

Exami - 2009

Roll No.

Subject Code—2106

P. G. Diploma EXAMINATION

TAXATION

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) CBDT
- (b) Assessment Year
- (c) Inspection
- (d) Summons
- (e) Adjudication
- (f) Union Budget

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- (g) Sales Tax
- (h) Search and Seizure
- (i) VAT
- (j) Tax Administration.

2. Discuss in detail the rights and duties of Income Tax Assessing Officers in India.
3. Classify officers under Sales Tax Act. What are different duties of officers and their changing role in Sales Tax Administration ?
4. Explain and illustrate the main provisions of the powers of Central Excise Officers.
5. Discuss the powers of a Customs Inspector. What steps are being taken by Govt. of India for reducing the Inspector Raj ?
6. How an Excise Officer visits, inspects summons and arrests the assess at fault under excise tax law ?

7. "Tax administration in India has not been able to come upto the expectations of the public at large." Comment.
8. "Commissioner of Income Tax can revise an order during the pendency of an appeal before the first appellate authority." Discuss.