

Reg. No. :

Name :

Third Semester B.A./B.Sc. Degree Examination, March 2022

First Degree Programme Under CBCSS

Language Course – English

EN 1311.1/EN 1311.3 — ENGLISH FOR CAREER

(Common for B.A./B.Sc. and Career Related 2 (a))

(2019 and 2020 Admission)

Time : 3 Hours

Max. Marks : 80

1. Answer **all** the following questions. **Each** question carries **1** mark. Follow the instructions given in the brackets wherever needed.
1. The correct spelling of the word 'catalogue' is _____.
 2. The word that is the antonym of "deflate" is _____.
 3. The prisoner was _____ hand and foot. (use the correct form of 'bind')
 4. _____ is another word for 'alleviate'.
 5. _____ is the noun form of 'intend'.
 6. Hearing the news of her husband's death, she faint. (Correct the sentence)
 7. All precautions must _____, for the plague spread rapidly. (Use the correct form of the word 'neglect')
 8. We must lock the doors, _____? (Use appropriate question tag)
 9. I noticed that he _____ of brandy. (Use the correct tense of 'smell')

P.T.O.

10. Police are _____ connections between the two crimes. (Use the appropriate phrasal verb)

- (a) looking up
- (c) looking out

- (b) looking into
- (d) looking at

(10 × 1 = 10 Marks)

II. Answer any **eight** of the following questions. **Each** question carries **2** marks.

11. Provide one-word substitutes for any **two** of the phrases.

- (a) a critical phase that some is passing through.
- (b) habit of spending money wastefully
- (c) special right or advantage
- (d) without discrimination

12. Give the antonyms of **two** of the following words.

- (a) Haughty
- (c) Eager
- (b) Lunacy

13. Make sentences of your own with any **two** of the following phrasal verbs.

- (a) break out
- (c) blown over
- (b) ran out of
- (d) give in

14. Choose the correct option from those given in the brackets.

- (a) He _____ but no one had seen his missing laptop. (asked around / asked for)
- (b) Rajiv was determined to _____ up his old friend while in Jaipur. (look up / look at)

15. Fill in the blanks using a collective noun from those given below.

(army, swarm, fleet, galaxy, jury)

- (a) The night sky glimmered with a _____ of stars.
- (b) A _____ of locusts attacked the crop.

16. Fill in the blanks using the suitable degree of the adjective given in the brackets.

- (a) Milk is _____ than any other food. (nourishing)
(b) Radium is one of the _____ metals (valuable)

Correct the errors in the words given in italics

17. (a) The *electronic* car is a welcome addition to the world of automobiles.
(b) He suffers from *cronic* indigestion.
18. (a) His *clam* to fame was his participation in a TV show.
(b) The small village lacked basic *faculties*.
19. (a) You will not be the victim of superstition and *demography* in religion and politics if you possess knowledge.
(b) Before he could *rich* the site of crime, the criminals had escaped.

20. Fill in the blanks with suitable words from those given in brackets.

(maddening, exercise, echoes, pulse)

Piccadilly Circus was full of loneliness. It seethes and _____ with it. Looking down on it is a discomfoting _____. You can't feel the _____ of London here, though people expect to. To Londoners, it is a _____ obstruction between one place and another.

21. Choose the correct option from the brackets.

- (a) I told you that you _____ wrong about her. (was/were)
(b) I _____ make sure that I know the poem by tomorrow. (shall/ will)

22. Fill in the blanks with the appropriate word from the bracket.

- (a) She takes the bus to work _____ day. (early, many, every)
(b) We ate dinner and _____ we watched a film. (then, since, so)

23. Use the correct tense of the verb in the bracket.

- (a) I _____ of going to Japan. (think)
(b) He _____ ill since last week. (is)

Read the paragraphs and answer the questions given below:

24. Erosion of America's farmland by wind and water has been a problem since settlers first put the prairies and grasslands under the plow in the nineteenth century. By the 1930s, more than 282 million acres of farmland were damaged by erosion. After 40 years of conservation efforts, soil erosion has accelerated due to new demands placed on the land by heavy crop production. In the years ahead, soil erosion and the pollution problems it causes are likely to replace petroleum scarcity as the nation's most critical natural resource problem.
- (a) What has hastened the process of soil erosion?
- (b) What are the issues that are likely to replace petroleum scarcity as America's critical Problem?
25. Opera refers to a dramatic art form, originating in Europe, in which the emotional content is conveyed to the audience as much through music, both vocal and instrumental, as it is through the lyrics. By contrast, in musical theatre an actor's dramatic performance is primary, and the music plays a lesser role. The drama in opera is presented using the primary elements of theatre such as scenery, costumes, and acting. However, the words of the opera, or libretto, are sung rather than spoken. The singers are accompanied by a musical ensemble.
- (a) How is Opera different from musical theatre?
- (b) What are the elements used to convey/present drama in opera?
26. A stout old lady was walking with her basket down the middle of a street in Petrograd to the great confusion of the traffic and with no small peril to herself. It was pointed out to her that the pavement was the place for pedestrians, but she replied: 'I'm going to walk where I like. We've got liberty now'. It did not occur to the dear old lady that if liberty entitled the pedestrian to walk down the middle of the road, then the end of such liberty would be universal chaos. Everybody would be getting in everybody else's way and nobody would get anywhere. Individual liberty would have become social anarchy.
- (a) In the author's opinion, what would unrestrained individual liberty result in?
- (b) Identify a word from the passage that means the following: a state of disorder due to absence or non-recognition of authority.

(8 × 2 = 16 Marks)

III. Answer any **six** of the following questions. **Each** question carries **4** marks.

27. Fill in the blanks with the correct option.

- (a) He _____ the rules. (flaunted/flouted)
- (b) They _____ each other and so made excellent partners. (complemented/complimented)
- (c) He runs an _____ business but has never been arrested. (elicit/illicit)
- (d) He loved visiting the _____ store. (stationery/stationary)

28. Fill in the blanks with suitable phrases from those given in the brackets.

(dive into, break down, turn down, put out, believe in, look into, check out, cheer up)

- (a) I will _____ the matter.
- (b) It's so loud here. Can you _____ the radio a little?
- (c) The firemen were able to _____ the fire in Church Street.
- (d) Do you _____ miracles?

29. Correct the errors in any **four** of the following sentences.

- (a) Time and tide wait for no man.
- (b) Shane and Harry has been friends since childhood.
- (c) He, with his brothers, plan to go for a movie.
- (d) Netherlands is a wind-swept country.
- (e) The violinist and painter are dead.

