

**Diploma in Taxation Law (D.T.L.) (Old Course) : SUMMER - 2019**  
**SUBJECT: CENTRAL EXCISE AND CUSTOMS LAWS**

Day: Tuesday  
Date: 07/05/2019

Time: 02.00 PM TO 05.00 PM  
Max Marks: 100

**S-2019-1918**

**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) Stores u/s 2(38) (Customs Act)
  - b) Job worker (Central Excise Act)
  - c) Captive Consumption (Central Excise Act)
  - d) Dutiable Goods (Customs Act)
  - e) Deemed Manufacture (Central Excise Act)
  - f) Conveyance (Customs Act)
- Q.2** Define the term 'Manufacturer'. Explain the provisions regarding to registration of manufacturer under the Central Excise Act.
- Q.3** Explain the provisions relating to dutiability of immovable property with the help of the Central Excise Act.
- Q.4** Explain the different methods of valuation of excisable goods.
- Q.5** State who is eligible to avail Cenvat. Explain the conditions for availing the credit under Cenvat.
- Q.6** Define the term 'Small Scale Industry' (SSI). State the concessions available to SSI in relation to excise duty.
- Q.7** Explain the provisions of the Customs Act, 1962 for valuation of goods for the purpose of assessment.
- Q.8** Explain the rules regarding unaccompanied baggage.
- Q.9** Explain various kinds of customs duties under Customs Act.
- Q.10** "Under what circumstances the goods imported can be confiscated" Discuss in detail.

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**Diploma in Taxation Law (D.T.L.) (2015 Course) : SUMMER - 2019**

**SUBJECT: CENTRAL EXCISE AND CUSTOMS LAWS**

Day: Tuesday  
Date: 07/05/2019

Time: 02.00 PM TO 05.00 PM  
Max Marks: 100

**S-2019-1930**

**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) Stores u/s 2(38) (Customs Act)
  - b) Job worker (Central Excise Act)
  - c) Captive Consumption (Central Excise Act)
  - d) Dutiable Goods (Customs Act)
  - e) Deemed Manufacture (Central Excise Act)
  - f) Conveyance (Customs Act)
- Q.2** Define the term 'Manufacturer. Explain the provisions regarding to registration of manufacturer under the Central Excise Act.
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- Q.6** Define the term 'Small Scale Industry' (SSI). State the concessions available to SSI in relation to excise duty.
- Q.7** Explain the provisions of the Customs Act, 1962 for valuation of goods for the purpose of assessment.
- Q.8** Explain the rules regarding unaccompanied baggage.
- Q.9** Explain various kinds of customs duties under Customs Act.
- Q.10** "Under what circumstances the goods imported can be confiscated" Discuss in detail.

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**Diploma in Taxation Laws (D.T.L.) (2017 Course) : SUMMER - 2019**  
**SUBJECT: CENTRAL GOODS & SERVICE TAX LAW**

Day : Saturday  
Date : 04/05/2019

**S-2019-1924**

Time : 02.00 PM TO 05.00 PM  
Max. Marks: 100

**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.

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

- a) Features of Indirect Tax
- b) Refund
- c) Input Service Distributer
- d) Credit Note
- e) Taxable Person
- f) Audit

**Q.2** Calculate net GST liability in following cases : **(4 MARKS EACH)**

- a) X Purchased goods worth Rs. 28 Lakh intra state and sold them for Rs. 57 lakhs within same state, Assume CGST and SGST rate @ 9% each.
- b) Z Purchased goods worth Rs. 21 Lakh from outside state and sold them for Rs. 41 lakhs within state, Assume CGST and SGST rate @ 14% each and IGST rate is 28%.
- c) A, a manufacturer purchased goods worth Rs. 6.50 Lakhs intra state and sold them after processing for Rs.8.75 Lakhs within same state, Assume CGST and SGST rate @ 6% each on goods purchased and on goods sold rate@ 9% each.
- d) Amar an Interior Designer of Maharashtra provided services to Akbar of Madhya Pradesh worth Rs. 95 Lakhs. In order to provide services he received services from Anthony of Kerala worth Rs. 70 Lakhs. Assume IGST rate on service availed is 12 % and service provided is 18%.

