

**S.D.E.**

**Diploma in Taxation Law (D.T.L.) (2015 Course) : WINTER - 2018**

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

Day : Wednesday

**W-2018-4412**

Time : 10.00 AM TO 01.00 PM

Date : 31/10/2018

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.
- 

- Q.1)** Write short notes on **ANY FOUR** of the following
- a) Small Service Provider (SSP) ( Service Tax)
  - b) Certificate of Enrolment ( Profession Tax)
  - c) Export of Service ( 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)** Explain 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)** Discuss the provisions regarding persons exempted from paying Profession Tax

\* \* \* \*