

Total No. of Questions—9]

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**[5546]-103**

**DIPLOMA IN TAXATION LAW EXAMINATION, 2019**  
**THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017 (GST)**  
**Paper III**  
**(2018 Pattern)**

**Time : Three Hours**

**Maximum Marks : 100**

**N.B. :—** (i) Question number 9 is compulsory.

(ii) Out of remaining attempt any *five* questions.

(iii) Figures to the left indicate question number, and figures to the right indicate full marks.

1. Write a detailed note on comparison between earlier tax structure and GST tax structure. Also explain the need of GST in India. [16]
2. Explain the provisions relating to Levy and collection of taxes under IGST Act, 2017. [16]
3. Explain the provisions of supply of services when the supplier is in India and the recipient is outside India. Explain applicability of GST on such transaction with examples. [16]
4. Discuss the provisions relating to the Payment of Tax, Interest, Penalty and other amount under IGST Act, 2017. [16]

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5. Write a detailed note on appointments of various 'officers' under IGST Scheme (ref: Sec. 3 of IGST Act). [16]
6. What is Base Year ? Explain the provisions relating to Base Year Revenue under GST (Compensation to States) Act, 2017. [16]
7. Explain the provisions relating to 'Audit' under IGST. [16]
8. Explain the concept and provisions for Zero-rated Supply under IGST. [16]
9. Write short notes on any *two* : [20]
  - (a) UIN holder under GST
  - (b) Due dates of GST returns
  - (c) Illustration :

Ram (Delhi) supplies goods at various locations on the instruction of a third person; determine the place of supply and taxes payable in the following situation :

Case	Ram's Location	Place of delivery of goods	Principal place of person who instructed delivery	Place of supply	Tax payable
1	Delhi	Delhi	Punjab	?	?
2	Delhi	Haryana	Haryana	?	?
3	Delhi	Haryana	Delhi	?	?
4	Delhi	Haryana	Punjab	?	?

- (d) Mr. Ram, a dealer in cell phones gives mobile of ₹ 35,000 to Mr. Ramesh, his son for consideration of ₹ 30,000 then what will be value of supply ?