

Roll No.

Total Pages : 3

OBCM/M-20

12334

SERVICE TAX AND OTHER TAXES

Paper–BC-406 (Voc.)

Time Allowed : 3 Hours]

[Maximum Marks : 80

Note: Attempt five questions in all. Q. No. 1 comprising of five short answer type questions carrying 4 marks each. Remaining eight questions carrying 15 marks each.

नोट: कुल पांच प्रश्नों के उत्तर दीजिए। प्रश्न संख्या 1 में चार अंकों के पांच लघु उत्तर प्रश्नों को शामिल किया गया है। शेष आठ प्रश्न 15 अंकों के हैं।

Compulsory Question (अनिवार्य प्रश्न)

1. (a) Role of Chartered Accountant in Service tax.
सेवा कर के मामलों में चार्टर्ड एकाउंटेंट की भूमिका।
- (b) Basis of Charge of Service Tax.
सेवा कर देयता का आधार।
- (c) Provisional Payment of Service Tax.
सेवा कर का अन्तरिम (Provisional) भुगतान।
- (d) Nil Return.
निल रिटर्न।
- (e) Double Tax Relief.
टैक्स में दोहरी छूट की व्यवस्था।

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2. Discuss the meaning of Service Tax. Discuss the challenges before Service Tax Administration for its implementation and recovery.

3. Explain various Service Tax Authorities with their functions and powers.

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4. Define Taxable Services under Service Tax. How their valuation is made under Service Tax Law ?

5. Write down notified exemptions regarding Service Tax.

6. Discuss the procedure to be followed for Assessment of Service Tax.

7. Discuss the special provisions in respect of payment of Service Tax by Travel Agents and Life Insurance.

8. Discuss the provisions relating to Assessment of discontinued Business.

9. Define 'Non-resident'. Discuss the provisions relating to Assessment of Non-residents in India.

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