

**DE-7/2021/30**

Question Booklet  
Alpha Code

**A**

Question Booklet  
Serial Number

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Name:		Reg.No.		Signature:	
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**DEPARTMENTAL TESTS — JULY, 2021**

Total Number of Questions : 100

[Time : 1½ hours

(Maximum Marks : 100)

**INSTRUCTIONS TO CANDIDATES**

1. The question paper will be given in the form of a Question Booklet. There will be four versions of question booklets with question booklet alpha code viz. A, B, C & D.
2. The Question Booklet Alpha Code will be printed on the top left margin of the facing sheet of the question booklet.
3. The Question Booklet Alpha Code allotted to you will be noted in your seating position in the Examination Hall.
4. If you get a question booklet where the alpha code does not match to the allotted alpha code in the seating position, please draw the attention of the Invigilator IMMEDIATELY.
5. The Question Booklet Serial Number is printed on the top right margin of the facing sheet. If your question booklet is un-numbered, please get it replaced by new question booklet with same alpha code.
6. The Question Booklet will be sealed at the middle of the right margin. Candidate should not open the question booklet, until the indication is given to start answering.
7. Immediately after the commencement of the examination, the candidate should check that the question booklet supplied contains all the 100 questions in serial order. The question booklet does not have unprinted or torn or missing pages and if so the fact should be brought to the notice of the Invigilator and get it replaced by a complete booklet with same alpha code. This is most important.
8. A blank sheet of paper is attached to the question booklet. This may be used for rough work.
9. **Please read carefully all the instructions on the reverse of the Answer Sheet before marking your answers.**
10. Each question is provided with four choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and darken the bubble corresponding to the question number using Blue or Black Ball-Point Pen in the OMR Answer Sheet.
11. **Each correct answer carries 1 mark and for each wrong answer 1/3 mark will be deducted. No negative marks for unattended questions.**
12. No candidate will be allowed to leave the examination hall till the end of the session and without handing over the Answer Sheet to the Invigilator. Candidates should ensure that the Invigilator has verified all the entries in the Register Number Coding Sheet and that the Invigilator has affixed his/her signature in the space provided.
13. Strict compliance of instructions is essential. Any malpractice or attempt to commit any kind of malpractice in the Examination will result in the disqualification of the candidate.
14. **If any candidates make a marking of answer in the question paper and exchange with other candidate during the course of the examination, the answer script will be invalidated and the candidates will be debarred for a minimum period of 2 years from appearing the Departmental Tests.**

# DE-7/2021/30

Maximum : 100 marks

Time : 1½ hours

1. The power to make reductions in rate of Agricultural income tax is vested with :  
(A) The Government (B) Commissioner  
(C) Assessing Authority (D) Deputy Commissioner
2. What is the course under the AIT Act when title to a property is in dispute?  
(A) Appoint a commission  
(B) Refer the matter to the Official receiver  
(C) Levy tax from the person who holds the property and derive income  
(D) Wait till the dispute resolves
3. Audit report under the Kerala AIT Act is to be furnished in :  
(A) Form No.38 (B) Form No.37  
(C) Form No.39 (D) Form No.40
4. What is the extend of landed property exceeding which audit of accounts under the KAIT Act becomes mandatory?  
(A) 30 hectres (B) 40 hectres  
(C) 20 hectres (D) 60 hectres
5. A rebate claimed in respect of sums paid by an assessee out of his agricultural income towards life insurance premia is not allowable, if the policy is :  
(A) Taken in his Spouse's name (B) Taken in his own name  
(C) Taken in the name of his father (D) Taken in the name of his child
6. The quantum of Advance tax shall not be less than \_\_\_\_\_ of the total agricultural income as per return.  
(A) 60% (B) 80%  
(C) 70% (D) 50%
7. What is the rate of penalty applicable in case of failure to pay the advance tax in accordance with the provisions of the provisions of the KAIT Act?  
(A) 2% of tax (B) 3% of tax  
(C) 4% of tax (D) 5% of tax

