

Subject : Service Tax and Professional Tax Act 1975

Day : Monday
Date : 22/05/2017

S.D.E.



Time : 10.00 AM TO 01.00 PM
Max Marks : 100 Total Pages : 1

N.B.:

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

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- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Service Tax Return (ST2)
 - b) Export of Service (Service Tax)
 - c) Place of provision of service (Service Tax)
 - d) Registration under Professional Tax Act (P. Tax)
 - e) Service tax Credit (Service Tax)
 - f) Taxable Services (Service Tax)
- Q.2** Discuss the scope 'Service' under section 65B of Service Tax.
- Q.3** Explain various services specified under section 66D as Negative List of Services.
- Q.4** Discuss the provisions regarding penalties under Service Tax.
- Q.5** Explain various services exempted by Mega Exemption Notification 25/2012.
- Q.6** Define 'Point of Taxation'. Explain various rules specified under Point of Taxation Rules, 2011.
- Q.7** Explain place of provision of service. State various rules specified under Place of provision of Service Rules, 2012.
- Q.8** Discuss the provisions under Profession Tax Act, regarding filing of return in case of employer.
- Q.9** Explain the provisions of registration of Service Provider under Service Tax.
- Q.10** Discuss the provisions regarding persons exempted from paying Professional Tax.

Subject : Central Excise and Customs Laws

Day : Tuesday
Date : 23/05/2017

S.D.E.



Time : 10.00 AM TO 01.00 PM
Max Marks : 100 Total Pages : 1

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) Deemed Manufacture (Central Excise Act)
- b) Input (Central Excise Act)
- c) ER1 (Central Excise Act)
- d) Goods (Customs Act)
- e) Dutiable Goods (Customs Act)
- f) Imported Goods (Customs Act)

Q.2 Discuss the provisions regarding registration under Central Excise Act.

Q.3 Define the term 'Small Scale Industry' (SSI). State the concession available to SSI in relation to excise duty.

Q.4 Explain the different methods of valuation of excisable goods.

Q.5 State the offences under Central Excise Act.

Q.6 State the term 'Excise Duty.' Explain various kinds of excise duty.

Q.7 Explain the provisions relating to powers of the customs officer under Customs Act?

Q.8 Explain the rules regarding unaccompanied baggage.

Q.9 State which export incentives are available to exporter under Customs Act.

Q.10 Under what circumstances the goods imported can be confiscated?

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Subject : Income Tax Act, 1961

Day : Friday
Date : 19/05/2017

S.D.E.



Time : 10.00 AM TO 01.00 PM
Max Marks : 100 Total Pages : 2

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 16 marks each.

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

- a) Indexed cost of acquisition
- b) Income
- c) Income Escaping Assessment
- d) Donation under section 80G
- e) Revised Return
- f) Taxable perquisites

Q.2 Explain the provisions regarding residential status of different assesses under Income Tax Act, 1961

Q.3 Mr. Akshay furnished the following particulars of his income for the financial year 2014-15.

- | | Rs. |
|--|-----------|
| i) Salary | 1500 p.m. |
| ii) Planning Allowance | 100 p.m. |
| iii) Medical Allowance | 100 p.m. |
| iv) Entertainment Allowance | 250 p.m. |
| v) Travelling Allowance for tour | 700 p.m. |
| vi) He has been provided with a furnished house for which the employer provided Rs. 1200 pm. but deducted only Rs. 300 pm. from his salary, the furniture provided to him for Rs. 10,000/-
Compute the salary income of Mr. Akshay for the Assessment year 2015-16. | |

Q.4 Mr. Sahil has two houses, first house municipal valuation is Rs. 37,500 is kept by him for his own residence and second house whose municipal valuation is Rs. 50,000/- has been out @ 5000 p.m. Following are the expenses relating to these two houses.

	First House Rs.	Second House Rs.
a) Municipal Tax.	6,000	10,000
b) Land Revenue	100	125
c) Interest on loan taken for constructions of the house	32,000	2100
d) Fire Insurance premium	450	1200

Compute Mr. Sahil's Income form House property for the A Y 2015-16.

P. T. O.

- Q.5 State the provisions relating to rectification of mistakes.
- Q.6 Discuss the provisions of the Income Tax Act, 1961 in regard to payment of Advance Tax.
- Q.7 Explain the provisions of 'Appeal' and 'Revision'. State the orders of the Income tax officers against which an appeal can be filed with the Deputy Commissioner (Appeal).
- Q.8 Define 'Capital Assets'. Explain what are those transfers which are not treated as transfer for capital gain purposes.
- Q.9 State the conditions and limits laid down under section 80L in respect of deductions in interest, dividend etc.
- Q.10 Explain the provisions regarding the levy of penalty imposed on an assessee under Income Tax Act, 1961.

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