



**Mangalmay Institute of Management Technology**  
Greater Noida (U.P.)



**MANGALMAY**  
INSTITUTE OF MANAGEMENT TECHNOLOGY

Greater Noida



**ADD ON**  
**CERTIFICATION PROGRAM**  
on  
**Tax Planning and return filing**  
**BBA 3rd Year students**

**Date: 1st April, 2024 to 29th April, 2024**

**Time: 10:00 AM - 12:00 PM | Venue: Room No 203, B Block**

**Coordinator:**

**Mr. Deepanshu Yadav**



**Resource Person**

**Ms. Dolmita Shukla**

**Toll-Free : 1800 103 3797 | [www.mangalmay.net.in](http://www.mangalmay.net.in)**

**Plot No. 8 & 9, Knowledge Park-II, Greater Noida, Delhi-NCR, India**



**Mangalmay Institute of Management Technology**  
**Greater Noida (U.P.)**



**Mangalmay Institute of Management Technology**  
**Greater Noida (U.P.)**



Date: 27th March, 2024

**NOTICE**

MIMT is organizing an Add-on certification course on “Tax Planning and Return filing” starting from **1st April, 2024** in Room No 203, Block B, MIMT. This is to inform that all BBA 3rd Year students of the Management Department can enroll for the same.

The details of the certification is given below:

**Program Details : -**

Date: 1st April, 2024 to 29th April, 2024  
Time: 10:00 AM - 12:00 PM  
Venue: Room No 203, B Block, MIMT  
Participants: Students of BBA 3rd Year  
Resource Person: Ms. Dolmita Shukla  
Coordinator: Mr. Deepanshu Yadav  
Registration: Interested students can give their names to the coordinator latest by 29/03/24

Associate Dean  
MIMT

CC to:

Principal, MIMT

IQAC, MIMT

HODs/Coordinators

Faculty Members

Student Notice Board

Office File



**Syllabus**  
**(32 Hours)**

<b>Module</b>	<b>Hours (Session)</b>	<b>Course Contents</b>
<b>Module 1</b>	<b>6 Hours (S1-S3)</b>	<b>Introduction to Income Tax</b> <b>Basic Concepts of Income Tax</b> <b>Evolution of Income Tax Globally</b> <b>Role of Income Tax in Revenue Generation for the Government</b>
<b>Module 2</b>	<b>6 Hours (S4-S6)</b>	<b>Tax Structure and Income</b> <b>Overview of Tax Structure</b> <b>Classification of Income</b>
<b>Module 3</b>	<b>4 Hours (S7-S8)</b>	<b>Deductions and Adjustments</b> <b>Overview of Deductions</b> <b>Adjustments and Deductions from GTI</b>
<b>Module 4</b>	<b>8 Hours (S9-S12)</b>	<b>Filing Income Tax Returns</b> <b>Importance and application of Permanent Account Number (PAN)</b> <b>Different Types of ITR Forms</b> <b>Process of Filing Income Tax Returns</b> <b>Due Dates for Filing Returns</b>



<b>Module 5</b>	<b>8 Hours</b> <b>(S13-S16)</b>	<b>Tax Planning and Recent Changes</b> <b>Tax Planning in Financial Management</b> <b>Tax-Saving Investments</b> <b>Recent Changes in Income Tax Laws</b> <b>Tax Planning Strategies</b>
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### Schedule

<b>Session</b>	<b>Content</b>	<b>Time</b>	<b>Date</b>
S 1	Introduction to Income Tax	10:00 AM - 12:00 PM	1st April, 2024
S 2	Basic Concepts of Income Tax	10:00 AM - 12:00 PM	2nd April, 2024
S 3	Evolution of Income Tax Globally	10:00 AM - 12:00 PM	4th April, 2024
S 4	Role of Income Tax in Revenue Generation for the Government	10:00 AM - 12:00 PM	5th April, 2024
S 5	Overview of Tax Structure	10:00 AM - 12:00 PM	8th April, 2024
S 6	Classification of Income	10:00 AM - 12:00 PM	9th April, 2024
S 7	Overview of Deductions	10:00 AM - 12:00 PM	11th April, 2024
S 8	Adjustments and Deductions from GTI	10:00 AM - 12:00 PM	12th April, 2024
S 9	Importance and Application of Permanent Account Number (PAN)	10:00 AM - 12:00 PM	15th April, 2024



