

Roll No.

Subject Code—730-X

P.G. Diploma EXAMINATION

(Re-appear)

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) Union Finance Ministry
- (b) Adjudication
- (c) Summons
- (d) Assessing offices
- (e) CBDT
- (f) CST Act

- (g) Tax Administration
 - (h) Assessment Year
 - (i) Inspection
 - (j) Union Budget.
2. What are the duties and rights of Income Tax Assessing Officers in India ?
 3. Explain and illustrate the main provisions of the powers of Central Excise Officers.
 4. Write a detailed note on present nexus on Union Finance Ministry and Tax Administration.
 5. "There is too much powers and too less responsibilities of Sales Tax Officers under CST Act." Comment.
 6. Discuss the powers of Custom Officer.
 7. "Commissioner of Income Tax can revise an order during the pendency of an appeal before the first appellate authority." Discuss.
 8. "Tax administration is poor in India." Do you agree ? Why or why not ?