

## Paper 11 : Indirect Taxation

### GENERAL COMMENTS :

Once again the old trend Continues. Many students were not Updated themselves with latest amendment and contemporary issues on Indirect Taxation.

The overall performance of the students were not up to the mark. Knowledge of various provision in the Indirect Taxation was not properly understood by the students. Particularly in the context of service Tax.

Presentation was not in a proper manner. Many spelling mistakes and grammatical errors were also observed.

Many of the questions appeared on the question paper is very easy and able to score more marks, but unfortunately students not answered properly.

Majority of the students were not attempted the full Paper. But unfortunately the paper was very easy and able to complete with in time frame given.

### SPECIFIC COMMENTS :

#### Q.No: 1) - POOR

Overall performance of the students is very poor in part 1 compulsory. Students did not explain the answers with proper justification.

#### Q.No: 2) – AVERAGE

Answer relating to case law matter is not at all relevant to the question as well as not satisfactory. Many of the students were not attempted properly. In many cases answers are irrelevant.

#### Q.No: 3) – VERY POOR

Many of the students were not aware of Reverse charge Mechanism. Very few students were attempted Properly. Service tax Calculations & cenvat Calculations has not been done in proper manner.

#### Q.No: 4) – AVERAGE.

Over All Answers are satisfactory.

**Q No: 5) - AVERAGE**

For part',c' proper section No. is to be mentioned. Time Limit is also to be mentioned. Authority of Power of condo nation is also to be given.

**Q.No: 6) – GOOD**

Most of the students correctly solved the problem and few students not attempted the theory part properly..

6B) Performance of students are average.

**Q.No: 7) – AVERAGE**

Some examinees solved the problem given in part (a) correctly and in respect of other parts performance are on average

**Q.No: 8) – AVERAGE**

some students solved the problem given in part(a) correctly and in respect of part(b) and (c) the performance of the students are on average

**Q.No: 9) – AVEREAGE**

Most of the students have correctly written that P Ltd Liable for Service Tax without mentioning the rate of Service Tax in part (b) in respect of part (a) and (c) the performance of the student is Very poor.

**Q.No: 10) – GOOD**

Many of the students were attempted properly. Majority of the students solved the problem in part (b) correctly and in respect of part (a) and (c) answer is on average

**Q.No: 11) – AVERAGE**

Answer on part A & C is overall satisfactory. But answer on part C is not good as the knowledge of the examinees are poor on the subject matter.