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DIPLOMA IN TAXATION LAWS (2017 COURSE)

D. T. L. : WINTER- 2022

SUBJECT : INTEGRATED GOODS & SERVICE TAX LAW & PROFESSIONAL TAX

Day : Saturday

Time : 10:00 AM-01:00 PM

Date : 10/12/2022

W-22502-2022

Max. Marks : **80**

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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.
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- Q.1** Write short notes on any **FOUR** of the following:
- a) Continuous supply of services
 - b) Furtherance of Business
 - c) Consideration
 - d) Taxable Person
 - e) Goods
 - f) Certificate of Enrolment under Profession Tax
- Q.2** “Critically evaluate the importance of apportionment of tax and settlement of funds under IGST Act.
- Q.3** State the nature of zero rated supply and various options available to registered person making zero rated supply.
- Q.4** Elaborate various exemptions given to services under Sec. 6 of IGST Act in India.
- Q.5** Discuss the importance of Advance rulings under GST Act in coming years.
- Q.6** Examine provisions related to ‘Time of Supply of goods’.
- Q.7** Evaluate the terms intra-state and interstate supply along with suitable examples.
- Q.8** Discuss the provisions related to place of supply of services where location of supplier of service and location of the recipient of service is in India.
- Q.9** Explain the term ‘Block Credit’. List out the goods and services for which credit is blocked.
- Q.10** Discuss the provisions of return filing and penalties under Profession Tax Act.

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