

DIPLOMA IN TAXATION LAWS (2017 COURSE)
D.T.L. :SUMMER- 2022
SUBJECT : INCOME TAX ACT, 1961

Day : Tuesday
Date : 21-06-2022

S-18065-2022

Time : 10:00 AM-01:00 PM
Max. Marks : 80

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 12 marks each.

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

- a) Place of accrual of Salary Income
- b) Tea/ Coffee/ Rubber development Account
- c) Total Income
- d) Dividend
- e) Cost of Improvement
- f) Types of Return of Income

Q.2 Mr. B is drawing a monthly basic salary of Rs. 15,000. He is given the following allowances every month in addition to the basic salary. DA Rs. 2000, Lunch Allowance Rs. 1500, Helper Allowance Rs. 1000 (wages paid to helper Rs. 1200 p.m.), Transport Allowance Rs. 1200, Children Education Allowance Rs. 250 per child for 3 children, Hostel Expenditure Allowance Rs. 350 per child for 3 Children, Conveyance Allowance Rs. 500 (Actual spent Rs. 450 p.m.), Overtime Allowance Rs. 800, Medical Allowance Rs. 1200, City Compensatory Allowance Rs. 600, House Rent Allowance Rs. 5000 (Rent paid by Mr B is Rs. 7000 p.m.) Professional Tax paid by Mr. B Rs. 2500. Compute the Taxable Salary Income of Mr. B for F.Y. 2017-2018 (AY 2018-2019).

Q.3 Sri Harsha is the proprietor of a general store and has prepared the following Profit and Loss A/c for the year ending 31/3/2018.

Particulars	(Rs.)	Particulars	(Rs.)
To Salaries and allowances	90,000	By Gross Profit	3,89,000
To Rent and Taxes	60,000	By Bank Int.	11,000
To Printing and Stationery	20,000	By Dividends	20,000
To Depreciation	40,000	By Bad debts recovered	10,000
To Donation	30,000	By Refund of sales tax	15,000
To Legal Charges	10,000		
To General Expenses	22,000		
To Bad debts	5,000		
To R.D.D.	12,000		
To Income Tax	18,000		
To Repairs and Maintenance	10,000		
To Int. on bank loan	14,000		
To Int on Capital	16,000		
To Household expenses	14,000		
To Technical know how	15,000		
To General Reserve	25,000		
To Net Profit	34,000		
	4,45,000		4,45,000

P.T.O.

Other information:-

- 1) Depreciation as per Sec.32 amounts to Rs. 22,000.
 - 2) Rent Rs. 40,000 was paid to the building owned by proprietor.
 - 3) Donations are recognized u/s 80G of the IT Act.
 - 4) Legal charges are in relation to a trade dispute
 - 5) General Expenses include Rs. 10,000 not allowed u/s 37.
- Compute Income from Business for F. Y. 2017-2018 (AY 2018-2019).

Q.4 Define settlement commission. Explain the appeal procedure to settlement commission.

Q.5 Explain the provisions related to Tax Deducted at Source and Tax Collected at Source.

Q.6 Explain the provisions related to Advance Tax.

Q.7 Explain the basis of charge under section 56. "Income from other Sources". State and explain the allowable deductions under this head.

Q.8 Discuss the provisions regarding Income Tax Authorities and discuss the powers of CBDT under Income Tax Act, 1961.

Q.9 State the provisions regarding Clubbing of Income under Income Tax Act, 1961.

Q.10 Define Perquisites. Describe the items taxable as Perquisites:-

- i) in case of all employees
- ii) in the case of specified employees

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DIPLOMA IN TAXATION LAWS (2017 COURSE)
D.T.L. :SUMMER- 2022
SUBJECT : CENTRAL GOODS & SERVICE TAX LAW

Day : Wednesday
Date : 22-06-2022

S-18066-2022

Time : 10:00 AM-01:00 PM
Max. Marks : 80

N.B.

- 1) Attempt Any **SIX** questions out of which Q.1 is **COMPULSORY**.
- 2) Q.1 carries 20 marks and all other questions carry 12 marks each.

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

- a) Value of supply
- b) Forward charge
- c) Input tax credit
- d) Electronic Commerce
- e) Value added tax
- f) Search & Seizure

Q.2 Explain supply without consideration under Section 7 of the CGST Act.

