

(Pages : 10)

L – 2766

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, May 2021
Career Related First Degree Programme under CBCSS
Group 2(a) - Commerce And Tax Procedure And Practice
Vocational Course V :
CX 1471 : INCOME TAX ASSESSMENT - I
(2019 Admission Regular)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Which is the Apex body of Income Tax Department of India?
2. What is Previous Year in Income Tax?
3. Give two examples of partly agriculture income.
4. Who is the head of HUF?
5. What is Gross Total Income?
6. What is Compulsory Return?

P.T.O.

7. What is AMT?
8. What is Deduction in Income Tax?
9. What is BOI?
10. What is assessment?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the steps for e – filing ? What are the facilities provided for e-filing?
12. What is Best Judgement Assessment?
13. Point out any ten incomes that deduct tax at source.
14. What is the tax rate of an individual for AY 2020- 21?
15. What are the deductions allowable under the head Salary?
16. Explain the residential status of Individual.
17. Point out any ten non agriculture income from land.
18. What is HUE? Who are its members?
19. What do you mean by allowances? Point out some examples of allowances based on its classification of tax treatment.

20. Explain 80 DD.

21. Following are the taxable incomes of Shri Ratan Chand for the Previous Year 2019—20.

- (a) Income from salary accrued and received in India (Computed) — 20,000
- (b) Profit of a hotel business at Melbourne -30,000
- (c) Dividend declared in Perth but received in India -4,000
- (d) Income from transfer of a long term capital asset in India — 20,000
- (e) Interest on debentures of a company at Manchester, which was received in India – 6,000
- (f) Interest received from Shri Philip, a non resident, on the loan provided to him for the business carried out in India — 5,000
- (g) Royalty received from Germany from Shri Kailash a resident in India for technical services provided for a business carried on in Germany— 20,000
- (h) Fees from an Indian Company carrying on business at London for technical services rendered at London having been directly deposited by the company in his bank account in India – 30,000

Compute Shri. Ratan Chand's Gross Total Income for the Assessment year 2020-21, if he is

- (i) Resident
- (ii) Not Ordinarily Resident
- (iii) Non – Resident

22. Mr. Prasannan is employed in a private company at Rs. 70,000 per month., Rs. 6,000 per month as Dearness Pay and Rs. 10,000 per annum as commission during the Previous Year. He received Rs. 2,000 per month as HRA. He paid Rs.2,500 per month rent. Compute HRA exempt from tax.
23. Compute tax liability of Mr. X who has agriculture income of Rs. 80,000 and non agriculture income of Rs.8,00,000.
24. What is the meaning of Salary for calculating Rent Free Accommodation?
25. From the following figures, ascertain the depreciation of building admissible and other liabilities, if any in respect of the Previous Year 2019 –20
- (a) Written down value at the beginning of the year – 10,00,000
 - (b) Additions during the year – Nil
 - (c) Sales during the year – 2,00,000
26. Asha Anand, a resident individual, received in cash the following income as interest on securities during the PY 2019 – 20
- (a) Rs. 8,000 as interest on government securities
 - (b) Rs. 7,200 as interest on debentures issued by local authority
 - (c) Rs. 7,200 as interest on debentures of Meghdoot Limited (Not Listed)
 - (d) Rs. 7,200 as interest on debentures of Mercury Limited (Listed)
 - (e) Rs. 7,200 as interest on tax free debentures of Gunjan Electricals Limited – (Not Listed)

Determine interest on securities under the head Income from Other Sources assuming that interest is paid on 30th June and 31st March.

