CBSE | DEPARTMENT OF SKILL EDUCATION

TAXATION (SUBJECT CODE: 822)

Blue-Print for Sample Question Paper for Class XII (Session 2025-2026)

Max. Time: 3 Hours **Max. Marks: 60**

PART A - EMPLOYABILITY SKILLS (10 MARKS):

UNIT NO.	NAME OF THE UNIT	OBJECTIVE TYPE QUESTIONS	SHORT ANSWER TYPE QUESTIONS	TOTAL QUESTIONS
		1 MARK EACH	2 MARKS EACH	
1	Communication Skills- IV	1	1	2
2	Self-Management Skills- IV	2	1	3
3	Information and Communication Technology Skills- IV	1	1	2
4	Entrepreneurial Skills- IV	1	1	2
5	Green Skills- IV	1	1	2
TOTAL QUESTIONS		**6**	**5**	**11**
NO. OF QUESTIONS TO BE ANSWERED		**Any 4**	**Any 3**	**07**
TOTAL MARKS		**1 x 4 = 4**	**2 x 3 = 6**	**10 MARKS**

PART B - SUBJECT SPECIFIC SKILLS (50 MARKS):

UNIT NO.	NAME OF THE UNIT	OBJECTIVE TYPE QUESTIONS	SHORT ANS. TYPE QUES.- I	SHORT ANS. TYPE QUES.- II	DESCRIPTIVE/ LONG ANS. TYPE QUESTIONS	TOTAL QUESTIONS
		1 MARK EACH	2 MARKS EACH	3 MARKS EACH	4 MARKS EACH	
1	**Deduction from Gross Total Income**	8	2		2	12
2	**Computation of Tax Liability of an Individual**	9	1	1	1	12
3	**TDS and Advance Payment of Tax**	8	1	1	1	11
4	**Goods and Service Tax (GST)**	7	1	1	1	10
TOTAL QUESTIONS		**32**	**5**	**3**	**5**	**45**
NO. OF QUESTIONS TO BE ANSWERED		**26**	**Any 3**	**Any 2**	**Any 3**	34
TOTAL MARKS		**1 x 26= 26**	**2 x 3 = 6**	**3 x 2 = 6**	**4 x 3 = 12**	**50 MARKS**

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Sample Question Paper for Class XII (Session 2024-2025)

Max. Time: 3 Hours **Max. Marks: 60**

General Instructions:

1. Please read the instructions carefully.
2. This Question Paper consists of **24 questions** in two sections – Section A & Section B.
3. Section A has Objective type questions whereas Section B contains Subjective type questions.
4. **Out of the given (6 + 18 =) 24 questions, a candidate has to answer (6 + 11 =) 17 questions in the allotted (maximum) time of 3 hours.**
5. All questions of a particular section must be attempted in the correct order.
6. **SECTION A - OBJECTIVE TYPE QUESTIONS (30 MARKS):**
   i. This section has 06 questions.
   ii. There is no negative marking.
   iii. Do as per the instructions given.
   iv. Marks allotted are mentioned against each question/part.
7. **SECTION B – SUBJECTIVE TYPE QUESTIONS (30 MARKS):**
   i. This section contains 18 questions.
   ii. A candidate has to do 11 questions.
   iii. Do as per the instructions given.
   iv. Marks allotted are mentioned against each question/part.

SECTION A: OBJECTIVE TYPE QUESTIONS

Q. 1	Answer any 4 out of the given 6 questions on Employability Skills (1 x 4 = 4 marks)	
i.	**What is Communication?**	1
ii.	**______________is a personality disorder that's characterized by extreme perfectionism, order, and neatness.** a. Avoidant personality disorder b. Obsessive-compulsive personality disorder c. Dependent personality disorder d. Narcissistic Personality Disorder	1
iii.	**What is the difference between Motivation and Self-Motivation?**	1
iv.	**Which bar is located at the top of Open office Calc Window?** a. Title Bar b. Menu Bar c. Standard Bar d. Formatting Bar	1
v.	**Which of the following is not a Characteristic of entrepreneurship?** **a.** It is an economic activity done to create, develop and maintain a profit-oriented organisation. **b.** It begins with identifying an opportunity as a potential to sell and make profit in the market. **c.** It deals with optimization in utilization of resources **d.** It is the inability of an enterprise and an entrepreneur to take risks	1
vi.	**What is the role of Environmental Education teacher?**	1

