

Question Paper

Conducted by the Central Board of Secondary Education (CBSE)



Time Allowed: 3 Hours

Maximum Marks: 60

General Instructions

- (i) Read the instructions carefully and follow them.
- (ii) This paper contains 42 questions in two sections; answer 30 questions.
- (iii) Section A: Employability Skills (10 marks). Answer any four of Questions 1–6 (1 mark each) and any three of Questions 7–11 (2 marks each).
- (iv) Section B: Subject Skills (50 marks). Answer any ten of Questions 12–23 (1 mark each), any five of Questions 24–30 (2 marks each), any five of Questions 31–37 (3 marks each), and any three of Questions 38–42 (5 marks each).
- (v) All questions of a particular part/section must be attempted in the correct order.
- (vi) The maximum time allowed is 3 hours.

Section A

Answer any 4 questions out of the given 6 questions of 1 mark each. $1 \times 4 = 4$

1. What is meant by written communication ?

2. Paranoid means _____. (worried because you believe other people do not like you, disregard of other's rights)

3. What is meant by OCPD ?

4. In a presentation software, what are slides and speaker notes ?

5. Who are Fabian entrepreneurs ?

6. What do you mean by green jobs ?

Answer any 3 questions out of the given 5 questions of 2 marks each. $2 \times 3 = 6$

7. What is meant by listening ?

8. Explain any two personality disorders.

9. Name two components of an Open Office Impress Window.

10. Explain any two qualities of an entrepreneur.

11. Name any two green jobs.

Section B

Answer any 10 questions out of the given 12 questions of 1 mark each. $1 \times 10 = 10$

12. Who can claim deduction under Section 80DD ?

13. State the maximum amount of deduction that can be claimed under Section 80C.

14. State one fund which is eligible for deduction under Section 80G at 100%.

15. What is the amount of income exempted from tax for a non-senior citizen ?

16. What do you mean by TDS ?

17. State the rate of TDS for income from interest on securities.

18. When does liability arise to pay 1st instalment of advance tax ?

19. What do you mean by GST ?

20. GST is imposed on _____. (Goods, Services, Both)

21. GST is borne by _____. (Consumers, Business)

22. State one product which is exempted from GST.

23. State one objective of GST.

Answer any 5 questions out of the given 7 questions of 2 marks each. $2 \times 5 = 10$

24. Calculate the deduction under Section 80C from the following :

	₹
Contribution to Recognised Provident Fund (RPF)	30,000
Contribution towards NSCs (VIII Issue)	22,000
Insurance Premium on Own Life	50,000

(Sum Assured : ₹ 3,00,000, policy taken in 2018 – 19)

25. State the provisions of deduction under Section 80DDB.

26. State the tax rates for an individual who is a senior citizen.

27. When and how is tax to be deducted at source from income from salary ?

28. For the Assessment Year 2018 – 19, while tax liability of X after deductions under Section 80C to 80U is ₹ 70,000, his TDS is ₹ 61,000.

Determine the advance tax payable by him.

29. State any two merits of GST.

30. Explain any two Returns under GST regulations.

Answer any 5 questions out of the given 7 questions of 3 marks each. $3 \times 5 = 15$

31. For the Assessment Year 2019 – 20, compute tax liability of X from the following information :

	₹
Income from Salary	5,00,000
Income from House Property	54,000
Income from Other Sources	1,80,000
Donation to the National Defence Fund	18,000

32. For the Assessment Year 2019 – 20, calculate tax liability of X from the following details :

	₹
Long-term Capital Gains (Silver)	4,00,000
Income from Other Sources	1,00,000
Deduction under Section 80C	1,50,000

33. From the following details, calculate gross total income of X :

	₹
Interest on Securities (Net)	9,000
Winnings from Lotteries (Net)	7,000
Interest on Deposits (Net)	18,000

34(a). When is advance tax payable by a person ?

34(b). Compute advance tax payable from the following details :

	Income (₹)	TDS (₹)
Salary	6,00,000	30,000
Winnings	50,000	15,000

35. What is the due date for payment of advance tax ?

36. X of Punjab supplies goods to Y of Punjab. Taxable value of supply is ₹ 1,00,000. X does not have any input tax credit. How will GST be shown in the invoice of X ? Assume that GST rate is 12%.

37. X of Orissa supplies goods to Y of Orissa. Taxable value of supply is ₹ 1,00,000. Y supplies the same goods after making value addition at the rate of 30% to Z of Orissa. How will GST be shown in the invoice of Y ? Assume that GST rate is 12%.

Answer any 3 questions out of the given 5 questions of 5 marks each. $5 \times 3 = 15$

38. Mr. X pays health insurance premium to GIC worth ₹ 7,000 and that for his spouse worth ₹ 10,000 during the previous year 2018 – 19. He also paid health insurance premium of ₹ 20,000 on the health of his senior citizen father. All payments are made by crossed cheque. Calculate the amount of deduction under Section 80D.

39. From the following details for the Assessment Year 2019 – 20, calculate the total income of X :

	₹
Gross Salary	12,00,000
Income from House Property	6,00,000
Contribution towards NSCs (VIII Issue)	1,00,000
Cash Payment towards Health Insurance Premium (Own Life)	20,000
Amount spent towards medical treatment of his dependent disabled brother	40,000
Donation towards National Defence Fund	50,000

40. Calculate tax liability of X for the Assessment Year 2019 – 20 from the following details :

	₹
Income from Salary	6,00,000
Long-term Capital Gains (Listed Shares)	50,000
Winnings from Horse Race	30,000
Deductions under Sections 80C to 80U	2,10,000

41. From the following details, calculate tax liability of X (81 years) for the Assessment Year 2019 – 20 :

	₹
House Property (Gross Annual value)	3,50,000
Municipal Taxes Paid (₹ 3,500 are paid by the tenant)	7,000
Income from Other Sources	2,50,000
Contribution towards Public Provident Fund PPF	50,000
Payment towards Medical Insurance Premium	8,000

42. X of Mysore supplies 1,000 kg of rubber bushes to Y of Amritsar. Invoice value inclusive of GST is ₹ 1,02,400. Rate of GST is 28%. Calculate the amount of GST.

- End of Question Paper -