

**GUJARAT NATIONAL LAW UNIVERSITY
GANDHINAGAR**

Course: Law of Taxation-II
Semester-VIII (Batch: 2013-18)

Mid Semester Test: Feb-Mar. 2017

Date: 2nd March, 2017

Duration: 2 hours

Max. Marks: 30

Instructions:

- Read the questions properly and write the answers in the given answer book.
- The respective marks for each question are indicated in-line.
- Do not write anything on the question paper.
- Indicate correct question numbers in front of the answers.
- No questions or clarifications can be sought during the exam period, answer as it is, giving reason, if any.
- Cite suitable authorities to support your answer, even where ever not provided. Mention correct section & complete name of Act you are writing for correct reference. Answers citing wrong sections of Act concerned, will not receive any credit.
- Write 'Q' mark before answering every question. Mention the correct question number as printed on question paper to mark your answers, do not write any question no of your own.

Attempt all questions.

Marks

- Q.1 State with reasons & proper authority, whether the following services mentioned in F.A. 1994 are to be taxed for service tax? (08)
- (a) Services provided in state of Madhya Pradesh by a person having place of business in J&K.
 - (b) ST on depository services & Electronic access to Securities Information Service (EASI) provided by Central Depository Service India Ltd.
 - (c) Services provided to EOU.
 - (d) Sale of lottery tickets.
- Q.2 Mr. Arvind a SP rendered taxable services for which he received an advance of INR 6,00,000 by an a/c payee cheque, while signing a contract for providing the service. He received INR 3,00,000 by credit card while providing the service & another INR 5,00,000 by a pay order after completion of services on 28th Feb 2010. All three transactions took place during FY 2010-11. Give him advice about his liability towards value of taxable service & ST payable by him. (4+4=08)
- Discuss the valuation rules 2006 in detail, citing relevant examples & authorities.
- Q.3 In a situation where, the IPR owned by a film producer were transferred to a distributor or any other person, who in turn directly or indirectly agreeing with the sub-distributor, area distributors, exhibitors or theater owner for its distribution have such rights. The enjoyment of any & every type of rights associated with the film were to be done as per the agreement between producer of the film & other concerned party. The producer of the film received consideration from such agreement. (4+4=08)
- Distributors have got few positive prints or cubes of the picture for exhibition of picture in specified places. Even while films were in use by distributor/exhibitor, they were under effective control of the producer of the film. Where later reserved his rights to dispose of his rights as per his willingness to any third party.