

S.D.E.

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

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

Day : Wednesday
Date : 31/10/2018

W-2018-4420

Time: 10.00 AM TO 01.00 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) Service
 - b) Continuous supply of goods
 - c) Fixed Establishment
 - d) Consideration
 - e) Capital Goods
 - 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** Elaborate the concept of intra state and interstate supply along with suitable examples.
- Q.6** State the history & salient features of GST. Explain the benefits of GST to Government, Industry and citizens in India.
- Q.7** Discuss the provisions related to “Time of Supply of services”.
- Q.8** State the concept of “Advance Ruling”. Explain the provisions related to advance ruling.
- Q.9** 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.10** Discuss the provisions regarding persons exempted from paying Profession Tax.

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