Q.3 Explain in brief, what are the 3 pillars on which GST chargeability is based.

Q.4 Explain in brief about provisional assessment.

Q.5 Explain in brief about registration process under GST Law.

Q.6 State what happens when GST is wrongly collected and paid to central/state government?

Q.7 Elaborate whether CGST/SGST authority can revise an order passed by their subordinates.

Q.8 Explain the concept of ineligible credit or blocked credit.

Q.9 Explain the provisions relating to payment of tax, interest and penalty.

Q.10 Discuss the dual GST model introduced in India.

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DIPLOMA IN TAXATION LAWS (2017 COURSE)

D.T.L. :SUMMER- 2022

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

Day : Thursday
Date : 23-06-2022

S-18067-2022

Time : 10:00 AM-01:00 PM
Max. Marks : 80

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.

- Q.1** Write short notes on any **FOUR** of the following:
- a) Taxable Supply
 - b) Capital Goods
 - c) Service
 - d) Fixed Establishment
 - e) Input Tax Credit
 - f) Rates under Profession Tax
- Q.2** Elaborate the history and salient features of GST. Explain the benefits of GST.
- Q.3** "Various exemptions are given to services under Section 6 of IGST Act in India". Comment.
- Q.4** Describe the provisions relating to "Time of Supply of Services".
- Q.5** Define the term "Block Credit". Discuss the goods and services for which credit is blocked.
- Q.6** Explain the concept of zero rated supply. Examine the options available to registered person making zero rated supply to claim refund.
- Q.7** State what is "Advance Ruling". Explain the importance of Advance Ruling in the near future.
- Q.8** State the provisions related to place of supply of services where location of supplier of service and the location of the recipient of service is in India.
- Q.9** State the nature of 'Intra-State' and 'Inter State' supply or transactions.
- Q.10** State the provisions regarding persons exempted from paying Profession Tax.

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DIPLOMA IN TAXATION LAWS (2017 COURSE)
D.T.L. :SUMMER- 2022
SUBJECT : CUSTOMS LAW & FOREIGN TRADE POLICY

Day : Friday
Date : 24-06-2022

S-18068-2022

Time : 10:00 AM-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 **12** marks each

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- Q.1** Write short notes on Any **FOUR** of the following:
- a) Export manifest (Customs Act)
 - b) Prohibited goods (Customs Act)
 - c) Adjudicating authority (Customs Act)
 - d) Customs Area (Customs Act)
 - e) Merchandise Exports from India Scheme (MEIS) (FTP)
 - f) Export promotion capital goods (EPCG) scheme (FTP)
- Q.2** State which export incentives are available to the exporter under Customs Act.
- Q.3** Elaborate the basic provisions of offences and prosecution.
- Q.4** From the following particulars given by SRK Ltd; an importer, manufacturer. Calculate assessable value, customs duty payable and amount tax credit that can be availed by SRK Ltd.
- i) Sum total of FOB, freight, loading, unloading & handling charges and insurance charges = 1,85,000 US Dollars;
 - ii) Air freight, loading, unloading & handling charges = 95,000 US Dollars;
 - iii) Insurance cost 2,000 US Dollars.
 - iv) Date of presentation of bill of entry for Home consumption: 30.05.2017 (Rate to BCD 25% RBI Exchange rate : Rs. 44.50)
 - v) Date of grant of Entry Inward Order: 27.06.2017 (Rate of BCD 25%; RBI Exchange Rate: Rs 43.50)
 - vi) The banker realized the payment from the importer at the exchange rate of Rs. 45.50 per dollar.
 - vii) 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)
 - viii) Rate of IGST of such goods in India: 12%.
- Q.5** "Defining the rules regarding unaccompanied baggage is important". Comment.
- Q.6** State the circumstances when goods imported can be confiscated.
- Q.7** State the basic difference between 'Duty Exemption schemes' and 'Duty Remission Scheme' under Foreign Trade Policy. Enumerate details of these two schemes.
- Q.8** State the salient features of duty free import authorization scheme under Foreign Trade Policy.
- Q.9** Define the terms of 'Bill of Entry'. Discuss various circumstances under which Bill of Entry is presented to custom authorities.
- Q.10** State the categories and provisions related to Status holder under GST.

