



CA FINAL NOV'19
SUBJECT- DIRECT TAX LAWS AND
INTERNATIONAL TAXATION

Test Code –FNJ 7259

(Date :)

(Marks -100)

PART A : MULTIPLE CHOICE QUESTIONS ----- (30 MARKS)

PART B : DESCRIPTIVE TYPE QUESTIONS----- (70 MARKS)

PART A : MULTIPLE CHOICE QUESTIONS

QUESTION 1 : MULTIPLE CHOICE QUESTIONS (2*10 = 20 MARKS)

1. Delta Limited is engaged in growing and manufacturing rubber in India. It commenced its operations from 1st April, 2018. It acquired plant and machinery (second hand), factory building and furniture at a cost of Rs.62 lakhs, Rs.37 lakhs and Rs.8 lakhs, respectively, in the P.Y. 2018-19 by way of ECS through bank account. Assuming that all the assets were put to use for more than 180 days during the P.Y. 2018-19, you are required to compute the written down value of each block as on 1st April, 2019.
 - (a) Rs.52.70 lakhs; Rs.33.30 lakhs & Rs.7.20 lakhs
 - (b) Rs.58.75 lakhs; Rs.35.71 lakhs & Rs.7.72 lakhs
 - (c) Rs.58.28 lakhs;Rs.35.52 lakhs & Rs.7.68 lakhs
 - (d) Rs.59.675 lakhs; Rs.36.075 lakhs & Rs.7.8 lakhs
2. Mr. A who is the tax consultant of X Pvt. Ltd. is computing the income from business of the company for A.Y. 2018-19 for determining the tax liability. X Pvt. Ltd. is not liable for tax audit u/s 44AB during the said year. While computing the business income under the normal provisions of the Income-tax Act, 1961, Mr. A has duly considered the provisions of the Income Computation and Disclosure Standards ("ICDS") wherever applicable. However, Mr. A is confused regarding the applicability of ICDS while computing book profits for determining the MAT liability of the company u/s 115JB. Advise Mr. A regarding the same.
 - (a) Provisions of ICDS will not apply while computing "book profits" for the purposes of MAT as ICDS are applicable only for computation of income under the regular provisions of the Income-tax Act, 1961.
 - (b) Provisions of ICDS will apply while computing "book profits" for the purposes of MAT as ICDS are applicable for computing income under the "Profits and gains of business or profession", whether computed under the normal provisions or on the basis of book profits under MAT provisions.
 - (c) Provisions of ICDS will not apply while computing "book profits" for the purposes of MAT as ICDS are not applicable in the case of an assessee not liable for tax audit.
 - (d) Provisions of ICDS will apply while computing "book profits" for the purposes of MAT as no exception regarding the same has been carved out in the notification with respect to ICDS.
3. An Assessing Officer entered a hotel run by a person, in respect of whom he exercises jurisdiction, at 8.30 p.m. for the purpose of collecting information, which may be useful for the purposes of the Act. The hotel is kept open for business every day between 8 a.m. and 10 p.m. As per the provisions of section 133B,
 - (a) The A.O. cannot enter the premises at 8.30 p.m. since it is after sunset
 - (b) The A.O. can enter premises at 8.30 p.m. and take away books of account kept at the hotel after taking prior approval of the Principal Chief Commissioner or Chief Commissioner.

- (c) The A.O. can enter premises at 8.30 p.m. and take away books of account kept at the hotel after recording reasons for doing so.
- (d) The A.O. can enter premises at 8.30 p.m. but cannot take away books of account kept at the hotel

4. PQR Ltd., a domestic company, has distributed on 15/10/2018, dividend of Rs.230 lakh to its shareholders. On 17/9/2018, PQR Ltd. has received dividend of Rs.60 lakh from its domestic subsidiary company XYZ Ltd., on which XYZ Ltd. has paid dividend distribution tax under section 115-O. The additional income-tax payable by PQR Ltd. under section 115-O is –

- (a) Rs.29.70 lakhs
(b) Rs.34.608 lakhs
- (b) Rs.34.944 lakhs
(d) Rs.29.42 lakhs

5. A Pvt. Ltd. is a company engaged in the business of trading of household appliances. The directors of the said company are desirous of converting it into a LLP. After the conversion, all the assets and liabilities of the company shall be transferred to the LLP. The conversion of the company into LLP shall take place in the financial year 2018-19. The details of the total sales and total value of assets of the company are as follows:

Previous Year	Total Sales (in Rs.)	Total value of assets (in Rs.)
2014-15	78,00,000	1,88,00,000
2015-16	50,00,000	3,56,00,000
2016-17	45,78,000	4,78,00,000
2017-18	60,00,000	5,00,00,000
2018-19	85,00,000	10,00,00,000

The directors have approached you to determine whether any capital gains shall arise in the hands of the company on its conversion to LLP. Advise them.

