

LL.B. (3 Year Degree Course) Sem-VI (CBCS - 2015 COURSE) :

WINTER - 2018

SUBJECT : INDIRECT TAXES

Day : Tuesday
Date : 30/10/2018

W-2018-1539

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

N.B.:

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

Q.1 A) State the effective date of Registration. Explain provisions relating to cancellation of Registration under GST.

OR

B) Explain nature and scope of GST with the help of Constitutional provisions.

Q.2 A) State composition levy. Who are eligible to opt for composition scheme? Explain with the help of appropriate rules.

OR

B) Explain debit note and credit note. What are the forms in which GST returns are to be filed?

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

- A) Job worker
- B) Electronic ledger
- C) Tax slabs under GST
- D) Aggregate Turnover

Q.4 A) Mr. X a supplier of goods pays GST under regular scheme. Mr. X is not eligible for any threshold exemption. He has made the following supplies in the tax period:

Particulars	Rs.
Intra State Supply of Goods	8,00,000
Inter State Supply of Goods	3,00,000

He has also furnished the following information of purchases made by him:-

Particulars	Rs.
Intra State purchases	3,00,000
Inter State purchases	50,000

Rate of CGST, SGST and IGST to be 9%, 9% and 18% respectively.

Mr. X has the following ITC's with him at the beginning of the year:-

CGST 30,000

SGST 30,000

IGST 70,000

Calculate the net GST payable by Mr. X

OR

B) State the provisions under IGST Act for administration and collection of tax.

Q.5 A) Explain the salient features of GST (Compensation to States) Act 2017.

OR

B) Explain basic concepts relating to Supply of goods and services along with Schedule I and II of CGST Act.

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