

Paper-10

APPLIED INDIRECT TAXATION

Test Paper II/10/AIT/2008/T-3

Time Allowed-3 Hours

Full Marks-100

Answer Question No. 1 which is compulsory and any 10 questions from rest. Q 1 carries 20 marks and other questions carry 8 marks each

Q1] (a) Explain provisions relating to general Exemption to available to small service providers
(b) An advertising agency charges Rs 10,000 to its customer. It pays Rs 8,500 to the newspaper where advertisement was published and retains Rs 1,500 as its commission. Service tax was not charged extra. Calculate the service tax payable by advertising agency (12+8 = 20 marks)

Q2] Discuss how valuation of service should be done when consideration is not ascertainable.

Q3] Explain the provisions of Chapter-V of the Finance Act, 1994 relating to classification of taxable services

Q4] (a) Explain provisions relating to filing of Revised return under service tax. (b) An assessee could not file service tax return in time. Explain the consequences.

Q5] Can an exporter of service claim refund of input service tax and duty under Cenvat Credit Rules?

Q6] Write note on appeals under service tax.

Q7] Explain provisions in Cenvat Credit Rules in respect of 'Input service distributor'.

Q8] (a) Discuss the taxability of Activity of printing and publishing Telephone Directories, Yellow Pages or Business Directories (b) XYZ Co. has been as 'authorised service agent' of ABC Co. Ltd. XYZ Co. provides free service to customers on behalf of ABC Co. Ltd. during

warranty. They get reimbursement from ABC Co. Ltd. on basis of coupons etc. Are XYZ Co. liable to pay service tax?

Q9] Discuss liability of service tax in case of job work done by a manufacturing unit.

Q10] Define 'residential complex' for the purpose of service tax. When the service will be classified as works contract service?

Q11] What is 'franchise' service? A vocational training institute provides vocational training under franchise from a leading franchisor. Is he liable to pay service tax?

Q12] List the specified services provided by a practicing Cost Accountant, liable to service tax and not liable to service tax.

Q13] Explain meaning of 'reverse charge'. Who is the person liable for payment of service tax in case of services of Goods Transport Agency.

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