**Q.3** State the powers of revisional authority under Section 108 of CGST Act.

**Q.4** State the difference between compulsory registration and voluntary registration. List out cases where registration is compulsory.

**Q.5** State what is Supply? Discuss scope or supply with reference to section 7 of CGST Act.

**Q.6** Discuss the provisions related to valuation of goods under section 15 of CGST Act.

**Q.7** Explain in brief various returns under CGST Law.

**Q.8** What is Electronic Commerce Operator? Discuss provisions related to electronic commerce operator under CGST Act.

**Q.9** Discuss the provisions relating to Departmental appeal to Appellate Authority under section 107 of CGST Act.

**Q.10** Discuss various offences and respective penalty specified under section 122 of CGST Act.

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**Diploma in Taxation Law (D.T.L.) (Old Course) : SUMMER - 2019**  
**SUBJECT: CENTRAL SALES TAX & M.VAT ACT 2002**

Day : Saturday  
Date : 04/05/2019

**S-2019-1916**

Time: 02.00 PM TO 05.00 PM  
Max. Marks: 100

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**N.B.:**

- 1) Attempt **ANY SIX** questions including **Q.No.1** which 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) Business (Central Sales Tax)
  - b) Sale (Central Sales Tax)
  - c) Best Judgement Assessment (Central Sales Tax)
  - d) Returns (M.VAT)
  - e) Works Contract (M.VAT)
  - f) Capital Goods (M.VAT)
- Q.2** Explain the term "Inter-State Sale". When a sale or purchase is deemed to have taken place in the course of Inter-State Sales.
- Q.3** State under which circumstances can the registration of a dealer be cancelled under the Central Sales Tax Act, 1956.
- Q.4** Explain the provisions of Central Sales Tax Act, 1956 regarding liabilities and obligation of the liquidator of the company.
- Q.5** Explain the provisions regarding settlement of disputes under Central Sales Tax Act, 1956.
- Q.6** Describe the provisions regarding 'Penalties' u/s 10 under Central Sales Tax Act, 1956.
- Q.7** Explain the provision as regards to Incidence and Levy of Tax under M.VAT Act, 2002.
- Q.8** Explain the provisions regarding composition scheme under M.VAT Act, 2002.
- Q.9** Discuss the provisions relating to Input Tax Credit under MVAT Act, 2002.
- Q.10** State the provisions relating to Sales Tax Authorities and discuss their powers under MVAT Act, 2002.

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**D.T.L (2015 Course): SUMMER- 2019**  
**SUBJECT: CENTRAL SALES TAX ACT, 1956 AND M.VAT ACT, 2002**

Day : Saturday  
Date : 04/05/2019

**S-2019-1928**

Time: 02.00 PM TO .00 PM  
Max. Marks: 100

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**N.B.:**

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

- Q.1** Write Short Notes on Any **FOUR**:-
- a) Purchase Price (CST Act)
  - b) Import (CST Act)
  - c) Appropriate State (CST Act)
  - d) Resale (MVAT Act)
  - e) Rectification and Review (MVAT Act)
  - f) Works Contract (MVAT Act)
- Q.2** Discuss in brief the provision with regard to Liability to Tax (Sec 6) on Inter-State sales, under CST Act 1956.
- Q.3** State the provisions regarding 'penalties' and 'prosecution' under CST Act 1956.
- Q.4** Discuss the procedure for registration under the CST Act 1956. Under what circumstances is a certificate of registration is cancelled.
- Q.5** State briefly the object and main features of C.S.T Act 1956.
- Q.6** Explain the provision of section 3 briefly in reaction to "Incidence of Tax" under CST Act 1956.
- Q.7** State the benefits which are available to a registered dealer under MVAT Act 2002.
- Q.8** State the provisions regarding 'penalties' and 'interest' under MVAT Act 2002.
- Q.9** Explain different types of Assessment and procedure of Assessment under MVAT Act 2002.
- Q.10** Explain the provisions regarding 'Sales Tax Authorities' and 'Tribunal' under MVAT Act 2002.