30. Correct the error in the section in italics in any **four** of the following sentences.

- (a) *How a terrible fire* this is!
- (b) *So a piece of work* is man!

- (c) He said, "*Alas! You have done well*".
- (d) That birthday cake *was how good!*
- (e) *So a coincidence this is!*

31. Fill in the blanks with suitable pronouns.

- (a) The boys are riding _____ bikes.
- (b) Let _____ help you carry these bags.
- (c) That red dress is _____.
- (d) They will look after _____.

32. Correct the error in the section in italics.

- (a) He is *late than* I expected.
- (b) After this he made *no farther* remarks.
- (c) Mr. Smith is *the eldest* teacher in the school.
- (d) Solomon was one of *the wiser* men.

33. Fill in the blanks with suitable words from those given in brackets.

(inferences, range, memorization, shaping, insecurity, thoughtful, contrary, culture)

_____ to some people's view, the study of history is not the
 _____ of names, dates, and places. It is the _____
 examination of the forces that have shaped the courses of human life. We can
 examine events from the past and then draw _____ about current
 events. Another benefit of the study of history is the _____ of human
 experience that is covered. National and international affairs are covered.
 Matters of _____ are also included in the historical study. Human
 nature is an important part of history: emotions like passion, greed, and
 _____ have influenced the _____ of world affairs.

34. Rewrite the sentences replacing the italicised words with the appropriate word from the brackets.

(mundane, lair, philanthropist, scapegoat, aesthetics, virtue, nascent)

(a) Patience is seen as *a behaviour showing the high moral standards* of a man.

(b) They used him; he became the *person who was blamed for the wrongdoings*.

(c) I am bored with the *ordinary and dull* life of the quarantined days.

(d) He became a *person who loves mankind* after joining Buddhism.

35. Fill in the blanks with the correct option from those given in the brackets.

(a) It was a dark, moonlit night when the traveller _____ at the inn.
(had arrived, arrived)

(b) I'll call you when I _____ home. (got, get)

(c) It _____ all night. (has been raining, is raining)

(d) When I go to university, I may _____ history. (studying, study)

Read the passage and answer the questions given below.

36. The first impressions of the Himalayas are their immensity, their magnificence and their majesty. How awe-inspiring, beautiful and breath-taking is their grandeur. The wonders of this gigantic creation are not easily expressed in words. The magic enchantment of their scenic beauty lingers long after the visit has ended- and brings back time and again a feeling of nostalgia, of happy moments spent there. Today, these lofty, eternally crowned, majestic white peaks form a pearly necklace around the neck of the world's largest tableland- the Tibetan plateau. They provide our land with the necessities of life, bestow numerous benefits, give joy and sometimes, even sorrow.

(a) Identify a word from the passage that means 'soaring'.

(b) Use the word 'bestow' in a sentence of your own.

(c) What is the writer's first impression about the Himalayas?

(d) According to the writer, what does the Himalayas offer beyond beauty?

37. The victory of the small Greek democracy of Athens over the mighty Persian Empire in 490 B.C. is one of the most famous events in history. Darius, king of the Persian Empire, was furious because Athens had interceded for the other Greek city-states in revolt against Persian domination. In anger the king sent an enormous army to defeat Athens. The Persian army attacked, and Greek citizens fought bravely. The power of the mighty Persians was offset by the love that the Athenians had for their city. Athenians defeated the Persians in both archery and hand combat. Greek soldiers seized Persian ships and burned them, and the Persians fled in terror. Herodotus, a famous historian, reports that 6,400 Persians died, compared to only 192 Athenians.

- (a) Identify a word from the passage that means 'intervene on behalf of another'.
- (b) What are the facts reported by Herodotus?
- (c) Give a suitable title for this passage.
- (d) How were the Athenians different from the Persians?

38. Many great inventions are initially greeted with ridicule and disbelief. The invention of the airplane was no exception. Although many people who heard about the first powered flight on December 17, 1903 were excited and impressed, others reacted with peals of laughter. The idea of flying an aircraft was repulsive to some people. Such people called Wilbur and Orville Wright, the inventors of the first flying machine, impulsive fools. Negative reactions, however, did not stop the Wrights. Impelled by their desire to succeed, they continued their experiments in aviation.

- (a) Use the word 'ridicule' in a sentence of your own.
- (b) To which word in the passage is 'disgusting' closest in meaning to?
- (c) How did people react to the idea of an airplane?
- (d) How would you describe the character of the Wrights?

(6 × 4 = 24 Marks)

- IV. Answer any **two** of the following questions, choosing **one** each from any two groups. Each carries 15 marks.

GROUP A

39. Read the following passage and answer the questions given below

Mount Vesuvius, a volcano located between the ancient Italian cities of Pompeii and Herculaneum, has received much attention because of its frequent and destructive eruptions. The most famous of these eruptions occurred in A.D. 79.

The volcano had been inactive for centuries. There was little warning of the coming eruption, although one account unearthed by archaeologists says that a hard rain and a strong wind had disturbed the celestial calm during the preceding night. Early the next morning, the volcano poured a huge river of molten rock down upon Herculaneum, completely burying the city and filling the harbor with coagulated lava.

Meanwhile, on the other side of the mountain, cinders, stone and ash rained down on Pompeii. Sparks from the burning ash ignited the combustible rooftops quickly. Large portions of the city were destroyed in the conflagration. Fire, however, was not the only cause of destruction. Poisonous sulfuric gases saturated the air. These heavy gases were not buoyant in the atmosphere and therefore sank toward the earth and suffocated people.

Over the years, excavations of Pompeii and Herculaneum have revealed a great deal about the behavior of the volcano. By analyzing data, much as a zoologist dissects an animal specimen, scientists have concluded that the eruption changed large portions of the area's geography. For instance, it turned the Sarno River from its course and raised the level of the beach along the Bay of Naples. Meteorologists studying these events have also concluded that Vesuvius caused a huge tidal wave that affected the world's climate.

In addition to making these investigations, archaeologists have been able to study the skeletons of victims by using distilled water to wash away the volcanic ash. By strengthening the brittle bones with acrylic paint, scientists have been able to examine the skeletons and draw conclusions about the diet and habits of the residents. Finally, the excavations at both Pompeii and Herculaneum have yielded many examples of classical art, such as jewelry made of bronze, which is an alloy of copper and tin. The eruption of Mount Vesuvius and its tragic consequences have provided everyone with a wealth of data about the effects that volcanoes can have on the surrounding area. Today, volcanologists can locate and predict eruptions, saving lives and preventing the destruction of other cities and cultures.

