

S.D.E.
Diploma in Taxation Laws D. T. L. (CBCS - 2018 Course) : SUMMER - 2019

SUBJECT : CENTRAL GOODS AND SERVICE TAX LAW

Day : - Saturday

Time : 10.00 AM TO 01.00 PM

Date : 04/05/2019

S-2019-4874

Max. Marks : 80

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 **12** marks.

Q. 1 Write short note on **ANY FOUR** of the following:

- a) Negative List under Schedule III of Sec 7
- b) Business Vertical
- c) Input Service Distributor
- d) Electronic Credit Ledger
- e) GST Common Portal
- f) Works Contract

Q. 2 Calculate net GST liability in following cases (04 Marks each)

- a) M purchased goods worth Rs.25 lakh intra state and sold them for Rs. 55 lakhs within same state. Assume CGST and SGST rate @ 9 % each.
- b) E purchased goods worth Rs.9 lakh from outside state and sold them for Rs. 15 lakhs within state. Assume CGST and SGST rate @ 14 % each and IGST rate is 28 %.
- c) Z, a manufacturer purchased goods worth Rs. 46.50 lakhs intra state and sold them after processing for Rs. 68.00 lakhs within same state, Assume CGST and SGST rate @ 6 % each on goods purchased and goods sold.
- d) Akshay an interior designer of Maharashtra provided services to Akash of Rajasthan worth Rs. 70 Lakhs. In order to provide services he received services from Mac of Goa worth Rs. 45 lakhs. Assume IGST rate on service availed is 12 % and service provided is 18 %.

Q. 3 “GST is consumption based destination tax”. Explain with the help of CGST Act.

Q. 4 Enlist the transactions to be treated as supply of either goods or service under Schedule II of Sec 7 of CGST Act.

Q. 5 What is composition levy? Discuss provisions related to composition levy.

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

Q. 7 Discuss various conditions specified under Sec 16 of CGST Act for taking Input Tax Credit (ITC).

Q. 8 What is Assessment? Discuss provisions related to Provisional Assessment under Section 60 of CGST Act.

Q. 9 What is difference between compulsory registration and voluntary registration? List out cases where registration is compulsory.

Q.10 Illustrate the concept of Composite and Mixed Supply with suitable examples.

* * * * *