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**Diploma in Taxation Laws (D.T.L.) (2017 Course) : SUMMER - 2019**

**SUBJECT: CUSTOMS LAW & FOREIGN TRADE POLICY**

Day : Tuesday  
Date : 07/05/2019

**S-2019-1926**

Time: 02.00 PM TO 05.00 PM  
Max. Marks: 100

**N.B.:**

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

- Q.1** Write short notes on **ANY FOUR** of the following
- a) Import and Export ( Customs Act)
  - b) Adjudicating Authority ( Customs Act)
  - c) Coastal Goods ( Customs Act)
  - d) Prohibited Goods ( Customs Act)
  - e) Service Exports from India Scheme (SEIS) (FTP)
  - f) Objectives of Foreign Trade Policy (FTP)
- Q.2** State the export incentives which are available to exporter under Customs Act.
- Q.3** Explain the rules regarding unaccompanied baggage.
- Q.4** From the following particulars given by ABC Ltd, an importer, manufacturer, Calculate Assessable value, Customs duty payable and Amount of tax credit that can be availed by ABC Ltd.
- a) Sum total of FOB, freight, loading, unloading, handling charges and insurance charges = 1,38,000 US Dollars
  - b) Air freight, loading, unloading & handling charges = 35,000 US Dollars
  - c) Insurance cost 3,000 US Dollars
  - d) Date of presentation of bill of entry for Home Consumption : 30.05.2017 (Rate of BCD 25% ; RBI Exchange rate : Rs 44.50)
  - e) Date of grant of Entry Inward Order : 27.06.2017 (Rate of BCD 25% ; RBI Exchange rate : Rs 43.50)
  - f) The banker realized the payment from the Importer at the exchange rate of Rs 45.50 per dollar.
  - g) Rate of exchange per dollar notified by the CBEC (as made effective from 26.04.2017 = Rs 44.70 from 27.05.2017 = Rs 45 and from 25.06.2017 =Rs 44)
  - h) Rate of IGST of such goods in India: 12%.
- Q.5** Explain the main provisions of customs act with regards to 'offences' and 'prosecution'.
- Q.6** Explain the provisions relating to powers of the customs officer under Customs Act.
- Q.7** Enumerate the various customs duties that are chargeable on imported goods.
- Q.8** State the categories of Status Holders. Discuss various provisions relating to Status Holder under FTP.
- Q.9** State the concept of 'Deemed Export'. Enumerate various provisions relating to deemed export under Foreign Trade policy.
- Q.10** Explain the salient features of duty free import authorisation scheme under Foreign Trade Policy.

**Diploma in Taxation Law (D.T.L.) (2015 Course) : SUMMER - 2019**

**SUBJECT : INCOME TAX ACT, 1961**

Day : Friday  
Date : 03/05/2019

**S-2019-1927**

Time : 02.00 PM TO 05.00 PM  
Max. Marks : 100

**N.B.:**

- 1) Attempt **ANY SIX** question including **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) Agriculture Income
- b) Indexed Cost of Acquisition
- c) Assesse
- d) Deemed Income
- e) Income
- f) Best Judgment Assessment

**Q.2** Mrs. Raj Kumar is the export manager of HI-TECH India Ltd. Since 1<sup>st</sup> January, 2009, she provides you the following information for the previous year ended 31<sup>st</sup> March, 2017.

- a) Salary @ Rs. 38,000/- per month.
  - b) Ex-gratia Rs. 37,000/-
  - c) House Rent Allowance Rs. 22,000/- (Exempt u/s 10 (13A) Rs. 7,000/-).
  - d) Entertainment Allowance @ Rs. 2,000 per month
  - e) Arrears of salary Rs. 28,000/-
  - f) Company deducted Profession Tax from salary Rs. 2,500/-
- She was on leave for one month and went to Kashmir on 31<sup>st</sup> March, 2017. She took the salary of April in advance.  
Compute the taxable Income under the head "Salaries" of Mrs. Raj Kumar for the assessment year 2017-18.

**Q.3** Mr. Kulkarni own two houses, one at Vashi New Mumbai and other at Parel Mumbai. He gave the following particulars for the year ended 31<sup>st</sup> March, 2017.

