

E - JUN 2006

Subject Code—4302

**P.G.D.T. EXAMINATION**

June, 2006

PGDT-106

**TAX ADMINISTRATION**

*Time : 3 Hours*

*Maximum Marks : 100*

**Note :** Attempt *Five* questions in all. Q. No. 1 is compulsory. All questions carry equal marks.

1. Define the following :

- (a) Central Board of Direct Taxes
- (b) Assessment Year
- (c) Financial Year
- (d) Summons
- (e) Search and Seizure
- (f) Adjudication
- (g) Union Budget
- (h) Sales Tax
- (i) CST
- (j) Tax Administration.

P.T.O.

2. Discuss the powers and responsibility of Chief Commissioner of Income Tax.
3. What are the rights and duties of Income Tax Assessing Officer in India ? Explain.
4. List out the main provisions of powers of Central Excise Officers.
5. Explain the powers of Custom Officer in India.
6. Write short notes on the following :
  - (a) Powers of Director General under Income Tax Act
  - (b) Working of Union Finance Ministry.
7. Write a detailed note on powers of Sales Tax Officers under CST Act.
8. What are the reasons for poor tax administration in India ? Explain.