Que 2:	Answer any 5 out of the given 7 questions (1 x 5 = 5 marks)	
i.	**Deduction available under section 80QQB in respect of royalty income of authors shall not exceed in a previous year by** **a.** Rs. 1,50,000 b. Rs. 2,50,000 c. Rs. 3,00,000 d. Rs. 5,00,000	1
ii.	**Deduction under 80G on account of donation is allowed to :** a. A business assessee only b. Any assessee c. Individual or HUF only d. Individual only	1
iii.	**What is the maximum period for which deduction can be claimed under section 80E in respect of interest on education loan taken for higher education?** a. 5 years b. 6 years c. 7 years d. 8 years	1
iv.	**Under Section 80CCD(2), the deductible amount of contribution made by the employee during the year is subjected to maximum of___of the salary of the employee** **a.** 5% **b.** 7.5% **c.** 10% **d.** 20%	1

v	**The quantum of deduction allowed under Section 80D in case of HUF shall be limited upto ____________________** a. Rs. 10,000 b. Rs. 15,000 c. Rs. 20,000 d. Rs. 25,000	1
vi.	**Maximum qualifying limit for deduction under section 80C is :** a. Rs. 50,000 b. Rs. 1,50,000 c. Rs. 2,00,000 d. Rs. 3,00,000	1
vii.	Deduction under section 80EEA is allowed on interest on home loan, subject to that the stamp duty value of the house property bought should not exceed : a. 25 lakhs b. 35 lakhs c. 45 lakhs d. 55 lakhs	1

Que 3.	Answer any 6 out of the given 7 questions (1 x 6 = 6 marks)	
i.	**Rate of Tax on Winnings from lotteries, crossword puzzles or races including horse races or card games and other games of any form or nature whatsoever under section 115BB is**: a. 10% b. 15% c. 20% d. 30%	1
ii.	**What is the basic exemption limit in case of a resident individual of the age of 60 years or above but below 80 years under old tax regime?** a. Rs.2,00,000 b. Rs.3,00,000 c. Rs.4,00,000 d. Rs.5,00,000	1
iii.	**What would be the rate of tax chargeable under section 111A i.e. Short term capital gains on equity shares in a company or units of an equity oriented fund where the transaction is chargeable to securities transaction tax?** a. 10% b. 15% c. 20% d. 30%	1
iv.	**Deduction under section 80U is allowed to :** a. Individual b. Individual with disability c. HUF d. Dependent parents	1

v.	**Income tax is rounded off to :** a. Nearest ten rupees b. Nearest one rupee c. Nearest Hundred rupee d. No rounding of tax	1
vi.	**Where the regular income tax payable for a previous year by a person (other than a company) is less than the alternate minimum tax payable for such previous year, the adjusted total income shall be deemed to be the total income of such person and he shall be liable to pay income tax at the rate of____under Section 115JC (1**) a. 10% b. 15% c. 17.5% d. 18.5%	1
vii.	**What is the maximum amount of Rebate for resident individuals having a total income upto ₹ 5 lakhs [section 87A]?** Rs. 12,500 Rs. 25,000 Rs. 5,000 Rs. 10,000	1