- A) Vashi house: This house is let out for Rs. 12,000/- a year. He borrowed funds from Abhyuday Co-operative Bank for construction of this house. He made following payments during the year.
  - i) Municipal taxes Rs. 3,240/- which were recovered from the tenant subsequently as per the terms of tenancy.
  - ii) Insurance Premium Rs. 1,300/-
  - iii) Ground Rent Rs. 500.
  - iv) As per the decree of the court Mr. Kulkarni has to pay Rs. 800/- per month to his mother towards her maintenance out of the income of this property.
  - v) Interest paid to Abhyuday Co-operative bank Rs. 1,200/-
  - vi) Land Revenue Rs. 300/-
  - vii) He paid collection charges of rent Rs. 200/-
  - viii) Rent of one month could not be recovered and is to be treated as unrealized rent.
- B) Parel House: The house is occupied by himself. Retable value of this house is ascertained Rs. 24,000/-. He incurred the following expenses:
  - i) Rs. 3,000/- on repairs.
  - ii) Municipal Taxes paid Rs. 6,500/-.
  - iii) Interest paid to HDFC Rs. 36,000/-.

**P.T.O.**

He borrowed funds from HDFC for the purpose of construction of this house, prior to 1<sup>st</sup> April, 2006.

You are required to compute taxable income of Mr. Kulkarni under the head Income from house Property for the assessment year 2017-18.

- Q.4** Explain the provisions regarding Residential status of Individual under Income Tax Act, 1961.
- Q.5** State those expenses which are expressly disallowed while computing Income under Income from Business or Profession.
- Q.6** Enumerate any 10 incomes which are exempted u/s 10 of the Income Tax Act, 1961.
- Q.7** Define transfer under the head 'Income from Capital Gain.' State those transfer which are directed as not a transfer for capital gain purpose.
- Q.8** State the provisions relating to 'Interest' and 'Penalties' under Income Tax Act, 1961.
- Q.9** Discuss the provisions regarding Income Tax Authorities and discuss the powers of 'CBDT' under Income Act, 1961.
- Q.10** State the provisions regarding Advance payment of tax under Income Tax Act, 1961.

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S.D.E.

Diploma in Taxation Laws D. T. L. (CBCS - 2018 Course) : SUMMER - 2019

SUBJECT : INCOME TAX ACT, 1961

Day : Friday  
Date : 03/05/2019

S-2019-4873

Time : 10.00 AM TO 01.00 PM  
Max. Marks : 80

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 12 marks each.

Q.1 Write a short note on ANY FOUR of the following:

- a) Capital Expenditure
- b) Assesse
- c) Revision
- d) Settlement commission
- e) Residential status of an individual
- f) Agricultural Income

Q.2 Mr. OM an accountant of PRGX Ltd. Has provided you the following details of his income during the year 2017-18.

Particulars	Amount
Basic Salary	4,40,000
DA 50% of basic salary HRA	2,20,000
House Rent Allowance	1,84,000
Helper allowance (actual expenditure ₹ 15,000)	20,000
Education allowance	7,500
Free Gas and Electricity	3,500
Free Telephone at residence of Mr. Om	11,000
Leave travel concession (no journey undertaken)	8,750
Contribution to RPF by the employer	35,000

Mr. Om has two daughters and one son, studying in school. Mr. Om is staying in a rented house by paying rent ₹ 5,000 p.m. You are required to compute taxable Income from Salary for the A.Y. 2018-19 (F.Y. 2017-18).

Q.3 From the following Profit and Loss of Mr. Jagdish a trader for the year 31<sup>st</sup> March, 2018 ascertain the taxable profit from business.

Particulars	Amount	Particulars	Amount
Office Salary	67,850	Gross Profit	2,60,500
General Expenses	27,689	Commission	1,370
Bad Debt written off	3,564	Discount	980
Reserve for Bad Debts	4,650	Sundry Receipts	11,656
Fire Insurance Premium	1,170	Rent of Building	96,000
Advertisement	12,960	Profit on Sale of Investment	4,680
Interest on Capital	4,350		
Interest on Bank Loan	6,450		
Donation	6,500		
Depreciation	1,635		
Net Profit	2,38,368		
<b>Total</b>	<b>3,75,186</b>		<b>3,75,186</b>

The amount of depreciation allowable is ₹ 1860. Investment was purchased in 2012. Compute the Taxable Income from Business for A.Y. 2018-19 (F.Y. 2017-18).