(8 × 2 = 16 Marks)

L – 2766

SECTION – C

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

27. Briefly explain the cases/conditions where quoting of PAN is compulsory.
28. Which are the different types of income tax return?
29. Which are the incomes which are not treated as HUF family income?
30. Explain the tax treatment of monetary gift received by individual and HUF.
31. Explain Section 54 regarding exempted capital gain.
32. What do you mean by Re – assessment or Income Escaping Assessment?
33. Mr. Singh and Jain is a firm of CA in which Sing, Jain and Narain are working partners, sharing profits and losses in the ratio 2:1 :1. The firm showed a net surplus of Rs. 57,000 for the year ended 31st March 2020. Following items are found in the Income and Expenditure Account of the firm.:
 - (a) Salary to Jain - 7,000
 - (b) Salary to Narain – 9,800
 - (c) Commission to Narain – 6,000
 - (d) Commission to Narain – 4,800
 - (e) Interest on capital @ 20 % - Singh – 6,000
 - (f) Interest on capital @ 20 % - Jain – 4,000
 - (g) Customs penalty paid – 3,000
 - (h) Rent of Rs. 3,600 paid to Jain in respect of the house let out by him to the firm.

Compute total income of the firm for AY 2020 –21, if it fulfills the conditions of sec184.

34. From the following information compute the amount of tax payable by a partnership firm for the AY 2020—21:

- (a) Income from House Property (computed) 2,00,000
- (b) Income from business 40,00,000
- (c) LTCG on sale of an asset 1,00,000
- (d) Income from other source – 50,000
- (e) The firm is entitled to the following deductions from its gross total income:

80 IA – 20,00,000

80 IB – 3,50,000

35. What is the basis of charge of tax of share of members of AOP?

36. From the following information compute the Total Income and tax liability of Mr. Raj, who is 70 years old and disabled, for AY 2020-21.

- (a) Income from house property (computed) – 70,000
- (b) Income from business or profession – 10,10,000
- (c) STCG – 10,000
- (d) Long Term Capital Loss in respect of assets –15,000
- (e) Bank interest on deposits – 14,000

37. The following details have been supplied by Karta of a HUF. You are required to compute the Total Income of the family for AY 2020 – 21

- (a) Profit from business – 2,32,000
- (b) Salary received by a member of HUF – 8,000
- (c) Director's Fees received by Karta – 6,000
- (d) Rental value of let out property – 12,000
- (e) Municipal Tax – 600
- (f) Dividend (Gross) – 450
- (g) LTCG— 14,500
- (h) Donation by cheque to a college, which is an approved institution - 24,000
- (i) Share of profit from a firm — 10,000

38. Explain 80 (C) Deduction in Income Tax.

(6 × 4 = 24 Marks)

SECTION – D

Answer any two questions in not exceeding 4 Pages. Each question carries 15 marks.

39. Dr. Praveen furnished his receipts and payments account for the PY 2019-20.

Particulars	Amount	Particulars	Amount
To balance b/d	21,000	Rent of clinic	35,000
Loan from bank	25,000	Purchase of surgical equipment on 1/1/2020	20,000
Consultation fees	1,35,000	Municipal Tax	9,600
Visiting fees	80,000	Purchase of books for profession	5,000
Gift from patients	11,000	Motor car purchased on 15/9/2019	1,50,000

Particulars	Amount	Particulars	Amount
Rent from House Property	42,000	Salary to staff	48,000
Agriculture income	8,600	Interest on bank loan	8,150
Interest on POSB a/c	2,000	Donation to political party by cheque	1,000
Interest on debentures of Z Company Z Ltd.	9,000	Donation by cheque to temple (approved)	20,000
Winnings from Lottery (Net)	14,000	Car expenses	20,000
Share of income from HUF	16,000	Purchase of medicine	22,600
		Life insurance premium paid	22,250
		Balance c/d	2,000
	<u>3,63,600</u>		<u>3,63,600</u>

Additional Information

- Provide depreciation on motor car at 15% on surgical equipment at 20% and on books at 40%.
- Municipal tax pertain to house property.
- During the year he paid medical insurance premium Rs. 4,000 by cheque on his health under approved scheme.
- Capital Gain arising from sale of building is 6,36,650
- Half of the car expense relate to his personal use

