

**CDOE**  
**DIPLOMA IN TAXATION LAWS (CBCS - 2018 COURSE)**  
**D.T.L. : WINTER : 2023**  
**SUBJECT : CENTRAL GOODS & SERVICE TAX LAW**

Day : Wednesday

Date : 6/12/2023

Time : 10:00 AM-01:00 PM

Max. Marks : 80

**W-20212-2023**

**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.

- Q. 1** Write short notes on **ANY FOUR** of the following:
- a) Services
  - b) GST Registration
  - c) Job work
  - d) Tax Levy
  - e) Dual GST
  - f) Electronic Commerce operator (ECO)
- Q. 2** Define the basic concept of GST and discuss the detailed note on CGST, SGST and UTGST.
- Q. 3** Explain the salient features of Good and Services Tax.
- Q. 4** What is meant by RCM? Discuss the services on which GST is payable under RCM.
- Q. 5** Discuss in detail the concept of ineligible credit or blocked credit.
- Q. 6** What are the conditions and restrictions imposed on composition levy and discuss the provisions regarding validity of composition scheme?
- Q. 7** Elucidate the provisions relating to E-Invoicing under GST.
- Q. 8** Enumerate the provisions relating to issuance of credit and debit notes with the help of appropriate examples.
- Q. 9** Elaborate the categories of persons who are required to be registered under CGST Act, 2017?
- Q.10** State the provisions relating to payment of tax, interest and penalty

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Day : Thursday

Time : 10:00 AM-01:00 PM

Date : 7/12/2023

W-20213-2023

Max. Marks : 80

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

- i) Consideration
- ii) Person under IGST Act
- iii) Definition of salary or wages under P.T. Act
- iv) Fixed establishment
- v) Import 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** How can we determine place of supply services if location of supplier or recipient of services in India?**Q.4** List out 10 provisions of CGST Act applicable to IGST Act which are mentioned in Sec. 20 of IGST Act.**Q.5** Can we do assessment under IGST Act? If yes, then explain self-assessment, provisional assessment.**Q.6** Explain zero-rated supply as per Sec. 16 of IGST Act.**Q.7** Explain provision of assessment and collection of tax under Sec. 7 of P.T. Act.**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** Explain power of granting exemption under Sec. 6 of IGST Act.

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C D O E

**DIPLOMA IN TAXATION LAWS (CBCS - 2018 COURSE)**  
**D.T.L. :**  
**SUBJECT : CUSTOMS LAW & FOREIGN TRADE POLICY**

Day : Friday

Time : 10:00 AM-01:00 PM

Date : 8/12/2023

**W-20214-2023**

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) Goods (Customs Act)
- ii) Export manifest (Customs Act)
- iii) Adjudicating authority (Customs Act)
- iv) Prohibited Goods (Customs Act)
- v) Merchandise Exports from India Scheme (MEIS) (FTP)
- vi) Objectives of Foreign Trade Policy (FTP)

**Q.2** State the main provisions of Customs Act with regards to offences and prosecution.

**Q.3** Under what circumstances the goods imported can be confiscated.

**Q.4** Discuss in detail rules regarding unaccompanied baggage.

**Q.5** Discuss the provisions relating to powers of customs officer under Customs Act.

**Q.6** From the following particulars given by CAT Ltd. An importer manufacturer, calculate assessable value, customs duty payable and amount tax credit that can be availed by CAT Ltd.

- i) Sum total of FOB, freight, loading, unloading and handling charges and insurance charges = 58,000 US Dollars.
- ii) Air freight, loading, unloading and handling charges = 15,000 US Dollars;
- iii) Insurance cost 2,000 US Dollars.
- iv) Date of presentation of bill of entry for Home Consumption : 30/05/2020 (Rate of BCD 25% RBI Exchange rate : Rs. 60.50)
- v) Date of grant of Entry Inward Order : 27/06/2020 (Rate of BCD 25% RBI Exchange rate : Rs. 55.50)
- vi) The banker realized the payment from the importer at the exchange rate of Rs. 57.50 per dollars.
- vii) Rate of exchange per dollar notified by the CBEC (as made effective from 26/04/2020 = Rs. 54.70, from 27/05/2020 = Rs. 55 and from 25/06/2020 = Rs. 57)
- viii) Rate of IGST of such goods in India : 18%.

**Q.7** Explain in detail export incentives are available to exporter under Customs Act.

**Q.8** Enumerate various provisions related to deemed export under Foreign Trade Policy.

**Q.9** Explain duty drawback in detail under Custom Act.

**Q.10** What is the duty free import authorization scheme under Foreign Trade Policy.

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**DIPLOMA IN TAXATION LAWS (2017 COURSE)**

**D. T. L. : WINTER : 2023**

**SUBJECT : INCOME TAX ACT, 1961**

Day : Tuesday

Time : 10:00 AM-01:00 PM

Date : 5/12/2023

**W-22500-2023**

Max. Marks : 80

**N.B.:**

- 1) Attempt any **SIX** questions out of which **Q. No. 1** is **COMPULSORY**.
- 2) **Q. 1** carries **20** marks and all other questions carry **12** marks each.

