

(Printed Pages 4)

(20518)

Roll No.

BBA- VI Sem.

18069

B.B.A. Examination, May-2018

VAT and Service-Tax

[BBA-603]

(New)

Time : Three Hours]

[Maximum Marks : 75

Note : Attempt questions from all sections as per instructions.

Section-A

(Very Short Answer Questions)

Note : Attempt all the five questions of this section. Each question carries 3 marks. Very short answer is required not exceeding 75 words. 3x5=15

1. What is the difference between sales Tax system and VAT?

P.T.O.

2. Who are eligible to avail for CENVAT?
3. Define e-Way Bill under VAT.
4. Who is eligible to charge Service Tax?
5. What is Input Tax Credit (ITC)?

Section-B

(Short Answer Questions)

Note : This Section contains three questions, attempt any two questions. Each question carries 7½ marks. Short answer is required not exceeding 200 words.

7½x2=15

6. Write a note on white paper on VAT.
7. What is the procedure for registration under Service Tax?
8. Briefly explain the assessment procedure under VAT.

18069/2

Section-C

(Detailed Answer Questions)

Note : This section contains **five** questions, attempt any **three** questions. Each question carries 15 marks. Answer is required in detail.

9. Discuss the Jurisdiction and powers of the assessing officer under the VAT.
10. Write a detailed note on GST in India.
11. Discuss the rules of valuation of taxable services.
12. What are the statutory provisions relating to filing of returns under service tax?

13. What benefits are available to the registered dealer under Central Sales Tax?