

**DIPLOMA IN TAXATION LAW (D.T.L.) (2017 COURSE) :**  
**SUMMER - 2018**  
**SUBJECT: INTEGRATED GOODS & SERVICE TAX LAW**  
**& PROFESSIONAL TAX**

Day : **Monday**  
Date : **07/05/2018**

Time: 2:30 P.M. TO 5:30 P.M.  
Max. Marks: 100

**S-2018-4732**

**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) Job Work
  - b) Person
  - c) Input Tax Credit
  - d) Taxable Supply
  - e) E-payment of Taxes
  - f) Certificate of Enrolment under Profession Tax
- Q.2** Explain the concept of Zero rated supply. Elaborate various options available to registered person making zero rated supply to claim refund.
- Q.3** State the history & salient features of GST. Explain the benefits of GST to Government, Industry and citizens in India.
- Q.4** Discuss the provisions related to time of supply of goods and services in case of change in rate of tax.
- Q.5** Discuss the provisions of value of supply of goods or services where consideration is not wholly in money.
- Q.6** Elaborate the concept of intra state and interstate supply along with suitable examples.
- Q.7** List out various exemptions given to services under Sec.6 of IGST Act in India.
- Q.8** Discuss the provisions related to apportionment of tax and settlement of funds under IGST Act.
- Q.9** State the concept of "Advance Ruling". Explain the provisions related to advance ruling.
- Q.10** Explain the provisions regarding rate of tax imposed on person under Professional Tax Act.