- (1) _____ is a phrase in the passage which means 'unexpectedly'.
- (2) _____ is the word used in the passage for 'find something in the ground by digging'.
- (3) 'Eruption' in the passage is related to _____.
- (a) Temper tantrum (b) rash
(c) release of magma (d) none of the above
- (4) _____ is a single word for 'an extensive fire which destroys a great deal of land/property'.
- (5) 'Brittle' in the given context means _____
- (a) Soft (b) Tough
(c) Inflexible (d) Fragile
- (6) Use the phrase 'great deal of' in a sentence of your own.
- (7) The word _____ from the passage is a synonym of 'flammable'.
- (8) Pick out the antonym of 'creation' from the passage.
- (9) The phrase _____ in the passage means 'fatal results'.
- (10) The antonym for 'celestial' is _____
- (11) Which phrase in the passage means 'a bulk of information'?
- (12) The word _____ means 'to change into solid or semi-solid state'.
- (13) _____ is a single word for 'able to keep afloat'.
- (14) The word _____ in the passage refers to 'a metal made up of different metallic elements'.
- (15) Make a sentence of your own with the word 'yield'.

40. Answer all the following questions.

(Fill in the blanks with suitable articles, prepositions, conjunctions, adverbs or adjectives)

- (1) _____ schools will shortly close for the Christmas holidays.
- (2) Computers have been shrinking _____ size ever since the introduction _____ the concept almost two centuries _____ and the latest developments _____ microchip manufacturing is likely to make them even smaller.
- (3) Knocking _____ at the gate, he demanded admission.
- (4) She was sitting _____ him.
- (5) I am _____ prepared.
- (6) John Doe, who graduated _____ the University of North Carolina two years ago, is now doing graduate work _____ engineering _____ Georgia Tech. He expects to receive his Master's degree _____ next June.
- (7) He would make a good statesman than a philosopher. (Use the correct degree of "good")
- (8) _____ you are mistaken.
- (9) He _____ is to blame.
- (10) _____ Sunil _____ Anil will give an inch in an argument.

Rewrite as directed

- (11) They laughed at him. (Use passive voice)
- (12) "What have you written, Ravi?" the teacher said. (Change to Indirect Speech)
- (13) Let's play by the stream Sneha suggested with excitement. (Punctuate the sentence)
- (14) The Rose is very beautiful. (Write as exclamatory sentence)
- (15) Only fools have believed it. (Rewrite using 'None but')

41. Read the passage and answer the questions given below

In the 16th century, an age of great marine and terrestrial exploration, Ferdinand Magellan led the first expedition to sail around the world. As a young Portuguese noble, he served the king of Portugal, but he became involved in the quagmire of political intrigue at court and lost the king's favour. After he was dismissed from service by the king of Portugal, he offered to serve the future Emperor Charles V of Spain.

A papal decree of 1493 had assigned all land in the New World west of 50 degrees W longitude to Spain and all the land east of that line to Portugal. Magellan offered to prove that the East Indies fell under Spanish authority. On September 20, 1519, Magellan set sail from Spain with five ships. More than a year later, one of these ships was exploring the topography of South America in search of a water route across the continent. This ship sank, but the remaining four ships searched along the southern peninsula of South America. Finally they found the passage they sought near 50 degrees S latitude. Magellan named this passage the Strait of All Saints, but today it is known as the Strait of Magellan.

One ship deserted while in this passage and returned to Spain, so fewer sailors were privileged to gaze at that first panorama of the Pacific Ocean. Those who remained crossed the meridian now known as the International Date Line in the early spring of 1521 after 98 days on the Pacific Ocean. During those long days at sea, many of Magellan's men died of starvation and disease.

Later, Magellan became involved in an insular conflict in the Philippines and was killed in a tribal battle. Only one ship and 17 sailors under the command of the Basque navigator Elcano survived to complete the westward journey to Spain and thus prove once and for all that the world is round, with no precipice at the edge.

- (1) The word 'expedition' in the passage is closest in meaning to
 - (a) expertise
 - (b) flight
 - (c) speed
 - (d) journey
- (2) The phrase "offered to serve" in the passage means
 - (a) work for
 - (b) liaison for
 - (c) spy for
 - (d) none of these
- (3) Find the word in the passage which is the opposite of 'disapproval'
 - (a) kindness
 - (b) favour
 - (c) advocate
 - (d) admiration

- (4) The synonym for 'decree' is
(a) command (b) summit
(c) label (d) none of the above
- (5) Use the word 'passage' in a sentence of your own.
- (6) When did the explorers cross the International Date Line?
- (7) The word 'quagmire' in the passage is closest in meaning to
(a) complex (b) hazardous
(c) desirous (d) none of the above
- (8) Identify the statement which is true with reference to the papal decree of 1493.
(a) It assigned all land in the New World east of 50 degrees W longitude to Portugal
(b) It assigned all land in the New World west of 50 degrees W longitude to Portugal.
(c) It assigned all land in the New World west of 50 degrees W longitude to Greece.
(d) None of these
- (9) What is the Strait of All Saints now known as?
(a) Strait of Gibraltar (b) Strait of Malacca
(c) Strait of Magellan (d) Strait of Dover
- (10) What was the fate of Magellan's men at sea?
(a) They were filled with wonder at their discover
(b) Many died of starvation and disease
(c) None deserted the ships
(d) None of these
- (11) How does the author describe the 16th century?
- (12) Why did Magellan offer to serve the future emperor of Spain?

(13) What was the purpose of the journey he undertook for Spain?

(14) How did Magellan's end come about?

(15) Suggest a suitable title for the passage.

GROUP – B

42. Spot the error in the underlined sections in the following sentences. If there is no error, the answer is 'd'.

(1) I often visited her and was quite puzzled

(a)

(b)

to see the dreadful pictures hung on the wall. No Error

(c)

(d)

(2) Being very often ill and frequently absent, he had no opportunity to finish his work.

(a)

(b)

(c)

No Error.

(d)

(3) By whom was Mr. Awdbesh Singh worshiped as the Gandhi of our time?

(a)

(b)

(c)

No Error.

(d)

(4) Mr. Gupta disowned his son only because he was married

(a)

(b)

a girl he didn't approve. No Error.

(c)

(d)

(5) We advised him to marry off his daughter because she had

(a)

(b)

come to marriageable age. No error.

(c)

(d)

(6) They did not know why the two brothers were fighting with each other.

(a) (b) (c)

No Error.

(d)

(7) He exclaimed with sorrow that his brother passed away just two months before.

(a) (b) (c)

No Error.

(d)

(8) They exclaimed and said that they have never seen such a beautiful picture before.

(a) (b) (c)

No Error.

