß ¥Àt¤Ã¥ÀUÀ¼À ªÀÄÀrgÀ¼À¥ÉÀ UÀ¼É 20 wAUÀ¼À UÀ¼É¥ÉÀ UÀ¼À ¨À§ÀÄ gÀÉ. 2,20,000ªÀÄÀ£Éß ¥ÀtÑgÀ¥ÉÀ UÀ¼É PÉgÀ£Éß 10 wAUÀ¼À ¸ÀUÀÀ¥À ¸ÀÀ§¼À wAUÀ½zÀÉ gÀÉ. 11,000 °ÁUÁZÀ¥ÉÀ gÀ¯ÀgÀ£Éß ªÀÃ° £À vÀí UÉ ªÀÄ¥ÀÄ¥À£Éß vÀí UÉ ªÀÄÀ0zÀ 2013-14¥Éï ¯Àr¹.

«¨ÁUÀ – ©

II.   AiÀiÁªÀzÁzÀgÉ ªÀÄÉgÀî ¥ÉßU¼zUÉ GvÀj ¹. vÀÁ 10 CAPÀU¼À.   3 X 10 = 30

5. ¤AiÀÄÀv 80¹AiÀ£ÀvÀ ¥À¼zÀªÀ¥Àr-v¥ÀÆ£Éß «ªÀj ¹.

6. AiÀiÁªÀzÁzÀgÉ 20 vÀí UÀ½z»vÀ ¥À¼zÀªÀzÀÃ£Éß §gÉ¬Àj.

7. F P¼ÀV£ÀvÀ ªÀÄÀ»w-¥ÀÆ£Éß vÀí UÉ ªÀÄÀ0zÀ 2013-14¥ï ²£AiÀ£ÀvÀ gÀkAiÀ£ÀvÀgÀ MI Ä0ÀªÀÄ ¸ÀÀ£É¥À¥ÀÄ£Éß CÀªÀÄÀ
    (C) ¤ªÀÄÁ¹   (D) ¸À£ÀÁ£ï ¤ªÀÄÁ C®ð   (E) C¤ªÀÄÁ¹AiÀÄÀZÀ ¯Àr¹.

    a) AiÀiÀÄÀ.J. ¸Àï.J. C©ªÀÄÀkÏ ¨ÁAqÀÄÀ£ÀvÀ ªÀÄÃ°zÀ §rï0gÀÉ. 60,000. (2/5 ¨ÀUÀÀ£ÀvÀ¥ÀÀ¥ÀJÀÄAZÀ ¥ÀÄ£À¯Àî£Áï¥ÀÀ¥ÀÀ¥ÀJÃVzÀ)

    b) PÉqÀk¥ÀÀ£ÀvÀ ¨ÀÄÉ«Ä¬À£ÉÄAZÀ ¸À§AZÀ ªÀ¥ÀJ¸ÁAiÀ£ÀZÀ ªÀÄÀ»¥Á£ÀZÀ gÀÉ. 1,80,000.

    c) ²£APAk¥ÀÀ£ÀvÀ D¹0Éß¬À£ÉÄAZÀ ¸À§AZÀ ¸ÀÀ»¥Á£ÀZÀ (gÀÉ. 80,000 ¨ÀUÀÀ¥Éï ¥Á¥Àm¹ zÀ) gÀÉ. 1,20,000

    d) C¤Ã¸jP£À£ÀvÀ ¸ÀÀ¥Áî¥À ¸Àî ©ÉÄ¥ÀÄAzÀ ¤AiÀiÀÄÀAwÉÄÀrÉ£ (gÀÉ. 18,000 ¨ÀUÀÀ£ÀvÀ¥ÀÀ¥ÀÀ¥ÀÄAZÀ ¥ÀÄ£À¯Àî£Áï¥ÀÀ¥ÀÀ¥ÀÀ¥ÀJÃVzÀ) gÀÉ. 78,000.