8. The rate of deductions towards depreciation allowed for work shop tools is :
- (A) 20% (B) 5%  
(C) 10% (D) 7%
9. Interest for delay is applicable where refund of excess paid as per appeal revision is not made with in \_\_\_\_\_ months from the date of receipt of order.
- (A) 6 Months (B) 2 Months  
(C) 3 Months (D) 1 Month
10. Carrying forward of losses in computation of Agricultural income is permissible for a maximum period of :
- (A) 8 years (B) 2 years  
(C) 5 years (D) 3 years
11. Appeals before the Appellate Tribunal shall be filed within \_\_\_\_\_ days from the date of service of order.
- (A) 90 days (B) 45 days  
(C) 30 days (D) 60 days
12. The security as specified in sub-section (6) of section 78 of the KAIT Act can be made in the form of :
- (A) Letter of Credit (B) National Savings Certificate  
(C) Treasury Deposit (D) Bill of Exchange
13. Demands under KAIT Act is intimated to the assessee as per Section :
- (A) 35 (B) 44  
(C) 45 (D) 36
14. The bench hearing the revision petition under the KAIT Act in the High court shall consist of :
- (A) Not less than two Judges (B) Not less than three Judges  
(C) Maximum four Judges (D) Single Judge
15. Powers of Suomoto revision under section 75 of the KAIT Act lies with :
- (A) Board of Revenue (B) Commissioner  
(C) AITO (D) Deputy Commissioner
16. If a person makes a statement in any verification or deliver any accounts of statement which is false or does not believe to be true, he shall punishable under the AIT Act with imprisonment for a term which may extent to :
- (A) 12 months or with fine (B) 3 months or with fine  
(C) 6 months or with fine (D) 2 years with fine

17. Any proceedings under the Act before an Agricultural Income tax Authority shall deemed to be a judicial proceeding within the meaning of :
- (A) Indian Penal Code (B) Indian Contract Act  
(C) Criminal Procedure Code (D) Income Tax Act
18. Two or more persons owns or managing property jointly, having therein equal or unequal shares either by the same or different titles or by interstate succession are called :
- (A) Co-owner (B) Partner  
(C) Tenants in Common (D) Trust
19. An assessment under the KAIT Act is to be completed within \_\_\_\_\_ years of filing return.
- (A) 3 Years (B) 2 Years  
(C) 4 Years (D) 5 Years
20. The Authorisation for making appearance before the AIT authorities by an authorised representatives shall be in :
- (A) Form No. 34 (B) Form No.31  
(C) Form No.41 (D) Form No.39
21. The deduction for depreciation for Power sprayers is allowed at the rate of :
- (A) 20% (B) 5%  
(C) 10% (D) 15%
22. When the tax is paid under section 13, at which rate the deductions or rebates are allowed under the AIT Act?
- (A) No deductions or rebates allowable (B) 10%  
(C) 15% (D) 20%
23. Settlement Commission is appointed for a period of :
- (A) Three Years (B) Two years  
(C) One year (D) Four Years
24. The Authorities under AIT Act has power to cause production of books of accounts as per :
- (A) Section 25 (B) Section 27  
(C) Section 26 (D) Section 28
25. The authority vested with the power to reduce or waive penalty with respect to self assessment and payment of advance tax is :
- (A) Commissioner (B) Secretary to Taxes  
(C) Deputy Commissioner (D) Asst. Commissioner

26. No tax shall be payable under compounded system on landed property exclusively cultivated with :
- (A) Coconut (B) Coffee  
(C) Rubber (D) Paddy
27. If the amounts of agricultural income tax are not paid within the time limits, the assessee is deemed to be :
- (A) Insolvent (B) Taxpayer  
(C) Appellant (D) In default
28. The authorized person who need not file authorization before the AITO is :
- (A) Legal Practitioner (B) Sales Tax Practitioner  
(C) Income tax Practitioner (D) Chartered Accountant
29. Any person discontinuing the agriculture business shall give notice of such discontinuance to the AITO :
- (A) within 45 days (B) within 15 days  
(C) within 30 days (D) within 60 days
30. Immunity to the Officers from civil suits for anything done in good faith is provided under \_\_\_\_\_ of the AIT Act.
- (A) Section 94 (B) Section 84  
(C) Section 72 (D) Section 49
31. Which of the following provisions of the KAIT Act will apply in the cases of income escaped assessment?
- (A) Section 37 (B) Section 39  
(C) Section 38 (D) Section 41
32. Which of the following methods is adopted for computing depreciation of building and Machinery under the KAIT Act?
- (A) Written-down Value method (B) Income method  
(C) Original cost method (D) Straight line method
33. Summons issued under the AIT Act shall be in :
- (A) Form No.41 (B) Form No.40  
(C) Form No.38 (D) Form No.37
34. The option for compounding shall be accompanied by a return in :
- (A) Form No.3 (B) Form No.2  
(C) Form No.1 (D) Form No.4

