

DIPLOMA IN TAXATION LAW (D.T.L.) (2017 COURSE) :
SUMMER - 2018
SUBJECT: CENTRAL GOODS & SERVICE TAX LAW

Day : Saturday
Date : 05/05/2018

S-2018-4731

Time: 2:30 P.M. TO 5:30 P.M.
Max. Marks: 100

N.B.:

- 1) Attempt any **SIX** questions including **Q.No.1** which is **COMPULSORY**.
 - 2) **Q.No.1** carries **20** marks and all other questions carry **16** marks each.
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- Q.1** Write short Notes (**ANY FOUR**) of the following:
- a) Business
 - b) E-payment of Taxes
 - c) Taxable Person
 - d) Electronic Credit Ledger
 - e) GST Common Portal
 - f) Works Contract
- Q.2** Calculate net GST liability in following cases (4 marks each)
- a) X Purchased goods worth Rs 5 lakh intra state and sold them for Rs 7.50 lakhs within same state, assume CGST and SGST rate @ 9% each.
 - b) Z 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) 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 IGST rate is 18 % each on goods sold.
 - d) Amar an interior designer of Maharashtra provided services to Akbar of Madhya Pradesh worth Rs 20 lakhs. In order to provide services he received services from Anthony of Kerala worth Rs 10 lakhs, assume IGST rate on service availed is 12 % and service provided is 18 %.
- Q.3** State the concept of 'Composition Levy'. Discuss the provisions relating to composition levy.
- Q.4** Enlist the transactions to be treated as supply of either goods or services under Schedule II Sec.7 of CGST Act.
- Q.5** Define the term 'Supply'. Discuss the scope of supply with reference to Sec 7 of CGST Act.
- Q.6** Discuss the provisions relating 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** Explain in brief various returns under CGST Law.
- Q.9** State the difference between compulsory registration and voluntary registration. List out the cases where registration is compulsory.
- Q.10** Discuss various 'offences' and respective penalty specified under section 122 of CGST Act.