S 10	Different Types of ITR Forms	10:00 AM - 12:00 PM	17th April, 2024
S 11	Process of Filing Income Tax Returns	10:00 AM - 12:00 PM	19th April, 2024
S 12	Due Dates for Filing Returns	10:00 AM - 12:00 PM	22nd April, 2024
S 13	Tax Planning in Financial Management	10:00 AM - 12:00 PM	23rd April, 2024
S 14	Tax-Saving Investments	10:00 AM - 12:00 PM	25th April, 2024
S 15	Recent Changes in Income Tax Laws	10:00 AM - 12:00 PM	26th April, 2024
S 16	Tax Planning Strategies	10:00 AM - 12:00 PM	29th April, 2024
	Assessment	02:00 PM - 03:00 PM	29th April, 2024



	<b>Report</b>
Name of Activity	Tax Planning and Return filing
Date	1st April, 2024 to 29th April, 2024
Venue	Room No 203, B Block, MIMT
Organised by	Management Department
Participation by	BBA 3rd Year students
No. of Participants	31
Resource Person	Ms. Dolmita Shukla
Activity Convener	Mr. Deepanshu Yadav
Objective	The objective was to provide individuals with comprehensive knowledge and practical skills in navigating the complexities of income tax filing. This program aims to empower participants with the expertise necessary to accurately prepare and submit income tax returns, ensuring compliance with legal requirements while maximizing potential refunds or minimizing liabilities. Beyond mere procedural understanding, the curriculum is tailored to cultivate a deeper understanding of tax laws and regulations, enabling participants to make informed decisions regarding their financial obligations and opportunities.
Content	<b>Day 1: Introduction to Income Tax</b> In this session, we commenced the course with an introduction to income tax. The session aimed to provide participants with a fundamental understanding of what income tax is and its significance within the broader economic context. We began by defining income tax and explaining its primary purpose: to fund government operations and public services. The discussion covered the basic concepts of income tax, including taxable income, tax rates, and the principle of progressive taxation. We also introduced key terms such as exemptions, deductions, and credits, helping participants familiarize themselves with the vocabulary of taxation. The session emphasized the importance of income tax in personal finance management and how it impacts both individuals and businesses. By the end of the day, participants had a foundational grasp of income tax concepts, setting the stage for more



detailed exploration in subsequent sessions.

**Day 2: Basic Concepts of Income Tax**

We delved deeper into the basic concepts of income tax. Building on the previous session, we explored in detail the principles that govern income taxation. The focus was on understanding different sources of income, including salaries, business profits, capital gains, and rental income. We discussed the various types of income that are subject to tax and how they are classified. The session included explanations of taxable income, deductions, exemptions, and tax credits, highlighting their roles in reducing taxable liability. Practical examples were provided to illustrate how these concepts apply to real-life scenarios, helping participants grasp how income tax calculations are made. By the end of the day, participants were equipped with a clearer understanding of the fundamental components of income tax.

**Day 3: Evolution of Income Tax Globally**

We examined the evolution of income tax systems across the globe. The session provided a historical perspective on how income tax has developed from its inception to the present day. We traced the origins of income tax, highlighting key milestones and significant reforms in various countries. The discussion included an overview of different global income tax models and how they have evolved to meet changing economic needs and fiscal policies. We also explored how income tax systems have been adapted in response to economic events, such as the Great Depression and global financial crises. The session aimed to provide participants with a comprehensive understanding of the historical context of income tax and how international practices have influenced domestic tax systems.

**Day 4: Role of Income Tax in Revenue Generation for the Government**

The session focused on the role of income tax in revenue generation for governments. We explored how income tax contributes to public finances and the funding of essential government services. The discussion covered the various ways in which income tax revenue supports public infrastructure, healthcare, education, and social programs. We analyzed the significance of income tax compared to other revenue sources, such as sales tax and corporate tax. The session also included a comparative analysis of income tax systems in different countries and their effectiveness in generating revenue. By the end of the day, participants understood the critical role of income tax in maintaining government operations and supporting public welfare.



