

**LL.B. (3 YEAR DEGREE COURSE) SEM-VI (CBCS - 2015
COURSE) : SUMMER - 2018
SUBJECT: INDIRECT TAXES**

Day : **Monday**
Date : **21/05/2018**

Time: **02.30 PM TO 05.30 PM**
Max. Marks : 60

S-2018-1398

N.B.:

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

Q.1 A) Briefly explain the procedure of registration under GST. Who is exempt from taking registration under GST.

OR

B) State the salient features of Constitutional amendments regarding GST.

Q.2 A) State the reasons for introduction of GST in India. What are the products kept out of the purview of GST? Also explain the role of GST Council.

OR

B) State the tax slabs under GST. Describe administrative authorities under GST.

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

- A) Reverse charge mechanism
- B) Levy and collection of GST
- C) Advance Ruling
- D) Anti-profiteering clause

Q.4 A) Mr. Kapoor supplied goods to Mr. Malhotra for Rs. 1, 00,000/- excluding GST. The supplier Mr. Kapoor is located in Delhi & total supply was made in Delhi The goods attract GST @ 12%, find out the liability of Mr. Kapoor assuming no input tax credit is available with Mr. Kapoor. Both the parties are registered under GST.

Mr. Malhotra supplied goods to Mr. Chopra in Delhi after adding 20% profit margin on cost.

Mr. Chopra supplied goods to Mr. Saxena at U.P. after adding 25% profit margin. Mr. Saxena is also a taxable person. IGST rate is 12%. Show the workings with notes.

OR

B) Explain the term "Supply". State at least two activities which are treated as supply under Schedule II of CGST Act.

Q5) A) How do you determine time of supply of goods? Also explain value of Supply with appropriate examples.

OR

B) Explain the working mechanism to compensate States under GST (Compensation to States Act.)

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