

**S.D.E.**

**DIPLOMA IN TAXATION LAW (D.T.L.) (2015 COURSE) :**

**SUMMER - 2018**

**SUBJECT: SERVICE TAX & PROFESSION TAX ACT, 1975**

Day : **Monday**  
Date : **28/05/2018**

**S-2018-4264**

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

---

**N.B.:**

- 1) Attempt **ANY SIX** questions out of which **Q.No.1** which is **COMPULSORY**.
  - 2) **Q.No.1** carries **20** marks and all other questions carry **16** marks each.
- 

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

- a) Service Tax Return (ST3) (Service Tax)
- b) Export of Service (Service Tax)
- c) Partial Reverse Charge Mechanism (Service Tax)
- d) CENVAT Credit (Service Tax)
- e) Taxable Services (Service Tax)
- f) Registration under Professional Tax Act (P. Tax)

**Q.2** Discuss the scope of 'Service' under section 65B of Service Tax.

**Q.3** Explain various services specified under section 66D as Negative List of Services.

**Q.4** Discuss the provisions regarding penalties under Service Tax.

**Q.5** Explain various services exempted by Mega Exemption Notification 25/2012.

**Q.6** State the point of taxation. Explain various rules specified under Point of Taxation Rules 2011.

**Q.7** State the place of provision of service. Explain various rules specified under Place of provision of Service Rules, 2012.

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

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

**Q.10** Discuss the provisions of return filing and penalties under Profession Tax Act.

\* \* \* \*