35. The accounts maintained by the assessee shall be preserved for a period of \_\_\_\_\_ after the relevant year.
- (A) 4 years (B) 5 years  
(C) 3 years (D) 7 years
36. Which copy of the plot inspection report shall be given to the assessee?
- (A) Original (B) Duplicate  
(C) Triplicate (D) None
37. While completing best judgment assessments under the AIT Act, notice shall be issued intimating the proposal allowing a time not less than \_\_\_\_\_ for filing objections or evidences.
- (A) 7 days (B) 15 days  
(C) 30 days (D) 14 days
38. Replantation allowance allowable for the crop 'Pepper' is :
- (A) 2.5% (B) 1.5%  
(C) 2% (D) 1%
39. The fee for filing interlocutory application before the Deputy Commissioner is :
- (A) Rs.300 (B) Rs.200  
(C) Rs.100 (D) Rs.500
40. The application for disclosure of information to the Commissioner of Agriculture Income Tax shall be in :
- (A) Form No.34 (B) Form No.35  
(C) Form No.39 (D) Form No.40
41. The notice in Form No.10 shall be issued with respect to :
- (A) Assessment on rectification (B) Best judgement assessment  
(C) Assessment on revision (D) Income escaping assessment
42. The amounts of taxes paid in excess found refundable consequence of an appellate or revisional order shall be refunded within \_\_\_\_\_ from the date of receipt of the appellate order.
- (A) 30 days (B) 6 weeks  
(C) 3 Months (D) 60 days

43. The deduction for depreciation for purely temporary erection such as wooden structure, thatched sheds, huts :
- (A) 50% (B) 100%  
(C) 20% (D) 10%
44. Composition of agricultural income tax is allowed to any person who holds landed Property within the State extending to not more than :
- (A) 200 hectares (B) 1000 hectares  
(C) 300 hectares (D) 500 hectares
45. If the return filed under AIT Act is found incomplete or incorrect, the AITO may issue notice for adduce further evidence if any in :
- (A) Form No.10 (B) Form.No.9  
(C) Form No.8 (D) Form No.7
46. Under the KAIT Act, "Power of survey" is stipulated in :
- (A) Section 30 (B) Section 24  
(C) Section 28 (D) Section 70
47. The permission once granted for compounding shall continue in force for a period of :
- (A) 3 years or until cancellation which ever is earlier  
(B) 2 years  
(C) 4 years  
(D) 5 years
48. Filing of the application for the issue of the commission is dealt with in rule :
- (A) 38 (B) 35  
(C) 31 (D) 40
49. The exemption available for the income utilized for charitable or religious purpose in the State is provided under \_\_\_\_\_ of the AIT Act.
- (A) Section 24 (B) Section 16  
(C) Section 14 (D) Section 17
50. An assessee who has to get his accounts audited in accordance with section 34 shall file return :
- (A) On or before 31<sup>st</sup> of July of the assessment year  
(B) On or before 31<sup>st</sup> of October of the assessment year  
(C) On or before 31<sup>st</sup> of August of the assessment year  
(D) On or before 30<sup>th</sup> of September of the assessment year

51. An application for registration of Charitable trust and Institutions may be filed before the Deputy Commissioner under sub section \_\_\_\_\_ of section 16.
- (A) 8 (B) 2  
(C) 10 (D) 6
52. Replantation allowance allowable for the crop 'Coconut' is :
- (A) 2% (B) 2.5%  
(C) 1% (D) 1.5%
53. Compounding of offences under the AIT Act is allowed under :
- (A) Section 86 (B) Section 13  
(C) Section 85 (D) Section 19
54. Agricultural income is computed as per \_\_\_\_\_ of the KAIT Act.
- (A) Section 24 (B) Section 15  
(C) Section 12 (D) Section 5
55. "Board of Revenue" is constituted under :
- (A) The Kerala General sales Tax Act  
(B) The Kerala Agricultural Income tax Act  
(C) The Kerala Board of Revenue Act  
(D) The Kerala Value Added Tax Act
56. Which of the following incomes shall not be deemed to be agricultural income received in the previous year?
- (A) Amounts received against baddebts written off  
(B) Income derived by cultivation of paddy  
(C) Amount received from Indian Coffee Board  
(D) Amount received against losses for which deduction claimed in the previous year
57. Notice for inspection of Agricultural holdings under the AIT Act shall be in :
- (A) Form No.15 (B) Form No.12  
(C) Form No.14 (D) Form No.13
58. Every person liable to furnish a self assessed return under the KAIT Act, shall pay tax for previous year on or before the end of :
- (A) March (B) February  
(C) July (D) December



