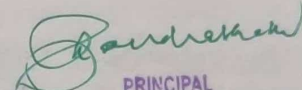


Date : 28.08.2017



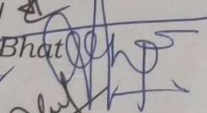

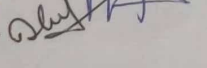


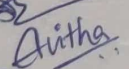










NOTICE

The Second Internal Tests will be conducted on 18th, 20th and 21st September, 2017. All the staff members are requested to submit their question papers of one and half hours duration by faculty wise folders in the College Pendrive with necessary details to the concerned H.O.D's before 04/09/2017 and the H.O.D's are requested to submit the scrutinized question papers of the Pendrive to the Principal on or before 05/09/2017.




Indian Constitution Exam will be conducted on 23rd September 2017.


PRINCIPAL
DR. B. B. HEGDE FIRST GRADE COLLEGE
KUNDAPURA - 576 201

Department of Commerce

Mr. Rajesh 
Mrs. Raksha S Shetty 
Mrs. Veena Vasudev Bhat 
Mr. Rakshith Rao 
Mr. Jayasheel Kumar 
Ms. Anwitha 
Mr. Satish Shetty 
Mrs. Avitha Correa 
Mrs. Preeti Hegde 
Mr. Vigneshwar Rao 
Mrs. Nanda Rai 
Mrs. Thilaka Laxmi M.K. 
Mr. Hareesha B 
Mr. Shivaraj C 
Ms. Prithvishri G Shetty 
Mr. Anantha Prabhu K 
Ms. Nisha Shetty 
Mr. Sudhir Kumar 

Department of Economics

Mr. Sudhakar P 
Ms. Jyothi Mogaveera 
Mrs. Seema Mestha 

Date : 20.07.2017

NOTICE

The First Internal Tests will be conducted on 9th, 10th and 11th August, 2017. All the staff members are requested to submit their question papers of one and half hours duration by faculty-wise folders in the College Pendrive with necessary details to the concerned H.O.D's before 29/07/2017 and the H.O.D's are requested to submit the scrutinized question papers of the Pendrive to the Principal on or before 31/07/2017.

Department of Commerce

Mr. Rajesh
Mrs. Raksha S Shetty
Mrs. Veena Vasudev Bhat
Mr. Rakshith Rao
Mr. Jayasheel Kumar
Ms. Anwitha
Mr. Satish Shetty
Mrs. Avitha Correa
Mrs. Preeti Hegde
Mr. Vigneshwar Rad
Mrs. Nanda Rai
Mrs. Thilaka Laxmi M.K.
Mr. Hareesha B
Mr. Shivaraj C
Ms. Prithvishri G Shetty
Mr. Anantha Prabhu K
Ms. Nisha Shetty
Mr. Sudhir Kumar

PRINCIPAL
DR. B. B. HEGDE FIRST GRADE COLLEGE
KUNDAPURA - 576 201

Department of Economics

Mr. Sudhakar P
Ms. Jyothi Mogaveera
Mrs. Seema Mestha

Department of Kannada

Mr. Chethan Kumar Shetty
Mrs. Reshma Shetty
Mr. Sukumar Shetty

Department of English

Mrs. Spoorthy S Fernandes
Mrs. Deepika Raghavendra
Mrs. Chaithra

Date: 22.09.2017

Notice

All the staff members are requested to submit 2nd Internal Test A-form marks list to the college office on or before 28.09.2017 by converting the 40 marks to 100 marks and 60 marks to 150 marks.

Department of Commerce

Mr. Rajesh
Mrs. Raksha S Shetty
Mrs. Veena Vasudev Bhat
Mr. Rakshith Rao
Mr. Jayasheel Kumar
Ms. Anwitha
Mr. Satish Shetty
Mrs. Avitha Correa
Mrs. Preeti Hegde
Mrs. Nanda Rai
Mrs. Thilaka Laxmi M.K.
Mr. Hareesha B
Mr. Shivaraj C
Ms. Prithvishri G Shetty
Mr. Anantha Prabhu K
Ms. Nisha Shetty
Mr. Sudhir Kumar
Ms. Malathi

