

Diploma in Taxation Law (D.T.L.) (2015 Course) : WINTER - 2018
SUBJECT: SERVICE TAX AND PROFESSION TAX ACT, 1975

Day : Wednesday
Date : 31/10/2018

W-2018-1704

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

N.B.:

- 1) Attempt **ANY SIX** questions in all including **Q.No.1** 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 notes on **ANY FOUR** of the following
- a) Small Service Provider (Service Tax)
 - b) Certificate of Enrolment (Profession Tax)
 - c) CENVAT Credit (Service Tax)
 - d) Service under Sec. 65B of Service Tax (Service Tax)
 - e) Bundle of Service (Service Tax)
 - f) Taxable Service (Service Tax)
- Q.2)** State the various services exempted by Mega Exemption Notification 25/2012
- Q.3)** Discuss the provisions regarding penalties under Service Tax.
- Q.4)** State the 'Reverse Charge Mechanism'. Explain the services under reverse charge mechanism.
- Q.5)** Explain the provisions of registration of Service Provider under Service Tax.
- Q.6)** Explain valuation rules specified under Service Tax (Determination of Value) Rules, 2006.
- Q.7)** Explain various services specified under section 66D as Negative List of Services
- Q.8)** Define 'Point of Taxation'. Explain various rules specified under Point of Taxation Rules 2011.
- Q.9)** Explain the provisions regarding rate of tax imposed on person under Profession Tax Act.
- Q.10)** State the provisions relating to filing of returns under Profession Tax Act.

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