

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

Day : Tuesday
Date 25-01-2022

W-18066-2021

Time : 10:00 AM-01:00 PM
Max. Marks: 100

N.B. :

- 1) Attempt **ANY SIX** questions out of which **Q. No. 1** is **COMPULSORY**.
- 2) **Q. No. 1** carries **20** marks and all other questions carry **16** marks.

Q.1 Write short note on **ANY FOUR** of the following:

- a) Works contract
- b) Input Service Distributor
- c) Business Vertical
- d) GST Common Portal
- e) Negative List under Schedule III of Section 7
- f) Electronic Credit Ledger

Q.2 Calculate net GST liability in following cases : **(4 MARKS EACH)**

- a) X Purchased goods worth Rs. 17 Lakh intra state and sold them for Rs. 37 lakhs within same state. Assume CGST and SGST rate @ 9% each.
- b) Z purchased goods worth Rs. 12 Lakh from outside state and sold them for Rs. 21 Lakhs within state, Assume CGST and SGST rate @ 14% each and IGST rate is 28%.
- c) A, a manufacturer purchased goods worth Rs. 8.50 Lakhs intra state and sold them after processing for Rs. 9.50 Lakhs within same state, Assume CGST and SGST rate @ 6% each on goods purchased and on goods sold rate @ 9% each.
- d) Raj an Interior Designer of Maharashtra provided services to Amar of Madhya Pradesh worth Rs. 80 Lakhs. In order to provide services he received services from Krishna of Kerala worth Rs. 60 Lakhs. Assume IGST rate on service availed is 12 % and service provided is 18%.

Q.3 Discuss the provisions related to valuation of goods under section 15 of CGST Act.

Q.4 State what is composition levy? Discuss provisions related to composition levy.

Q.5 Enlist the transactions to be treated as supply of either goods or services under Schedule II of Section 7 of CGST Act.

Q.6 "GST is Consumption based destination Tax." Explain with the help of CGST Act.

Q.7 Discuss various conditions specified under Section 16 of CGST Act for taking input tax Credit (ITC).

Q.8 State what is Assessment? Discuss provisions related to Provisional Assessment under Section 60 of CGST Act.

Q.9 State the difference between compulsory registration and voluntary registration. List out cases where registration is compulsory.

Q.10 Illustrate the concept of Composite and Mixed Supply with suitable examples.

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