- (a) No capital gains shall arise in the hands of the company as the transaction under consideration is not a 'transfer' as per the provisions of Section 47.
- (b) Capital gains shall arise in the hands of the company as the conversion of a company to LLP amounts to transfer of capital asset.
- (c) No capital gains shall arise in the hands of the company as any kind of conversion such as conversion of firm into LLP, conversion of company into firm, conversion of company into LLP, etc. does not amount to transfer of capital asset.
- (d) Capital gains shall arise in the hands of the company as the amount of total sales and total value of assets in P.Y. 2018-19 exceeds the prescribed limits mentioned in Section 47(xiiib).
6. Mr. X receives the following gifts during the previous year 2018-19:
- On occasion of marriage of X, he gets Rs.2,90,000 as gift on 02.04.2018.
 - On 20.09.2018, he gets a gift of Rs.7,00,000 from his grandmother.
 - On 30.12.2018, he gets by way of gift a commercial flat from the elder brother of his father-in-law (stamp duty value is Rs.25,00,000).
 - On 20.01.2019, he gets a wrist watch by gift from his friend B (Fair market value: Rs.1,00,000).
 - On 10.02.2019, he gets by way of gift a plot of land in Pune from a partnership firm. The partnership firm has only two partners- father of Mr. X and Mrs. X. The stamp duty value of the plot of land is Rs.19,00,000.
 - Compute the amount chargeable to tax in the hands of X under the head "Income from other sources" for the A.Y. 2019-20.
- (a) Rs.44,00,000
(b) Rs.45,00,000
(c) Rs.52,00,000
(d) Rs.54,90,000

7. Mr. Shiv was travelling from Delhi to Jodhpur on 05.07.2018 carrying FDRs of ` 20 Lakhs. The said FDRs were seized by the police authorities and subsequently, requisitioned by the income-tax authorities u/s 132A. The requisition was made on 20.07.2018. Now, the Assessing Officer has issued notices to Shiv u/s 153A for A.Y. 2009-10 to A.Y. 2018-19. Whether the said notices issued by the Assessing Officer u/s 153A are valid?

- (a) Invalid. Notices can be issued u/s 153A in the present case by the Assessing Officer only for A.Y. 2013-14 to A.Y. 2018-19, since FDRs do not constitute an asset for the purpose of section 153A.
- (b) Invalid. Notices can be issued u/s 153A in the present case by the Assessing Officer for A.Y. 2013-14 to A.Y. 2019-20.
- (c) Notices are valid for A.Y. 2013-14 to A.Y. 2018-19. However, for A.Y. 2009-10 to A.Y. 2012-13, notices can be issued u/s 153A only if the Assessing Officer has any evidence which reveals that income, represented in form of asset is greater than or equal to ` 50 lakhs.
- (d) Notices are valid for A.Y. 2009-10 to A.Y. 2018-19 as notices in case of requisition can be issued for 10 assessment years immediately preceding the A.Y. relevant to the P.Y. in which requisition is made.

8. Which of the following is not an eligible international transaction for application of safe harbor rules?

- (i) Preparation of user documentation
- (ii) Receipt of intra-group loans where the amount of loan is denominated in Indian rupees
- (iii) Providing implicit corporate guarantee
- (iv) Purchase and export of core auto components
- (v) Receipt of intra-group services from group member

Choose the correct option

- (a) Only (ii)
- (b) (ii) & (v)
- (c) (ii), (iv) & (v)
- (d) (ii), (iii), (iv) & (v)

9. Which of the following individuals would be entitled to opt for presumptive taxation schemes under the Income- tax Act, 1961 for A.Y.2019-20?

