

DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :

SUMMER - 2018

SUBJECT : CENTRAL EXCISE & CUSTOM LAWS

Day : **Tuesday**

Date : **08/05/2018**

S-2018-1552

Time : **02.30 PM TO 05.30 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 each.
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Q.1 Write short notes on **ANY FOUR** of the following:

- a) Manufacture (Central Excise Act)
- b) Input (Central Excise Act)
- c) Assessee (Central Excise Act)
- d) Dutiable Goods (Customs Act)
- e) Export Manifest (Customs Act)
- f) Coastal Goods (Customs Act)

Q.2 State the general procedure of valuation of Excisable Goods.

Q.3 Distinguish between Cenvat on Capital Goods and on input used for production.

Q.4 Describe the concept of job work with the context of Central Excise Act.

Q.5 State the eligibility to avail Cenvat. Explain the conditions for availing of Cenvat credit under Central Excise Act.

Q.6 State the circumstances where the goods imported can be confiscated.

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

Q.8 Enumerate the various customs duties that are chargeable on imported goods.

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

Q.10 Explain the main provisions of Customs Act with regard to offences and prosecution.

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DIPLOMA IN TAXATION LAW (D.T.L.) (2015 COURSE) :
SUMMER - 2018
SUBJECT: CENTRAL EXCISE AND CUSTOM LAWS

Day: Tuesday
Date: 08/05/2018

S-2018-1560

Time: 02.30 PM TO 05.30 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** following:

- a) Assesse (Excise Act)
- b) Basic conditions for Excise Duty (Excise Act)
- c) Deemed Manufacture (Excise Act)
- d) Ware House (Customs Act)
- e) Baggage Rules (Customs Act)
- f) Prohibited Goods (Customs Act)

Q.2 Explain the features of Excise Duty under Central Excise Act.

Q.3 Describe the function and powers of excise authorities relating to Central Excise Duty.

Q.4 State the duties eligible to avail for CENVAT. Explain the conditions for availing of credit under CENVAT.

Q.5 Describe the provisions regarding Central Excise Duty exemptions available to small scale industries.

Q.6 State what is 'Excise Duty'? Explain various kinds of Excise Duty.

Q.7 State which are "Export Oriented Units". Discuss main characteristics of EOU.

Q.8 State under which circumstances the goods imported can be confiscated.

Q.9 Discuss the important provisions of Customs Act with regard to 'Penalties'.

Q.10 Write in brief:

- a) Bill of Lading.
- b) Export by Air.

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DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :
SUMMER - 2018
SUBJECT : CENTRAL SALES TAX & M.VAT ACT, 2002

Day : **Saturday**
Date : **05/05/2018**

S-2018-1550

Time : **02.30 PM TO 05.30 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 each.
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- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Sale price (CST Act, 1956)
 - b) Import (CST Act, 1956)
 - c) Appropriate State (CST Act, 1956)
 - d) Return and Payment of Tax (MVAT)
 - e) Rectification and Review (MVAT)
 - f) Audit (MVAT)
- Q.2** Discuss the procedure for registration under the Central Sales Tax Act, 1956 under what circumstances is a certificate of registration is cancelled.
- Q.3** Explain the provisions of section 3 briefly in relation to 'Incidence of Tax' under Central Sales Tax Act, 1956.
- Q.4** Discuss in brief the provisions with regard to Liability to Tax (sec 6) on Inter-State Sales under Central Sales Tax Act, 1956.
- Q.5** Explain the provisions of assessment and collection of tax under Central Sales Tax Act, 1956.
- Q.6** State the provisions regarding 'penalties' and prosecution under Central Sales Tax Act, 1956.
- Q.7** Explain the provisions regarding Input Tax Credit under MVAT Act, 2002.
- Q.8** Explain the provisions regarding 'Sales Tax Authorities' and 'Tribunal' under MVAT Act, 2002.
- Q.9** Explain different types of Assessment and Procedure of Assessment under the MVAT Act, 2002.
- Q.10** State the provisions regarding penalties and interest under MVAT Act, 2002.

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DIPLOMA IN TAXATION LAW (D.T.L.) (2015 COURSE) :
SUMMER - 2018

SUBJECT: CENTRAL SALES TAX ACT, 1956 AND M.VAT ACT, 2002

Day: Saturday
Date: 05/05/2018

S-2018-1558

Time: 02.30 PM TO 05.30 PM
Max. Marks: 100

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.

- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Appropriate state (CST)
 - b) Purchase Price (CST)
 - c) Dealer (CST)
 - d) Resale (MVAT)
 - e) Lease Contract (MVAT)
 - f) Importer (MVAT)
- Q.2** State the procedure for registration under the CST Act. Under what circumstances is a certificate of registration is cancelled.
- Q.3** Explain in brief the provision of Sec 6 of the Central Sales Tax Act, 1956 with regard to the Liability to tax on Inter-state sales.
- Q.4** State the provisions of assessment and collection of tax under the C.S.T. Act, 1956.
- Q.5** State briefly the object and main features of C.S.T Act 1956.
- Q.6** Explain the provisions relating to penalty and prosecution under C.S.T Act, 1956.
- Q.7** State the benefits which are available to a registered dealer under MVAT Act, 2002.
- Q.8** Explain the provisions regarding penalty and interest under MVAT Act, 2002.
- Q.9** State the procedure for 'Assessment'. Explain different types of Assessment. under MVAT Act, 2002.
- Q.10** Explain the provisions regarding 'Appeal' and also state when a 'Appeal' can be made to 'High Court'.

