

Diploma in Taxation Laws (D.T.L.) (2017 Course) : WINTER - 2018

SUBJECT: CENTRAL GOODS & SERVICE TAX LAW

Day : Tuesday
Date : 30/10/2018

W-2018-1699

Time: 02.30 PM TO 05.30 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) Agent
 - b) Goods and Service Tax Network (GSTN)
 - c) Electronic Credit Ledger
 - 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** Define the term 'Supply'. Discuss the scope of supply with reference to Sec 7 of CGST Act.
- Q.4** Discuss various conditions specified under Sec.16 of CGST Act for taking Input Tax Credit (ITC).
- Q.5** State the concept of 'Composition Levy'. Discuss the provisions relating to composition levy.
- Q.6** State the difference between compulsory registration and voluntary registration. List out the cases where registration is compulsory.
- 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** Illustrate the concept of 'Composite Supply' and 'Mixed Supply' with suitable examples.
- Q.10** Explain the meaning of 'Adjudicating Authority'. Discuss the provisions relating to issuance of show cause notice in the circumstances of non payment or short payment of tax.