    e) ¨ÀUÀÀ¥À°AiÀÄÀ P¥À¥ÀÀ¥À-v¥ÀÄAZÀ ¸À§AZÀ ¯À¨¨ÀÄ±À¥ÉÀqÀ¥Á¥ÀÀ¥À¥ÀÀ¥ÀÀ¥ÀJ¯ÀÄVzÀgÀÉ. 56,000

    f) UÀÙ¥ÀÄ0 2012-13gÀ¥ÀÀ¥Àï vÀí UÀ½z»vÀ «¥Àz¥Àz²ªÀ ¥ÀÀ¥ÀÆ£Éß ¨ÀUÀÀ¥ÉÀï vÀ¯À¥Á¥ÀJ¯ÀÄVzÀ gÀÉ. 1,05,000.

    g) ¸Àî ©ÉÄ¥ÀÀ£ÀvÀ ¸ÀÀ¥Áî¥ÀkZÀ ¸ÀÀ¥À°£À ¯À¯Àt ¸ÀÀ¥ÁkgÀ¥ÀÄAzÀ ®AqÀËÀA¤zÀZÀ ¤AiÀiÀÄÀAwÀÄ°ÀÄÀAwÉÄ£ gÀÉ.
        72,000.

    h) ¸Àî ©ÉÄ¥ÀÄ£À£ÀvÀ P¥ÀÄÀ qÀ¥ÀzÀZÀ ¤ÁUÁI ¢Az¤ ¸À§AZÀ ¯ÀÄ£À¯À¥É¤Ää zÀ¤ ¥À¯£À¥ÀÄÀ¥ÀÀ¥ÀÀ¥ÀÀ¥À¥ÀÀ¥ÀJ¯ÀÄVzÀgÀÉ. 1,48,000.

    i) ¨ÀUÀÀ¥À°AiÀÄÀ P¥À¥ÀÀ¥À-v¥ÀÄAZÀ ¸À§AZÀ ¤ªÀÄÀ0 ªÀ¥ÀÀ¥ÀÄ¥ÀÀ¥ÉÀß®AqÀ¥ÀÄ¥À¥ÀÀ¥ÀjrÄ¥É¥ÀqÀ¥Á¥ÀÀ¥À¥ÀÀ¥ÀJÃVzÀgÀÉ. 36,000.

    j) ¸À¸À¢¢¥PÀÀ¤z£À GqÀ¹ÀÉUÀÀ£À¥ÀÀ¥ÀÀ¥Àß ¥ÀÀ¥ÀÀ¥ÀjÀ¥ÀÄ¥ÀÄÀ¥ÀÀ¥ÀÀ¥ÀqÀ¥ÁÀ¥ÀÀ¥ÀJ¯ÀÄVzÀí gÀÉ. 60,000.

8. F P¼v£À ªÀÁ»wU½AzÀ ²ÀAiÀÄvÀ £ÁUÀ±ïgÀ½gÀ Evgï ªÀÄ®¢AzÀ §AzÀ ªÀgÀ¼À£À£ï vÀj Uï
    ªÀÄ°Ö 2013-14 ¯Û½¹.

    1. ¤zÖÀ±ÀPÀ ±À®| 10,000
    2. ¨Á¤API oÀ¥À¤I ªÀ° £À §r| 3,000
    3. CWÆA¶|vÀ ªÀÄ®U½AzÀ §AzÀ ªÀgÀÀ¨Á£É 12,000
    4. ¯AI ¼ ªÀgÀÀ¨Á£À (¤ªÀ¼) 28,000
    5. ¥À,¥ïzÀ ªÀÁ° £ÀgÀAdzÀ£É 8,000
    6. G¥ÀÆÀ,¼À ¤ÀrPÉ-ÀAzÀ §AzÀ ªÀgÀÀ¨Á£À 5,000
    7. §AzÀAU½ÀUÉ ¤ÀrzÀ,ÀÀzÀ ªÀÁ° £À §r| 7,000
    8. vÀj Uï ªÀÄAPÀr r¨ÀAZÀgïi ªÀÁ° £À §r| 3,600
    9. ,ÀÀPÀAg ,ÀAWÀµÀzÀ §AzÀ ¯À¨ÀÀ±À± 8,000
    10. CAZÀ¥ÀzÀÀjAiÀÄ G½ÀvÀAiÀÄ SÀvÀAiÀÄ §r| 500
    11. PÀÀz±,ÀPÀõgÀÀgÀ ¨ÀzÀ£À ¥À¼À²À ªÀÁ° £À §r| 2,200

