

**Subject : Service Tax and Professional Tax Act 1975**

Day : Wednesday  
Date : 23/11/2016

**S.D.E.**



Time : 10.00 AM TO 01.00 PM  
Max Marks : 100 Total Pages : 1

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**N.B.:**

- 1) Attempt **ANY SIX** questions in all including **Q.No.1** is **COMPULSORY**.
  - 2) **Q.No.1** carries **20** marks and all other questions carry **16** marks each.
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- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Small Service Provider (SSP) (Service Tax)
  - b) Certificate of enrollment (P. Tax)
  - c) Partial reverse charge mechanism (Service Tax)
  - d) Service under Sec 65B of Service Tax (Service Tax)
  - e) Bundle of Service (Service Tax)
  - f) Taxable service (Service Tax)
- Q.2** Explain various services exempted by Mega Exemption Notification 25/2012.
- Q.3** Discuss the provisions regarding penalties under Service Tax.
- Q.4** State the reverse Charge mechanism. Explain services under reverse charge mechanism.
- Q.5** Explain the provisions of registration of Service Provider under Service Tax Act.
- Q.6** Explain valuation rules specified under Service Tax (Determination of Value) Rules, 2006.
- Q.7** Explain various services specified under section 66D as Negative List of Services.
- Q.8** Define 'Point of Taxation'. Explain various rules specified under Point of Taxation Rules, 2011.
- Q.9** Explain the provisions regarding rate of tax imposed on person under Profession Tax Act.
- Q.10** Discuss the provisions regarding persons exempted from paying profession tax.

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