

**DEPARTMENTAL EXAMINATION OF THE INDIAN REVENUE SERVICE (CUSTOMS
AND CENTRAL EXCISE) GROUP 'A' PROBATIONERS – SEPTEMBER, 2007**

PART-I PAPER-III
SERVICE TAX LAW AND PROCEDURES (WITH BOOKS)

Date: 21.09.2007

Maximum Marks: 150

Time: 1015 to 1315 hours

Pass Marks: 100

NOTE: In all you have to answer **SIX** questions. **Question Nos. 1 and 2 are Compulsory.** Answer any four questions out of the remaining Questions. All Questions carry equal Marks. You can answer either in Hindi or in English.

- Q.1 What is the taxable service under the provisions of Finance Act, 1944? Please illustrate with examples of any three taxable services. What are the provisions relating to classification taxable services? (25)
- Q.2 What is the charging section for levy of Service Tax? Please explain the provisions regarding levy and payment of Service Tax on taxable services provided from outside India and received in India. (25)
- Q.3 What are the salient features of Service Tax (Determination of Value) Rules, 2006? Is there any exemption available in respect of goods and materials sold by the service provider to the recipient of service, from the levy of Service Tax? Whether, the goods consumed during the provision of service merit exemption from levy? Please explain with reference to the relevant Circular issued by the Central Board of Excise and Customs. (25)
- Q.4 What are the provisions relating to recovery of Service Tax not levied/paid or short levied/short paid? Under what circumstances, the issue of show cause notice can be waived? (30)
- Q.5 What are the various penal provisions prescribed under the Finance Act, 1944? What is the provision for waiver of penalty? (25)
- Q.6 Some department of State Government are exempted from payment of Service Tax. Please explain the provisions with reference to Board's Circular/Notification issued in this regard. (25)
- Q.7 Please state the salient features of provisions relating to recovery of amount due to Government. (25)

- Q.8 What is the provisions for claiming export rebate of Service Tax/duty on input services? What are the conditions prescribed for availing of rebate of Service Tax paid on input services? What is the procedure for claiming rebate of Service Tax paid on input services? (25)
- Q.9 What is the legal provision for grant of refund of Service Tax? What are the “Principles of Unjust Enrichment”? Does it apply in case of refund of Service Tax? Please explain with examples. (25)
- Q.10 Please write short notes on the following:
- (i) Power of revision by Commissioner of Central Excise
 - (ii) Penal provisions under CENVAT Credit Rules, 2004
 - (iii) ST-3 Returns
 - (iv) Registration and deregistration procedures (25)
