



ST. LAWRENCE HIGH SCHOOL

A Jesuit Christian Minority Institution



Worksheet 23

Sub: Costing & Taxation

Class: XI

Chapter: Unit 1A: Tax: Brief History of Income Tax in India & Tax Structure in India F.M.: 15

Topic: Brief History of Income Tax in India 2

Date: 27/07/2020

Choose the correct alternatives:

1 x 15 =15

1. New Income Tax Act was passed after 1860 in British India in
(a) 1886; (b) 1885; (c) 1918; (d) none of these.
2. The new income tax was in force for
(a) 30 years; **(b) 32 years;** (c) 40 years; (d) none of these.
3. Under the new income tax act, tax was charged at the _____ rate on different heads of income.
(a) same; (b) uniform; **(c) different;** (d) none of these.
4. Number of heads of income under the new income tax act was
(a) 5; **(b) 4;** (c) 3; (d) none of these.
5. Under the Income Tax Act, 1886, income from house property comes under the head of
(a) income from house property; **(b) other income;** (c) profit of business; (d) none of these.
6. The word 'amendment' means
(a) to rectify; (b) to remove; **(c) to change;** (d) none of these.
7. Aggregate of income was _____ in the Income Tax Act, 1886.
(a) allowed; (a) included; **(c) not included;** (d) none of these.
8. Number of amendments of the Income Tax Act, 1986 was
(a) 1; (b) 2; **(c) 3;** (d) none of these.
9. The act of 1886 was valid till
(a) 1903; (b) 1916; (c) 1917; **(d) none of these.**
10. The first amendment of the Income Tax Act, 1886 was made on
(a) 1903; (b) 1916; (c) 1917; (d) none of these.
11. Number of heads of income of the Income Tax Act, 1918 was
(a) 5; (b) 4; (c) 3; **(d) none of these.**
12. As per the Income Tax Act, 1918, income from house property was computed under the head of
(a) income from house property; (b) other income; (c) profit of business; (d) none of these.
13. As per the Income Tax Act, 1918, tax was computed in the
(a) year of income; (b) following year of income; (c) previous year of income; (d) none of these.
14. Right of imposing and collecting income tax was transferred from the provincial government to the central government in the year
(a) 1918; (b) 1920; (c) 1921; **(d) none of these.**
15. All India Income Tax Committee was constituted by the
(a) government; (b) provisional government; (c) Governor General; (d) none of them.

Compiled by
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