**Day 5: Overview of Tax Structure**

The resource person provided an overview of the tax structure, explaining how the tax system is organized and administered. The session covered the different types of taxes imposed by governments, including personal income tax, corporate tax, and indirect taxes such as VAT and sales tax. We discussed the hierarchical structure of tax obligations and the roles of various tax authorities in enforcing tax laws. The session also addressed the process of tax collection and compliance, including the responsibilities of taxpayers and tax professionals. Participants learned about the regulatory framework governing taxation and the interaction between different tax components. By the end of the day, participants had a solid understanding of how the tax system is structured and its operational mechanisms.

**Day 6: Classification of Income**

We focused on the classification of income, a critical aspect of tax reporting and compliance. The session detailed the different categories of income, including earned income, investment income, and passive income. We examined how each type of income is treated under tax laws and its implications for tax liability. The discussion included specific examples of salary, business profits, capital gains, and rental income, illustrating how they are reported and taxed. Participants learned about the distinctions between various income types and the importance of accurate classification in tax returns. By the end of the day, participants were equipped with the knowledge to categorize and report different sources of income effectively.

**Day 7: Overview of Deductions**

We provided an overview of deductions available to taxpayers. The session covered the various types of deductions that can reduce taxable income, such as those related to investments, education, and medical expenses. We discussed eligibility criteria for each deduction and how they are claimed. The session included practical examples to illustrate how deductions are applied and their impact on reducing overall tax liability. Participants learned about common deductible expenses and strategies for maximizing deductions to optimize tax outcomes. By the end of the day, participants understood the importance of deductions in tax planning and how to effectively utilize them.

**Day 8: Adjustments and Deductions from GTI**

We focused on adjustments and deductions from Gross Total Income (GTI). The session provided detailed guidance on how to apply adjustments to GTI to determine the final taxable income. We covered





common adjustments, such as losses carried forward and deductions for charitable contributions. The discussion included practical examples of how these adjustments affect the calculation of taxable income. Participants learned about the process for incorporating deductions into their tax returns and the importance of accurate reporting. By the end of the day, participants were adept at applying adjustments and deductions to their GTI calculations.

**Day 9: Importance and Application of Permanent Account Number (PAN)**

We explored the importance and application of the Permanent Account Number (PAN). The session highlighted the role of PAN in the tax system, including its use for identifying taxpayers and tracking tax records. We discussed the process for applying for a PAN, including the necessary documentation and steps involved. The session also covered the practical applications of PAN in filing tax returns and its significance in preventing tax evasion. Participants learned about the proper use and safeguarding of PAN to avoid misuse. By the end of the day, participants understood the critical role of PAN in tax compliance.

**Day 10: Different Types of ITR Forms**

We reviewed the different types of Income Tax Return (ITR) forms available. The session provided an overview of various ITR forms and their specific purposes, such as ITR-1 for salaried individuals and ITR-4 for business owners. We discussed how to select the appropriate ITR form based on the taxpayer's income sources and financial situation. The session included practical guidance on completing different ITR forms and understanding the requirements for each. Participants learned about the documentation needed and the process for filing each type of form. By the end of the day, participants were familiar with the various ITR forms and how to use them effectively.

**Day 11: Process of Filing Income Tax Returns**

We covered the process of filing income tax returns. The session provided a step-by-step guide to preparing and submitting tax returns, including both online and offline methods. We discussed the use of tax software and manual submission procedures. The session also addressed common issues and challenges in the filing process, such as errors and discrepancies, and provided solutions to ensure accurate and timely submission. Participants learned about the importance of reviewing their returns before submission and the procedures for making amendments if needed. By the end of the day, participants were equipped to file their income tax returns confidently.



**Day 12: Due Dates for Filing Returns**

The participants focused on the due dates for filing income tax returns. The session outlined the key deadlines for submitting tax returns and the importance of adhering to these deadlines. We discussed the penalties and interest charges associated with late filing and the process for requesting extensions if necessary. The session included practical tips for managing tax filing schedules and avoiding delays. Participants learned about the consequences of missing deadlines and how to plan their tax filing to ensure compliance. By the end of the day, participants understood the importance of timely filing and how to manage their tax obligations effectively.

**Day 13: Tax Planning in Financial Management**

On Day 13, we explored tax planning in financial management. The session covered various strategies for effective tax planning to optimize financial outcomes. We discussed how to integrate tax planning with overall financial management, including retirement planning and investment strategies. The session included practical advice on minimizing tax liability while achieving financial goals. Participants learned about different approaches to tax planning and how to apply them to their financial situation. By the end of the day, participants were equipped with strategies for managing their taxes in conjunction with their broader financial plans.