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DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :

SUMMER - 2018

SUBJECT : INDIAN INCOME TAX ACT, 1961

Day : **Friday**
Date : **04/05/2018**

S-2018-1549

Time : **02.30 PM TO 05.30 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 each.

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

- a) Assessee
- b) Capital Expenditure and Revenue Expenditure
- c) Previous Year
- d) Total Income
- e) Provisions u/s 80 d
- f) Best Judgment Assessment

Q.2 Shri Vishwas is employed as an Engine Driver in Indian Railways. He is getting ₹ 7,500 p.m. as basic pay and ₹ 2,500 per month as Dearness pay and ₹ 2,500 per month as Dearness allowance.

- a) ₹ 16,500 as Running allowance.
- b) ₹ 200 p.m. per child as Educational allowance for his two children.
- c) One of his sons is staying in a hostel on which Raman is spending allowance for meeting this expenditure.
- d) ₹ 250 p.m. as C.C.A.
- e) ₹ 400 p.m. as uniform allowance fully spent for employment purposes.
- f) ₹ 1,250 p.m. as HRA. He pays ₹ 1,500 p.m. as rent to house Owner. He contributes 10% of his Basic pay and dearness pay to SPF and the Indian Railways contributes a similar amount.

Compute his Taxable Salary for A.Y. 2016-17.

Q.3 The following in the Profit and Loss Account for the year ending March, 31st 2016 furnished by Mr. Ajay.

Particulars	₹	Particulars	₹
To Salary	39,000	By Gross Profit	1,00,000
To Advertisement	4,000	By Sundry Receipts	4,200
To Fire Insurance	1,750	By Gift from Father	12,500
To Office Expenses	2,250	By interest on bank Deposits	3,000
To Depreciation	7,900	By Bad debts recovered	2,700
To Bonus	6,400	(Not allowed as deduction earlier)	
To Income Tax	4,300		
To Sales Tax	2,250		
To Interest on Bank Loan	2,800		
To R.D.D	1,750		
To Net Profit	50,000		
	1,22,400		1,22,400

Additional Information:

- a) Salary includes ₹ 2,100 paid to a domestic servant.
- b) Advertisement includes ₹ 275 as expenditure incurred for selling household furniture.
- c) Allowable depreciation as per Income Tax rules in ₹ 7,000.

P.T.O.

You are required to compute taxable income from business for the Assessment Year 2016-17.

- Q.4** Explain the provisions regarding determination of annual value of the house property.
- Q.5** State what do you understand by the term Residential status of Assessee. What conditions are laid down for determination of “Residence of Individuals, HUF and Firm”.
- Q.6** Enumerate any ten incomes which are exempted u/s 10 of the Income Tax Act.
- Q.7** Explain what do you understand by “Income from other sources”. State the main incomes which are included under this head.
- Q.8** Explain provisions regarding clubbing of income under Income Tax Act.
- Q.9** Explain the provisions relating to deducting of tax at source.
- Q.10** State who can appeal against the order of the Assessing Officer. Explain the procedure of filing the appeal before the first appellate authority.

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S.D.E.

DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :

SUMMER - 2018

SUBJECT : INDIAN INCOME TAX ACT, 1961

Day : **Friday**
Date : **25/05/2018**

S-2018-4274

Time : **10.00 AM TO 01.00 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 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) Filing of return
- f) Assessee

Q.2 Mr. Mehta a director of Alfa India Ltd., Delhi receive the following salary and perquisites from his employer during the previous year 2015-16.

- 1) Basic pay ₹ 66,000.
- 2) Profit bonus ₹ 18,000 and D.A. ₹ 2,000 p.m. (enters into retirement benefit).
- 3) Commission on sales at 4% of turnover of ₹ 18,50,000.
- 4) Advance salary of April to July, 2014 ₹ 22,000.
- 5) Employer's Contribution towards recognized provident fund ₹ 18,000.
- 6) Interest credited in R.P.F. account at 13% ₹ 13,000.
- 7) A rent free furnished house in Delhi.(rent of unfurnished house paid employer ₹ 84,000 rent of furniture ₹ 18,000)
- 8) He has been provided free services of a gardener salary ₹ 4,000 p.a. free services of cook salary ₹ 3,600 p.a. and free services of watchman salary ₹ 900 p.a.
- 9) Mr. Mehta's 2 children are studying in the school run by employer. The cost of education in similar institution per student is ₹ 1,000 p.a.
- 10) Electricity bill paid by employer ₹ 3,000 p.a.
- 11) He has been provided 1800 cc car for both official and private purpose. The Assessee pay the running and maintenance expenses for the personal use of car.
- 12) The assessee is provided with free lunch during working days. (In all 250 lunches ₹ 70 each)
- 13) He received ₹ 17,000 by way of reimbursement of the hospital bill by the employer.
- 14) He paid Life Insurance Premium ₹ 15,000 p.a.
- 15) He paid professional tax ₹ 2,500 p.a.
Compute his taxable income from salary A.Y. 2016-17.