Ramnarayan
PRINCIPAL

DR. B. B. HEGDE FIRST GRADE COLLEGE
KUNDAPURA - 576 201

Department of Economics

Mr. Sudhakar P
Ms. Jyothi Mogaveera
Mrs. Seema Mestha

Department of Kannada

Mr. Chethan Kumar Shetty
Mrs. Reshma Shetty
Mr. Sukumar Shetty

Department of English

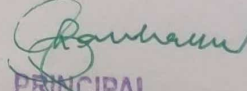
Mrs. Spoorthy S Fernandes
Mrs. Deepika Raghavendra
Mrs. Chaithra

Department of Political Science

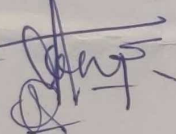
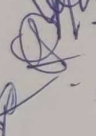

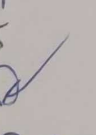
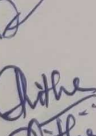
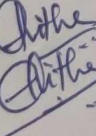
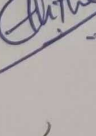
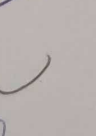
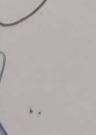

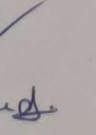
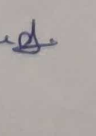
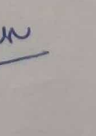

Mr. Praveen Mogaveera
Mrs. Sangeetha

ಸೂಚನೆ

- 1) ಎಲ್ಲಾ ವಿದ್ಯಾರ್ಥಿಗಳ ಆಂತರಿಕ ಪರೀಕ್ಷೆಯ ಅಂಕಗಳನ್ನು ಇಂದು, (09/10/2017) ಕಾಲೇಜು ಸೂಚನಾ ಫಲಕದಲ್ಲಿ ಪ್ರಕಟಿಸಲಾಗಿದೆ.
- 2) ತಿದ್ದುಪಡಿಗಳೇನಾದರೂ ಇದ್ದಲ್ಲಿ ಕಾಲೇಜು ಕಛೇರಿಯಲ್ಲಿ ಇಂದು ದಿನಾಂಕ 09/10/2017ರ ಸಂಜೆ 4.00 ಗಂಟೆಯೊಳಗೆ ತಿಳಿಸತಕ್ಕದ್ದು.
- 3) ತಿದ್ದುಪಡಿಯ ಬಗ್ಗೆ ಕಾಲೇಜು ಕಛೇರಿಯಲ್ಲಿ ತಿಳಿಸದೆ ಇದ್ದಲ್ಲಿ ಈ ಅಂಕಗಳನ್ನೇ ಆನ್‌ಲೈನ್ ಮುಖಾಂತರ ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯಕ್ಕೆ ಸಲ್ಲಿಸಲಾಗುವುದೆಂದು ಈ ಮೂಲಕ ಸೂಚಿಸಲಾಗಿದೆ.


PRINCIPAL

Dr. B. B. Hegde First Grade College
Kundapura

- 101 - III B.Com. 'A' 
- 102 - III B.Com. 'B' 
- 103 - III B.Com. 'C' 
- 201 - II B.Com. 'A' 
- 202 - II B.Com. 'B' 
- 203 - II B.Com. 'C' 
- 204 - II B.Com. 'D' 
- 205 - III B.B.M. 
- 206 - II B.B.A. 
- 207 - I B.B.A. 
- 208 - I B.C.A.
- 301 - I B.Com. 'A'
- 302 - I B.Com. 'B' 
- 305 - I B.Com. 'C' 
- 306 - I B.Com. 'D'
- 307 - II B.C.A. 
- 401 - I B.Sc 

DR. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA

No : 306

Name of the Teacher :

Mr. Anantha

Prabhu

Ques : III, B.com

Section :

Date : 11/08/2017

subject : BUSI Taxo III

Time : 3.50 to 5.00 AM/ PM

Total No. of Students : 20

Paper :

[illegible]

Note: While taking the Signature of the student, room Invigilators are requested to verify the Roll Number written by the students on the Answer Book.

Signature of the Teacher
who valued the answer scripts

Marks Due on : **Principal**
Dr. B.B. Hegde First Grade College
Kandipara - 576201

Name of the Relieving Superintendent
(to be entered by the Room Invigilator)

Kandrapara - 576201

Notice

16th March 2017

All the academic advisors are informed to go through the following internal marks pattern. This will be applicable from this academic year. And the same should be informed to their respective class students.