**Day 14: Tax-Saving Investments**

On Day 14, we examined tax-saving investments and their benefits. The session explored various investment options that offer tax advantages, such as tax-saving fixed deposits, Equity Linked Savings Schemes (ELSS), and the National Pension Scheme (NPS). We discussed the benefits and limitations of each investment type and how to incorporate them into a tax-saving strategy. The session included practical tips on selecting tax-saving investments based on individual financial goals and risk tolerance. Participants learned how to maximize their tax savings through strategic investment choices. By the end of the day, participants were knowledgeable about different tax-saving investments and how to utilize them effectively.

**Day 15: Recent Changes in Income Tax Laws**

On Day 15, we reviewed the recent changes in income tax laws. The session began by outlining the latest amendments to the tax code and how these updates impact both individuals and businesses. We discussed key reforms, such as alterations in tax slabs, modifications in deduction limits, and new compliance requirements. The session also covered changes in tax rates and the introduction of new tax incentives or



	<p>penalties. Participants were guided on how to stay updated with ongoing changes and integrate these into their tax planning strategies. By the end of the day, participants understood the recent legislative changes and their implications for effective tax management.</p> <p><b>Day 16: Tax Planning Strategies</b></p> <p>On Day 16, we concluded the course with a focus on tax planning strategies. The session provided an in-depth exploration of various techniques for optimizing tax outcomes and minimizing liabilities. We discussed strategic approaches such as income splitting, utilizing tax exemptions, and leveraging deductions effectively. The session also covered advanced planning strategies for high-income individuals and business owners, including estate planning and tax-efficient investments. Participants engaged in practical exercises to develop their own tax planning strategies tailored to their financial situations. The session emphasized the importance of proactive tax planning and regular reviews to adapt to changing tax laws and personal circumstances. By the end of the day, participants were equipped with comprehensive strategies for managing their taxes effectively and achieving their financial goals.</p>
Assessment	At the end of the Tax Planning and Return filing program there was a MCQ assessment assigned to assess the understanding level of the students.
Outcome of Activity	Students had not only mastered the intricacies of tax filing procedures but also developed a profound understanding of the financial landscape. Equipped with practical skills and knowledge, they emerged as confident individuals capable of navigating complex tax regulations with ease and accuracy. Moreover, they cultivated a heightened awareness of financial planning and optimization strategies, empowering them to make informed decisions regarding their taxes and overall financial well-being.

### **List of Beneficiaries**



**Mangalmay Institute of Management Technology**  
**Greater Noida (U.P.)**



S. No.	Roll Number	Student Name	Registered
1	210992105007	ABHISHEK KUMAR	Registered
2	210992105016	AHSHAN ALI	Registered
3	210992105023	AKSHIT PURI	Registered
4	210992105031	AMIT KUMAR RANJAN	Registered
5	210992105035	ANANYA PATHAK	Registered
6	210992105043	ANNU	Registered
7	210992105048	ANSHUMAN MISHRA	Registered
8	210992105058	ARYAN KUMAR RAJ	Registered
9	210992105069	AYUSH SINGH	Registered
10	210992105072	BHANU JHA	Registered
11	210992105081	DEV KUMAR	Registered
12	210992105085	DIMPAL	Registered
13	210992105094	HARSH SHARMA	Registered
14	210992105100	ISHAN VERMA	Registered
15	210992105119	KHUSHI GOYAL	Registered
16	210992105123	KUNAL CHAUHAN	Registered
17	210992105133	MD IMRAN RAZA	Registered
18	210992105144	MUSKAN GARG	Registered
19	210992105156	PARTH GARG	Registered
20	210992105167	PRIYANSHI NEGI	Registered
21	210992105178	RAJSHEKHAR SINGH KUSHWAHA	Registered
22	210992105196	SAKSHI SINGH	Registered
23	210992105204	SATVIK PANDEY	Registered
24	210992105212	SHARIB KHAN	Registered
25	210992105225	SNEHA GUPTA	Registered
26	210992105234	TANISHQ AGGARWAL	Registered
27	210992105239	TUSHAR BIDHURI	Registered
28	210992105243	UDIT BHATTACHARYA	Registered
29	210992105249	VIKANT KHAKHA	Registered
30	210992105259	VIVEK MUNDWAL	Registered
31	210992105265	YOGESH SINGH	Registered