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DIPLOMA IN TAXATION LAWS (CBCS - 2018 COURSE)

D.T.L. :SUMMER- 2022

SUBJECT : INCOME TAX ACT, 1961

Day : Tuesday

Time : 10:00 AM-01:00 PM

Date : 21-06-2022

S-20211-2022

Max. Marks : 80

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 **12** marks each.

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

- a) Place of accrual of Salary Income
- b) Tea/ Coffee/ Rubber development Account
- c) Total Income
- d) Dividend
- e) Cost of Improvement
- f) Types of Return of Income

Q.2 Mr. B is drawing a monthly basic salary of Rs. 15,000. He is given the following allowances every month in addition to the basic salary. DA Rs. 2000, Lunch Allowance Rs. 1500, Helper Allowance Rs. 1000 (wages paid to helper Rs. 1200 p.m.), Transport Allowance Rs. 1200, Children Education Allowance Rs. 250 per child for 3 children, Hostel Expenditure Allowance Rs. 350 per child for 3 Children, Conveyance Allowance Rs. 500 (Actual spent Rs. 450 p.m.), Overtime Allowance Rs. 800, Medical Allowance Rs. 1200, City Compensatory Allowance Rs. 600, House Rent Allowance Rs. 5000 (Rent paid by Mr B is Rs. 7000 p.m.) Professional Tax paid by Mr. B Rs. 2500. Compute the Taxable Salary Income of Mr. B for F.Y. 2017-2018 (AY 2018-2019).

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Particulars	(Rs.)	Particulars	(Rs.)
To Salaries and allowances	90,000	By Gross Profit	3,89,000
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	4,45,000		4,45,000

P.T.O.

Other information:-

- 1) Depreciation as per Sec.32 amounts to Rs. 22,000.
 - 2) Rent Rs. 40,000 was paid to the building owned by proprietor.
 - 3) Donations are recognized u/s 80G of the IT Act.
 - 4) Legal charges are in relation to a trade dispute
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Q.4 Define settlement commission. Explain the appeal procedure to settlement commission.

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Q.8 Discuss the provisions regarding Income Tax Authorities and discuss the powers of CBDT under Income Tax Act, 1961.

Q.9 State the provisions regarding Clubbing of Income under Income Tax Act, 1961.

Q.10 Define Perquisites. Describe the items taxable as Perquisites:-

- i) in case of all employees
- ii) in the case of specified employees

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DIPLOMA IN TAXATION LAWS (2017 COURSE)
D. T. L. :SUMMER- 2022
SUBJECT : INCOME TAX ACT, 1961

Day : Tuesday
 Date : 21-06-2022

S-22500-2022

Time : 10:00 AM-01:00 PM
 Max. Marks : 80

N.B.:

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DIPLOMA IN TAXATION LAWS (2017 COURSE)
D. T. L. :SUMMER- 2022
SUBJECT : CENTRAL GOODS & SERVICE TAX LAW

Day : Wednesday
Date : 22-06-2022

S-22501-2022

Time : 10:00 AM-01:00 PM
Max. Marks : 80

N.B.

- 1) Attempt Any **SIX** questions out of which Q.1 is **COMPULSORY**.
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Q.1 Write short note on **ANY FOUR** of the following:

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Q.10 Discuss the dual GST model introduced in India.

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DIPLOMA IN TAXATION LAWS (2017 COURSE)
D. T. L. :SUMMER- 2022
SUBJECT : INTEGRATED GOODS & SERVICE TAX LAW & PROFESSIONAL
TAX

Day : Thursday
Date : 23-06-2022

S-22502-2022

Time : 10:00 AM-01:00 PM
Max. Marks : 80

N.B.:

- 1) Attempt any **SIX** questions including **Q. No. 1** is **COMPULSORY**.
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DIPLOMA IN TAXATION LAWS (2017 COURSE)
D. T. L. :SUMMER- 2022
SUBJECT : CUSTOMS LAW & FOREIGN TRADE POLICY

Day : Friday
Date : 24-06-2022

S-22503-2022

Time : 10:00 AM-01:00 PM
Max. Marks : 80

N.B.

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