Exam carrying 60 marks (150 marks subject)

Exam carrying 40 marks (100 marks subject)

CRITERIA					
150 marks category students			100 marks category students		
	Internal marks	Sem marks		Internal marks	Sem marks
1 st internal	15	120	1 st internal	10	80
2 nd internal	15		2 nd internal	10	
Total	30	150	Total	20	100

Department of Commerce

Mr. Rajesh Shetty
Mrs. Raksha S Shetty
Mrs. Shabeena H
Mrs. Veena Bhat
Mr. Rakshith Rao
Mr. Jayasheel Kumar
Ms. Anwitha
Mr. Satish Shetty
Mrs. Avitha Corea
Ms. Preeti Hegde
Mr. Vigneshwar Rao
Mrs. Thilakalaxmi
Mrs. Nanda Rai
Mr. Hareesha B
Mr. Shivaraj C
Ms. Prithvishree
Mr. Anantha Prabhu
Mr. Sudhir Kumar
Ms. Nisha Shetty

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Ms. Jyothi Mogaveera

Mrs. Seema Mestha

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Mr. Chethan Kumar Shetty

Mrs. Reshma Shetty

Department of English

Mrs. Spoorthy S Fernandes

Mrs. Anita Alice D'souza

Department of Political Science

Mr. Praveen Mogaveera

Department of Computer Science

Mrs. Vanitha G

Mrs. Nuthana S

Ms. Sowmya N Kunder

Department of Physics

Mrs. Sushma S Shetty

Department of Chemistry

Ms. Prabhashree

Department of Mathematics

Ms. Chaithra

Department of Physical Education

Mr. Ranjith T.N. - Director

Department of Library

Mr. Mahesh Babu - Librarian

Department of Commerce

Mr. Rajesh Shetty

Department of Economics

Mr. Sudhakar P

Department of Kannada

Mr. Chethan Kumar Shetty

Department of English

Mrs. Spoorthy S Fernandes

Department of Political Science

Mr. Praveen Mogaveera

Principal
Dr. B.B. Hegde First Grade College
Kundapura -576201

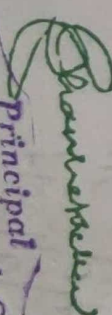
Date: 30/08/2017

Dr. B. B. Hegde First Grade College, Kundapura

Time Table For Second Internal Test

Date	9.30 am to 11.00am	11.30 am to 1.00 pm	1.30 pm to 3.00 pm	3.30 pm to 5.00 pm
18/09/2017	I BBA – English I B.Com. – English I B.C.A. – English I B.Sc-English II BBA – Business Mathematics II BCA-Basic Mathematics III BBM – Org. Behaviour	I BBA – Kannada/Hindi I B.Com. – Kannada/Hindi I B.C.A. - Kannada/Hindi I B.Sc- Kannada/Hindi II BBA – Business Economics II BCA-Microprocessor III BBM –Project Mgt.	II B.Com. – English III B.Com. – Business Law	II B.Com. – Kannada/Hindi III B.Com. – Modern Marketing
20/09/2017	I BBA – Principles of Economics I B.Com. – Business Economics I B.C.A. – Fund. of Information Tech. I B.Sc- General Physics-I II BBA – Commercial Law II BCA-Data Structures III BBM – Export Mgt.	I BBA – Principles of Mgt. I B.Com. – Fin. Acc. – I I B.C.A. – Programming in C I B.Sc-Chemistry Paper -I II BBA – Marketing Mgt. II BCA-Operating System III BBM – Cost Accounting ✓	II B.Com. –Inter. Trade & Fin. - I III B.Com. – Fin. Mgt. - I	II B.Com. – Fin. Acc. – III III B.Com. – Fin. Acc. - V

21/09/2017	I BBA – Accounting - I I B.Com. – Principles of Mgt. I B.C.A. – Computer Organisation I B.Sc-Mathematics Paper I-Number Theory & Calculus / Computer Science- Digital Fundamentals II BBA – Income Tax II BCA-Data Mining III BBM – Fin. Mgt.	I BBA – Business Org. I B.Com. – Busi. Stat & Maths – I II BBA – Corp. Acc - I III BBM – Marketing Mgt.	II B.Com. – Cost & Mgt. Acc. - I III B.Com. – Cost & Mgt. Acc. - II	II B.Com. – Busi. Tax. - I III B.Com. – Business Tax - III
23/09/2017	-----	-----	I BBA- I B.Com. I B.C.A.- I B.Sc- General Studies-Indian Constitution (1.30 p.m. to 2.30 p.m.	-----


Principal
 Dr. B.B. Hegde First Grade College
 Kundapura -576201

PRINCIPAL
 Dr. B.B. Hegde First Grade College
 Kundapura

DESAI FIRST GRADE COLLEGE, KUNDAPURA
CREDIT BASED THIRD SEMESTER B.COM
SECOND INTERNAL EXAMINATION – SEPTEMBER 2017
BUSINESS TAXATION - I

Time: 1½ Hours

(Max. Mark: 40)

SECTION –A

Answer any **TWO** of the following questions.

