

DIPLOMA IN TAXATION LAW (D.T.L.) (2015 COURSE) :
WINTER - 2017
SUBJECT : SERVICE TAX AND PROFESSION TAX ACT, 1975

Day: Wednesday
Date: 29/11/2017

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

W-2017-1422

N.B.

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

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

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

Q.2 State the place of provision of service. Explain various rules specified under Place of provision of Service Rules, 2012.

Q.3 Explain the provision of registration under Service Tax.

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

Q.5 Discuss the scope 'Service' under 65B of Service Tax.

Q.6 Explain various services specified under section 66D as Negative List of Services.

Q.7 Explain various services exempted by Mega Exemption Notification 25/2012

Q.8 State what is the Point of taxation? Explain various rules specified under Point of Taxation Rules 2011.

Q.9 Discuss the provisions of return filing and penalties under Profession Tax Act.

Q.10 Discuss the provisions regarding persons exempted from paying Professional Tax.

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