Compute Total income of Mr. Praveen for AY 2020 – 21

- Explain various Types of Assessment.
- There are four co – parceners along with Karta in an HUF. Compute net tax liability for AY 2020 – 21 on the basis of following income expenditure information:

(a) Net profit shown in P & L a/c of the business of the family Rs. 6,96,500. This profit is derived after debiting following deductions:

- (i) Salary to son of Karta Rs. 2,000 p.m He does not participate in business operations
- (ii) Commission on sales @ 1.5% amounting to Rs. 8,000 to the brother of Karta. He participate in business
- (iii) Advance income tax Rs. 46,000
- (iv) Remuneration to income tax consultant – 6,000
- (v) Patent purchased for business – 51,000
- (vi) Loss of goods due to fire Rs. 5,000 not accounted

(b) The above shown profit includes:

- (i) Interest on FD account of coparcener made in his individual capacity — 8,000
- (ii) Karta had converted into HUF property on 1/1/1968, 9% government securities of par value Rs. 50,000 and Rs. 60,000, 12% Telco debentures on 1/4/1975. Interest on these securities is included.

(c) Paid for LIC premium Rs. 30,000 on the lives of family members.

42. Explain concept of Book Profit.

43. A, B and C are members of AOP, sharing Profit and Loss equally. The P and L a/c of AOP is as follows:

	Rs.		Rs.
Manufacturing expense	9,000	Gross Profit	50,000
Establishment expense	6,000	Interest on securities	3,000
Depreciation	3,000		
Sundry expense	4,000		

	Rs.	Rs.
Salary to A	6,000	
Commission to B	4,000	
Interest on Capital		
A	1,000	
B	2,000	
C	3,000	
Net Profit		
A	5,000	
B	5,000	
C	5,000	
	53,000	53,000

Compute Income of AOP and allocate it among members.

44. Explain the provision of Set off and Carry forward of losses in computation of Individual Income.

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, May 2021

Career Related First Degree Programme Under CBCSS

Group 2(a) – COMMERCE AND TAX PROCEDURE AND PRACTICE

Vocational Course VI :

CX 1472 : INCOME TAX ASSESSMENT – II

(2019 Adm Regular)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What do you mean by ITR?
2. What is section 115 JB?
3. Who is a 'Trustee' of Trust?
4. Which form of person enjoys the deduction under section 80P.
5. What is a Public Trust?
6. What is PAN?
7. What is MAT credit?
8. Is MAT applicable on dividend income?

P.T.O.

9. What is Unilateral Relief?
10. What is meant by absolute trust?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What do you mean by a 'domestic company'?
12. What is meant by 'Closely-held Company'?
13. What is meant by tax audit?
14. What is an Impermissible Avoidance Arrangement (IAA)?
15. What is the General Anti-Avoidance Rule (GAAR)?
16. What is meant by "charitable purpose"?
17. Who can use ITR 1?
18. What is the rate of dividend distribution tax?
19. What are the modes of electronic payment of tax?
20. When is DDT applicable?
21. Describe Section 80-IAB.
22. Describe the deduction of preliminary expenses under section 35D.
23. Explain the tax rate applicable to a domestic company.
24. What is meant by 'Place of Effective Management'?

25. Compute tax payable by Sreya Ltd. small domestic company for the year 2019-20 if total income is Rs. 6,00,000 and book profit under section 115JB is Rs. 6,00,000.
26. During the previous year 2019-20, a charitable trust earned Rs. 7,00,000 from the property held under trust for charitable purposes. The actually spent only 3,50,000 during the previous year. Compute its taxable income in the year 2019-20.