Que 4:	**Answer any 5 out of the given 6 questions (1 x 5 = 5 marks)**	
i.	**Which section deals with the provisions relating to deduction of tax at source on interest other than interest on securities paid to a resident?** a. 192A b. 194A c. 195A d. 196A	1
ii.	**Which of the following does not relate to the meaning of 'rent'?** a. Payment under lease b. Payment under purchase c. Payment under sub-lease d. Payment under tenancy	1
iii.	**The responsibility to deduct tax from source arises only at the time of payment in which of the following case:** a. Salary b. Dividends c. Insurance commission d. Interest other than securities	1
iv.	**The tax under section 194 D has to be deducted at source at prescribed rate of 10%, but when the payee does not furnish his PAN to deduction, the tax will be deducted @__________** e. Rs 12% f. 15% g. 18% h. 20%	1
v.	**Which form is issued for deduction or payment of tax under Section 192?** a. Form 16 b. Form 16A c. Form 16B d. Form 16AA	1

vi.	**The liability to pay advance tax arises if tax liability exceeds ₹__________________** a. Rs. 60,000 b. Rs. 10,000 c. Rs. 1,20,000 d. Rs. 1,80,000	1

Que 5:	Answer any 5 out of the given 6 questions (1 x 5 = 5 marks)	
i.	**Under the system of GST, what is the threshold limit for GST (in case of supplier of goods and services both) for North Eastern States, Uttarakhand, Sikkim and Arunachal Pradesh?** a. 2 Lakhs b. 5 lakhs c. 10 lakhs d. 20 lakhs	1
ii.	**Which return has to be filed by Registered Taxable person as Annual GST Return?** a. GSTR-1 b. GSTR-2 c. GSTR-3 d. GSTR-9	1
iii.	**Which of the following is correct hierarchy of utilization of ITC ?** a. ITC of CGST allowed for payment of CGST & IGST in that order. b. ITC of SGST allowed for payment of CGST & IGST in that order. c. ITC of IGST allowed for payment of CGST, UTGST & SGST in that order. d. ITC of IGST against SGST, then IGST/SGST, any order	1
iv.	**Which return has to be filled by authorities deducting tax at source ?** a. GSTR-5 b. GSTR-7 c. GSTR-8 d. GSTR-10	1
v.	**Which return has to be filed for supplies effected through e-commerce operator?** a. GSTR-5 b. GSTR-6 c. GSTR-82 d. GSTR-10	1
vi.	**A tax payer registered in case of seven special category State with an aggregate turnover of________in a financial year is eligible to get registered under Composition Scheme** a. 10 Lacs b. 25 Lacs c. 50 Lacs d. 75 Lacs	1

Que 6	Answer any 5 out of the given 6 questions (1 x 5 = 5 marks)	
i.	**"PAY AS YOU EARN" Scheme is another name for** a. TDS b. Advance tax c. Clubbing of income d. AMT	1

ii.	**What is the rate of tax applicable to Long term capital gains Under Sec 112 of the Income Tax Act, 1961?** a. 12.5% b. 15% c. 20% d. 30%	1
iii.	**Under which Section, Deduction in respect of royalty income, etc., of authors of certain books other than text books is allowed to Resident Authors?** a. 80QQA b. 80QQB c. 80QQ d. 80QQD	1
iv.	**Under which section TDS on Commission or brokerage is required to be deducted?** a. 194G b. 194H c. 194-I d. 194-J	1
v.	**Which of the following has been appointed as e-filing administrator for the purpose of electronic filing of returns of TDS Scheme, 2003 ?** a. CBDT b. Director General of Income Tax c. National Securities Depository Limited d. Central Government	1
vi.	**The taxable person whose registration has been surrendered or cancelled has to file GSTR-10 (final Return) with in___________________** a. Within one months of the date of cancellation or date of order of cancellation, whichever is later. b. Within two months of the date of cancellation or date of order of cancellation, whichever is later. c. Within three months of the date of cancellation or date of order of cancellation, whichever is later. d. Within six months of the date of cancellation or date of order of cancellation, whichever is later.	1

SECTION B: SUBJECTIVE TYPE QUESTIONS

Answer any 3 out of the given 5 questions on Employability Skills (2 x 3 = 6 marks) Answer each question in 20 – 30 words.

