

Diploma in Taxation Law (D.T.L.) (2015 Course) : WINTER - 2018

SUBJECT: CENTRAL EXCISE AND CUSTOMS LAWS

Day: Thursday
Date: 01/11/2018

W-2018-1705

Time: 02.30 PM TO 05.30 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 all other questions carry 16 marks each.
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Q.1 Write short notes on **ANY FOUR** of the following:

- a) Commission Agent (Excise Act)
- b) Manufacture (Excise Act)
- c) Excisable Goods (Excise Act)
- d) Customs Area (Customs Act)
- e) Bill of Entry (Customs Act)
- f) Role of Adjudicating Authority (Customs Act)

Q.2 Elaborate the general procedure for valuation of Excisable Goods.

Q.3 State and summarize the requirements of registration under the Central Excise Act.

Q.4 Explain the main provisions regarding 'Penalty' under the Central Excise Act.

Q.5 State the provisions regarding 'settlement commission' under the Central Excise Act.

Q.6 Distinguish between Cenvat on capital goods and on inputs for production.

Q.7 Explain the nature and kinds of custom duty under Customs Act.

Q.8 Describe in detail the formalities under the Customs Act for warehousing of goods. State the documents to be executed for clearance of warehouse goods. for home consumption.

Q.9 Explain rules regarding unaccompanied baggage.

Q.10 Explain the main provisions of Customs Act with regards to offences.

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Diploma in Taxation Law (D.T.L.) (2015 Course) : WINTER - 2018
SUBJECT: CENTRAL SALES TAX ACT, 1956 AND M.VAT ACT, 2002

Day : Tuesday
Date : 30/10/2018

W-2018-1703

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 remaining questions carry **16** Marks.
-

- Q.1** Write Short Notes on Any **FOUR**:-
- a) Sale Price (CST Act)
 - b) Import(CST Act)
 - c) Appropriate State (CST Act)
 - d) Return and Payment of Tax (MVAT Act)
 - e) Lease Contract (MVAT Act)
 - f) Issue of Tax Invoice (MVAT Act)
- Q.2** Describe the provisions and rules regarding registration of dealer under Central Sales Tax Act 1956.
- Q.3** “Sales Tax Laws of every state shall be subjected to restrictions and conditions” Explain.
- Q.4** State what do you understand by subsequent sale of goods under Central Sales Tax Act 1956. Explain the provisions relating to assessment of tax on such sale.
- Q.5** Explain the provisions of assessment and collection of tax under Central Sales Tax Act 1956.
- Q.6** State when a sale or purchase of goods is said to take place in course of Import or Export.
- 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 the provisions for non- admissibility of setoff under MVAT Act 2002.
- Q.10** Discuss the provisions regarding penalties and interest under MVAT Act 2002.

Diploma in Taxation Law (D.T.L.) (Old Course) : WINTER - 2018

SUBJECT : INDIAN INCOME TAX ACT, 1961

Day : Monday
Date : 29/10/2018

W-2018-1690

Time : 02.30 PM TO 05.30 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) Agricultural Income
- b) Indexed cost of acquisition
- c) Assessee
- d) Deemed Income
- e) Return
- f) Best judgment Assessment

Q.2 Mr. Prashankumar is working as technical director in Star T.V. He provides you the following information for the year ended 31st March, 2017.

- a) Basic Salary per month Rs. 7,800/-
 - b) Dearness Allowance per month Rs. 4,000/-
 - c) Ex-gratia Rs. 8,840/-
 - d) Entertainment Allowance of Rs. 1,000 p.m. 1/4/2014. Amount actual spent Rs. 7,000/-
 - e) Perquisite value of car Rs. 9,000/- in respect of personal use.
 - f) Profession Tax was deducted at source from salary rs. 2,500/-
- On the basis of the above information you are required to compute his taxable Income from Salaries for A.Y. 2017-18

Q.3 Given below is the Profit and Loss Account of a Timber Merchant for the year ended 31st March, 2017.