(8 × 2 = 16 Marks)

SECTION – C

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

27. How is the calculation of Double taxation relief under section 90?
28. What conditions are required to be fulfilled by a charitable or religious trust seeking exemption under Section 11?
29. What are the types of trusts?
30. Describe the advantages of e-filing of income tax return.
31. What are the advantages of PAN?
32. What are the companies which are come under a Company in which the Public are substantially interested?
33. What are the procedure for e-filing of income tax return?
34. Explain which income received by a foreign company, be taxable in India. Also mention the basic tax rate applicable to a foreign company which is based in US.
35. A charitable trust derived income from house property of Rs. 5,00,000 and by voluntary contribution Rs. 3,50,000. The utilization of the amount is as follows :
- (a) Charitable purposes outside India Rs. 1,50,000
- (b) Charitable purposes in India Rs. 3,80,000.
- Compute the taxable amount of the trust.

36. From the following information, compute taxable business income and WDV of Hilly Magic Ltd. which is engaged in growing and manufacturing tea in India.

	Rs.
Gross income from sale of tea	1,000
Less Depreciation	100
Other expenses	300
Business Profit	600
Cost of depreciable asset	1,000
Rate of depreciation	10%

37. Mr. Mohan has doubly taxed foreign income of Rs. 1,00,000/-. Tax is payable in India at the rate of 30%. Tax rate in Foreign country is 20%. India has no DTAA with that foreign country. Compute tax relief that can be claimed by him under section 91?
38. Maduri Ltd gives the following details regarding their income from business during the financial year 2019-21

	Rs.
Net profit as P and L Account	10,00,000
Stamp duty paid for property taken short term lease	1,000
Contribution to approved gratuity fund	1,00,000
Provision for bonus	1,00,000
Audit fee	20,000
Salary paid outside India without deducting tax at source	4,50,000
Expenses of shifting business to a new place	20,000
Transfer to debenture sinking fund	60,000

All above items have been charged against the profit. Determine income from business the company for the Assessment year 2010-21.

(6 × 4 = 24 Marks)

SECTION – D

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

39. Explain the provisions of MAT (Minimum Alternate Tax) for payment of Tax by certain Companies.
40. Explain the different types Income tax Return (ITR) forms.
41. Magnet Ltd. is a domestic company in which public are substantially interested. The following are the details regarding the company's incomes for the year 2019-20.
- (a) Business income Rs. 45,000
 - (b) Long term capital gains Rs. 50,000
 - (c) Short term capital gains Rs. 15,000
 - (d) Interest on Government securities Rs. 20,000
 - (e) Dividend from Emerald Ltd. a foreign company Rs. 10,000
 - (f) Dividend from an Indian company (gross) Rs. 10,000
 - (g) Book profit u/s 115 JB Rs. 13,50,000

Compute the net tax liability of the company for the year 2019-20.

42. From the following information related to income of Bhavana Cooperative society for the year 2019-20, compute its taxable income and tax liability.
- | | Rs. |
|-----------------------------------------------------------|----------|
| (a) Rent received from house property | 50,000 |
| Municipal tax paid | 2,000 |
| (b) Gross interest on Govt. securities | 40,000 |
| (c) LTCG on transfer of plot (computed) | 2,00,000 |
| (d) STCG | 10,000 |
| (e) Interest on fixed deposits with cooperative bank | 32,000 |
| (f) Income from labour supply | 25,000 |
| (g) Other business income | 1,50,000 |
| (h) Agricultural income | 5,00,000 |
| (i) Donation to Prime minister's Relief fund by cheque | 10,000 |
| (j) Donation to approved charitable institution by cheque | 5,000 |

43. PQ Co-operative Society furnishes following details of income, compute taxable income for the purpose of A.Y. 2020-21 :

Income from collective disposal of labour	Rs. 25,000
Income from marketing of the agricultural produce grown by its member	Rs. 30,000
Income from marketing of the agricultural produce grown by outsider	Rs. 3,000
Dividend from another co-operative society	Rs. 15,000
Dividend from X Ltd.	Rs. 3,000
Income from processing of agricultural produce or its member with aid of power	Rs. 50,000

44. The Profit and Loss account of JJ Ltd for the year ended 30-03-2020 is given below :

	Rs.		Rs.
Business expenses	5,00,000	Long term capital gains	60,000
Income tax paid	25,000	Sales	10,50,000
General reserve	50,000		
Provision for contingency	40,000		
Proposed dividend	85,000		
Net profit	4,10,000		
	<u>11,10,000</u>		<u>11,10,000</u>

The company gives the following additional information :

- Brought forward business loss Rs. 30,000
- Brought forward depreciation Rs. 3,80,000
- Brought forward capital loss Rs. 50,000
- Brought forward speculation loss Rs. 3,00,000

Compute tax payable by the company for the assessment year 2020-21.