7.	Explain the different steps to active listening?	**2**
8.	There are five parameters that describe an individual's personality. These five dimensions are also called the 'Big Five Factors' and the model are referred to as the 'Five Factor Model', Name and define them.	**2**
9.	Why Spreadsheet programs have become very popular?	**2**
10.	Explain any four Entrepreneurial competencies?	**2**
11.	What are the services provided by Environmental Engineers?	**2**

Answer any 3 out of the given 5 questions in 20 – 30 words each (2 x 3 = 6 marks)

12.	Suraj, his wife and two sons are independently employed persons. Suraj and his wife are not senior citizens. Suraj pays Medi-claim insurance of ₹ 18,000 for self, ₹ 12,000 for his wife, and ₹ 8,000 each for both of his sons.(Not dependent). He also pays ₹ 33,000 for each of his parents who are senior citizens. Calculate the amount of deduction allowable u/s 80D. Assuming he is opted out of default tax regime u/s 115BAC for the A.Y. 2026-27.	**2**
13.	Gross Total Income of "R" for assessment year 2026-27 is ₹ 10,45,000. He has taken a loan of ₹ 5,00,000 in F.Y. 2025-26 from a bank for pursuing the LLB from national law university. He repaid the 1st installment of loan of Rs. 65,000 and interest of ₹. 80,000. Compute his total income for assessment year 2026-27, assuming he has opted out of default tax regime u/s 115BAC	**2**
14.	What are the provisions related to deducting of TDS under SECTION 194B and 194D?	**2**
15.	Explain the provisions under section 44AD	**2**
16.	Explain any three features of GST?	**2**

Answer any 2 out of the given 3 questions in 30– 50 words each (3 x 2 = 6 marks)

17.	Mr. Sujit, an Indian citizen, has following particulars: Income from business 8,00,500 Winning from puzzles 1,00,800 Contribution u/s 80C 80,000 Donation to Prime Minister's Drought Relief Fund 30,000 Donation to charitable institute (approved) 1,00,000 Donation to National Defence Fund 50,000 Donation to government for family planning 35,000 Calculate his net total income, assuming he has opted out of default tax regime u/s 115BAC.	**3**
18.	Explain briefly about the forms which are issued by Tax deductor as a proof of Tax Deduction?(Section 203)	**3**
19.	Explain the advantages of introducing GST ?	**3**

Answer any 3 out of the given 5 questions in 50– 80 words each (4 x 3 = 12 marks)

20.	Explain the provision in respect to Deduction claimed under Section 80 C of the Income Tax Act, 1961? Apart from Insurance Premium, write any other six Investments, which are eligible for deduction under aforesaid section? (1+3)	**4**
21.	Briefly explain the deductions available in respect to Royalty income of Authors and Patents?	**4**
22.	Mr. Xavier, submits the following particulars of income for assessment year 2026-27 1. Income from salary (computed) 2,50,000 2. Income from house property (computed) 30,000 3. Long term capital gain 40000 4. Short term capital loss (15,000) 5. Interest on securities (Gross) 11,000 6. Interest on Bank Deposits 8,000 7. LIP on his own life 2,000 8. PPF 20,000 9. Donation to National children fund 5,000 10. Donations to PM's Relief Fund 6,000 11. Payment by cheque to GIC for medical insurance of: - his wife 9,000 - dependant son 9,000	**4**

	- Father not dependent who is 67 years old 25000 12. Expenses on medical treatment of dependent brother being a disabled (60%) 25,000 13. Payment of interest on loan taken from approved charitable institution for the education of his daughter pursuing M. Tech. 30,000 Compute his total income & tax payable for the A.Y. 2026-27, assuming he has opted out of default tax regime u/s 115BAC.		
23.	Briefly explain the duties and rights of person(s) deducting tax at source.	**4**	
24.	What do you mean by Input Tax Credit? What is the hierarchy of utilization of Input Tax Credit?	**4**	