

DIPLOMA IN TAXATION LAWS (2017 COURSE)
D. T. L. :SUMMER- 2022
SUBJECT : INTEGRATED GOODS & SERVICE TAX LAW & PROFESSIONAL
TAX

Day : Thursday
Date : 23-06-2022

S-22502-2022

Time : 10:00 AM-01:00 PM
Max. Marks : 80

N.B.:

- 1) Attempt any **SIX** questions including **Q. No. 1** is **COMPULSORY**.
- 2) **Q. No. 1** carries **20** marks and all other questions carry **12** marks each.

- Q.1** Write short notes on any **FOUR** of the following:
- a) Taxable Supply
 - b) Capital Goods
 - c) Service
 - d) Fixed Establishment
 - e) Input Tax Credit
 - f) Rates under Profession Tax
- Q.2** Elaborate the history and salient features of GST. Explain the benefits of GST.
- Q.3** “Various exemptions are given to services under Section 6 of IGST Act in India”. Comment.
- Q.4** Describe the provisions relating to “Time of Supply of Services”.
- Q.5** Define the term “Block Credit”. Discuss the goods and services for which credit is blocked.
- Q.6** Explain the concept of zero rated supply. Examine the options available to registered person making zero rated supply to claim refund.
- Q.7** State what is “Advance Ruling”. Explain the importance of Advance Ruling in the near future.
- Q.8** State 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.9** State the nature of ‘Intra-State’ and ‘Inter State’ supply or transactions.
- Q.10** State the provisions regarding persons exempted from paying Profession Tax.

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