P.T.O.

- Q.3** Mr. Pravin Kumar is the owner of the house in Thane. Retable Value of this house is ascertained at ₹ 36,000/-. He incurred the following expenses:
- a) Municipal taxes paid ₹ 6,000/-.
 - b) Interest paid to H.D.F.C. ₹ 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 2016-17 on the assumption that:
- i) The above loan taken and acquisition of the house property was prior 1st April, 2006.
 - ii) The above loan taken and acquisition of the house property was on 1st April, 2008.
- Determine the ‘Income from House Property’ for A.Y. 2016-17.
- 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** Discuss the 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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DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :

SUMMER - 2018

SUBJECT : WEALTH TAX & SERVICE TAX

Day : **Monday**
Date : **07/05/2018**

Time : **02.30 PM TO 05.30 PM**
Max. Marks : 100

S-2018-1551

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 notes on **ANY FOUR** of the following:

- a) Net Wealth (Wealth Tax)
- b) Assesses (Wealth Tax)
- c) Best Judgment Assessment (Wealth Tax)
- d) Residence and Citizenship (Wealth Tax)
- e) Provision for Enrollment (Profession Tax)
- f) Value of Taxable Service (Service Tax)

Q.2 Mr. Laxman is having the following assets and liabilities on valuation date 31st March, 2013.

Particulars	₹
Building (Residential) at Pune	20,00,000
Silver utensils	10,00,000
Motor car for personal use	6,00,000
Urban land purchased in the last year	2,00,000
Cash in Hand	3,00,000
Cast at Bank	1,00,000
Agricultural land in Rural area	2,00,000

Determine Net Wealth for Mr. Laxman for the A.Y. 2013-14.

- Q.3** State those assets which are exempted under section 5 of the Wealth Tax Act.
- Q.4** Discuss the provisions regarding Revision under Wealth Tax Act.
- Q.5** Explain the provisions relating the scope of Liability to Wealth Tax under Wealth Tax Act.
- Q.6** Explain the various items of penalties under the Wealth Tax Act.
- Q.7** Enumerate any 10 services which are taxable services under Service Tax Act.
- Q.8** Explain the provisions regarding scope to Service Tax Act.
- Q.9** Explain the provisions of registration under Service Tax Act.
- Q.10** Discuss the rate of Tax imposed on persons under Profession Tax Act.

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S.D.E.

DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :

SUMMER - 2018

SUBJECT: WEALTH TAX & SERVICE TAX

Day : **Monday**

S-2018-4276

Time: **10.00 AM TO 01.00 PM**

Date : **28/05/2018**

Max. Marks: 100

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.

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

- a) Valuation of Jewellery (Wealth Tax)
- b) Assets of Indian Repatriate (Wealth Tax)
- c) Best Judgment Assessment (Wealth Tax)
- d) Features of Service Tax
- e) Return of Service Tax (Service Tax Act)
- f) Penalty for late filing of Profession Tax Return

Q.2 Mr. Amit Kumar has the following assets and liabilities on the valuation date 31st March 2014:

Particulars	Rs.
Residential house	80,00,000
A farm house situated at 15 km away from local limit of Kolkata	30,00,000
Car for personal use	10,00,000
Jewellery	36,00,000
Aircraft for personal use	4,50,000
Urban land, construction is not permitted	25,00,000
Cash in hand	7,50,000
Shops given on rent	40,00,000
Gold Deposit Bond	20,00,000
Loan taken for purchase of the Aircraft	70,00,000

Compute the Net Wealth of Mr. Amit Kumar.

- Q.3** "The scope of liability of wealth tax depends upon the citizenship and residential status of an assessee". Discuss.
- Q.4** Define the 'Assets'. Explain the provision regarding Deemed Assets u/s 4 of the Wealth Tax Act, 1957.
- Q.5** Explain the provisions regarding assessment of Charitable Trust under Wealth Tax Act, 1957.
- Q.6** Discuss the provisions relating to Appeals and Revision under Wealth Tax Act, 1957.
- Q.7** Explain the provisions regarding exemption of service tax of a service provider under Service Tax Act.
- Q.8** Explain the provisions regarding 'Offences' and 'Penalties' under Service Tax Act.
- Q.9** Explain the rate of profession tax regarding salaried employee under the Profession Tax Act, 1975.
- Q.10** Explain the procedure for obtaining Enrollment Certificate under Profession Tax Act, 1975.