

**Diploma in Taxation Laws (D.T.L.) (2017 Course) : SUMMER - 2019**  
**SUBJECT: INTEGRATED GOODS & SERVICE TAX LAW**  
**& PROFESSIONAL TAX**

Day : Thursday  
Date : 09/05/2019

**S-2019-1925**

Time: 02.00 PM TO 05.00 PM  
Max. Marks: 100

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**N.B.:**

- 1) Attempt any **SIX** questions including **Q.No.1** which is **COMPULSORY**.
  - 2) **Q.No.1** carries **20** marks and all other questions carry **16** marks each.
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- Q.1** Write short note on **ANY FOUR** of the following
- a) Furtherance of Business
  - b) Outward supply
  - c) Consideration
  - d) Capital Goods
  - e) Non Taxable goods under IGST
  - f) Registration under Profession Tax Act
- Q.2** Discuss the provisions related to “ Time of Supply of services”
- Q.3** Discuss the provisions of value of supply of goods or services where consideration is not wholly in money.
- Q.4** Discuss the provisions related to Place of supply of goods other than supply of goods imported into, or exported from India.
- Q.5** List out various exemptions given to services under Sec.6 of IGST Act in India.
- Q.6** Explain “Block credit”. Discuss goods and services for which credit is blocked.
- Q.7** Discuss the provisions related to apportionment of tax and settlement of funds under IGST Act.
- Q.8** Elaborate the concept of intra state and interstate supply along with suitable examples.
- Q.9** State the history & salient features of GST. Explain the benefits of GST to Government, Industry and citizens in India.
- Q.10** Explain the provisions of return filing and penalties under Profession Tax Act.