Status of Students for Add on certificate of Tax Planning and Return filing:

S. No.	Roll Number	Student Name	Registered	Status
1	210992105007	ABHISHEK KUMAR	Registered	Completed
2	210992105016	AHSHAN ALI	Registered	Completed
3	210992105023	AKSHIT PURI	Registered	Completed
4	210992105031	AMIT KUMAR RANJAN	Registered	Completed
5	210992105035	ANANYA PATHAK	Registered	Completed
6	210992105043	ANNU	Registered	Completed



7	210992105048	ANSHUMAN MISHRA	Registered	Completed
8	210992105058	ARYAN KUMAR RAJ	Registered	Completed
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10	210992105072	BHANU JHA	Registered	Completed
11	210992105081	DEV KUMAR	Registered	Completed
12	210992105085	DIMPAL	Registered	Completed
13	210992105094	HARSH SHARMA	Registered	Completed
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18	210992105144	MUSKAN GARG	Registered	Completed
19	210992105156	PARTH GARG	Registered	Completed
20	210992105167	PRIYANSHI NEGI	Registered	Completed
21	210992105178	RAJSHEKHAR SINGH KUSHWAHA	Registered	Completed
22	210992105196	SAKSHI SINGH	Registered	Completed
23	210992105204	SATVIK PANDEY	Registered	Completed
24	210992105212	SHARIB KHAN	Registered	Completed
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29	210992105249	VIKANT KHAKHA	Registered	Completed
30	210992105259	VIVEK MUNDWAL	Registered	Completed
31	210992105265	YOGESH SINGH	Registered	Completed