P.T.O.

- Q.4** State any expenditure which are disallowed to the businessman in computing profit under the head 'Income from Business or Profession'.
- Q.5** Explain the provisions regarding penalties under Income Tax Act, 1961.
- Q.6** Define "Assessment". What are different types of assessment? Explain in detail Income Escaping Assessment.
- Q.7** Elaborate powers of Income Tax Commissioner under Income Tax Act, 1961.
- Q.8** Enumerate any ten incomes which are exempted u/s 10 of the Income Tax Act, 1961.
- Q.9** Explain the provisions regarding clubbing of Income under Income Tax Act, 1961.
- Q.10** Explain the provisions regarding tax to be deducted at source under Income Tax Act, 1961.

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030519-m-sdelaw-pune

**Diploma in Taxation Laws (D.T.L.) (2017 Course) : SUMMER - 2019**

**SUBJECT: INCOME TAX ACT, 1961**

Day : Friday  
Date : 03/05/2019

**S-2019-1923**

Time: 02.00 PM TO 05.00 PM  
Max. Marks: 100

**N.B.:**

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

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

- a) Capital Expenditure
- b) Assessee
- c) Revision
- d) Settlement Commission
- e) Residential Status of an individual.
- f) Agricultural Income.

**Q.2** Mr. Parekh an account of ROX Ltd, has provided you the following details of his income during the year 2016-17.

Particulars	Amount Rs.
Basic Salary	2,40,000
DA 50% of Basic Salary	1,20,000
House Rent Allowance	84,000
Helper Allowance (actual expenditure Rs. 15000)	20,000
Education Allowance	7,500
Free Gas and Electricity	3,500
Free telephone at residence of Mr. Gopal	11,000
Leave Travel concession (no journey undertaken)	8,750
Contribution to Recognized PF by employer.	35,000

Mr. Parekh has two daughter one son studying in school. Mr. Gopal is staying in rented house by paying rent Rs. 20,000 per month.

You are required to compute taxable Income from Salary for A.Y. 2017-18.

**Q.3** From the following Profit and Loss of Mr. Akash a trader for the year 31<sup>st</sup> March 2017 ascertain the taxable profit from business.

Particulars	Amount Rs.	Particulars	Amount Rs.
Office Salary	67,850	Gross Profit	2,60,500
General Expenses	27,689	Commission	1,370
Bad Debt written off	3,564	Discount	980
Reserve for Bad Debts	4,650	Sundry Receipts	11,656
Fire Insurance Premium	1,170	Rent of Building	96,000
Advertisement	12,960	Profit on Sale of Investment	4,680
Interest on Capital	4,350		
Interest on Bank Loan	6,450		
Donation	6,500		
Depreciation	1,635		
Net Profit	2,38,368		
<b>Total</b>	<b>3,75,186</b>		<b>3,75,186</b>

The amount of depreciation allowable is Rs. 1,860. Investment was purchased in 2014.

Compute the taxable Income from Business for A.Y. 2017-18.

**P.T.O.**

- Q.4 State any expenditure which are disallowed to businessman in computing profit under the head 'Income from Business or Profession.'
- Q.5 Explain the provisions regarding penalties under Income tax Act, 1961.
- Q.6 Define "Assessment". What are different types of assessment? Explain in detail Income Escaping Assessment.
- Q.7 Elaborate powers of Income tax Commissioner under Income Tax Act, 1961.
- Q.8 Enumerate any ten incomes which are exempted u/s 10 of the Income Tax Act, 1961.
- Q.9 Explain the provisions regarding clubbing of Income under Income tax Act, 1961.
- Q.10 Explain the provisions regarding Tax to be deducted at Source under Income Tax Act 1961.

