



RB-4973

P. G. Dip. in Tax Management Examination
April / May – 2010
Law of Indirect Taxes : Paper - III

Time : 3 Hours]

[Total Marks : 70

Instructions :

(1)

નીચે દર્શાવેલ નિશાનીવાળી વિગતો ઉત્તરવહી પર અવશ્ય લખવી. Fillup strictly the details of signs on your answer book.	Seat No. :
Name of the Examination :	<input type="text"/>
<input type="checkbox"/> P. G. Dip. in Tax Management	<input type="text"/>
Name of the Subject :	<input type="text"/>
<input type="checkbox"/> Law of Indirect Taxes - 3	<input type="text"/>
Subject Code No. : <input type="text" value="4"/> <input type="text" value="9"/> <input type="text" value="7"/> <input type="text" value="3"/>	<input type="text"/>
Section No. (1, 2,.....): <input type="text" value="1&2"/>	
Student's Signature	

(2) Use **separate** answer book for each section.

(3) Use **separate** page for each answer.

SECTION - I : GUJARAT VALUE ADDED TAX ACT & RULE - CENTRAL SALES TAX ACT & RULE

1 (a) Refer Act,2003- Rule 2005 and fill in the blanks by rewriting the sentence. **6**

- (i) Raw materials means goods used as _____ in the manufacture of other goods and includes _____ and materials used in the _____ of the goods so manufactured but does not include _____ for the purpose of _____.
- (ii) For transfer of property in the goods involved in _____ shall be determined by deducting the amounts paid by way of price for _____ made with _____
- (iii) Dealer who becomes entitled to provisional refund _____, he shall make an application in _____ to the _____ to whom he has furnished _____
- (iv) Person deducting tax u/s 59B shall furnish declaration in _____ on or before _____ after end of every financial year.
- (v) Vide section 41 State Government can remit _____ , _____ and _____.

RB-4973]

1

[Contd...

- (b) Discuss procedures to avail composition scheme u/s 14A of GVAT ACT, 2003 2
- (c) Discuss the Form -I when they can be issued under the Act, 1956. 2
- 2 (a) State the rate of tax, tariff schedule for the following commodity. 2
- (i) Crude oil
- (ii) Petrol
- (iii) Gold and Silver
- (iv) Silk yarn
- (b) State the time limit and quote the source. 2
- (i) Filing of monthly Return
- (ii) Furnishing of specimen signature.
- (iii) Credit note for return of goods.
- (iv) Audit report to be submitted to specified authority.
- (c) State the applicable Form and quote the source. 2
- (i) Application for grant of permission to file separate return.
- (ii) Application for enrolment as tax practitioner.
- (iii) Application for permission to pay lump sum tax by works contractor.
- (iv) Declaration for incoming goods from out of State of Gujarat.
- (d) State the applicable Notice/Form and quote the source. 2
- (i) Notice for assessment under the Act,2003
- (ii) Notice for revision under the Act,2003
- (iii) Form for second appeal under the Act,2003
- (iv) Form for seeking deduction of specified sale price under the Act, 2003
- (e) Explain the purpose of following Form and quote the source. 2
- (i) Form 402 under Act, 2003
- (ii) Form 504 under the Act,2003
- (iii) Form C under the Act, 1956
- (iv) Form F under the Act, 1956.

OR

- 2 (a) Discuss when the tax credit shall not be allowed under the Act'2003 4
- (b) Discuss the provision for registration under the Act, 2003. 4
- (c) Discuss section 85 of the Act, 2003 2
- 3 (a) State the difference between self assessment and Audit assessment. 5
- (b) Explain the provision under section 59B of the Act, 2003. 5
- OR**
- 3 (a) State the difference between section 73 and section 75. 5
- (b) Explain the provision under section 32 of the Act,2003. 5
- 4 Discuss provision for registration, amendment and cancellation under Act, 1956. 10
- OR**
- 4 (a) Discuss the liability of tax for Branch transfer of goods under the Act, 1956 5
- (b) Discuss the provision when is a sale or purchase of goods said to take place in the course of inter State trade and commerce. 5

SECTION - II : EXCISE, CUSTOM & SERVICE TAX ACT

Instruction : Question **five** is compulsory, answer any two from the rest.

- 5 (a) Answer any **three** of the following cases. 9
- (i) A service provider has received advance fees during April-June'2009 for the services to be provided from July'2009 onwards. The service tax liability has been imposed on them with effect from 1-7-2009. Whether service tax is payable on this receipts?
- (ii) Aman Education Services is a non-profit organization and a public charitable trust. They are conducting post graduation course in management and awarding degrees, which are recognized by the law. Whether Aman Education Services are required to get the registration under Service Tax and pay service tax?

- (iii) Mr. Sharukh has collected sum of Rs. 10,000 as a service tax from a client mistakenly, even though no service tax is chargeable for such service. Should the amount so collected be remitted to the credit of the central Government?
- (iv) New Look Cosmetic Laser Centre is providing various kinds of laser treatment for curing physical disorders and removal of facial and body hair under the supervision and guidance of qualified doctors. Whether they are liable to service tax under the beauty treatment services?
- (b) Answer any **one** of the following. **3**
- (i) What are the due dates for filing of service tax returns?
- (ii) Briefly explain various types of returns to be submitted to Excise department by a registered manufacturer under Central Excise.
- 6** Explain the following with reference to the Cenvat Credit Rules' 2004 **9**
- (i) Input Service Distributor.
- (ii) Duty paying documents for Cenvat
- Explain the following with reference to the Central Excise and Salt Act.
- (i) Basic conditions for levy of excise duty
- (ii) Goods
- (iii) Manufacture and Production.
- 7** Explain any **two** of the following with reference to the Customs Act. **9**
- (i) Taxable event for customs duty
- (ii) Territorial waters of India
- (iii) Indian Customs Water
- OR**
- 7** Write note on any **two** of the following. **9**
- (i) Penalties under the Central Excise
- (ii) Provisions relating levy of service tax on 'Works Contract'
- (iii) Powers of Central Excise Officers
- (iv) Warehousing provisions under Customs Act.