



SB-4468

**P. G. Diploma In Tax Management Examination**  
**March / April - 2011**  
**Law of Indirect Taxes : Paper - III**  
**(New Course)**

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"/>
<b>P. G. Diploma In Tax Management</b>	<input type="text"/>
Name of the Subject :	<input type="text"/>
<b>Law of Indirect Taxes - 3 (New)</b>	<input type="text"/>
Subject Code No. : <input type="text"/> 4 <input type="text"/> 4 <input type="text"/> 6 <input type="text"/> 8	Section No. (1, 2,.....) : <input type="text"/> 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) Dealer means who buys and sells, manufactures, makes supplies or distributes goods and including \_\_\_\_\_
- (ii) Person means \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_
- (iii) Raw materials means \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_
- (iv) Sales mans sale of goods includes \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_
- (v) In computing the period laid down under section \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ the provisions of section 4 and 12 of Limitation Act, 1963 shall so far as may be applied.

- (b) Discuss procedure to avail composition scheme u/s 14C of GVAT Act, 2003. 2
- (c) Discuss the Form E1 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) Biscuits
- (ii) Computer
- (iii) Hear Valves
- (iv) Domestic water purifier
- (b) State the time limit and quote the source. 2
- (i) Turnover escaping the assessment be assessed.
- (ii) Payment of tax by Motor Spirit dealer.
- (iii) Credit note for annual discount
- (iv) Dealer failed to get registered be assessed.
- (c) State the applicable form and quote the source. 2
- (i) Audit report by specified authority.
- (ii) Application for enrolment as tax practitioner.
- (iii) Application for permission to pay lump sum tax by dealer.
- (iv) Declaration for outgoing goods from State of Gujarat.
- (d) State the applicable Notice/Form and quote the source. 2
- (i) Notice for reassessment under the Act, 2003.
- (ii) Notice for rectification under the Act, 2003.
- (iii) Form for First appeal under the Act, 2003.
- (iv) Form for deduction of specified sale price under the Act, 2003.
- (e) Explain the purpose of following FORM and quote the source 2
- (i) Form 306 under the Act, 2003.
- (ii) Form 403 under the Act, 2003.
- (iii) Form H under the Act, 1956
- (iv) Form F under the Act, 1956.

**OR**

- 2 (a) Discuss when input tax credit is not available. 4
- (b) Discuss section 60 of the GVAT Act, 2003, with Rule 42 of the GVAT Rules, 2006. 4
- (c) Discuss liability of partner of firm to pay tax. 2
- 3 (a) State the difference between section provisional assessment and audit assessment. 5
- (b) Discuss the provision for registration under the Act, 2003. 5

**OR**

- 3 (a) State the difference between section 73 and section 75. 5  
 (b) Explain the provision of rectification under the 5  
 GVAT Act, 2003.
- 4 Discuss provision for registration, amendment and 10  
 cancellation under Act, 1956.

**OR**

- 4 (a) Discuss the rates of tax on sales in the course 5  
 of inter State trade or commerce.
- (b) Discuss the provision when is a sale or purchase 5  
 of goods said to take place in the course of import  
 or export.

**SECTION-II**  
**(Excise, Custom & Service Tax Act)**

Q. No. 5 is **compulsory**, answer any two from the rest :

- 5 (a) Answer any three of the following cases : 9
- (i) Mr. Jigar had rendered taxable service to a client. A bill for Rs. 40,000 was raised on 29.4.2009 Rs. 15,000 was received from the client on 1.05.2009 and the balance on 23.5.2009, no service tax was separately charged in the bill. Is Jigar liable to pay Service Tax even though the same has not been charged by him? In case he is liable, what is the value of the taxable services and the service tax payable ?
- (ii) Rahul Construction Company has undertaken development of a residential complex. The complex is having 10 residential units and is having common area and services of life and parking space for the residents of the complex. Whether Rahul construction company are required to get the registration under Service Tax and pay service tax ?
- (iii) (a) Is, Aryan and Co. an unincorporated association, formed after 1<sup>st</sup> June, 2009, liable to pay any service tax?  
 (b) Is E-filing of service tax return permitted ? If yes to whom it is permitted ?  
 (c) Should service tax be paid even if not collected from client or service receiver ?  
 (d) Will the payment to a hotelier of Rs.10,000/- on behalf of an architect by a service receiver be included in the value of taxable services ?

- (iv) An engineer is providing services of supervision of installation and commissioning of plant and construction. Whether service tax is payable on this receipts ?
- (b) Briefly explain the concept of Manufacturing and Production for the purpose of levy of levy of Central Excise Duty. **3**

**OR**

Explain the Taxability under Service Tax laws in below given cases where service is provided by

- (i) Employee to Employer
- (ii) Co-operative Society to its Members
- (iii) A Sub Contractor directly to Client.
- 6** (a) Explain the provisions under Customs Act relating to duty on 'Pilfered Goods'. **3**
- (b) Explain the provisions relating to re-importation of goods. **3**
- (c) Explain the Protective Duty under Customs Act. **3**
- 7** (a) Explain the following with reference to the CenVAT Credit Rules, 2004 : **5**
- (i) Differentiate between conventional system of tax and CenVAT.
- (ii) Capital goods as defined under CenVAT.
- (b) In the lights of the provisions of the Central Excise Act, 1944 examine the correctness of the proposition that the goods must be Movable and need not be Marketable for the purpose of levy of Excise Duty. **4**
- 8** Write note on any two of the followings : **9**
- (i) Appellate procedure under Service Tax
- (ii) Invoicing and its ingredients under Central Excise Laws
- (iii) Remission of duty on destruction goods.
- (iv) "Safe Guard Duty" under the Customs Tariff Act, 1975.