(d)

(9) This Young lady is more beautiful than her younger sister. No Error.

(a) (b) (c) (d)

(10) He suggested that I should do all my work as quickly like him. No Error.

(a) (b) (c) (d)

(11) I suggested that Ragini should stay the night but she does not listen to me.

(a) (b) (c)

No Error.

(d)

(12) While I was walking in the field at night, a snake bit me. No Error.

(a) (b) (c) (d)

(13) They are very senior to me, so I dare not play a joke on them. No Error.

(a)

(b)

(c)

(d)

(14) Not only drinking but also smoking is a very injurious to health. No Error.

(a)

(b)

(c)

(d)

(15) A ray of light passing through the center of a lens keep its original direction.

(a)

(b)

(c)

No Error.

(d)

43. Read the passage and answer the questions given below

Among the main factors that led to Teotihuacán's tremendous development are its geographic location on a natural trade route to the south and east of the Valley of Mexico, the obsidian resources in the Teotihuacán Valley itself, and the valley's potential for extensive irrigation. The exact role of other factors is much more difficult to pinpoint - for instance, Teotihuacán's religious significance as a shrine, the historical situation in and around the Valley of Mexico toward the end of the first millennium B.C., the ingenuity and foresightedness of Teotihuacán's elite, and, finally, the impact of natural disasters, such as the volcanic eruptions of the late first millennium B.C.

This last factor is at least circumstantially implicated in Teotihuacán's rise. Prior to 200 B.C., a number of relatively small centers coexisted in and near the Valley of Mexico. Around this time, the largest of these centers, Cuicuilco, was seriously affected by a volcanic eruption, with much of its agricultural land covered by lava. With Cuicuilco eliminated as a potential rival, Teotihuacán was the center that did arise as the predominant force in the area by the first century A.D.

It seems likely that Teotihuacán's natural resources—along with the city elite's ability to recognize their potential—gave the city a competitive edge over its neighbors. The valley, like many other places in Mexican and Guatemalan highlands, was rich in obsidian. The hard volcanic stone was a resource that had been in great demand for many years, at least since the rise of the Olmecs (a people who flourished between 1200 and 400 B.C.), and it apparently had a secure market. Moreover, recent research on obsidian tools found at Olmec sites has shown that some of the obsidian obtained by the Olmecs originated near Teotihuacán.

Long-distance trade in obsidian probably gave the elite residents of Teotihuacán access to a wide variety of exotic goods, as well as a relatively prosperous life. Such success may have attracted immigrants to Teotihuacán. It is also probable that as early as 200 B.C. Teotihuacán may have achieved some religious significance and its shrine (or shrines) may have served as an additional population magnet. Finally, the growing population was probably fed by increasing the number and size of irrigated fields.

The picture of Teotihuacán that emerges is a classic picture of positive feedback among obsidian mining and working, trade, population growth, irrigation and religious tourism. The thriving obsidian operation, for example, would necessitate more miners, additional manufacturers of obsidian tools, and additional traders to carry the goods to new markets. All this led to increased wealth, which in turn would attract more immigrants to Teotihuacán.

(1) The word 'tremendous' in the passage is closest in meaning to

- | | |
|----------------|-----------------|
| (a) extraneous | (b) entity |
| (c) dread | (d) great scale |

- (2) The phrase 'difficult to pinpoint' in the passage can mean difficult to
- (a) transfer
 - (b) relate
 - (c) narrate
 - (d) identify
- (3) Find the word in the passage which is the opposite of 'small'
- (a) extensive
 - (b) labour
 - (c) minimum
 - (d) agriculture
- (4) The synonym for 'significance' is
- (a) unanimous
 - (b) excellent
 - (c) important
 - (d) none of the above
- (5) The word 'ingenuity' in the passage is closest in meaning to
- (a) creativity
 - (b) assertion
 - (c) analyse
 - (d) none of the above
- (6) Use the word 'foresightedness' in a sentence of your own.
- (7) The word 'exotic' in the passage is closet in meaning to
- (a) natural
 - (b) foreign
 - (c) unbelievable
 - (d) none of the above
- (8) Identify the statement which is true
- (a) Teotihuacán had no economic significance
 - (b) Teotihuacán had no religious significance
 - (c) Teotihuacán had religious significance
 - (d) Noñe of these
- (9) Who were the Olmecs?
- (a) The people of Teotihuacán
 - (b) Those from Cuicuilco
 - (c) Those from Brazil
 - (d) A people who flourished between 1200 and 400 B.C.

(10) What are the main factors that led to Teotihuacán's development?

(11) What gave the city advantage over its neighbours?

(12) How did the fall of Cuicuilco effect Teotihuacán?

(13) Why were immigrants attracted to Teotihuacán?

(14) What is the impression that one receives of Teotihuacán?

(15) Suggest a suitable title for the passage.

44. Answer all of the following questions, Fill in the blanks with suitable articles, prepositions, conjunctions, adverbs or adjectives.

(1) Whose socks are _____?

(2) Do we have _____ peanut butter?

(3) You can't count _____ his help.

(4) I stroked the cat _____

(5) _____ the black dress _____ the gray one looks right on me.

(6) I _____ read the first few pages of a book before I buy it.

(7) _____ it's your birthday, I will buy you a gift.

(8) David comes _____ Bryan in the line, but _____ Louise.

(9) Jim was walking _____ the campus _____ noon when he met a friend whom he had not seen _____ summer. They stopped _____ the gymnasium.

(10) Mr. Hill arrived in New York _____ May 10 _____ eight o'clock _____ the evening. He decided to call on his uncle who lived _____ Fifth Avenue.

Rewrite as directed

- (11) He was made admiral by them. (Change to Active voice)
- (12) Rahul said to Deepa, "Will you be going to school today?". (Change into indirect speech).
- (13) Shut the door. (Change to Passive voice)
- (14) Priya told me that I should keep in mind that the weather was very cold and to dress accordingly. (Change into direct speech)
- (15) Galileo _____ that the earth moves round the sun. (Use the correct verb form of 'maintain'.)

(2 × 15 = 30 Marks)

(Pages : 6)

N – 2702

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2022

First Degree Programme under CBCSS

Core Course

CO 1342 / CX 1342 / TT 1342 / HM 1342 / CC 1343

ADVANCED FINANCIAL ACCOUNTING

**(Common for Commerce, Commerce & Tax Procedure and Practice /
Commerce & Hotel Management and Catering / Commerce & Computer
Application, Commerce & Tourism and Travel Management)**

(2019 & 2020 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Very short answer type (1 sentence to Maximum of 2 sentences)

Each question carries 1 mark.

