

# DIPLOMA IN TAXATION LAWS (2017 COURSE)

D. T. L. : SUMMER : 2024

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

Day : Friday

Date : 24/05/2024

S-22502-2024

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) Furtherance of Business
- b) Non Taxable goods under IGST
- c) Recipient
- d) Capital Goods
- e) Job work
- f) Registration under Profession Tax

Q.2

Discuss 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.3

Discuss the concept and provisions of Advance Ruling.

Q.4

Critically evaluate the provisions of value of supply of goods or services where consideration is not wholly in money.

Q.5

Explain with appropriate examples the concept of intrastate and interstate supply.

Q.6

Explain 'Block Credit'. Discuss with suitable examples the goods and services for which credit is blocked.

Q.7

"Apportionment of tax and settlement of funds are important under IGST Act". Explain.

Q.8

Define the term 'Zero Rated Supply'. Discuss various options available to registered person making zero rated supply to claim refund.

Q.9

State in detail the nature, history and benefits of GST.

Q.10

Elaborate the provisions regarding persons exempted from paying Profession Tax.

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