

**CDOE**  
**DIPLOMA IN TAXATION LAWS (CBCS - 2018 COURSE)**  
**D.T.L. : SUMMER : 2024**  
**SUBJECT: INTEGRATED GOODS & SERVICE TAX LAW & PROFESSIONAL TAX**

Day : Friday  
Date : 07/06/2024

**S-20213-2024**

Time : 10:00 AM-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.

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

- i) Continuous Journey
- ii) Consideration
- iii) Person under IGST Act
- iv) Fixed establishment
- v) Export of goods and services
- vi) Non-taxable online recipient

**Q.2** Explain in detail provision of Intra-State supply under Sec. 8 of IGST.

**Q.3** Discuss in detail provisions of levy and collection of IGST under IGST Act.

**Q.4** List out 10 provisions of CGST Act applicable to IGST Act which are mentioned in Sec. 20 of IGST Act.

**Q.5** Discuss provision relating to the place of supply of goods under section 10 of IGST Act.

**Q.6** Explain zero-rated supply as per Sec. 16 of IGST Act.

**Q.7** Elaborate section 5 of professional act regarding registration and enrolment.

**Q.8** Write in detail note on 'Time of supply of services.'

**Q.9** Explain meaning of online information and database access or retrieval services and payment of tax on such service under section 14 of IGST Act.

**Q.10** Discuss place of Supply of Services where Location of Supplier or Recipient of Services is outside India.

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