

Diploma in Taxation Laws (D.T.L.) (2017 Course) : SUMMER - 2019
SUBJECT: CENTRAL GOODS & SERVICE TAX LAW

Day : Saturday
Date : 04/05/2019

S-2019-1924

Time : 02.00 PM TO 05.00 PM
Max. Marks: 100

N.B. :

- 1) Attempt **ANY SIX** questions out of which **Q. No. 1** is **COMPULSORY**.
 - 2) **Q. No. 1** carries **20** marks and all other questions carry **16** marks.
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Q.1 Write short note on **ANY FOUR** of the following:

- a) Features of Indirect Tax
- b) Refund
- c) Input Service Distributer
- d) Credit Note
- e) Taxable Person
- f) Audit

Q.2 Calculate net GST liability in following cases : **(4 MARKS EACH)**

- a) X Purchased goods worth Rs. 28 Lakh intra state and sold them for Rs. 57 lakhs within same state, Assume CGST and SGST rate @ 9% each.
- b) Z Purchased goods worth Rs. 21 Lakh from outside state and sold them for Rs. 41 lakhs within state, Assume CGST and SGST rate @ 14% each and IGST rate is 28%.
- c) A, a manufacturer purchased goods worth Rs. 6.50 Lakhs intra state and sold them after processing for Rs.8.75 Lakhs within same state, Assume CGST and SGST rate @ 6% each on goods purchased and on goods sold rate@ 9% each.
- d) Amar an Interior Designer of Maharashtra provided services to Akbar of Madhya Pradesh worth Rs. 95 Lakhs. In order to provide services he received services from Anthony of Kerala worth Rs. 70 Lakhs. Assume IGST rate on service availed is 12 % and service provided is 18%.

Q.3 State the powers of revisional authority under Section 108 of CGST Act.

Q.4 State the difference between compulsory registration and voluntary registration. List out cases where registration is compulsory.

Q.5 State what is Supply? Discuss scope of supply with reference to section 7 of CGST Act.

Q.6 Discuss the provisions related to valuation of goods under section 15 of CGST Act.

Q.7 Explain in brief various returns under CGST Law.

Q.8 What is Electronic Commerce Operator? Discuss provisions related to electronic commerce operator under CGST Act.

Q.9 Discuss the provisions relating to Departmental appeal to Appellate Authority under section 107 of CGST Act.

Q.10 Discuss various offences and respective penalty specified under section 122 of CGST Act.

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