

NAVODAYA VIDYALAYA SAMITI

TAXATION (SUBJECT CODE-822)
CLASS XII (SESSION 2021-2022)

MARKING SCHEME OF PRE-BOARD -1

Max. Time Allowed: 1 ½ hours

Max. Marks: 30

SECTION A

Answer any 5 questions out of the given 6 questions on Employability Skills (1 x 5 = 5 marks)

1.	c)Feedback	1
2.	a)Openness	1
3.	c)Both	1
4.	c)Non Responding	1
5.	a)Worksheet	1
6.	b)Column	1

SECTION B

Answer any 20 questions out of the given 25 questions (1 x 20 = 20 marks)

7.	b)Section 80DD	1
8.	a) Individual or HUF	1
9.	c) An amount equal to 30% of additional employees cost.	1
10.	b) 80EEA	1
11.	a) Section 80CCE restricts the aggregate amount of deduction under section 80C,80CCC and 80CCD (1) to ` 1, 50,000 lakh.	1
12.	b) TWO	1
13.	c) A-III,B-I,C-II,D-IV	1
14.	a) Both Assertion (A) and Reason (R) are true and Reason (R) is the correct explanation of Assertion (A).	1
15.	a) Qualifying for 100% deduction, without any qualifying limit.	1
16.	b) Both Assertion (A) and Reason (R) are true and Reason (R) is not the correct explanation of Assertion (A).	1
17.	b) Deduction in Respect of Certain Donations for Scientific Research or Rural Development under Section 80GGA.	1
18.	d) Both Assertion (A) and Reason (R) are false.	1
19.	d) A-I,B-III,C-II,D-IV	1
20.	d) 8 Assessment Year	1
21.	c) Statement 1 is true and Statement 2 is false.	1
22.	b) ₹ 46,000	1
23.	b) ₹75,000	1

24.	d) Assertion (A) is false but Reason (R) is true.	1
25.	a) ₹ 9,65,000	1

26.	a) Both the statements are true.	1
27.	d) Nil	1
28.	c) Total Income, before clubbing such income, is greater	1
29.	b) ₹ 1,20,000	1
30.	b) ₹ 16,120	1
31.	d) ₹ 7,40,000	1

SECTION C
(COMPETENCY BASE QUESTIONS)

Answer any 5 questions out of the given 7 questions

(1 x 5 = 5 marks)

32.	b) ₹ 1,30,000	1
33.	d) 80GG	1
34.	c) GTI- LTCG(112 & 112A)-STCG u/s 111A - All deductions of Chapter VIA except 80G	1
35.	c) ₹ 1,30,000	1
36.	b) ₹ 27,000	1
37.	b) ₹ 1,03,000	1
38.	c) 80E	1