(2 × 15 = 30 Marks)

(Pages : 4)

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Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, May 2021

First Degree Programme under CBCSS

Complementary Course : CO 1431 / CX 1431 / CC 1431 / HM 1431

BUSINESS STATISTICS

**(Common for Commerce/ Commerce and Tax Procedure and Practice /
Commerce with Computer Application / Hotel Management)**

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What does a correlation analysis measure?
2. State how Index number is computed using Paasche's formula?
3. What is meant by secular trend?
4. Write any two uses of Range.
5. How Interquartile range is computed?
6. What is a Regression line?
7. What is a discrete frequency distribution?
8. Which are the statistical methods used for forecasting ?

P.T.O.

9. What is the objective of time series analysis?

10. What is a perfect positive correlation?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the reasons for distrust of statistics?

12. Which are the different sectors where statistical tools are used?

13. How linear and non linear correlations are different?

14. What are Regression equations?

15. State the Law of Inertia of Large Numbers.

16. Which are the methods of selecting random samples?

17. When Rank Correlation is useful?

18. What is Time reversal test?

19. What is Aggregative Expenditure Method?

20. How time series analysis is helpful?

21. What is the Principle of Least squares?

22. Which are the graphic method of studying correlation?

(8 × 2 = 16 Marks)

SECTION – C

Answer any six questions. Each question carries 4 marks.

23. The coefficient of rank correlation of the marks obtained by 10 students in Economics and Management was 0.2. It was later discovered that the difference in ranks in the two subjects of one of the students was wrongly taken as 7 instead of 9. Find the correct result.
24. What are Properties of Pearson's Co-efficient of Correlation?
25. Which are the different methods for collecting data?
26. From the following data, find regression equations.

	X	Y
Arithmetic mean	36	85
Standard deviation	11	8

Correlation coefficient between x and y 0.66. Also estimate the value of x when y =75

27. What are the uses of Index Numbers?
28. Calculate 7 yearly moving average for the following data during 1992- 2007.

Year	1992	1993	1994	1995	1996	1997	1998	1999	2000
No. of families	23	26	28	32	20	12	12	10	9
Year	2001	2002	2003	2004	2005	2006	2007		
No. of families	13	11	14	12	9	3	1		

29. Which are the types of Index Numbers?
30. Which are the different types of regression?
31. What are the functions of statistics?

(6 × 4 = 24 Marks)

SECTION - D

Answer any two questions. Each question carries 15 marks.

32. Compute Coefficient of correlation between X and Y and comment

X	1.2	1.1	1.9	1.8	1.0	0.9
Y	15	10	20	10	10	5

33. Compute the trend values by the method of least squares from the data given below. Also estimate the number of Cows in 2009.

Year	2000	2001	2002	2003	2004	2005	2006	2007
No. of Cows in Lakhs	56	55	51	47	42	38	35	32

34. From the fixed base index numbers given below, prepare chain base index numbers

Year	2004	2005	2006	2007	2008
Index numbers	94	98	102	95	98

35. How statistical investigation is conducted?

(2 × 15 = 30 Marks)

(Pages : 4)

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Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, May 2021

First Degree Programme under CBCSS

Core Course : CO 1442/TT 1442 / CX 1442/ HM 1442

BANKING AND INSURANCE

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

(2019 Admission Regular)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions. **Each** question carries 1 mark.