59. The rate of interest applicable for the delayed payment of self assessed tax as per the KAIT Act is :
- (A) 12% p.a (B) 10% p.a  
(C) 18% p.a (D) 24% p.a
60. Which of the following is not included in the scope of 'Survey' by an Agricultural Income tax Officer?
- (A) Ascertain the probable yield from the cultivation  
(B) Ascertain the extent of the land under cultivation  
(C) Determine the boundary of agricultural land in dispute  
(D) Ascertain the probable expenses incurred for cultivation
61. As per the KAIT Act, 'assessment' includes :
- (A) Reassessment (B) Revision  
(C) Recovery (D) Appeal
62. Permanent Account Numbers are issued to the assessee under the AIT Act as per :
- (A) Section 16 (B) Section 45  
(C) Section 36 (D) Section 35
63. What is the time limit for preferring revision to High court, from the date of service of order?
- (A) Within Ninety days (B) Within Thirty days  
(C) Within Sixty days (D) Within Forty five days
64. Where a transfer is made by a person, the liability to pay Agricultural income tax rest on?
- (A) Transferee (B) Transferor  
(C) Mediator (D) No liability
65. "Agricultural Income tax Officer" means a person appointed to be an Agricultural Income tax officer under \_\_\_\_\_ of the AIT Act.
- (A) Section 17 (B) Section 22  
(C) Section 25 (D) Section 24
66. Form No.27 is an intimation regarding :
- (A) Inspection report (B) Revenue recovery  
(C) Defective appeals (D) Audit

67. Advance tax payable by the assessee shall not be less than \_\_\_\_\_ of the total agricultural income as per return.
- (A) 50% (B) 60%  
(C) 90% (D) 80%
68. Replantation allowances allowed for Arecanut as per the AIT rules 1991 is :
- (A) 2.5% (B) 1%  
(C) 5% (D) 7.5%
69. Rectification of the mistakes apparent from the face of records can be done within \_\_\_\_\_ from the date of order.
- (A) 5 years (B) 3 years  
(C) 2 years (D) 4 years
70. What is the nature of liability of persons who were members at the time of dissolution of association of persons?
- (A) Personally liable (B) Jointly and severally liable  
(C) Jointly liable (D) Not liable
71. The deduction for depreciation for factory building is allowed at :
- (A) 20% (B) 5%  
(C) 15% (D) 10%
72. The authority empowered to transfer appeal from one appellate authority to another as per KAIT Act is :
- (A) Inspecting Asst. Commissioner (B) Dy. Commissioner  
(C) Commissioner (D) Dy. Commissioner (Appeals)
73. A trust created for charitable or religious purposes is to make an application in the prescribed form to the Deputy Commissioner of Agricultural Income Tax within \_\_\_\_\_ from the date of creation.
- (A) Two months (B) Six months  
(C) Three Months (D) One month
74. The application to the Commissioner to reduce or waive the penalty under sub section (5) of section 37 shall be in :
- (A) Form No. 25 (B) Form No. 18  
(C) Form No. 20 (D) Form No. 22