Particulars	Rs.	Particulars	Rs.
Opening Stock	25,000	Sales	5,00,000
Purchases	2,50,000	Rent of Property	15,000
Wages	1,00,000	Closing Stock	35,000
Audit Fees	1,000		
Repairs (House Prop)	2,000		
General charges	1,500		
Commission for raising Loan	1,000		
Bad Debts	500		
Interest on Capital	2,000		
Contribution of Staff Welfare fund	1,500		
Provisions for Income-tax	2,500		
Depreciation (Allowable)	10,500		
Net profit	1,52,500		
Total:	5,50,000		5,50,000

You are required to compute his total "Income from Business" for the A.Y. 2017-18.

P.T.O.

- Q.4 Explain provisions regarding deductions under the head "Income from other sources."
- Q.5 "Income of a charitable trust are exempted." Discuss.
- Q.6 "Certain transactions are not regarded as transactions for capital gain purposes." Discuss.
- Q.7 Briefly explain the provisions for entitlement of deduction of donation u/s 80 G of the Income Tax Act.
- Q.8 State the provisions under Income tax Act relating to advance payment of Income Tax.
- Q.9 Explain provisions relating to "Set off, carry forward" and set off the losses.
- Q.10 Discuss provisions relating to Appeals and Revisions under Income Tax Act.

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291018-e-law-pune

Diploma in Taxation Law (D.T.L.) (Old Course) : WINTER - 2018

SUBJECT: WEALTH TAX & SERVICE TAX

Day : Wednesday
Date : 31/10/2018

W-2018-1692

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) Valuation date (Wealth Tax)
- b) Company (Wealth Tax)
- c) Assesse (Wealth Tax)
- d) Payment of Service Tax
- e) Service Tax Audit
- f) Certificate of Enrollment (Professional Tax)

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

Particulars	Rs.
Residential house	40,00,000
A farm house situated at 15 km away from local limit of Kolkata	10,00,000
Car for personal use	6,00,000
Jewellery	20,00,000
Aircraft for personal use	2,00,00,000
Urban land, construction is not permitted	15,00,000
Cash in hand	2,00,000
Shops given on rent	18,00,000
Gold Deposit Bond	15,00,000
Loan taken for purchase of the Aircraft	80,00,000

Compute the net wealth of Mr. Y.

- Q.3** Define the term 'Assets'. Explain the provisions regarding exempted assets u/s 5 of the Wealth Tax Act, 1957.
- Q.4** Explain the powers of Wealth Tax Authorities with special reference to search and seizure under Wealth Tax Act, 1957.
- Q.5** Explain in brief with reference to Wealth Tax Act, 1957:
- a) Best Judgment Assessment
 - b) Wealth Escaping Assessment
- Q.6** Explain the provisions regarding scope of liability to Wealth Tax u/s 6 of the Wealth Tax Act, 1957.
- Q.7** Discuss the procedure for obtaining registration certificate under Service Tax.
- Q.8** Explain the provisions regarding taxable services and exemptions under Service Tax.
- Q.9** Explain the provisions regarding offences and penalties under Service Tax.
- Q.10** Define and distinguish between Registration and Enrollment under Profession Tax Act.

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Diploma in Taxation Law (D.T.L.) (2015 Course) : WINTER - 2018

SUBJECT: CENTRAL EXCISE AND CUSTOMS LAWS

Day: Thursday
Date: 01/11/2018

W-2018-1705

Time: 02.30 PM TO 05.30 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 all other questions carry 16 marks each.
-

- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Commission Agent (Excise Act)
 - b) Manufacture (Excise Act)
 - c) Excisable Goods (Excise Act)
 - d) Customs Area (Customs Act)
 - e) Bill of Entry (Customs Act)
 - f) Role of Adjudicating Authority (Customs Act)
- Q.2** Elaborate the general procedure for valuation of Excisable Goods.
- Q.3** State and summarize the requirements of registration under the Central Excise Act.
- Q.4** Explain the main provisions regarding 'Penalty' under the Central Excise Act.
- Q.5** State the provisions regarding 'settlement commission' under the Central Excise Act.
- Q.6** Distinguish between Cenvat on capital goods and on inputs for production.
- Q.7** Explain the nature and kinds of custom duty under Customs Act.
- Q.8** Describe in detail the formalities under the Customs Act for warehousing of goods. State the documents to be executed for clearance of warehouse goods. for home consumption.
- Q.9** Explain rules regarding unaccompanied baggage.
- Q.10** Explain the main provisions of Customs Act with regards to offences.