4x2=8

1. Explain the rules related to Commuted Pension u/s 10.
2. State the rules related to Leave travel concession u/s 10.
3. From the following particulars find out taxable HRA :-
 - a) Basic salary Rs. 12,000 p.m.
 - b) DA Rs. 2,500 p.m. (70 % enters into retirement benefits)
 - c) Commission 2% of turnover of Rs.20,00,000
 - d) HRA received Rs. 3,500 p.m.
 - e) Rent paid for house in Chennai Rs. 4,500 p.m.

SECTION –B

Answer any **TWO** of the following questions:

8x2=16

4. Write a Note on Gratuity. Explain the rules related to gratuity u/s 10(10).
5. Mr. Raj retired from service on 31st October 2016 after serving for 30 years, 10 days and received Rs. 2,00,000 as gratuity and Rs.1,80,000 as leave encashment. His last drawn basic was Rs.11,500 and D.A. at 20% of basic. The annual increment of Rs.500 was due on 1st August every year. He received commission at 1% of turnover of Rs.15,00,000 for last 10 months. He had 8 months earned leave to his credit.
Compute taxable gratuity and leave encashment.
6. Mr. Pradeep retired from service on 10-1-2016 after serving for 34 years 11 months and 10 days. His basic on 1-1-2015 was Rs.18,500 and annual increment of Rs.500 falls due in September every year. He gets DA at 30% of basic (considered for retirement benefits). He was paid commission at 1% of sales turnover of Rs.50 lakh. On retirement he received a gratuity of Rs.4,00,000 and leave encashment Rs.2,00,000. He had 10 months earned leave to his credit.
Compute gratuity and leave encashment exempt u/s 10.

SECTION –C

II. Answer any **ONE** of the following questions:

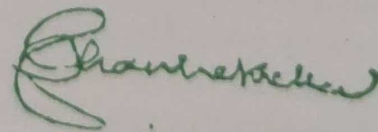
16x1=16

7. Mr. X retired from service on 31st Jan 2017 after serving for 27 years 8 month. He received a gratuity of Rs.10,00,000. He had 7 months earned leave to his credit which he encashed and received Rs.2,50,000. His basic as on 1-1-2016 was Rs.13,500 and the increment of Rs.500 fell due on 1st Oct. He received HRA at Rs. 4000 p.m. whereas the rent paid for the house was Rs.5000 p.m. DA was fixed at Rs.2500 p.m. (50% of it enters retirement benefits). He commuted $\frac{3}{4}$ of his pension and received Rs.1,50,000.
Compute taxable gratuity, taxable commuted pension, taxable leave encashment and taxable House Rent Allowance u/s 10.

8. From the following particular compute total income of Mr. Rajesh S, an Indian citizen, if his residential status is

- i. Ordinarily resident
- ii. Not ordinarily resident
- iii. Non-resident.

1. Income from business in America controlled from India (Rs.30,000 was received in India) Rs.1,00,000.
2. Gift from a friend on the occasion of Birthday Rs.40,000
3. Business income from Ranchi controlled from Kathmandu Rs.3,00,000 (80% Received in India)
4. Interest on POSB a/c Rs.6,000
5. Past untaxed foreign income brought into India during previous year Rs.1,00,000.
6. Dividend Received - from Indian company Rs.24,000
From foreign company Rs.26,000.
7. Pension from former employer in India received in Japan Rs.1,00,000.
8. Gift Received from employer on the occasion of marriage Rs.49,000.
9. Interest on deposit with Kundapur branch of a foreign Bank Rs.30,000.
10. Interest on deposits with Nepal branch of Canara Bank Rs.60,000.
11. Gift from a friend received in India Rs.20,000.
12. Agricultural income from Sri Lanka (25% remitted to India) Rs.60,000.
13. Gift in Euro Currency from a relative received in India Rs.70,000.
14. Income from house property in Poona, received in U.K. Rs.5,00,000
15. Interest on Indian government securities Rs.5,500
16. Gift from a business associate in the form of car valued Rs.5,00,000



Principal
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