

**BACHELOR OF LAWS - LL.B. (THREE YEAR DEGREE COURSE) (CBCS -
2015 COURSE) LL.B. Sem-VI : WINTER - 2021
SUBJECT: INDIRECT TAXES (BUSINESS LAW)**

Day: Friday
Date: 24-12-2021

Time: 10:00 AM-12:30 PM
Max Marks. 60

W-12620-2021

N.B.

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

Q.1 a) State the salient features of Constitutional amendments regarding GST.

OR

b) Briefly explain the procedure of registration under GST. Who is exempt from taking registration under GST?

Q.2 a) State the tax slabs under GST. Describe administrative authorities under GST.

OR

b) 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.

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

Mr. Ajay 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.

Q.5 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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