1. What is marine insurance?
2. Define premium.
3. What is tele banking?
4. What is no-frills account?
5. What is IDV?
6. What is RTGS?
7. What is ALM?

P.T.O.

8. What do you mean by a payment bank?
9. What is KYC?
10. Who is an insurer?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions. Each question carries 2 marks.

11. What is CORE banking?
12. Define smart card.
13. Define cheque.
14. Distinguish between public sector and private sector banks.
15. What is a floating policy?
16. What is foreclosure?
17. Define open market operation.
18. What do you mean by waiver of premium?
19. What do you mean by capital adequacy ratio?
20. What is meant by scheduled banks? Give two examples.
21. What is meant by survival benefit?
22. What do you mean by priority sector lending?
23. What is meant by contribution?
24. What is meant by surrender value?
25. Define reversionary bonus.
26. What is micro credit?

(8 × 2 = 16 Marks)

SECTION – C

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

27. Distinguish between debit card and credit card.
28. What are the advantages of E-banking?
29. Distinguish between life insurance and general insurance.
30. Explain the classification of NPAs.
31. Explain the functions of IRDA.
32. Discuss various insurance documents.
33. Explain different types of bank accounts.
34. What is banking Ombudsman scheme?
35. Explain various types of insurance claims.
36. What are the points to be considered by a banker while opening an account in the name of a minor?
37. Explain marking of cheques.
38. Explain the scope of marine insurance.

(6 × 4 = 24 Marks)

SECTION – D

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

39. What are the functions of commercial banks?
40. Define insurance. Explain the principles of insurance.
41. Explain banking sector reforms.

42. Explain various credit control measures of RBI.
43. Explain different types of insurance in India.
44. Discuss various functions of insurance.

(2 × 15 = 30 Marks)

(Pages : 4)

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Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, May 2021

Career Related First Degree Programme Under CBCSS

Core Course V : TT 1441 /CX 1441/ HM 1441

BUSINESS REGULATORY FRAME WORK

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

(2019 Admission Regular)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions. Each question carries 1 mark.

1. Who is a sub agent?
2. What is future consideration?
3. What is an agreement?
4. What do you mean by "*consensus ad idem*"?
5. What do you mean by discharge of contract?
6. Who is a bailor?
7. Define Law.

P.T.O.

8. State the classification of mistakes.
9. Give two examples of agreements forbidden by law.
10. In which year Sale of Goods Act came into force?

(10 × 1 = 10 Marks)

SECTION – B

Answer **any eight** questions. Each question carries 2 marks.

11. Define free consent.
12. What is meant by contract of indemnity?
13. Define frustration.
14. What is lien?
15. What do you mean by constructive delivery?
16. What is Patent?
17. Define agency.
18. Who is a lunatic person?
19. What do you mean by wagering agreement?
20. What is meant by attempted performance?
21. Who is a Pawnee?
22. What is contract of guarantee?
23. What do you mean by gratuitous bailment?

24. How lotteries are treated in contracts?
25. Write any two void agreements.
26. Write any two features of IRDA.

(8 × 2 = 16 Marks)

SECTION – C

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

27. Explain various types of goods.
28. Write a note on Intellectual Property Rights.
29. When an offer does come to an End?
30. What are the essentials of a valid consideration?
31. State the differences between contract of indemnity and contract of guarantee.
32. Define pledge. What are the essentials of a pledge?
33. Explain the duties of an agent.
34. What are the different types of tenders?
35. What are the different types of quasi contracts?
36. Define fraud. What are the essential elements of fraud?
37. What are the circumstances under which the object and consideration is unlawful?
38. State the differences between coercion and undue influence.

(6 × 4 = 24 Marks)

SECTION – D

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

39. Explain the rights of surety.
40. What are the essential elements of a valid contract?
41. Define bailment. State its features. Explain different kinds of bailment.
42. Explain the classification of contracts.
43. Explain the powers and functions of Information Commission.
44. How an agency can be terminated?

(2 × 15 = 30 Marks)