

**Assignments**  
**Post Graduate Diploma in Taxation**  
**(PGDT)**  
**(Through Distance Education)**

**Session: 2016-17**



**Directorate of Distance Education**  
**Guru Jambheshwar University of Science & Technology**  
**Hisar**

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## ASSIGNMENT-I

**Programme : PGDT-101**

**Course: General Business Concept**

**Code: PGDT-101**

**Total Marks=15**

### **Important Instructions**

- i. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- ii. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

Q.1. Discuss various types of business organizations. Also explain limitations and advantages of each.

Q.2. Visit any business organization in your vicinity and chalk out a list of activities related to financial management.

Q.3. Do you think TQM is important in performance evaluation of a company. Illustrate real life TQM practice in any company.

## ASSIGNMENT-II

**Programme : PGDT**

**Course: General Business Concept**

**Code: PGDT-101**

**Total Marks=15**

### **Important Instructions**

- i. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- ii. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

Q.1. Differentiate the terms 'commerce', 'management', 'trade' and 'business'. How these are inter-related?

Q.2. Visit any business organization in your vicinity and chalk out a list of activities related to marketing management of that organization.

Q.3. Give a brief account of impact of globalization on business firms in India.

## ASSIGNMENT-I

**Programme : PGDT**

**Course: Income Tax Law and Practice**

**Code: PGDT-102**

**Total Marks=15**

### **Important Instructions**

- iii. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- iv. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

- Q.1 What do you understand by residential status? Discuss how the residential status of an individual is determined.
- Q. 2 Explain the expenses which are expressly allowed under the head Business or Profession.
- Q. 3 Write notes on the following:
  - i) Annual Value
  - ii) Gross Total Income

## ASSIGNMENT-II

**Programme : PGDT**

**Course: Income Tax Law and Practice**

**Code: PGDT-102**

**Total Marks=15**

### **Important Instructions**

- i. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- ii. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

- Q.1 What do you mean by set-off and carry forward of losses? Discuss the rules of set-off and carry forward of losses under the same head.
- Q. 2 What do you understand by Tax Planning? Explain the tax planning for an individual with suitable examples.
- Q. 3 Write notes on the following:  
i) Tax Deduction at Source  
ii) Double Taxation

## ASSIGNMENT-I

**Programme : PGDT**

**Course: Central Excise Tax**

**Code: PGDT-103**

**Total Marks=15**

### **Important Instructions**

- i. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- ii. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

- Q.1 What is Central Excise Tax? Explain excise valuation rules.
- Q. 2 What do you understand by CENVAT? Explain its characteristics.

- Q. 3 Write notes on the following:  
i) GST  
ii) Excise Tax Planning

### **ASSIGNMENT-II**

**Programme : PGDT**

**Course: Central Excise Tax**

**Code: PGDT-103**

**Total Marks=15**

#### **Important Instructions**

- i. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- ii. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

- Q.1 “GST will abolish all excise duties.” Justify this statement.  
Q. 2 How excise duty is calculated? Explain Central Excise Valuation rules. .  
Q. 3 Write notes on the following:  
i) Exemption on excise duty  
ii) Central Excise Tax and SSIs

### **ASSIGNMENT-I**

**Programme : PGDT**

**Course: Indian Customs Tax**

**Code: PGDT-104**

**Total Marks=15**

#### **Important Instructions**

- i. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- ii. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

- Q.1 How the customs are collected in India? Describe the procedure.  
Q. 2 List the functions of customs clearance department of an export house.  
Q. 3 Write notes on the following:  
i) Types of customs duty  
ii) Powers of Custom Tax Officials

## ASSIGNMENT-II

**Programme : PGDT**

**Course: Indian Customs Tax**

**Code: PGDT-104**

**Total Marks=15**

### **Important Instructions**

- i. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- ii. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

- Q.1 Discuss various types of customs duty in India.
- Q. 2 Elaborate various procedures of export w.r.t customs clearance.
- Q. 3 Write notes on the following:
- i) Valuation of customs duty
  - ii) Custom Tax Authorities

## ASSIGNMENT-I

**Programme : PGDT**

**Course: Central Sales Tax**

**Code: PGDT-105**

**Total Marks=15**

### **Important Instructions**

- i. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- ii. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

- Q.1 Discuss various provisions of CST Act regarding inter-state sales.
- Q. 2 “Sales tax will be abolished after introduction of GST”. Justify.
- Q. 3 Write notes on the following:
- i) Admissible exemptions under CST Act
  - ii) Sales Tax Authorities

## ASSIGNMENT-II

**Programme : PGDT**

**Course: Central Sales Tax**

**Code: PGDT-105**

**Total Marks=15**

**Important Instructions**

- i. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- ii. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

Q.1 What is a sales tax? Illustrate the procedure of Inter-state sales.

Q. 2 “Sales tax will become obsolete in GST regime”. Justify.

Q. 3 Write notes on the following:

i) GST and Central Sales Tax

ii) Restrictions of taxation under CST Act

**ASSIGNMENT-I**

**Programme : PGDT**

**Course: Tax Administration**

**Code: PGDT-106**

**Total Marks=15**

**Important Instructions**

- i. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- ii. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

Q.1 What do you mean by Income Tax Authorities? Discuss the powers and responsibilities of assessing offices.

Q. 2 Discuss the powers and responsibility of sales tax officers under CST Act.

Q. 3 Write notes on the following:

- i) Central Board of Direct Taxes
- ii) Inspection

## ASSIGNMENT-II

**Programme : PGDT**

**Course: Tax Administration**

**Code: PGDT-106**

**Total Marks=15**

### **Important Instructions**

- i. Attempt all three questions from the assignment given below. Each question carries 5 marks.
- ii. All questions are to be attempted in legible handwriting on plane white A 4 size paper is to be submitted to the Directorate of Distance Education for evaluation either in person or through Speed Post.

Q.1 Discuss the nexus between Tax administration and Union Finance Ministry.

Q.2 Explain the powers and responsibilities of Custom Officers in detail.

Q.3 Write notes on the following:  
i) Seizure by Customs Officers  
ii) Summons



