

CDOE
DIPLOMA IN TAXATION LAWS (CBCS - 2018 COURSE)
D.T.L. : SUMMER : 2025
SUBJECT: INTEGRATED GOODS & SERVICE TAX LAW & PROFESSIONAL TAX

Day : Thursday
Date : 29/05/2025

S-20213-2025

Time : 02:00 PM-05:00 PM
Max. Marks : 80

N.B.

- 1) Attempt **ANY SIX** questions, out of which Q. No. 1 **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) Non Resident Taxable Person (NRTP)
 - b) Special Economic Zone
 - c) Electronic Commerce Operator (ECO)
 - d) Intra and Inter State Supply
 - e) Reverse charge Mechanism(RCM)
 - f) Business
- Q.2** Evaluate the provisions related to apportionment of tax and settlement of funds under IGST Act.
- Q.3** State the Provisions regarding persons exempted from paying Professional Tax
- Q.4** Discuss the Provisions of Zero rated Supply under IGST Act, 2017.
- Q.5** Discuss the need for GST in India.
- Q.6** Explain the Provisions of return filling and Penalties under Professional Tax.
- Q.7** Discuss the nature of supply as per IGST Act.
- Q.8** Discuss the Provisions related to Place of supply of Goods other than imported into or exported from India as per Section 10 of IGST Act, 2017.
- Q.9** What is meant by Professional Tax? Discuss the PTEC and PTRC In detail.
- Q.10** Explain Levy and Collection as per IGST Act.
