

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

Day : **Wednesday**
Date : **29/11/2017**

Time : **10.00 AM TO 01.00 PM**
Max. Marks : 100

W-2017-4073

N.B.:

- 1) Attempt **ANY SIX** questions out of which **Q.No.1** which 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) Bundle of Service (Service Tax)
 - b) Consideration under Service Tax (Service Tax)
 - c) Service Tax Return (ST3) (Service Tax)
 - d) Service Tax Credit (Service Tax)
 - e) Taxable Territory (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 various services specified under section 66D as Negative List of Services.
- Q.4** Explain the provisions of registration under Service Tax.
- Q.5** Explain in brief various services declared under Section 66E of Service Tax.
- Q.6** State the point of taxation. Explain various rules specified under Point of Taxation Rules 2011.
- Q.7** Explain various services exempted by Mega Exemption Notification 25/2012.
- Q.8** State the provision of reverse charge mechanism. Explain various services under reverse charge mechanism.
- Q.9** Discuss the provisions of return filing and penalties under Profession Tax Act.
- Q.10** Discuss the provisions regarding persons exempted from paying Profession Tax.

* * * *