

**DEPARTMENTAL EXAMINATION OF THE INDIAN REVENUE SERVICE (CUSTOMS
AND CENTRAL EXCISE) GROUP 'A' PROBATIONERS – SEPTEMBER, 2008**

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

Date: 02.09.2008

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 Who is liable to pay Service Tax? Under which authority Service Tax is levied? What is meant by “Value of Taxable Service”? What does the word “person” appearing in the definition of taxable service mean? (25)
- Q.2 What is the procedure for Registration? Is there any penal provision for non-registration? When would the registration Certificate be issued? Best judgment assessment, when to do? (25)
- Q.3 How to do classification of taxable services? Cases in which the Commission, Costs etc. will be included or excluded under Service Tax (Determination of Value) Rules, 2006? (25)
- Q.4 What are the provisions relating to recovery of Service Tax not levied/paid or short levied/short paid? If full details are not available to assess correct Service Tax, how can service tax be paid by due date? (25)
- Q.5 What are the various penal provisions prescribed under the Finance Act, 1944? What is the provision for waiver of penalty? What is the rate of Service Tax? (25)
- Q.6 What are the incentives for export of services? Whether service tax paid on taxable services used in relation to export of goods is refunded? What amount to be paid for delay in furnishing the prescribed returns? (25)
- Q.7 Manner of distribution of credit by Input Service Distributor. Write short note on ST-3 Returns. (25)
- Q.8 Payment of Service Tax? The adjustment of excess amount paid, shall be subject to which conditions. (25)

Q.9 What is meant by Advance Ruling? Who can apply for an Advance Ruling? On which questions can an Advance Ruling be sought? (25)

Q.10 Please write short notes on the following: (25)

- (i) CENVAT Credit Scheme
- (ii) Adjudication
- (iii) Import of Services
- (iv) Export of Service Rules, 2005