- (i) A retail trader having turnover of Rs.2 crore during the previous year 2018-19
- (ii) A practising CA having gross receipts of Rs.92 lakhs during the previous year 2018-19.
- (iii) A wholesale trader having turnover of Rs.1.96 crore during the previous year 2018-19.
- (iv) A doctor having gross receipts of Rs.50 lakhs during the previous year 2018-19
- (v) Individual owning 8 goods carriages as on 1.4.2018. He sold 2 goods carriages on 1.5.2018 and purchased 4 goods carriages on 1.7.2018.

- (a) Only (iii)
- (b) (iii) & (v)
- (c) (i), (iii), (iv) & (v)
- (d) (i), (ii), (iii), (iv) & (v)

10. Following are the details given in the case of PQR, which is a partnership firm for A.Y. 2019-20:

Returned total income	1,00,00,000
Total income determined u/s 143(1)(a)	1,10,00,000
Total income assessed u/s 143(3)	1,50,00,000
Total income reassessed u/s 147	2,00,00,000

Compute the amount of under-reported income, on which penalty shall be leviable on reassessment u/s 147.

- (a) Rs.90,00,000
- (b) Rs.1,00,00,000
- (c) Nil
- (d) Rs.50,00,000

QUESTION 2 : MULTIPLE CHOICE QUESTIONS (1*10 = 10 MARKS)

1. Y Ltd. purchased computers of the value of Rs.10 lakhs in November, 2018 and installed the same in its office. The depreciation allowable under section 32 for A.Y.2019-20 is respect of the same is –
 - a. Rs.6 lakhs
 - b. Rs.3 lakhs
 - c. Rs.4 lakhs
 - d. Rs.2 lakhs

2. Interest income earned by a non-resident during the P.Y. 2018-19 on bonds, issued by ABC Ltd., an Indian company, under a scheme notified by the Central Government, which were purchased by him in convertible foreign currency, is –
 - a. Taxable @10%
 - b. Taxable @15%
 - c. Taxable @20%
 - d. Not taxable

3. In respect of any payment made to a person located in a Notified Jurisdictional Area (NJA), tax is deductible at higher of the rate specified in the Income-tax Act, 1961 or rates in force or –
(a) 10% (b) 15% (c) 20% (d) 30%

4. In case where primary adjustment to transfer price is made *suo moto* by an Indian company, the time limit for repatriation of “excess money” is –
 - a. 60 days from 30th September of the A.Y.
 - b. 90 days from 30th September of the A.Y.
 - c. 60 days from 30th November of the A.Y.
 - d. 90 days from 30th November of the A.Y.

5. Mr. Akhilesh, a non-resident Indian citizen, is an enthusiastic sports person and is keen on contributing an article on a game of Hockey in a leading newspaper in India. He approaches you to enquire on taxability of such income for A.Y. 2019-20. As per the provisions of Income-tax Act, 1961, such income shall be taxable in his hands at –
(a) 5% (b) 10% (c) 20% (d) Normal tax slab rates

6. A gift from a person who is not a relative of the Assessee is reported in the Income-tax Return of the Assessee as a gift from a Relative. The said reporting will fall under which of the following?
- (a) Tax Avoidance (b) Tax Planning
(c) Tax Evasion (d) Tax Management
7. Benefit of presumptive taxation under the Income-tax Act, 1961 would not be available to Akash, a non-resident, in A.Y. 2019-20, in respect of the related Indian income, if he is engaged in the business of –
- (a) Operation of ships
(b) Operation of Aircraft
(c) Civil construction in connection with an approved turnkey project
(d) Plying, hiring or leasing of goods carriages
8. In order to claim relief under the tax treaty in India, a non-resident –
- a. Should have a business presence in India
b. Should produce his Permanent Account Number
c. Should produce Tax Residency Certificate (TRC)
d. Should produce his income-tax return filed in the home country
9. What is the time limit for completion of assessment where reference is made to TPO during the course of proceeding for reassessment u/s 147, where notice is served on 28.3.2019?
- (a) 31.12.2021
(b) 30.09.2021
(c) 31.03.2021
(d) 31.12.2020
10. In the course of search operations under section 132 in the month of May, 2019, Mr. Anurag makes a declaration under section 132(4) on the earning of income not disclosed in respect of P.Y. 2018 -19. He also explains the manner in which he has derived such income and he pays the tax together with interest on such income and declares such income in the return of income filed by him in the month of July, 2019. Is penalty leviable in this case?
- (a) No penalty is attracted since Mr. Anurag has voluntarily made a declaration under section 132(4).
(b) Penalty@10% of undisclosed income would be attracted even if Mr. Anurag has voluntarily made a declaration under section 132(4).
(c) Penalty@30% of undisclosed income would be attracted even if Mr. Anurag has voluntarily made a declaration under section 132(4).
(d) Penalty@60% of undisclosed income would be attracted even if Mr. Anurag has voluntarily made a declaration under section 132(4).