75. An “Accountant” eligible for representing an assessee for appearance before the AIT authority shall be :
- (A) Sales Tax Practitioner (B) A Chartered Accountant  
(C) Legal Practitioner (D) Tax Consultant
76. A trustee who receives or entitled to receive agricultural income on behalf of any person is called :
- (A) An advocate practitioner (B) A minor lunatic or firm  
(C) Representative assessee (D) Legal heir
77. Rent paid in the previous year in respect of the land from which the agricultural income derived is reckoned in the computation of Agricultural Income as :
- (A) Fully deductible (B) 50% deductible  
(C) Fully taxable (D) 25% deductible
78. Requisition for recovery of arrears in Form No.20 under the AIT Rules is issued to :
- (A) Deputy Commissioner (B) The District Collector  
(C) Inspecting Asst. Commissioner (D) Commissioner
79. The provision under the KAIT Act that deals with the Liability of Representative assessee is :
- (A) Section 63 (B) Section 48  
(C) Section 62 (D) Section 50
80. The maximum period up to which the AIT officer may retain the books of accounts impounded by him without the approval of superior authority is :
- (A) 90 days (B) 180 days  
(C) 120 days (D) 30 days
81. The relief from double taxation under the AIT Act is dealt with under :
- (A) Section 18 (B) Section 11  
(C) Section 15 (D) Section 17
82. Minimum number of persons to constitute ‘tenants-in-common’ is :
- (A) Ten (B) Three  
(C) Seven (D) Two
83. The Notice requiring the assessee to produce books of accounts under section 35(4) of the KAIT Act shall be in :
- (A) Form No.5 (B) Form No.8  
(C) Form No.4 (D) Form No.9

84. The notice of demand prescribed under rule 16 of the KAIT Rules shall be in :
- (A) Form No. 12 (B) Form No. 8  
(C) Form No.18 (D) Form No. 15
85. Depreciation applicable for tanks for Irrigation purpose is :
- (A) 20% (B) 15%  
(C) 10% (D) 5%
86. The Chairman of the Appellate tribunal must be a judicial person not below the rank of :
- (A) Munsiff (B) District Judge  
(C) High court Judge (D) 1<sup>st</sup> Class Magistrate
87. The payment of Travelling allowance and batta for appearing before the authorities under the AIT Act is provided under :
- (A) Rule 95 (B) Rule 96  
(C) Rule 89 (D) Rule 88
88. Settlement Commission shall pass an order of settlement within a period of :
- (A) 90 days from the date of filing the application  
(B) 180 days from the date of allowing the application  
(C) 180 days from the date of filing application  
(D) 120 days from the date of filing application
89. Agricultural income tax payable by an assessee is a \_\_\_\_\_ charge on the property.
- (A) First (B) Second  
(C) Last (D) None
90. Any claim for relief from double taxation under section 15 of the KAIT Act shall be made in :
- (A) Form No. 31 (B) Form No.35  
(C) Form No.33 (D) Form No.29
91. Which of the following authorities is not competent to rectify the mistake apparent from the records under the KAIT Act?
- (A) Revisional authority (B) Assessing authority  
(C) Appellate authority (D) Recovery authority
92. Income derived by cultivation of which of the following crop will not be included in the computation of Total Agricultural income?
- (A) Rubber (B) Coffee  
(C) Tapioca (D) Arecanut

93. Amounts specified as payable under the KAIT Act shall be paid as specified in the demand notice, which shall not be less than \_\_\_\_\_ days from the date of the order.
- (A) 30 days (B) 15 days  
(C) 45 days (D) 60 days
94. Under the KAIT Act, 'Company' means :
- (A) Private Company  
(B) Domestic company  
(C) Foreign company  
(D) Domestic company or a foreign company
95. Any mistake on the face of records can be rectified under \_\_\_\_\_ of the KAIT Act.
- (A) Section 41 (B) Section 42  
(C) Section 45 (D) Section 43
96. Advance tax under Section 37 shall be paid along with statement in :
- (A) Form No.6 (B) Form No.4  
(C) Form No.3 (D) Form No.9
97. Filing revision before the Commissioner is dealt with under \_\_\_\_\_ of the AIT Rules.
- (A) Rule 76 (B) Rule 91  
(C) Rule 85 (D) Rule 92
98. The impleading of the legal representative in pending appeals or revision cases is dealt with in :
- (A) Rule 89 (B) Rule 96  
(C) Rule 97 (D) Rule 98
99. Refund of tax paid is dealt with under \_\_\_\_\_ of Kerala AIT Act.
- (A) Section 68 (B) Section 67  
(C) Section 62 (D) Section 48
100. Agricultural income from lands partly within the state and partly outside the state are governed under \_\_\_\_\_ of the AIT Act.
- (A) Section 18 (B) Section 10  
(C) Section 22 (D) Section 35
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**SPACE FOR ROUGH WORK**

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