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Diploma in Taxation Law (D.T.L.) (2015 Course) : WINTER - 2018
SUBJECT: CENTRAL SALES TAX ACT, 1956 AND M.VAT ACT, 2002

Day : Tuesday
Date : 30/10/2018

W-2018-1703

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 remaining questions carry **16** Marks.
-

- Q.1** Write Short Notes on Any **FOUR**:-
- a) Sale Price (CST Act)
 - b) Import(CST Act)
 - c) Appropriate State (CST Act)
 - d) Return and Payment of Tax (MVAT Act)
 - e) Lease Contract (MVAT Act)
 - f) Issue of Tax Invoice (MVAT Act)
- Q.2** Describe the provisions and rules regarding registration of dealer under Central Sales Tax Act 1956.
- Q.3** "Sales Tax Laws of every state shall be subjected to restrictions and conditions" Explain.
- Q.4** State what do you understand by subsequent sale of goods under Central Sales Tax Act 1956. Explain the provisions relating to assessment of tax on such sale.
- Q.5** Explain the provisions of assessment and collection of tax under Central Sales Tax Act 1956.
- Q.6** State when a sale or purchase of goods is said to take place in course of Import or Export.
- 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 the provisions for non- admissibility of setoff under MVAT Act 2002.
- Q.10** Discuss the provisions regarding penalties and interest under MVAT Act 2002.

Diploma in Taxation Law (D.T.L.) (2015 Course) : WINTER - 2018

SUBJECT : INCOME TAX ACT, 1961

Day : Monday
Date : 29/10/2018

W-2018-1702

Time : 02.30 PM TO 05.30 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) Capital Asset
- b) Agriculture Income
- c) Residential status of an Individual
- d) Person
- e) Settlement commission
- f) Provision under Sec.80 D of Income Tax Act, 1961.

Q.2 Compute the taxable salary of Mr. Raghunath of Pune for the assessment year 2017-18, from the following:

- i) Basic Pay Rs. 10000 p.a.
- ii) Dearness allowance Rs. 3000 p.m. (terms of employment for retirement benefit)
- iii) Bonus Rs. 9000 p.a.
- iv) Rent free accommodation provided by employer, the fair rent value is Rs. 25,000 p.a. The cost of furniture provided there in Rs. 15000/-
You are required to compute taxable Income from salary for A.Y. 2017-18.

Q.3 From the following profit & loss of Mr. Jagdish a trader for the year 31st March, 2017 ascertain the taxable profit from business.

Particulars	Rs.	Particulars	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
		Profit on sale of investment	4,680
Advertisement	12,960		
Interest on Capital	4,350		
Interest on Bank Loan	6,450		
Donation	6,500		
Depreciation	1,635		
Net profit	2,38,368		
Total:	3,75,186		3,75,186

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

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

P.T.O.

- Q.4** Explain the provisions regarding determination of annual value of the house property.
- Q.5** Define 'Assessment'. State the different types of assessment. Explain in detail Best Judgment Assessment.
- Q.6** State the meaning of the term 'Perquisites' under the head salary'. Explain tax free perquisites.
- Q.7** Enumerate at least five items of income which can be included under the head 'Income from other sources'. Explain.
- Q.8** Explain the provision regarding clubbing of income under Income Tax Act, 1961.
- Q.9** Explain the provisions regarding Tax to be deducted at source Income tax Act, 1961.
- Q.10** Discuss the scope of powers of the Commissioner of Income Tax.

