

DIPLOMA IN TAXATION LAW (D.T.L.) (2015 COURSE) :
SUMMER - 2018
SUBJECT : SERVICE TAX AND PROFESSION TAX ACT, 1975

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

Time : **02.30 PM TO 05.30 PM**
Max. Marks : 100

S-2018-1559

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 **16** marks each.

Q.1 Write short note on **ANY FOUR** of the following :

- a) Service Tax Credit (Service Tax)
- b) Taxable Territory (Service Tax)
- c) Bundle of Service (Service Tax)
- d) Consideration under Service Tax
- e) Service Tax Return (ST3)
- f) Registration under Professional Tax Act (P. Tax)

Q.2 Explain the various services declared under section 66E of Service Tax.

Q.3 State what is Point of taxation? Explain various rules specified under Point of Taxation Rules 2011

Q.4 Explain the various services exempted by Mega Exemption Notification 25/2012.

Q.5 State what is Reverse Charge Mechanism? Explain various services under reverse charge mechanism.

Q.6 State what is place of provision of service? Explain various rules specified under Place of provision of Service Rules, 2012.

Q.7 Explain various services specified under section 66D as Negative List of Services.

Q.8 Explain the provisions of registration under Service Tax.

Q.9 Discuss the provisions regarding persons exempted from paying Professional Tax.

Q.10 Explain the provisions of return filing and penalties under Professional Tax Act.

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