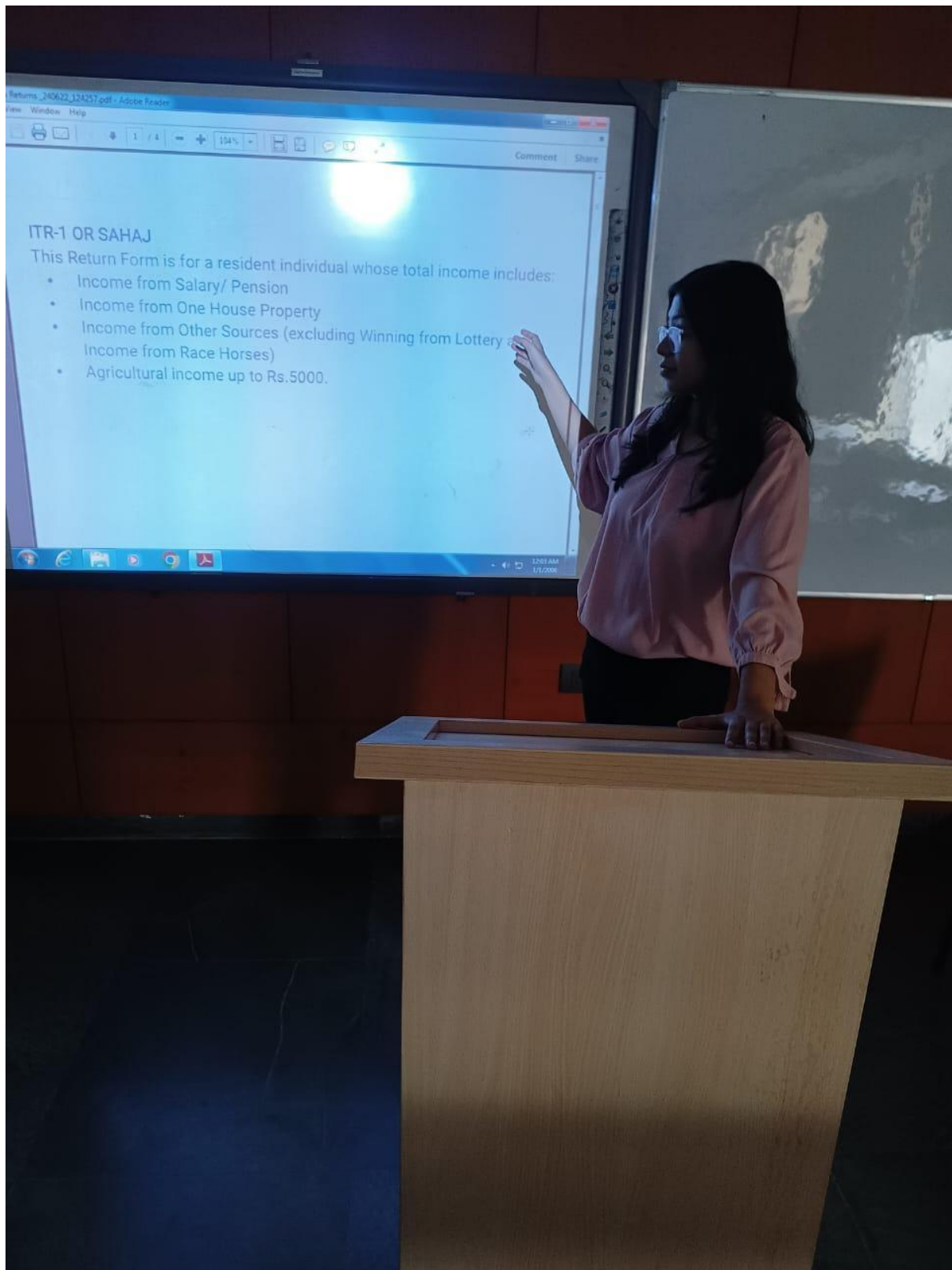
## **PROFILE OF THE RESOURCE PERSON**



### **Ms. Dolmita Shukla, 5+ years of Teaching Experience**

Specializing in taxation. As an Assistant Professor, she excels in imparting both theoretical and practical knowledge of tax regulations. Her student-centric approach and dedication to continuous professional development make her a valuable asset to her institution and students.

## **Photograph Glimpses**



**Ms. Dolmita Shailendra delivering lecture on ITR-1 for residential individual**



**Students understanding and discussing the process of ITR and Form 16 content**

**Sample Certificate**



## **CERTIFICATE**

It is to certify that **Mr. ABHISHEK KUMAR** of **BBA 3rd Year** has successfully completed **32 hours** certification course on **“Tax Planning and return filing”** from **1st April 2024 to 29th April 2024** organized by Mangalmay Institute of Management & Technology, Greater Noida.

**VICE CHAIRMAN**  
Mangalmay Group of  
Institutions


**IQAC Coordinator**  
Mangalmay Institute of  
Management & Technology

**PRINCIPAL**  
Mangalmay Institute of  
Management & Technology






Sample Assessment

 Mangalmay Institute of Management Technology  
Greater Noida (U.P.)

Course: BBA

ADD-ON COURSE QUIZ  
Course Name: Tax Planning and Return filing

Time: 1 hour

Name - Sneha Gupta Roll no - 210992105225 Invigilator Sign -   
Batch - 2021-24 Date - 29-04-2024 Semester - 6<sup>th</sup>

General Instructions: All questions are compulsory. Each question will carry '1' mark and there is no 'Negative Marking'

Q1. Which of the following is considered taxable income under the Income Tax Act, 1961?  
a) Agricultural income  
 b) Capital gains  
c) Gifts from relatives  
d) Gratuity

Q2. Which form is used by individual taxpayers to file their income tax return in India?  
 a) Form 16  
b) Form 15G  
c) ITR-1 (Sahaj)  
d) Form 49A

Q3. Which of the following is a tax deduction available to individual taxpayers under Section 80C?  
 a) House Rent Allowance (HRA)  
 b) Public Provident Fund (PPF)  
c) Medical expenses  
d) Standard Deduction

Q4. Which of the following is responsible for administering income tax in India?  
 a) Reserve Bank of India (RBI)  
 b) Income Tax Department  
c) Ministry of Finance  
d) Securities and Exchange Board of India (SEBI)

Q5. What is the due date for filing individual income tax returns in India for individuals not requiring audit?  
 a) 31st March  
b) 30th June  
 c) 31st July  
d) 30th September



Q6. Which of the following is NOT an eligible investment under Section 80C?

- a) National Savings Certificate (NSC)
- b) Employee Provident Fund (EPF)
- c) Tuition fees for children
- d) Medical insurance premium

Q7. Which tax deduction is specifically designed to encourage savings for retirement?

