

**S.D.E.**  
**Diploma in Taxation Laws D. T. L. (CBCS - 2018 Course)**  
**ADDITIONAL EXAM. : SUMMER - 2019**  
**SUBJECT : INTEGRATED GOODS AND SERVICE TAX LAW AND**  
**PROFESSIONAL TAX**

Day : Monday  
Date : 24/06/2019

Time : 10.00 AM TO 01.00 PM  
Max. Marks : 80

**S-2019-5392**

**N. B. :**

- 1) Attempt **ANY SIX** questions out of which **Q. No. 1** is **COMPULSORY**.
- 2) **Q. No. 1** carries **20** marks and all other questions carry **12** marks.

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- Q. 1** Write short note on **ANY FOUR** of the following:
- a) Non-Taxable goods under IGST
  - b) Taxable person
  - c) Service
  - d) Continuous supply of goods
  - e) Fixed Establishment
  - f) Rate of Professional Tax
- Q. 2** List out various exemptions given to services under section 6 of IGST Act.
- Q. 3** Discuss the provisions related to "Time of supply of goods".
- Q. 4** Discuss the provisions of value of supply of goods where consideration is not wholly in money.
- Q. 5** Discuss the provisions related to place of supply of services where location of supplier of service and the location of the recipient of service is in India.
- Q. 6** What are salient features of GST? What are benefits of GST to Government, industry and citizens in India?
- Q. 7** Explain the concept of zero rated supply? Elaborate various options available to registered person making zero rated supply to claim refund.
- Q. 8** What is Advance ruling? Explain provisions related to advance ruling.
- Q. 9** Elaborate concept of intra state and interstate supply along with suitable examples.
- Q.10** State the provisions for Registration and Enrolment under Profession Tax. When is the certificate of Enrolment Granted?

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