

**DIPLOMA IN TAXATION LAWS (2017 COURSE)**

**D.T.L. :**

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

**Day : Thursday**  
**Date 27-01-2022**

**W-18067-2021**

**Time : 10:00 AM-01:00 PM**  
**Max. Marks: 100**

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

- a) Non Taxable goods under IGST
- b) Taxable person
- c) Service
- d) Continuous supply of goods
- e) Fixed Establishment
- f) Rate applicable for Profession Tax

**Q.2** List out various exemptions given to services under section 6 of IGST Act.

**Q.3** Discuss the provisions related to “Time of Supply of goods”.

**Q.4** Discuss the provisions of Value of supply of goods or services where consideration is not wholly in money.

**Q.5** Discuss the provisions related to Place of supply of services where location of supplier of service and the location of the recipient of service is in India.

**Q.6** What are salient features of GST? What are benefits of GST to Government, Industry and citizens in India?

**Q.7** Explain the concept of Zero rated supply? Elaborate various options available to registered person making zero rated supply to claim refund.

**Q.8** What is Advance ruling? Explain provisions related to advance ruling.

**Q.9** Elaborate concept of intra state and interstate supply along with suitable examples.

**Q.10** State the provisions for registration and enrolment under Profession Tax. When is certificate of enrolment granted?

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