- a) Section 80C
- b) Section 80D
- c) Section 80CCD (1B)
- d) Section 24

Q8. What is the maximum deduction available under Section 80C for the financial year 2023-24?

- a) ₹1,00,000
- b) ₹1,50,000
- c) ₹2,00,000
- d) ₹2,50,000

Q9. Which of the following expenses qualify for deduction under Section 80D?

- a) Education loan interest
- b) Medical insurance premium
- c) Home loan principal repayment
- d) Donation to charitable institutions

Q10. Which of the following is a rebate under Section 87A for the financial year 2023-24?

- a) Up to ₹10,000
- b) Up to ₹12,500
- c) Up to ₹15,000
- d) Up to ₹20,000

Q11. Which form must a self-employed individual use to report their income and expenses in India?

- a) ITR-1
- b) ITR-2
- c) ITR-3
- d) ITR-4

Q12. Which of the following taxes are self-employed individuals responsible for in India?

- a) Income tax only
- b) Goods and Services Tax (GST) only



- c) Both income tax and GST
- d) Professional tax

Q13. What is the maximum limit of turnover for opting presumptive taxation scheme under Section 44AD?

- a) ₹50 lakhs
- b) ₹1 crore
- c) ₹2 crores
- d) ₹5 crores

Q14. Which section deals with the taxation of short-term capital gains in India?

- a) Section 24
- b) Section 44AD
- c) Section 111A
- d) Section 194C

Q15. Which section of the Income Tax Act, 1961, provides for the exemption of long-term capital gains on the sale of residential property, if invested in a new residential property?

- a) Section 80C
- b) Section 80D
- c) Section 54
- d) Section 80G

Q16. What is the holding period for an asset to qualify as a long-term capital asset for shares listed on a recognized stock exchange in India?

- a) 12 months
- b) 24 months
- c) 36 months
- d) 48 months

Q17. Which of the following incomes is exempt from tax under Section 10(34)?

- a) Agricultural income
- b) Dividend income
- c) Interest income
- d) Rental income

Q18. Which form is used for claiming relief under Section 90/90A/91 for taxes paid abroad?

- a) Form 10BA
- b) Form 67
- c) Form 15H



d) Form 16

Q19. Which section of the Income Tax Act provides deductions for donations made to certain funds, charitable institutions, etc.?

- a) Section 80C
- b) Section 80G
- c) Section 80D
- d) Section 24

Q20. What is the maximum amount of exemption available for house rent allowance (HRA)?

- a) Actual HRA received
- b) 50% of basic salary
- c) Rent paid minus 10% of basic salary
- d) The least of the above amounts

Q21. Which of the following sections deals with the deduction for interest on loan taken for higher education?

- a) Section 80C
- b) Section 80D
- c) Section 80E
- d) Section 24

Q22. Which form is required to be submitted by employees to their employer for declaring their tax-saving investments?

- a) Form 16
- b) Form 12BB
- c) Form 15G
- d) Form 26AS

Q23. What is the basic exemption limit for an individual below 60 years of age for the financial year 2023-24?

- a) ₹2,00,000
- b) ₹2,50,000
- c) ₹3,00,000
- d) ₹5,00,000

Q24. Which of the following is the due date for filing a tax audit report under Section 44AB?

- a) 31st May
- b) 31st July
- c) 30th September



d) 31st October

Q25. Which section provides for the deduction of interest on housing loan for a self-occupied property?

- a) Section 24(b)
- b) Section 80C
- c) Section 80D
- d) Section 80EE

Q26. Which form is used for filing an appeal to the Commissioner of Income Tax (Appeals)?

- a) Form 35
- b) Form 10A
- c) Form 15CA
- d) Form 16A

Q27. Under which section is the Tax Deduction at Source (TDS) on salary governed?

- a) Section 192
- b) Section 194A
- c) Section 194C
- d) Section 195

Q28. Which section of the Income Tax Act deals with the Advance Tax provisions?

- a) Section 208
- b) Section 210
- c) Section 234A
- d) Section 243A

Q29. Which section deals with the provisions of Set-Off and Carry Forward of Losses?

- a) Section 32
- b) Section 70
- c) Section 80
- d) Section 90

Q30. Which form is required to be filed for the registration of a trust under Section 12A?

- a) Form 10A
- b) Form 10B
- c) Form 15CA
- d) Form 26AS