

S.D.E.

DIPLOMA IN TAXATION LAW (D.T.L.) (2017 COURSE) :

SUMMER - 2018

SUBJECT: CENTRAL GOODS & SERVICE TAX LAW

Day : **Saturday**
Date : **26/05/2018**

S-2018-4644

Time: **10.00 AM TO 01.00 PM**
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) Input Service Distributor
 - b) GST Common Portal
 - c) Works Contract
 - d) Exempt Supply
 - e) Business
 - f) Casual Taxable Person
- 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** Discuss the provisions relating to valuation of goods under Sec.15 of CGST Act.
- Q.4** State the concept of 'Composition Levy'. Discuss the provisions relating to composition levy.
- Q.5** Discuss various conditions specified under Sec.16 of CGST Act for taking Input Tax Credit (ITC).
- Q.6** Define the term 'Supply'. Discuss the scope of supply with reference to Sec 7 of CGST Act.
- Q.7** Explain in brief various returns under CGST Law.
- Q.8** Explain what is 'Electronic Commerce Operator'. Discuss provisions related to electronic commerce operator under CGST Act.
- Q.9** State the difference between compulsory registration and voluntary registration. List out the cases where registration is compulsory.
- Q.10** State the concept of 'Reverse Charge'. Discuss the services which are under reverse charge mechanism as per Sec.9 (3) of CGST Act.