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

- a) Assessment Year and Previous Year
- b) Indexed Cost of Acquisition and Improvement
- c) Types of Assessment
- d) Return of Income
- e) TDS and TCS
- f) Total Income

**Q.2** Mr. Balwant holds shares carrying 30% voting power in Starcon Ltd. Mrs. Rekha wife of Mr. Balwant is working as accountant in Starcon Ltd. getting income from salary of Rs. 3,44,000 p.a. without any qualification in accountancy. Mr. Balwant also receives Rs. 30,000 as interest on securities. Mrs. Rekha owns a house property which she has let out. Rent received from tenants is Rs. 6,000 p.m.  
Compute the gross total income of Mr. Balwant and Mrs. Rekha for the A.Y. 2020-21.

**Q.3** Mr. Ganesh has a property whose municipal valuation is Rs. 2,50,000 p.a. The fair rent is Rs. 2,00,000 p.a. and the standard rent fixed by the Rent Control Act is Rs. 2,10,000 p.a. The property was let out for a rent of Rs. 20,000 p.m. However, the tenant vacated the property on 31-1-2020. Unrealised rent was Rs. 20,000 and all conditions prescribed by Rule 4 are satisfied. He paid municipal taxes @8% of municipal valuation. Interest on borrowed capital was Rs. 65,000 for the year.  
Compute the income from house property of Mr. Ganesh for A. Y. 2020-21.

**Q.4** What do you understand by "Income from other Sources"? State the main incomes that are included under this head.

**Q.5** How is residential status of an individual determined? Explain.

**Q.6** Explain the provisions related to advance tax.

**Q.7** Explain the items that are exempted from tax under Section 10 of the Income Tax Act, 1961. Explain any ten.

**Q.8** What are the rules regarding set off and carry forward of losses? Explain.

**Q.9** Explain the income that are not taxable under the head profits and gains of business and profession?

**Q.10** Explain the provisions for deduction from the net annual value of the house property under section 24.

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**DIPLOMA IN TAXATION LAWS (2017 COURSE)**  
**D. T. L. : WINTER : 2023**  
**SUBJECT : CENTRAL GOODS & SERVICE TAX LAW**

Day : Wednesday

Time : 10:00 AM-01:00 PM

Date : 6/12/2023

**W-22501-2023**

Max. Marks : 80

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**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) Services
- b) GST Registration
- c) Job work
- d) Tax Levy
- e) Dual GST
- f) Electronic Commerce operator (ECO)

**Q. 2** Define the basic concept of GST and discuss the detailed note on CGST, SGST and UTGST.

**Q. 3** Explain the salient features of Good and Services Tax.

**Q. 4** What is meant by RCM? Discuss the services on which GST is payable under RCM.

**Q. 5** Discuss in detail the concept of ineligible credit or blocked credit.

**Q. 6** What are the conditions and restrictions imposed on composition levy and discuss the provisions regarding validity of composition scheme?

**Q. 7** Elucidate the provisions relating to E-Invoicing under GST.

**Q. 8** Enumerate the provisions relating to issuance of credit and debit notes with the help of appropriate examples.

**Q. 9** Elaborate the categories of persons who are required to be registered under CGST Act, 2017?

**Q.10** State the provisions relating to payment of tax, interest and penalty

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**DIPLOMA IN TAXATION LAWS (2017 COURSE)**  
**D. T. L. : WINTER : 2023**  
**SUBJECT : INTEGRATED GOODS & SERVICE TAX LAW & PROFESSIONAL**  
**TAX ( T )**

Day : Thursday

Time : 10:00 AM-01:00 PM

Date : 7/12/2023

**W-22502-2023**

Max. Marks : 80

**N.B.**

- 1) Attempt **ANY SIX** questions out of which Q.No. 1 is **COMPULSORY**.
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**Q.1** Write short notes on **ANY FOUR** of the following :

- i) Consideration
- ii) Person under IGST Act
- iii) Definition of salary or wages under P.T. Act
- iv) Fixed establishment
- v) Import of goods and services
- vi) Non-taxable online recipient

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**Q.3** How can we determine place of supply services if location of supplier or recipient of services in India?

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**Q.5** Can we do assessment under IGST Act? If yes, then explain self-assessment, provisional assessment.

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**Q.7** Explain provision of assessment and collection of tax under Sec. 7 of P.T. Act.

**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** Explain power of granting exemption under Sec. 6 of IGST Act.

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

Day : Friday

Time : 10:00 AM-01:00 PM

Date : 08-12-2023

**W-22503-2023**

Max. Marks : 80

**N.B.**

- 1) Attempt **ANY SIX** questions out of which Q.No. 1 is **COMPULSORY**.
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**Q.1** Write short notes on **ANY FOUR** of the following :

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- ii) Export manifest (Customs Act)
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**Q.10** What is the duty free import authorization scheme under Foreign Trade Policy.

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**CDOE**  
**DIPLOMA IN TAXATION LAWS (CBCS - 2018 COURSE)**  
**D.T.L. : WINTER : 2023**  
**SUBJECT : INCOME TAX ACT, 1961**

Day : Tuesday

Time : 10:00 AM-01:00 PM

Date : 5/12/2023

**W-20211-2023**

Max. Marks : 80

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**Q.9** Explain the income that are not taxable under the head profits and gains of business and profession?

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