

**LL.B. (3 Year Degree Course) Sem-VI (CBCS - 2015 COURSE) :**  
**SUMMER - 2019**  
**SUBJECT : INDIRECT TAXES**

Day : Saturday  
Date : 18/05/2019

Time : 02.00 PM TO 05.00 PM  
Max. Marks : 60

**S-2019-1762**

**N.B.:**

- 1) All questions are **COMPULSORY**.
- 2) Figures to the right indicate **FULL** marks.

**Q.1** A) State the reasons for introduction of GST in India. Explain with Constitutional amendments.

**OR**

B) State the persons liable to register under GST. Also explain deemed registration and persons not liable for registration.

**Q.2** A) Explain time of supply of goods. Also explain value of supply with appropriate examples.

**OR**

B) Explain place of supply of goods in case of intra and interstate supply.

**Q.3** Write short notes (**ANY TWO**) of the following:

- A) Taxes subsumed under GST
- B) Reverse charge mechanism
- C) Composite and mixed supply
- D) E payment of GST taxes

**Q.4.** A) ABC Co. Ltd. Is engaged in the manufacture of heavy machinery. It procured the following items in the month of July.

Sr. No.	ITEMS	GST Paid
1.	Electrical transformers used for manufacturing process	5,20,000
2.	Trucks used for transport of Raw Material	1,00,000
3.	Raw Material	2,00,000
4.	Confectionery items for consumption of employees working in the factory	25,000

Determine with suitable reasons the amount of Input tax credit available with ABC Ltd.

**OR**

B) State the authorities under UTGST Act. Explain the provisions relating to inspection, search, seizure and arrest.

**Q.5** A) Explain advance ruling and authorities for advance ruling under GST.

**OR**

B) State the hierarchy of availing Input tax credit of IGST, SGST and CGST.

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