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030519-e-law-pune

**Diploma in Taxation Law (D.T.L.) (Old Course) : SUMMER - 2019**

**SUBJECT : INDIAN INCOME TAX ACT, 1961**

Day : Friday  
Date : 03/05/2019

**S-2019-1915**

Time : 02.00 PM TO 05.00 PM  
Max. Marks : 100

**N.B.:**

- 1) Attempt **ANY SIX** question including **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) Income
- b) Cost inflation index
- c) Deemed income
- d) Best judgment assessment
- e) Filling of return
- f) Assessee

**Q.2** Mr. Guru, a director of Alfa India Ltd. Delhi receive the following salary and perquisites from his employer during the previous year 2016-17.

- 1) Basic pay Rs. 66,000.
  - 2) Profit bonus Rs. 18,000 and D.A. Rs. 2,000 p.m. (enters into retirement benefit)
  - 3) Commission on sales at 4% of turnover of Rs. 18,50,000.
  - 4) Advance salary of April to July, 2016 Rs. 22,000.
  - 5) Employer's Contribution towards recognized provident fund Rs 18,000.
  - 6) Interest credited in R.P.F. account at 13% Rs. 13,000.
  - 7) A rent free furnished house in Delhi. (rent of unfurnished house paid by employer Rs. 84,000 rent of furniture Rs. 18,000)
  - 8) He has been provided free services of a gardener salary Rs. 4,000 p.a. free services of cook salary Rs. 3600 p.a. and free services of watchman salary Rs. 900 p.a.
  - 9) Mr. Guru's 2 children are studying in the school run by employer. The cost of education in similar institution per student is Rs. 1,000 p.a.
  - 10) Electricity bill paid by employer Rs. 3,000 p.a.
  - 11) He has been provided 1800 cc car both official and private purpose. The Assessee pay the running and maintenance expenses for the personal use for car.
  - 12) The assessee is provided with free lunch during working days. (In all 250 lunches Rs. 70 each)
  - 13) He received Rs. 17,000 by way of reimbursement of the hospital bill by the employer.
  - 14) He paid Life Insurance Premium Rs. 15,000 p.a.
  - 15) He paid Professional Tax Rs. 2,500 p.a.
- Compute his taxable Income from Salary A.Y. 2017-18.

**Q.3** Mr. Pravin Kumar is the owner of the house in Thane. Retable Value of this house is ascertained at Rs. 36,000/-. He incurred the following expenses:

- a) Municipal taxes paid Rs. 6,000/-
- b) Interest paid to H.D.F.C. Rs. 1,88,000/-

He borrowed the funds from H.D.F.C. for the purpose of construction of this house. The house is occupied by Mr. Pravin Kumar for his own residence. Determining the income under the head "Income from House Property" for the assessment year 2017-18 on the assumption that:

**P.T.O.**

- i) The above loan taken and acquisition of the house property was prior 1<sup>st</sup> April, 2006.
- ii) The above loan taken and acquisition of the house property was on 1<sup>st</sup> April, 2008.

Determine the Income from House Property for A.Y. 2017-18.

- Q.4** Explain the provisions regarding Residential status of individual under Income Tax Act.
- Q.5** Enumerate any 10 incomes which are exempted u/s 10 of the Income Tax Act.
- Q.6** State those expenses which are expressly disallowed while computing Income under Income from Business or Profession.
- Q.7** Define Transfer under the head "Income from Capital Gain." What are those transfers which are directed as not a transfer for capital gain purpose?
- Q.8** Explain provisions regarding set-off, carry forward and set-off losses under Income Tax Act, 1961.
- Q.9** Explain provisions regarding Income Tax Authorities and discuss the power of 'CBDT' under Income Tax Act.
- Q.10** State the provisions relating to penalties under Income Tax Act, 1961.

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030519-e-law-pune

**Diploma in Taxation Laws (D.T.L.) (2017 Course) : SUMMER - 2019**  
**SUBJECT: INTEGRATED GOODS & SERVICE TAX LAW**  
**& PROFESSIONAL TAX**

