

(A-3)

SEAT No. _____

NO OF PRINTED PAGES-02

SARDAR PATEL UNIVERSITY
B.A./BCOM/B.B.A.LL.B.(HONORS INTEGRATED)
NINTH SEM EXAMINATION (CBCS)

2017

Friday, 10 -November
10-00 A.M.TO 12-00 P.M.

Indirect Taxes (BL) Hon-V

UL09CBLH04

TOTAL MARKS: 50

NOTE- FIGURES TO THE RIGHT INDICATE FULL MARKS OF THE QUESTIONS.

- Q -1 Answer in short- (any five) (10)**
1. What is Form C in the Sales Tax?
 2. What is the difference between the Excise Duty & the Sales Tax?
 3. If A is purchased Excise Duty paid goods, i.e. H. R. Sheet. He wants to sell the same as VAT Bill without Excise. Is it possible and why?
 4. What is Entertainment Tax?
 5. What if e-filing?
 6. What kinds of Services is been included in service tax? Name any 5
- Q2. Explain the concept of Central Sales Tax Act? Goods of Special Importance in Inter State Trade or commerce. (15)**
- OR**
- Q2 What is Indirect Tax? Explain Central Excise law, its applicability & types of Excise duty in detail. (15)**
- Q3 What is Clearance / Removable of excisable goods along with the Job work under Valuation Rules of Central Excise. (15)**
- OR**
- Q-3 What is Service tax & who pays this tax? Who is liable to pay Service Tax? What is meant by "Registration"? Who should apply for registration under Service tax law? (15)**

Q4

Short Notes: (any two)

(10)

1. Salient features of Central Sales Tax.
2. Special Additional Duty
3. Registration of Central Sales tax
4. Concept of Cenvat Credit Account.

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