

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

Day : Thursday
Date : 09/05/2019

S-2019-4839

Time: 10.00 AM TO 01.00 PM
Max. Marks: 100

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) Refund of IGST to Tourist
 - b) Recipient
 - c) Goods
 - d) Continuous supply of services
 - e) Taxable Person
 - f) Certificate of Enrolment under Profession Tax
- Q.2** State the history & salient features of GST. Explain the benefits of GST to Government, Industry and citizens in 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** Elaborate the concept of intra state and interstate supply along with suitable examples.
- Q.6** List out various exemptions given to services under Sec.6 of IGST Act in India.
- Q.7** Discuss in detail the provisions related to “Time of Supply of goods”.
- Q.8** Discuss the provisions of value of supply of goods or services where consideration is not wholly in money.
- Q.9** Explain “Block credit”. Discuss goods and services for which credit is blocked.
- Q.10** Explain the provisions of return filing and penalties under Profession Tax Act.