1. What do you mean by limited liability partnership?
2. What do you mean by dissolution?
3. What is over riding commission?
4. When will you follow the memorandum method under joint venture?
5. What do you mean by debtors system under branch accounting?
6. How can you record depreciation on branch assets?

P.T.O.

7. What is departmental accounting?
8. What is the journal entry to record the transfer of goods from one department to another?
9. What is wholesale branch?
10. When will a branch keep a separate system of accounting?

(10 × 1 = 10 Marks)

SECTION – B

Short answer type (Not to exceed 1 paragraph) Answer **any eight** questions

Each question carries 2 marks.

11. Why is departmental accounting needed?
12. How instalment system is useful?
13. What is Stock and Debtor's system?
14. What is meant by hire purchase?
15. What is 'Net hire purchase charges'?
16. Which statement is to be prepared by the branch that is allowed to sell only for cash?
17. What is memorandum stock account?
18. What is an independent branch?
19. What is realisation account?
20. What do you mean by piece meal distribution?
21. What is del credere commission?
22. How can you treat the goodwill taken over by a partner on dissolution?
23. How can you transfer the balance in realisation account?

24. How can you treat branch debtor's account?
25. How can you treat abnormal loss on consignment?
26. What is Proforma Invoice?

(8 × 2 = 16 Marks)

SECTION – C

Short Essay type (Not to exceed 120 words) Answer any six questions.

Each question carries 4 marks.

27. Discuss Garner Vs Murray Rule.
28. Distinguish Consignment and sales.
29. What is Loss in transit?
30. Write note on dependent branch.
31. Discuss the steps to incorporate the branch trial balance in the head office book.
32. Differentiate departmental accounting and branch accounting.
33. Mumbai branch transfers goods worth Rs.50,000/- to the Kerala branch with the permission of the head office. Pass journal entries in the books of all the parties concerned.
34. P, Q and R are partners whose Balance sheet was as follows :

Liabilities	Amount	Assets	Amount
Creditors	50,000	Bank	500
P's Loan	10,000	Debtors	10,000
Capital – P	8,000	Stock	8,000
Capital – Q	5,000	Machinery	20,000
		Furniture	8,000
		Land and Building	20,000
		Q's Capital	6,500
	<u>73,000</u>		<u>73,000</u>

The assets are realised as follows:

Stock Rs.5,000/-, Machinery Rs.10,000/-, Furniture Rs.2,000/-, Land and Building Rs.8,000/-, Debtors Rs.5,500/- Realisation Expenses Rs.500/-. Prepare Realisation account.

35. Department A transferred goods at a price 50% above cost to Dept. B. If closing stock of Dept. B is Rs.27,000, Compute the amount of stock reserve.
36. Raja sent 50 pieces of fancy goods to Kozhikode, on which the consignee receive 5% commission plus expense. The costs of goods were Rs.40 per piece. The consignor paid Rs.150/- for transporting the goods and the consignee paid Rs.150/- for taking delivery of the goods. It was reported that the whole consignment was sold for Rs.3,000/- Prepare consignment account.
37. A and B were partners in a joint venture sharing profit in the ratio of 4:1. A supplies goods worth Rs.5,000/- by incurring an expense of Rs.400/-. B supplies goods worth Rs.4,000/- and his expense amounts to Rs.300/-. B sells goods on behalf of the joint venture and realises Rs.12,000/-. B is entitled to a commission of 5% on sales. B settles his account by bank draft. Prepare joint venture account in the books of A.
38. How will you value unsold stock in Consignment?

(6 × 4 = 24 Marks)

SECTION – D

Answer **any two**. Each question carries **15** marks.

39. Analyse the features and advantages of Departmental accounting.
40. Discuss the features of different types of branch accounting.
41. Define joint venture and analyse its distinctions from partnership and Consignment.

42. From the following details, prepare necessary accounts showing final settlement on the dissolution of the firm.

Liabilities	Amount	Assets	Amount
Creditors	62,500	Building	50,000
Capital A	37,500	Stock	50,000
B	25,000	Debtors	40,000
C	7,500	Bank	5,000
D	12,500		
	<u>1,45,000</u>		<u>1,45,000</u>

D was a minor with a right to get 1/5 th share in the profit and the remaining partners share the balance in equal ratio. The capital account of D represent undrawn profit. The profit drawn by him and lying his bank account amounts to Rs.18,750/-. The firm had taken out a policy on the life of A, the paid up value of which is 37,500/- on which the surrender value is Rs.25,000/-. The firm is dissolved due to technical reason and the assets were realised as follows: Building 25% less, stock at 80%, Debtors 20% less. Sundry creditors allowed a discount averaging 8% and A took over his policy at the surrender value. Compensation to workers totalled Rs.50,000/- and the expenses amounted to Rs.24,500/-. A bought in necessary cash to affect the payments. C is insolvent, his estate realised 40% of what is due by him. Apply Garner Vs Murray rule.

43. A firm had two departments – cloth and ready-made dress. The Readymade dresses were made by the firm itself out of cloth supplied by the cloth department at its usual selling price. From the following details, prepare Departmental Trading and Profit and Loss account.

Particulars	Cloth Dept.	Ready-made Dept.
Opening stock	3,00,000	50,000
Purchases	20,00,000	15,000
Sales	22,00,000	4,50,000
Transfer to ready made	3,00,000	
Manufacturing Expenses		60,000
Selling Expenses	20,000	6,000
Closing Stock	2,00,000	60,000

Stock in the ready-made department may be considered as consisting 75% cloth and 25% other expenses. The cloth department earned gross profit at the ratio of 15%. General expense of business as a whole is amounted to Rs.1,10,000/-

44. On 1st April 2020 Swastic Oil mill consigned 10,000 Kg of oil to Mr Das of Kozhikode costing Rs.20/- per Kg by meeting freight charge and insurance of Rs.5,000/- During transit about 250 Kg of oil were accidentally destroyed for which the insurance company paid Rs.4,500/- to the consignor in full settlement. Das took delivery of the consignment on 10th April. And he reported that 7,500 Kg of the oil were sold at Rs.30/- per Kg and he paid godown rent Rs.2,000/- and advertisement Rs.10,000/- and salary Rs.20,000/-. Das is entitled to get 3% commission and 1.5% del credere commission. A party who had bought 1000 Kg was able to pay only 80% of the amount due. Das also reported that a loss of 100 Kg of oil due to leakage. Das paid the amount by way of bank draft. Prepare necessary accounts in the books of both the parties.