PART B : DESCRIPTIVE TYPE QUESTIONS

QUESTION 1 IS COMPULSORY. ATTEMPT ANY 4 OUT OF REMAINING 5 QUESTIONS.

QUESTION : 1

(14 MARKS)

The Net profit of 'Simran Ltd.' for the year ended 31.3.2019 is arrived at Rs. 50 lakhs after debit of the following :

1. Amount of Rs. 1,50,000 contributed to Employees Welfare Trust.

2. Amount of Rs. 15,00,000 paid for college fee and hostel expense for the MBA course of a close relative of a director.
3. Amount of Rs. 3,00,000 incurred on installation of a traffic signal, so as to facilitate its employees coming to office of overcome traffic jam
4. Amount of Rs. 5,00,000 on the gift articles distributed to various dealers under sale incentive scheme.
5. Expenses of Rs. 5,00,000 incurred on the travelling of the wife of Managing Director who accompanies him on a tour to U.K. on the invitation of the Trade and Commerce, London
6. Amount of Rs. 3,00,000 paid on 11.5.2018 consequent upon change in currency rate due to exchange fluctuation in excess of the amount due to the suppliers of machinery.

Following further information are also provided by the company.

- a. Both the employees and employer contribution towards PF amounting of Rs. 2 Lakhs each for the month of March, 2019 were deposited on 1.7.2019.
- b. Provision for audit fees of Rs. 5 Lakhs made in the books for the year ended 31.03.2018 was paid to the auditors in September, 2018 after deduction tax u/s 194 J and the tax so deducted was remitted by 7.10.2018.
- c. A contractor was carried out repairing work in the office was paid in cash on 25.9.2018 by two vouchers No. 175 of Rs. 17,000 and No. 180 of Rs. 8,000.
- d. TDS on payment of interest of Rs. 1 Lakh in February, 2019 and of Rs. 2 Lakh in March, 2019 was remitted to the Government in July, 2019.
- e. The assessee received Rs. 1,00,000 during the previous year towards transfer of carbon credit expenses in realization of the sum was Rs. 10,000. The net receipt of Rs. 90,000 was treated as capital receipt and was not included in the profit and loss account.

Compute the income chargeable to tax in A.Y. 2019 – 20 and work out the amount of tax payable on such income.

QUESTION : 2 (A)

(10 MARKS)

Mr. DS, an individual resident, had sources of income from abroad as well as India, the details of which are as under :

USA	
(a) Income from profession (tax paid in US on 01/05/2018 - \$ 300)	\$ 3,000
(b) Interest income from deposits (tax deducted in US on 01/08/2018 - \$ 500)	\$ 5,000
UK	
Rental Income from property (tax deducted on 01/09/2018 in UK - £ 1,000)	£ 10,000
India	
Interest income in India from FDRs	Rs. 5,00,000

As per India – UK and India – USA DTAA, tax credit for the taxes paid in the foreign country shall be available in India at the lower of foreign tax paid or the rate of Indian tax on such income.

Compute the tax liability of Mr. DS in India.

TTBR on 30/04/2018 is \$ = Rs. 58

TTBR on 31/7/2018 is 1\$ = Rs. 60

TTBR on 31/8/2018 is 1£ = Rs. 90

TTBR on 31/3/2019 is 1\$ = Rs. 62, 1£ = Rs. 85

QUESTION : 2 (B)

(4 MARKS)

DS Ltd. earned income of Rs. 1 Lakh from China on which tax of Rs. 32,000 been withheld there. Book profit as per MAT is Rs. 1,90,000.