    ²ÀAiÀÄvÀ £ÁUÀ±ïgÀ½gÀ ¥À,¥À ªÀÁzÀ±¼À ¤Z¥À¥ÁV g½É. 1,000 ¤ÀrzÁ§½É

9. ²ÀAiÀÄvÀ ZÀAzÀ±ÀRgï (¤ªÁ±¹) EªÀgÀ §AqÀ¥À¼À ªÀgÀÀ¨Á£À£À£ï vÀj Uï ªÀÄ°Ö 2013-14Pï ¯Û½¹.

    i)   ¯½ÃI ,ï PÀ¥À±¼ÀAiÀÄ ±À£ÀgÀ½ÀvU½É½É 1-6-2011gÀ½è RjÃ¢¹Àgï 1-4-2012gÀ½è g½É. 3,15,000
          ÀÀrgÁ¼ ÀÀÁgÀ½gï CÀ½ÀUÀ½À ªÀÁÄ® ¨Û£É g½É. 1,05,000

    ii)   ÀÀrgÀ½w PÀ¥À±¼ÀAiÀÄ ±À£ÀgÀ½ÀvU½É½É 1989-90 gÀ½è RjÃ¢¹Àgï (CII 172) ¢£ÁAPÀ
          1-12-2012 gÀ½è ÀÀrgÁ¼ ÀÀÁgÀ½gï (CII 852) — g½É. 3,20,000; D ±À£Àj£À ªÀÁÄ® ¨Û£É
          g½É. 75,000.

    iii) D¨ÀrgÀvU½É½É 1-8-2012gÀ½è g½É. 3,50,000Pï ÀÀrgÁ¼ ÀÀÁgÀ½gï, D D¨ÀrgÀvÀ½À ªÀÁÄ®
          ¨Û£É 1985-86gÀ½è (CII 133) — g½É. 60,000

    iv)   £À¥ÀAzÁ¬À±Àvï r ¨ÀAZÀgïiU½ÀvÀ ÀÀrgÁ¼À ±À£ÀgÀ½Àß 1-2-2013gÀ½è g½É. 2,30,000 U½ÀvU
          ÀÀrgÁ¼À ÀÀÁgÀ½gï F r ¨ÀAZÀgïiU½ÀvÀ½À½ß 1-1-2004 gÀ½è g½É. 1,85,000 U½ÀvU RjÃ¢À±ÁVz½É

    v)   ÀÄwÀAiÀ¼À£À AzÀ ,À£À£À±À ÀÀrgÀ½zÀgï g½É. 1,75,000. EzÀgÀ FMV 1-4-1981gÀ½AzÀ
          g½É. 10,000.

<div align="center">« ¨ÀÁUÀ — ¹</div>

III. AiÀÄ±ÀÀzÀÀzÀÀrgÀ½É Jg½À¼À ¥À±ÀßU½ÀvÀ½É Gv½½É¹. vÀ¯Á 15 CAPU½4¼.   2 X 15 = 30

10. ¨Àk¼À±À¢ü JAzÀgÀ½À£É? CzÀgÀ½À ªÀgÀÀ¨Á£À£À£ï vÀj Uï ¤ÀiÀ±ÀAUUÉ½É½É «ªÀ½jÀ½É¹.

11. ²ÀAiÀÄvÀ U½ngÀ½gÀAgÀ¯i½ÀrgÀ½É F P¼ÀvvvÀ ªÀÁ»wU½ÀvÀ½À£À£ï vÀj Uï ªÀÄ°ÖPï vÀj UÀÀiÀÀ ¤ÀÀvU½É½É
    ¯ÛÀÀ½É¹.

    1. ªÀÁÄ®ªÀ±À£À±À g½É. 1,92,000
    2. vÀ±nÛ ¨À£À½ (¤ÀÄwÀ½À¼ ¥À¼À U½NÀt½À£À±Àk®®) g½É. 48,000.
    3. ªÀ¼À½ÀAd£Á ¨À£À½ g½É. 36,000.
    4. ¨À¼Ã¦£À,ï g½É. 32,000.
    5. PÀk¥ÁÀµÀÄÀÈ½ï g½É. 40,000.

6. ªÀ°ÃPÀjÀ £ÉPÀgÉÀ ªÀÄÃ° £À fÃªÀ «ªÀ PÁvÉÀß ¥Áªï¹zÀÝ gÀÉ. 5,000.