(2 × 15 = 30 Marks)

(Pages : 4)

N – 2841

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2022

Career Related First Degree Programme under CBCSS

Core Course III

CX 1341/HM 1341/TT 1341 : MANAGEMENT CONCEPTS AND THOUGHTS

(2019 and 2020 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word or to a maximum of **two** sentences each. **Each** question carries **1** mark.

1. Define management.
2. What do you understand by open system?
3. What is planning?
4. What do you mean by decentralisation of authority?
5. What is job description?
6. What do you understand by charismatic leadership?
7. What is motivation?
8. Define communication.
9. What is Total Quality Management?
10. What do you mean by a learning organisation?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Answer any **eight** questions in not exceeding **one** paragraph each. **Each** question carries **2** marks.

11. "Management is the art of getting things done" - Explain.
12. Give a short note on styles of management.
13. Briefly explain the participative style leadership.
14. Write a short note on Human Relations School.
15. What are the limitations of Quantitative School?
16. "Planning is looking forward, controlling is looking back". Elucidate this statement.
17. Give a short note on accountability.
18. Distinguish between authority and accountability.
19. What are the factors affecting decentralisation?
20. What is organisational culture?
21. What do you understand by transactional leadership?
22. What are physiological needs?
23. Enumerate the 7 C's of communication.
24. What are the limitations of informal communication?
25. What are the features of a learning organisation?
26. What is the importance of knowledge management?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in about **120** words each. **Each** question carries **4** marks.

27. What are the features of Human Relations School?
28. Explain the contributions of Peter F. Drucker to the contemporary management thought.
29. What are the merits of Behavioural School?
30. What are the limitations of Classical School?
31. Explain the concept of Managerial Grid.
32. Explain the steps involved in controlling process of management.
33. What are the qualities essential for a successful leader?
34. Explain the different types of leaders.
35. Write short notes on the following:
 - (a) Negative motivation
 - (b) Positive motivation
 - (c) Extrinsic motivation
 - (d) Intrinsic motivation
36. What are the advantages of oral communication?
37. Distinguish between formal communication and informal communication.
38. Enumerate Deming's 14 points on Quality Management.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding **4** pages each. **Each** question carries **15** marks.

39. Discuss Michael Porter's 'five forces' analysis.
40. Discuss in detail the steps involved in staffing process.
41. Elucidate Fielder's Leadership Contingency Model.
42. Discuss in detail the process of communication.
43. Discuss the barriers to implement TQM In organisations.
44. What is change management? Discuss the reasons for employees' resistance to change.

(2 × 15 = 30 Marks)

(Pages : 4)

N – 2699

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2022

First Degree Programme Under CBCSS

Complementary Course

CO 1331/CC 1331/HM 1331/CX 1331 : E-BUSINESS

(2019 & 2020 Admn)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions in **one** or **two** sentences each. Each question carries **1** mark.

1. What is E-commerce?
2. What is C2C?
3. What is E- Marketplace?
4. What is e-SCM?
5. What is e-book?
6. What is e-learning?
7. What is G2G e-governance?
8. What is Sakshat?
9. What is e-filing?
10. What is a web page?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Answer any **eight** questions in not exceeding **one** paragraph each. **Each** question carries **2** marks.

11. What is e-marketing?
12. What is B2C e-commerce?
13. What is electronic token?
14. What is e-auction?
15. Who are the main players in e-tourism?
16. What is e-travel agencies?
17. What are the services provided by banks through personal banking?
18. What is online banking?
19. What is a digital publisher?
20. What is e-shopping?
21. What is G2B e-governance?
22. What is Akshaya?
23. What is E-Society?
24. What do you mean by web site design?
25. What is a debit card?
26. What are English auctions?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in not exceeding 120 words each. **Each** question carries **4** marks.

27. Discuss the benefits of e-commerce to business organisations.
28. What are the features of e-commerce?
29. What are the benefits of B2B E-commerce?
30. Explain B2C business process.
31. Explain the advantage of C2C business.
32. What are the basic steps of an online payment?
33. What are the advantages of credit card?
34. What are the advantages of e-market place?
35. What are the benefits of an ERP system?
36. What are the advantages of e-SCM?
37. What are the advantages of online recruitment?
38. State the limitations of e-governance.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding **4** pages each. **Each** question carries **15** marks.

39. Explain the historical development of e-tourism.
40. Discuss various modules generally found in an ERP system.
41. What is e-learning? Discuss its features, advantages and disadvantages.

42. What is e-governance? Discuss different types of e-governance?
43. Define e-commerce. Discuss the benefits of e-commerce.
44. Explain the strategic, tactical and operational use of IT in tourism.

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2022
Career Related First Degree Programme under CBCSS
Group 2(a) — Commerce and Tax Procedure and Practice
Vocational Course IV
CX 1372 — RECOVERY AND REFUND OF INCOME TAX
(2019 & 2020 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** or **two** sentences each. Each carries **1** mark.

1. State the circumstance in which notice is issued by tax recovery officer for the purpose of recovery.
2. Which property is exempted from attachment in a recovery Procedure?
3. What is meant by TCS?
4. Is an NRI liable for payment of advance tax?
5. How can a person ask the payer of income to avoid TDS?
6. What is the rate at which TDS on salaries is deducted?
7. What is the Period at levy of interest if there is a delay in filing of return of income?
8. How can you check the status of tax refund?
9. What is the period for which interest is paid on income tax refund?
10. How can an assessee check whether TDS is deposited with the government?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Answer any **eight** questions in not exceeding **one** paragraph. Each question carries **2** marks.

11. How disposal of proceeds from realisation of assets, as part of execution is done?
12. State the provisions relating to TDS on income from foreign currency bonds or GDR.
13. Which are specified goods' for the provisions of TCS?
14. How refund eligible may be adjusted with outstanding demands?
15. State the provisions relating to allowing of interest on refunds by Tax Department.
16. What are the consequences of nonpayment of advance tax?
17. What are the situations in which attachment of property may be removed by a tax recovery officer?
18. How much advance tax must be paid in instalment at each time period for self employed persons?
19. What are the contents of certificate of TCS?
20. What are the situations in which TCS is exempted?
21. Mr. Kamal is running a provision shop. Tax liability of Mr. Kamal for the year is Rs.38,400. He has not paid any advance tax till 31st March. Entire tax was paid by him at the time of filing the return of income. Will he be liable to pay interest under section 234B?
22. What is the significance of Form 16A?
23. Write the circumstances when refund of income tax is claimed by a person other than the assessee himself/herself?

24. Write a note on depositing TDS to government.
25. Which are the challans to be used to pay advance tax in different occasions?
26. State how deduction from salary is used as mode of tax recovery.
(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions. Each question carries **4** marks.