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291018-e-law-pune

Diploma in Taxation Law (D.T.L.) (2015 Course) : WINTER - 2018
SUBJECT: SERVICE TAX AND PROFESSION TAX ACT, 1975

Day : Wednesday
Date : 31/10/2018

W-2018-1704

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

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.
-

- Q.1)** Write short notes on **ANY FOUR** of the following
- a) Small Service Provider (Service Tax)
 - b) Certificate of Enrolment (Profession Tax)
 - c) CENVAT Credit (Service Tax)
 - d) Service under Sec. 65B of Service Tax (Service Tax)
 - e) Bundle of Service (Service Tax)
 - f) Taxable Service (Service Tax)
- Q.2)** State the various services exempted by Mega Exemption Notification 25/2012
- Q.3)** Discuss the provisions regarding penalties under Service Tax.
- Q.4)** State the 'Reverse Charge Mechanism'. Explain the services under reverse charge mechanism.
- Q.5)** Explain the provisions of registration of Service Provider under Service Tax.
- Q.6)** Explain valuation rules specified under Service Tax (Determination of Value) Rules, 2006.
- Q.7)** Explain various services specified under section 66D as Negative List of Services
- Q.8)** Define 'Point of Taxation'. Explain various rules specified under Point of Taxation Rules 2011.
- Q.9)** Explain the provisions regarding rate of tax imposed on person under Profession Tax Act.
- Q.10)** State the provisions relating to filing of returns under Profession Tax Act.

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Diploma in Taxation Laws (D.T.L.) (2017 Course) : WINTER - 2018

SUBJECT: CENTRAL GOODS & SERVICE TAX LAW

Day : Tuesday
Date : 30/10/2018

W-2018-1699

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 (**ANY FOUR**) of the following:
- a) Agent
 - b) Goods and Service Tax Network (GSTN)
 - c) Electronic Credit Ledger
 - d) Exempt Supply
 - e) Business
 - f) Casual Taxable Person
- Q.2** Calculate net GST liability in following cases (4 marks each)
- a) X Purchased goods worth Rs 5 lakh intra state and sold them for Rs 7.50 lakhs within same state, assume CGST and SGST rate @ 9% each.
 - b) Z Purchased goods worth Rs 9 lakh from outside state and sold them for Rs 15 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 IGST rate is 18 % each on goods sold.
 - d) Amar an interior designer of Maharashtra provided services to Akbar of Madhya Pradesh worth Rs 20 lakhs. In order to provide services he received services from Anthony of Kerala worth Rs 10 lakhs, assume IGST rate on service availed is 12 % and service provided is 18 %.
- Q.3** Define the term 'Supply'. Discuss the scope of supply with reference to Sec 7 of CGST Act.
- Q.4** Discuss various conditions specified under Sec.16 of CGST Act for taking Input Tax Credit (ITC).
- Q.5** State the concept of 'Composition Levy'. Discuss the provisions relating to composition levy.
- Q.6** State the difference between compulsory registration and voluntary registration. List out the cases where registration is compulsory.
- Q.7** Explain in brief various returns under CGST Law.
- Q.8** Explain what is 'Electronic Commerce Operator'. Discuss provisions related to electronic commerce operator under CGST Act.
- Q.9** Illustrate the concept of 'Composite Supply' and 'Mixed Supply' with suitable examples.
- Q.10** Explain the meaning of 'Adjudicating Authority'. Discuss the provisions relating to issuance of show cause notice in the circumstances of non payment or short payment of tax.

Diploma in Taxation Laws (D.T.L.) (2017 Course) : WINTER - 2018

SUBJECT: CUSTOMS LAW & FOREIGN TRADE POLICY

Day : Thursday
Date : 01/11/2018

W-2018-1701

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** of the following

- a) Prohibited Goods (Customs Act)
- b) India (Customs Act)
- c) Customs Area (Customs Act)
- d) Goods (Customs Act)
- e) Service Exports from India Scheme (SEIS) (FTP)
- f) Objectives of Foreign Trade Policy (FTP)

Q.2 Explain the provisions relating to powers of the customs officer under Customs Act.

Q.3 State the concept of 'Bill of Entry'. Discuss various circumstances under which Bill of Entry is presented to Customs Authorities.

Q.4 From the following particulars given by Rancho Ltd, an importer, manufacturer, Calculate Assessable value, Customs duty payable and Amount of tax credit that can be availed by Rancho 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 rules regarding unaccompanied baggage.

Q.6 Explain 'Warehousing Station'. Discuss various provisions related to warehousing of goods under Customs Act.