7. CAVÁPÀvÀ ¨ïkµÀ ¤¢ïUÉ ªÀ°ÃPÀjÀ PÀÉqÀÄUÉ ±À. 14%gÀvÉ gÀÉ. 26,880

8. C¢ïPÀvÀ PÀªÀ°ªÀ ¤ Á¬Á¸¸À¤ ¸ÉPÀiÀÄÕ ¨ÀÄf À¶ÕðPÀ gÀÉ. 4,200.

9. eÁqÀiÀ°ÃAiÀ ªÀÃvÉÀ ¥Áªï¹zÀÝ gÀÉ. 2,400

10. vÀÉÃI UÁjPÀ ªÀ° ° ªÀÃvÉÀ ¥Áªï¹zÀÝ ª À¶ðÕPÀ gÀÉ. 3,000

11. ªÀ£ÉÃiÀ «zÀäxï ©¯ï ¨À¸ÀÄ ª À¶ðÕPÀ gÀÉ. 10,000

12. ªÀ°ÃPÀjÀ E ª À¥ÀÉ UÀÉïÀ ¤ªÀÃðtPÀÄ §rÕgÀÄv±ÀÀ ¸À®ªÀvÀÕ ¤Ãrz ÀÝ, UÀ vÀ¥ÀÄÑzÀÃÊèMnÕ §rÕ «£Á¬Õw gÀÉ. 9,000.

12. ²ÃAiÀ£À ¸ÀUÀÃ±ïgÀiÀ°ÃPÀÀ F ¥¼ÀVÀÉÃ ªÀ£ÉÃUÀÉÕPÀ °É¥À¢zÀÝ vÀfÀ ªÀÃ 2013-14PÉ ªÀ£É¿AzÀ §AzÀ ªÀgÀvÀ£É£À ¯Ïª.

«ªÀgÀÄÕÀ	I ªÀ£É	II ªÀ£É	III ªÀ£É
£ÁÃAiÀ£À¤Ãvï ¨ÁrvÀ	84,000	84,000	84,000
£ÀUgÀ£ ÀAiÀ ªÀ£ÉÕÕ	72,000	72,000	72,000
¸ÁAqÀiÕïð ¨ÁrvÀ	80,000	90,000	78,000
ªÁ¸Àvï ¨ÁrvÀ	1,20,000	1,44,000	1,80,000
ªÀÉ¯ÁUÀÄÕzÀ ¨ÁrvÀ	30,000	72,000	36,000
ªÀ°ÃPÀÀ ¥Áªï¹zÀ ¶ÕÃAiÀ vÀfÀUÉ	6,000	12,000	18,000
ªÀ£É ¤ªÀÃðtzÀ ¸À®zÀ ªÀÃ°À §rÕ	10,000	8,000	12,000
ªÀ£É ¤ªÀÃðtzÀ ªÀÀPÀ°ÀiÀ¥ÀÄÕÆ¢zÀ §rÕ	5,000	10,000	15,000
2012-13gÀ vÀfÀ ªÀÄÕzÀ ªÀ£ÉÕÕ ¨ÁrvÀiÀÀ¤ÉÕ »A¢À ªÀÄÕzÀ¶Õ ªÀÉÃ ªÀ°gÀ¸ÀÅzÀ	–	–	36,000