27. State the procedure of sale of attached movable property.
28. How TDS provisions are applicable on rent?
29. For whom provisions of TCS are applicable?
30. What are the contents of proclamation of sale of immovable property?
31. How partnership property may be attached, as part of tax recovery procedures?
32. Who should pay advance tax?
33. Mr. Kannan is a doctor. His tax liability for the financial year 2019-20 amounted to Rs. 8,400. The due date of filing the return of income in his case is 31st July, 2020. On 5th August, 2020 he paid tax of Rs. 8,400 and filed his return of income. Will he be liable to pay interest under section 234A?
34. How Income Tax Act levies Interest for default in payment of instalment(s) of advance tax?
35. Mr. Raju is running a garments shop. Tax Liability of Mr. Raju is Rs 45,500. He has paid advance tax as following
 - (a) Rs. 8,000 on 15th June,
 - (b) Rs. 11,000 on 15th September,
 - (c) Rs. 12,000 on 15th December,
 - (d) Rs. 14,500 on 15th March.

Mr. Raju has not opted for presumptive taxation scheme of section 44AD. Will he be liable to pay interest under section 234C, if yes then how much?

36. Write a note on TDS return filing process.
37. What are the instances when income tax refund can be claimed?
38. How arrest and detention of a defaulter is done as part of tax recovery procedure?

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions. Each question carries **15** marks.

39. State the rules relating to TDS in the case of salary.
40. Which are the different types of tax recoveries?
41. Explain the situations in which tax is deducted at source as per Income Tax Act, 1961.
42. Mr.Zainuddin is a manager of a company in Madurai. His monthly salary is Rs. 6 Lakhs. The Company has given a luxury car, having a cost of Rs. 6 Lakhs, for personal use. He is getting city compensatory allowance Rs. 10,000 per month and travelling allowance for tour Rs. 15,000 per month. The company has given him a laptop, having a cost of Rs. 80,000, for private use. He has taken a life insurance policy and paid premium Rs. 1,00,000 during the year. He made a contribution of Rs. 2,00,000 during the year to a Recognised Provident Fund. His son is severally disabled. During the year, he paid total medical insurance premium Rs. 25,000 by cheque. Interest on house building advance payable for the year Rs. 350,000. His savings bank account has been credited with interest Rs. 15,000 on 31.3.2019. Compute tax to deducted at source, for the year 2018-19.
43. Which are the different status of income tax Refund? What action assessee should do in under different status?
44. Explain the different sections under which interest is payable by an assessee in connection with Income tax.

(2 × 15 = 30 Marks)

(Pages : 8)

N – 2842

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2022

Career Related First Degree Programme Under CBCSS

Group 2(a) – Commerce and Tax Procedure and Practice

Vocational Course III

CX 1371 — INCOME TAX LAW AND PRACTICE II

(2019 and 2020 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word to maximum **two** sentences. Each question carries **1** mark.

1. What is profession?
2. What is speculation transaction?
3. What is the amount of deduction allowed for donation given to Social welfare projects?
4. What is a long term capital asset?
5. What is Indexed Cost of Acquisition?
6. What is the maximum deduction available under section 80C?
7. What is GTI?
8. What is the maximum tax deduction that can be claimed under 80D?

P.T.O.

9. Write any two No limit donations (deductions is allowed @ 50% of the qualifying amount).
10. What is the maximum available deduction in respect of Interest on Bank/Post office deposits in case of senior citizens?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in **one** paragraph. Each question carries **2** marks.

11. What is site restoration fund?
12. Write any three deductions which are allowed as deductions from business income only on actual payment.
13. What is meant by cost of acquisition?
14. Mr. Sourav sold his property January 2019 at ₹ 50 lakh, which he had purchased in December 2017 for ₹ 30 lakh. He spent around ₹ 2 lakh on house improvement during the period and also paid a brokerage of 0.5 per cent of the sale price of the house at the time of selling the house. What will be his taxable capital gains?
15. Mr. Abinesh purchased a piece of land in May, 2008 for ₹ 84,000 and sold the same in April, 2020 for ₹ 10,10,000 (brokerage ₹ 10,000). What will be the taxable capital gain in the hands of Mr. Abinesh?
16. Mr. Jayan holds 2000 ₹ 10 equity shares. The company has announced rights issue of 20% of original holding @ ₹ 15 per share. Jayan exercises his rights for entire shares. Compute cost of acquisition of right shares.
17. What is the capital gains account scheme?
18. What are the main incomes which can be included in casual income?
19. Ascertain what gifts are charged to tax in the hands of Mr. Kumar.
 - (1) ₹ 10,82,000 received on account of will of his grandfather.
 - (2) Gift of ₹ 15,100 received from his friend on his birthday.
 - (3) ₹ 10,000 received from his friends on the occasion of marriage anniversary.
 - (4) Gift of ₹ 1,14,000 from his father.

20. What is Less-Tax Government Securities?
21. What is Bond Washing Transactions?
22. What is Tax-free Non-Government Securities?
23. Discuss on whose hands the income is taxed.

The income of a family is given below.

- (1) Mrs. Midun earned income from employment ₹ 3,60,000
 - (2) Their minor son earned interest income from a company for the investment done by his grandfather ₹ 20,000
 - (3) Mr. Midun's minor daughter received income ₹ 12,000
24. What is intra head set off?
25. Explain the provisions related to Carry forward and set off of speculation loss.
26. Mr. Rahim (65 years) has a Mediclaim policy and paid ₹ 55,000 as premium. He also spent Rs. 6,000 towards health check-up. What amount he will get as deduction under section 80 D?

(8 × 2 = 16 Marks)

SECTION – C

Answer **six** questions not exceeding 120 words. Each question carries 4 marks.

27. What are the incomes chargeable under the head income from business or profession? Write any five?
28. How deduction is allowed in the acquisition of patent rights or copy rights?
29. Discuss with reasons the admissibility or otherwise of the following expenditure under the provisions of Income Tax Act 1961.
- (1) Sales tax paid by an assessee.
 - (2) Stock in trade was lost due to fire and the amount of stock destroyed debited to the P and L a/c.
 - (3) Wealth tax paid by the assessee.
 - (4) Commission paid for securing business orders.
 - (5) Brokerage paid for getting loans for the business.