Day : Thursday  
Date : 09/05/2019

**S-2019-1925**

Time: 02.00 PM TO 05.00 PM  
Max. Marks: 100

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**N.B.:**

- 1) Attempt any **SIX** questions including **Q.No.1** which 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 note on **ANY FOUR** of the following
- a) Furtherance of Business
  - b) Outward supply
  - c) Consideration
  - d) Capital Goods
  - e) Non Taxable goods under IGST
  - f) Registration under Profession Tax Act
- Q.2** Discuss the provisions related to “ Time of Supply of services”
- Q.3** Discuss the provisions of value of supply of goods or services where consideration is not wholly in money.
- Q.4** Discuss the provisions related to Place of supply of goods other than supply of goods imported into, or exported from India.
- Q.5** List out various exemptions given to services under Sec.6 of IGST Act in India.
- Q.6** Explain “Block credit”. Discuss goods and services for which credit is blocked.
- Q.7** Discuss the provisions related to apportionment of tax and settlement of funds under IGST Act.
- Q.8** Elaborate the concept of intra state and interstate supply along with suitable examples.
- Q.9** State the history & salient features of GST. Explain the benefits of GST to Government, Industry and citizens in India.
- Q.10** Explain the provisions of return filing and penalties under Profession Tax Act.

**Diploma in Taxation Law (D.T.L.) (2015 Course) : SUMMER - 2019**

**SUBJECT: SERVICE TAX AND PROFESSION TAX ACT, 1975**

Day : Thursday  
Date : 09/05/2019

**S-2019-1929**

Time: 02.00 PM TO 05.00 PM  
Max. Marks: 100

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**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) Bundle of Service (Service Tax )
  - b) Export of Service (Service Tax )
  - c) Service Tax Return ( ST3)
  - d) Registration under Profession Tax Act (Profession Tax)
  - e) Service Tax Credit (Service Tax )
  - f) Small Service Provider (Service Tax )
- Q.2)** State the place of provision of service. Explain various rules specified under place of provision of Services Rules 2012.
- Q.3)** Explain various services specified under section 66D as Negative List of Services.
- Q.4)** Explain the provisions of registration of Service Provider under Service Tax.
- Q.5)** State the 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)** State the 'Reverse Charge Mechanism'. Explain the services under reverse charge mechanism.
- Q.8)** Discuss the provisions under Profession Tax Act regarding filing of returns in case of employer.
- Q.9)** Discuss the provisions regarding penalties under Service Tax.
- Q.10)** Discuss the provisions regarding persons exempted from paying Profession tax.

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**Diploma in Taxation Law (D.T.L.) (Old Course) : SUMMER - 2019**  
**SUBJECT: WEALTH TAX AND SERVICE TAX**

Day: Thursday  
Date: 09/05/2019

**S-2019-1917**

Time: 02.00 PM TO 05.00 PM  
Max Marks: 100

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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 **16 marks each**.
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- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Wealth Escaping Assessment (Wealth Tax Act)
  - b) Assets of Indian Repatriate (Wealth Tax Act)
  - c) Scope of Service Tax (Service Tax Act)
  - d) Valuation of Jewellery (Wealth Tax Act)
  - e) Value of Taxable Service (Service Tax Act)
  - f) Profession Tax Filing of Returns.
- Q.2** A resident Hindu Undivided Family has given the following information about Assets and Liabilities for the Assessment year 2013-14.
- 1) Karta transferred to his unmarried minor daughter a car and jewellery valued at Rs.5, 00,000.
  - 2) One house at pune residential purposes at Rs. 22,50,000.
  - 3) Motor cars valued at Rs. 8, 25,000.
  - 4) Cash at Bank at Rs. 1000,000.
  - 5) Jewellery Rs 14,00,000
- Compute the Net Wealth of HUF
- Q.3** The scope of Liability of Wealth Tax depends upon the citizenship and residential status of an assessee. Discuss
- Q.4** State the provisions of regarding Concealment of Wealth under Wealth Tax Act.
- Q.5** Define 'Assets'. Explain those assets which belong to others but included in the Net-Wealth of Individual under the Wealth Tax Act.
- Q.6** Explain the powers of Wealth Tax Authorities with special reference to search and seizure under Wealth Tax Act.
- Q.7** Explain the procedure for registration regarding persons who are liable for payment of Service Tax.
- Q.8** Write in brief:
- a) Interest on delayed payment (Service Tax)
  - b) Power to grant exemption from Service Tax (Service Tax).
- Q.9** Explain the provisions regarding offences and penalties under Service Tax Act.
- Q.10** Define and distinguish between Registration and Enrolment under Professional Tax Act.

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