Compute FTC & MAT credit to be carried forward

QUESTION: 3(A)

(8 MARKS)

An institution operating for promotion of education claiming exemption under section 11 since 1994 furnishes the following data for the assessment year 2019-20:

S. No.	Particulars	` in crores
(i)	Fees collected from students	14
(ii)	Construction of a new computer science laboratory	0.50
(iii)	Land acquired to be used as a cricket field for the students	2
(iv)	Amount earmarked and set apart for construction of an arts block within the next 4 years.	4

QUESTION: 3(B)

(6 MARKS)

Duplex Inc, a Uk incorporated company holds 30% stake in Duplex Ltd. an Indian company. Duplex Ltd. sold 500 units of raw material @ Rs. 9,700/ unit to Duplex Inc (UK) during the P.Y. 2018 – 19. Duplex Ltd. has also sold similar raw material to other unrelated enterprises. The details of the comparables are provided below. **Compute the Arm's Length Price (ALP)** and determine whether Duplex Ltd. has supplied the raw material of ALP. The total income of Duplex Ltd. during the P.Y. 2018 – 19 was Rs. 7,50,000.

Also **Compute the total income after transfer pricing adjustment**, if any.

(Assume Comparable Uncontrolled Price (CUP) method as the most appropriate method).

Comparable Unrelated Parties	Price for P.Y. 2018 – 19	Price for P.Y. 2017 – 18
Anant Ltd.	Rs. 10,000/ unit	Rs. 9,800/ unit
Bajaj Ltd.	Rs. 10,990 / unit	Rs. 10,000/ unit
Rave Ltd.	Rs. 9,900/ unit	Rs. 10,000/ unit
Super Ltd.	Rs. 10,330/unit	Rs. 9,690/unit

QUESTION: 4(A)**(3 MARKS)**

A sum of Rs. 60,000 was paid to Mr. Dastur, a Senior Advocate on 01/07/2018 towards fee for his professional services without deducting TDS. Later on, further sum of Rs. 70,000 was due to him on 27th February, 2019 from which tax of Rs. 13,000/- was deducted at source. The tax so deducted was deposited on 26/06/2019. **Compute Interest payable u/s 201 (1A).**

QUESTION: 4(B)**(3 MARKS)**

Amin Co. (P) Ltd. is a dealer of motor cars manufactured by Zeet Ltd. Amin Co. (P) Ltd. paid through banking channel Rs. 110 Lakhs to Zeet Ltd. for purchase of cars in January 2019. Of the total motor cars so purchased, 4 motor cars cost Rs. 11 lakhs each and 7 motor cars are for the balance amount. **Decide whether any TDS/TCS provisions will apply.** Will your answer be different if Amin Co. (P) Ltd. is not a dealer of motor cars and had acquired the same for the purpose of plying cars on hire?

QUESTION: 4(C)**(2 MARKS)**

Examine whether the following acts can be considered as (i) Tax planning; or (ii) Tax management; or (iii) Tax evasion. Give brief reasons for your answer.

A company installed an air-conditioner costing Rs.70,000 at the residence of a director as per terms of his appointment but treats it as fitted in quality control section in the factory. This is with the objective of treating it as plant for the purpose of computing depreciation.

QUESTION: 4(D)**(6 MARKS)**

Examine the following transactions and discuss **whether the transfer price declared** by the following assessee, who have exercised a valid option for application of **safe harbour rules**, can be **accepted by the Income – tax Authorities** –

Sr. No.	Assessee	International transaction	Aggregate value of transactions entered into in the P.Y. 2018 – 19	Declared Operating Margin	Operating Expenses
1.	C & Co., a partnership firm registered under the Partnership Act, 1932	Provision of contract R & D services relating to development of internet technology, to XYZ & Co., a foreign firm, which holds 12% interest in C & Co.	Rs. 100 crore	Rs. 20 crore	Rs. 70 crore
2.	D Ltd., an Indian company	Provision of contract R & D services relating to generic pharmaceutical drug, to ABC Inc., a foreign company which guarantees 15% of the total borrowings of D Ltd.	Rs. 50 crore	Rs. 9 crore	Rs.30 crore

In all the above cases, it may be assumed that the Indian entity which provides the services assumes insignificant risk. It may also be assumed that the foreign entities referred to above are non – resident in India.

Would your answer change, if in any of the cases mentioned above, the foreign entity is located in a notified jurisdictional area ?

QUESTION : 5(A)

(4 MARKS)

Arihant Ltd. filed an appeal to the Commissioner (Appeals) against the order of assessment made by the Assessing Officer. The appeal was allowed by the Commissioner (Appeals). The assessee later found that he was entitled to deduction of Rs. 30,000 as bad debt u/s 36(1)(vii), which he had forgotten to claim and the related amount was also not allowed by the Assessing Officer in the course of assessment. Further, the issue of deduction was not raised by the assessee in appeal before the commissioner (Appeals) and hence it was also not considered by him in the said appeal.

