

S.D.E.

Diploma in Taxation Law (D.T.L.) (2015 Course) : SUMMER - 2019

SUBJECT: SERVICE TAX AND PROFESSION TAX ACT, 1975

Day : Thursday
Date : 09/05/2019

S-2019-4831

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

N.B.:

- 1) Attempt **ANY SIX** questions in all including **Q.No.1** 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 notes on **ANY FOUR** of the following
- a) Taxable Services (Service Tax)
 - b) Service Tax Return (ST3)
 - c) CENVAT Credit (Service Tax)
 - d) Export of Service (Service Tax)
 - e) Partial Reverse Charge Mechanism (Service Tax)
 - f) Registration under Profession Tax Act (Profession Tax)
- Q.2)** State the place of provision of service. Explain various rules specified under place of provision of Services Rules 2012.
- Q.3)** Explain the provision of registration under Service Tax.
- Q.4)** Discuss the provisions regarding penalties under Service Tax.
- Q.5)** Discuss the scope 'Service' under 65B of Service Tax.
- Q.6)** Explain various services specified under section 66D as Negative List of Services.
- Q.7)** Explain various services exempted by Mega Exemption Notification 25/2012.
- Q.8)** Define 'Point of Taxation'. Explain various rules specified under Point of Taxation Rules 2011.
- Q.9)** Discuss the provisions of return filing and penalties under Profession Tax Act.
- Q.10)** Discuss the provisions regarding persons exempted from paying Profession Tax.

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