

**S.D.E.**

**Diploma in Taxation Laws D. T. L. (CBCS - 2018 Course) : SUMMER - 2019**

**SUBJECT : INTEGRATED GOODS AND SERVICE TAX LAW AND  
PROFESSIONAL TAX**

Day : - Thursday  
Date : 09/05/2019

**S-2019-4875**

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

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**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) Refund of IGST
- b) Taxable Supply
- c) Goods
- d) Continuous supply of services
- e) Taxable person
- f) Rate of Professional Tax

**Q. 2** What are salient features of GST? What are benefits of GST to Government, industry and citizens of India?

**Q. 3** Explain the concept of Zero rated supply? Elaborate various options available to registered person making zero rated supply to claim refund.

**Q. 4** Discuss the provisions related to apportionment of tax and settlement of funds under IGST Act.

**Q. 5** List out various exemptions given to services under section 6 of IGST Act.

**Q. 6** Discuss the provision related to "Time of supply of goods".

**Q. 7** Discuss the provisions of value of supply of goods or services where consideration is not wholly in money.

**Q. 8** What is Block credit? Discuss goods and services for which credit is blocked?

**Q. 9** 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.10** Discuss the provisions regarding persons exempted from paying profession tax.

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