Subsequently, Arihant Ltd. applied to Commissioner for revision u/s 264 of the Act, to allow such deduction.

Examine the power of the Commissioner to grant relief to the assessee u/s 264, in such a case.

QUESTION : 5(B)

(4 MARKS)

Difference between notice u/s 142(1) and 143(2).

OR

QUESTION : 5(B)

(4 MARKS)

Examine critically the following problems/ issues / cases in the context of provisions contained in the Act relevant for assessment year 2019 – 20. Support the answer with the case laws.

Bhola & Co., a firm, failed to pay the advance tax as required by the provisions of Income – tax Act, 1961. The assessment was done under section 143(3) and the assessment order issued by the Assessing officer stated that interest is payable under section 234B of the Income – tax Act, 1961. The order did not contain any direction for the payment of interest, it merely stated that interest is payable. The assessee's contention is that since the direction for payment of interest is absent in the assessment order, it could not be fastened with liability to interest under section 234B. Examine the validity of assessee's contention.

QUESTION : 5(C)

(3 MARKS)

X & Co. Ltd. had made an application to the Settlement Commission. The issue in the said application related to cash credits in the books of account. The Commission passed an order making addition to the income on the basis of difference in gross profit rate adopted, which was neither an issue in the application nor in the report of the Commissioner of Income – tax. Discuss the validity of the order of the Settlement Commission.

QUESTION : 5(D)

(3 MARKS)

A private bank has not filed its statement of financial transaction or reportable account in relation to the specified financial transactions for the financial year 2018 – 19. A notice was issued by the prescribed income – tax authority on 1st October, 2019 requiring the bank to furnish the statement by 31st October, 2019. The bank, however, furnished the statement only on 15th November, 2019. What would be the penalty leviable under section 271FA ?

QUESTION : 6(A)

(4 MARKS)

Explain the requirement to maintain transfer pricing documentation as per the provisions of Section 92D of the Act.

QUESTION : 6(B)

(4 MARKS)

Examine whether General Anti – Avoidance Rules (GAAR) can be invoked to deny the treaty benefit in the following case, assuming that all other conditions prescribed for application of GAAR are being satisfied : -

X Pvt. Ltd. an Indian Company and Y Pvt. Ltd. (100% subsidiary of YAN Ltd.) located in country “A” formed a joint venture company XY Pvt Ltd. in India on 01.04.2017. As per the joint venture agreement, 51% of shares are held by X Pvt. Ltd. and 49% are held by Y Pvt. Ltd. in XY Pvt. Ltd. There is no other business activity in Y Pvt. Ltd. Y Pvt. Ltd. is designated as Permitted Transferee of YAN Ltd. Permitted Transferee means though shares of XY Pvt. Ltd. are held by Y Pvt. Ltd. all rights of voting, management, right to sell etc. are vested with YAN Ltd.

On 19.03.2018, the shares held by Y Pvt. Ltd. in XY Pvt. Ltd. are sold to P Pvt. Ltd. which is a group company of X Pvt. Ltd. As per the tax – treaty between India and Country “A”, there is no tax for capital gains either in source country or in Country “A”. Consequently, the capital gains arising to Y Pvt. Ltd. are not taxable in India.

QUESTION : 6(C)

(6 MARKS)

The following issues arise in connection with the deduction of tax at source under Chapter XVII

– B. Discuss the **liability for tax deduction** in these cases :

- (a) An employee of the Central Government receives arrears of salary for the earlier 3 years. He enquires whether he is liable for deduction of tax on the entire amount during the current year.
- (b) A T.V. channel pays Rs. 10 lakh on 01.09.2018 as prize money to the winner of a quiz programme, “Who will be a Millionaire” ?
- (c) State Bank of India pays Rs. 50,000 per month as rent to the Central Government for a building in which one of its branches is situated.
- (d) A television company pays Rs. 80,000 to a cameraman for shooting of a documentary film.
- (e) A State Government pays Rs. 22,000 on 02.07.2018 as commission to one of its agents on sale of lottery tickets.
- (f) A Turf Club awards a jack – pot of Rs. 5 lakh to the winner of one of its races on 01.02.2019.