

Roll No. ....

Subject Code—6832

**P.G. Diploma EXAMINATION**

(Main/Re-appear Batch 2009)

**TAXATION**

**PGDT-106**

**Tax Administration**

*Time : 3 Hours*

*Maximum Marks : 70*

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

1. Enlighten and illustrate the following concepts in not more than **20-25** words each :

- (a) CBET and CBDT
- (b) Assessment Year and Financial Year
- (c) Inspection and Seizure
- (d) Adjudication

- (e) Summons
  - (f) Sales Tax and Service Tax
  - (g) Union Budget and Finance Bill
  - (h) VAT and MAT
  - (i) Seize and Penalty
  - (j) Organizational Structure of Income Tax Officers.
2. Thrash out and go into detail regarding the provisions of 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. Discuss the recent amendments with comments.
  4. Classify officers under Sales Tax Act. What are different duties of officers and their changing role in sales tax administration ?
  5. Write short notes on the following as a tax expert :
    - (a) Powers of chief commissioner under Income Tax Law
    - (b) Reasons of poor tax administration in India.

6. Discuss the powers of a customs inspector. What steps are being taken by the govt. of India for reducing the inspectory raj ? Give examples.
7. How an excise officer visits, inspects, summons and arrests the assessee at fault under excise tax law ? Illustrate your answer with an imaginary case.
8. "Tax administration in India has not been able to come up to the expectations of the public at large." Supply your expert commentary on the statement and discuss the reasons, if any.