30. ABC Co. Ltd. has four assets depreciable @ 25 per cent. As on 1 April 2020, the value of these assets as per income tax records is ₹ 1,00,000. During the year 2020-21 the company purchased another asset depreciable @ 25 per cent on 1st June 2020 for ₹ 50,000 and sold an existing asset for ₹ 25,000. Calculate depreciation and find out written down value.
31. Which assets are not considered as capital assets?
32. Mr. Babu bought a house property in May, 2009 for ₹ 5,00,000 and sold it in May, 2020 for ₹ 15,00,000. He paid brokerage of ₹ 50,000. Compute taxable capital gain of Mr. Babu for the assessment year 2021-22.
33. What are the conditions to be satisfied to include incomes under the head income from other sources?
34. The following securities are held by Mr. Anand as on April 1, 2020:
- (1) ₹ 50,000, 8% debentures of ABC Ltd., (dated of payment of interest are June 15 and Dec. 15 every year.)
 - (2) ₹ 5,00,000, 5% Kerala Govt. Loan (date of payment of interest is January 1).
 - (3) ₹ 80,000, 6% non-listed debentures of PQR Ltd. (dates of payment of interest being April 15, and Oct. 15 every year).
 - (4) ₹ 10,000, 6.5% Central Govt. loan (date of payment of interest being July 10 every year)
 - (5) ₹ 20,000, 9% Relief Bonds.

What shall be the income from interest on securities taxable for the assessment year 2021-22?

35. What are the Amounts not deductible under "Income from Other Sources" Section-58)?
36. From the following figures, you are required to compute the total income of Shanavas for assessment year 2021-22.

Income from House property (Loss)	₹ 20,000
Capital Gains	
Short term	2,10,000

Long term (Loss)	1,50,000
Other sources	20,000

He has brought forward an unabsorbed depreciation of ₹ 50,000 from 2014-15 when the business was closed and all assets sold. He has also paid interest on moneys borrowed for construction of property relating to previous years relevant to assessment years 2014-15 and 2016-17, which have been not set off in the earlier years, of ₹ 10,000 each.

37. What are the exempted long term capital gains?
38. Sri. Sunder earned a gross total income of ₹ 2,50,000 in the previous year 2020-21. He had made the following deductions in the previous year.
- (1) ₹ 5,000 in the chief ministers earth quake relief fund Maharashtra.
 - (2) ₹ 7,500 to National foundation for communal harmony
 - (3) ₹ 20,000 to municipality for family planning
 - (4) ₹ 12,500 to approved charitable institutions.
- Compute the admissible amount as per section 80 G.

(6 x 4 = 24 Marks)

SECTION – D

Answer any two questions: Each question carries 15 marks.

39. Dr. Sujath Kumar is a medical practitioner in Mangalore. From the following calculate his income from profession for the assessment year 2021-22.

	₹
(1) Gross receipts from dispensary	2,35,000
(2) Gross receipts from consultation	1,65,000
(3) Operation fees	2,50,000
(4) Visiting fees	50,000
(5) Gifts from patients	30,000
(6) Medicines purchased	1,25,000

- | | |
|---|----------|
| (7) Closing stock of medicine | 35,000 |
| (8) Salaries paid to employees | 1,50,000 |
| (9) Surgical equipments purchased | 48,000 |
| (10) Dr. Sujith wants to attend a medical seminar in Germany to update the knowledge and spent ₹ 25,000 on it. | |
| (11) He owns a house whose municipal value is ₹ 50,000. Half portion of the house is used for profession. Expenses paid on the house: Municipal tax 10% of M.V., Repair ₹ 10,000; Renovation expenditure ₹ 30,000 | |
| (12) Medical books purchased ₹ 20,000 | |

40. Tony Thomas purchased a house property for ₹ 76,000 on June 30, 1999. The following expenses are incurred by him for making addition / alteration to the house property. Cost of construction of the first floor in 1987-88 ₹ 1, 00,000. Cost of construction of the second floor in 1994-95. ₹ 3,40,000. Fair market value of the property on April 1 2001 was ₹ 4, 50,000. The house property is sold by him on June 15, 2020 for ₹ 35, 50,000 (expenses of transfer ₹ 10,000) cost inflation index: 2001-02:100 and 2020-21: 301.

Calculate capital gain for the Assessment year 2021-22.

41. From the following information. provided by Mrs. Verma, ascertain the tax treatment of various items.
- (1) Gold jewellery worth ₹ 2,84,000 received from her mother.
 - (2) Shares valuing ₹ 20,000 received by way of gift from her brother.
 - (3) A painting worth ₹ 2,50,000 received from a friend on the occasion of her marriage.
 - (4) A diamond necklace amounting to ₹ 60,000 received from a friend on the occasion of her friends marriage.
 - (5) Gold bangles purchased for ₹ 64,000; the fair market value of gold jewellery is ₹ 1,34,000.

(6) Bullion purchased for ₹ 5,70,000; the fair market value of the bullion is ₹ 5,40,000.

(7) A refrigerator purchased for ₹ 38,000, the fair market value of refrigerator is ₹ 90,000.

42. Mr. Pillai, a resident individual, submits the following particulars of income for the previous year ending March 31, 2021:

	₹
Dividend from REC International Ltd. (Gross)	4,800
Dividend from Sundaram Finance Ltd.	2,700
Interest paid on capital borrowed for the purpose of investment in shares of Sundaram Finance Ltd.	4,200
Collection charges in respect of dividend	460
Winnings from lottery net amount	69,100
Tax deducted at source	30,900
Winnings from card games	23,500
Interest on securities issued by the Govt. of Malaysia	20,570
What will be the income of Mr. Pillai under the head 'Income from other sources' for the assessment year 2021-22?	

43. From the following information compute total income of Kumari. Sithara for the assessment year 2021-22.

	₹
Income from poultry farming	30,000
Interest from bank on savings deposit	4,000
Dividend from shares held in an Indian company (gross)	20,000
Income from units of Mutual fund (gross)	8,000
Income from other sources	42,000
Donation to Prime Ministers care fund	2,000

44. Smt. Mridula gives her receipts and payment account for the year ending on 31.3.2021. She is maintaining accounts on cash basis. Find out her total business income and income from other sources.

Receipts	₹	Payments	₹
Balance b/d	25,640	Typewriter	20,000
Fee: 2019-20	23,000	Car expenses	36,000
2020-21	2,61,000	Office expenses	80,000
2021-22	26,000	Wages:	
Gifts from Clients	48,000	2020-21	64,000
Lottery wins	98,000	2021-22	22,000
UTI dividend	18,000	Municipal tax	12,000
Rent on House	1,20,000	Office repairs	24,000
Share in a firms profit	30,000	Loan interest (personal purposes)	20,000
		Life Insurance premium	16,000
		Income Tax	4,000
		Balance C/D	3,51,640
	<u>6,49,640</u>		<u>6,49,640</u>

(2 × 15 = 30 Marks)