

ST. LAWRENCE HIGH SCHOOL



A Jesuit Christian Minority Institution

Worksheet 22

Sub: Costing & Taxation Class: XI

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

Topic: Introduction & Brief History of Income Tax in India 1 Date: 25/07/2020

Choose the correct alternatives:

1 x 15 =15

- 1. Duty is based on
- (a) revenue; (b) income; (c) wealth; (d) none of these.
- 2. Which of the following will come after the word 'custom'?
- (a) tax; (b) cess; (c) duty; (d) none of these.
- 3. Which of the following is the indirect tax?
- (a) GST; (b) income tax; (c) excise duty; (d) none of these.
- 4. Which of the following is the direct tax?
- (a) GST; **(b)** income tax; (c) excise duty; (d) none of these.
- 5. Cess is imposed on
- (a) GST; (b) income tax; (c) excise duty; (d) all of these.
- 6. Full form of GST is
- (a) General Service Tax; (b) General Security Tax; (c) Goods Sales Tax; (d) none of these.
- 7. ______ is the compulsory payment to Government without any proportionate return.
- (a) tax; (b) cess; (c) duty; (d) all of these.
- 8. Concept of income tax was mentioned in
- (a) Vedas; (b) Arthashastra; (c) epics; (d) none of these.
- 9. In ancient India, people used to pay _____ of their income to the king.
- (a) part; (b) full; (c) one-third; (d) none of these.
- 10. Who introduced income tax in British India?
- (a) Lord Curzon; (b) Lord Dalhousie; (c) Sir James Wilson; (d) none of these.
- 11. First Income tax act was enacted in India in
- (a) 1961; **(b) 1860**; (c) 1857; (d) none of these.
- 12. The first Income Tax Act was in force for
- (a) 2 years; (b) 3 years; (c) 4 years; (d) 5 years.
- 13. The purpose of enacting the first Income Tax Act was
- (a) to recover the loss due to sepoy mutiny; (b) to send revenue to England; (c) to build Howrah Bridge; (d) none of these.
- 14. Other name of Koutilya was
- (a) Chandragupta; (b) Samudragupta; (c) Chanakya; (d) none of these.
- 15. Sepoy Mutiny took place in
- (a) 1757; **(b) 1857**; (c) 1957; (d) none of these.

Compiled by Partha Datta, Asst. Teacher.