

S.D.E

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

Day : Monday  
Date : 28/05/2018

Time: 10.00 A.M. TO 1.00 P.M.  
Max. Marks: 100

S-2018-4645

**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) Input Tax Credit
  - b) Job Work
  - c) Person
  - d) Outward supply
  - e) Non Taxable goods under IGST
  - f) Registration under Profession Tax Act.
- Q.2** List out various exemptions given to services under Sec.6 of IGST Act in India.
- Q.3** Explain "Block credit". Discuss goods and services for which credit is blocked.
- Q.4** Discuss the provisions related to apportionment of tax and settlement of funds under IGST Act.
- Q.5** Explain the concept of Zero rated supply. Elaborate various options available to registered person making zero rated supply to claim refund.
- Q.6** Discuss the provisions related to time of supply of goods and services in case of change in rate of tax.
- Q.7** Discuss the provisions of value of supply of goods or services where consideration is not wholly in money.
- Q.8** Elaborate the concept of intra state and interstate supply along with suitable examples.
- Q.9** Discuss the provisions related to Place of supply of goods other than supply of goods imported into, or exported from India.
- Q.10** Explain the provisions regarding rate of tax imposed on person under Professional Tax Act.