

Diploma in Taxation Laws (D.T.L.) (2017 Course) : WINTER - 2018

**SUBJECT: INTEGRATED GOODS & SERVICE TAX LAW
& PROFESSIONAL TAX**

Day : Wednesday
Date : 31/10/2018

W-2018-1700

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

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) Goods
 - b) Recipient
 - c) Continuous supply of services
 - d) Taxable Person
 - e) Fixed Establishment
 - f) Certificate of Enrolment under Profession Tax
- Q.2** Discuss in detail the provisions related to “Time of Supply of goods”.
- Q.3** Discuss the provisions of value of supply of goods or services where consideration is not wholly in money.
- Q.4** Explain “Block credit”. Discuss goods and services for which credit is blocked.
- Q.5** Discuss the provisions related to Place of supply of services where location of supplier of service and location of the recipient of service is in India.
- Q.6** State the history & salient features of GST. Explain the benefits of GST to Government, Industry and citizens in India.
- Q.7** Explain the concept of Zero rated supply. Elaborate various options available to registered person making zero rated supply to claim refund.
- Q.8** State the concept of “Advance Ruling”. Explain the provisions related to advance ruling.
- Q.9** Elaborate the concept of intra state and interstate supply along with suitable examples.
- Q.10** Discuss the provisions regarding persons exempted from paying Profession Tax.