13. ¸ÀUÀÃ±ïgÀiÀ£À UÀ¥ÀÄÕzÀ P¶ÕÀ£À 31-03-2013PÉ F ¥¼ÀVÀÉ ªÀ°»wjÀ£ÉÕ ¤ÃrÀ¥Á¼Éï

a) C°ÀgÀ ¨ÁrvÀ ªÀ£ÉPÀ°Ã°è ¸ÁªÀ°ÃAVzÀ, wÀAUï¼ÀÄÉ gÀÉ. 12,000 ¨ÁrvÀ ¤ÃqÀvÕïZÁ¼Éï C°ÀgÀ ªÀÀVgÉÀ MAzÀ ¨ÁÖzÀ ¥À£ÉÕ¤ÃvÀ£ÉÕ¤Ã wÀAUï¼ÀÄÉ gÀÉ. 6,000PÉ M¼ÀÄÃ£Ã ¨ÁrvÀ ¤ÃrÀvÕïZÁ¼Éï ¸ÀUÀÃ±ïgÀiÀ£À ªÀÀ¤¤¥ÀÁÃ°n vÀfÀ PÀÉqÀvÀ ±É¯Àî¨ïVAiÀ£ÉÕ ¥ÉÃ¢ÀÕzÀ, Erï ªÀ£ÉÃ gÀÉ. 3,000 vÀfÀ ¥Áªï¹gÀÀ±ÀVÃ¼Éï ¥ÁÅUÉ ªÀ£É¤À jÉ£Àj ¨À¸ÀÄ gÀÉ. 12,000 ªÀ£ÉÃzÀÊ¤ÉÕ ¸ÀUÀÃ±ïgÀiÀ£É ªÀ°gÀÀ¥Á¼Éï

b) ¨ÁÄUÁÊzÀÉ±ïgÀiÀ£Àª°À ¨À°«Á¬ÃAzÀ ¸À®zÀ ª°À°ÁAiÀ£À ¸À°»tï°À gÀÉ. 40,000.

c) AiÀÉÃ.n.L.¤AzÀ ¸À®zÀ ¯Á°ÁA¥°zÀ gÀÉ. 8,000.

d) ¸ÀUÀÃ±ïgÀiÀ£À F ¥¼ÀVÀÉ °É¥À£ÀÉ£ÀÉ¤ÉÕ ¥ÉÃ¢gÀÀ±ÀVÃ¼Éï

   i) gÀÉ. 2,00,000, 9% vÀfÀ ªÀÃPÀÆ ª ÁtÊzÀÀ ¨ï¯ïvÁ ¥À°vÃÀ¤ (°À¸ïðïÕ¥DVgÀÉ¨À¢®ð)

   ii) gÀÉ. 60,000, 7%gÀ ¸À® ¥À°vÃÀ¤ eÉ¹.n. «¸ïïÌè¤AiÀ£ÁvÀÀÕ EªÀ£À ¸À¸À¢ï¹zÀ

   iii) gÀÉ. 1,44,000, 10%gÀ ¨ÁgÀ°¸ÁAiÀ «ªÀ¤ ¤UÀÉ£ÀiÀ£À ªÀÃPÀÆ ¸À® ¥À°vÃÀ¤.

   iv) 10% GvÀÀî ¥Àî£ÀÆ¥ÀÄÀ£ÉÕgÁÊvzÀÉ «zÀäxï ¤UÀÉ£ÀiÀ ¸À® ¥ÀÄÉ¥gÀÉ. 20,000.

e) CAZÉPÞÃjAiÀ G½vÁAiÀ SÁvÀiÀ ªÃ°£À§r®gÀÉ. 2,000

f) ¤AiÀÄvÁ°PÀ¼Àè §gÀÀtÀÚÁV §AzÀ UÉgÀ¥ÀzÀÉ gÀÉ. 2,000

g) «±Ìz޶®AiÀÄzÀ ¥À¶ÃPÀè PÁAiÀÄðÀÉ ¥ÀqÀzÀ ªÀgÀ¥ÀÃ£À gÀÉ. 20,000.

vÀÃÀÉ ªÀµÀð 2013-14PÀ ²ÃAiÀÄvÀ ¸ÀgÀ±ÀïgÀ ÐVt EvÀÉ ªÀÆ®UÀzÀ ¥ÀqÀzÀ ªÀgÀ¥ÀÃ£ÀÈ ¯ÐÀ¹.

«¨ÁUÀ – r

¸ÀÉZÉÉ– 80 CAPÀ¼À ¥ÀÅ¥ÀÞÀÉ Egïª PÀqÁAiÀ ¥ÀÈ¼À.
AiÀÄÁªÀzÁzÀgÀÆ MAzÀ ¥ÀÈÀÉ GvÀ ¹. vÀÃÁ 10 CAPÀ¼À.   1 X 10 = 10

14.   ªÀgÀ¥ÀÃ£À vÀÃÀÉ C¢PÁjAiÀ C¢PÁgÀÀ¼ÀÈß «ª ¹.

15.   §AqÀ¥Á¼À ¯Á¨ ¥ÀÈß ªÁ¸À¤. §AqÀ¥Á¼À ¯Á¨zÀ ««zÀ §ÙÀ¼ÀÈß «ª ¹.

                                * * * * **