Q.7 Explain the main provisions of customs act with regards to 'offences' and 'prosecution'.

Q.8 State the basic difference between 'Duty Exemption Schemes' and 'Duty Remission Schemes' under Foreign Trade policy. Name and elaborate the benefits available under these two schemes.

Q.9 Explain the salient features of duty free import authorisation scheme under Foreign Trade policy.

Q.10 State the concept of 'Deemed Export'. Enumerate various provisions relating to deemed export under Foreign Trade policy.

Diploma in Taxation Laws (D.T.L.) (2017 Course) : WINTER - 2018

SUBJECT: INCOME TAX ACT, 1961

Day : Monday
Date : 29/10/2018

W-2018-1698

Time: 02.30 PM TO 05.30 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) Taxable perquisites
- b) Donation under Section 80 G.
- c) Revised Return
- d) Income Escaping Assessment
- e) Indexed cost of acquisition
- f) Income.

Q.2 Mr. Praneet furnished the following particulars of his income for financial year 2016-17.

- a) Salary Rs. 2,000/- p.m.
 - b) Planning Allowance Rs. 200/- p.m.
 - c) Medical Allowance Rs. 200/- p.m.
 - d) Entertainment Allowance Rs. 500/- p.m.
 - e) Travelling Allowance for tour Rs. 800/- p.m.
 - f) He has been provided with a furnished house by which the employer makes a payment of Rs. 2,000/- p.m. but deducted only Rs. 500/- p.m. from his salary. The furniture provided to him worth Rs. 20,000/-.
- Compute the Salary Income of Mr. Praneet for Assessment Year 2017-18.

Q.3 Mr. Amit has two houses, first house municipal valuation is Rs. 50,000/- is kept by him for his own residence and second house, whose municipal valuation is Rs. 70,000/- has been let out @ Rs. 8,000/- p.m.
Following are the expenses relating to these two houses.

		1st House	2nd House
a)	Municipal Tax	8,000	12,000
b)	Land Revenue	300	250
c)	Interest on loan taken for construction of his house	45,000	3,200
d)	Fire Insurance Premium	650	2,000

Compute Mr. Amit's Income from House Property for the Assessment Year 2017-18.

Q.4 Explain the provisions regarding residential status of different assesseees under Income Tax Act, 1961.

Q.5 State the provisions relating to rectification of mistakes.

P.T.O.

- Q.6** Discuss the provisions of the Income Tax Act, 1961 in regard to payment of Advance Tax.
- Q.7** Define 'Capital Assets'. Explain what are those transfers which are not treated as transfer for capital gain purposes.
- Q.8** State the conditions and limits laid down under section 80 L in respect of deductions on interest, dividend etc.
- Q.9** 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.10** Explain the provisions regarding the levy of penalty imposed on an assessee under Income tax Act, 1961.

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291018-e-law-pune

Diploma in Taxation Laws (D.T.L.) (2017 Course) : WINTER - 2018

**SUBJECT: INTEGRATED GOODS & SERVICE TAX LAW
& PROFESSIONAL TAX**

Day : Wednesday
Date : 31/10/2018

W-2018-1700

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 note on **ANY FOUR** of the following
- a) Goods
 - b) Recipient
 - c) Continuous supply of services
 - d) Taxable Person
 - e) Fixed Establishment
 - f) Certificate of Enrolment under Profession Tax
- Q.2** Discuss in detail the provisions related to "Time of Supply of goods".
- Q.3** Discuss the provisions of value of supply of goods or services where consideration is not wholly in money.
- Q.4** Explain "Block credit". Discuss goods and services for which credit is blocked.
- Q.5** 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.6** State the history & salient features of GST. Explain the benefits of GST to Government, Industry and citizens in India.
- Q.7** Explain the concept of Zero rated supply. Elaborate various options available to registered person making zero rated supply to claim refund.
- Q.8** State the concept of "Advance Ruling". Explain the provisions related to advance ruling.
- Q.9** Elaborate the concept of intra state and interstate supply along with suitable examples.
- Q.10** Discuss the provisions regarding persons exempted from paying Profession Tax.