

**B.B.A. LL.B. (FIVE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)**

**B.B.A. LL. B. Sem - X : SUMMER : 2022**

**SUBJECT : INDIRECT TAXES**

Day : Wednesday  
Date : 18-05-2022

**S-12578-2022**

Time : 02:00 PM-04:30 PM  
Max. Marks : 60

---

**N.B.**

- 1) All questions are **COMPULSORY**.
  - 2) All questions carry **EQUAL MARKS**.
- 

**Q.1 a)** Nisha Enterprises had made supplies of INR 7,50,000 to Tee Kay services. There was a tax levied by Municipal Authorities on such sale of INR 75,000/- CGST and SGST chargeable on the supply was 37,500/- Packing charges not included in the price above amounted to INR 15,000/-

Nisha enterprises received a subsidy of INR 30,000/- from an NGO on the sale of such goods.

Discount offered is @1% and that is mentioned on the Invoice.

Determine Value of Supply.

**OR**

**Q.1 b)** State and explain the meaning of Supply under Goods and Services Tax. What constitutes mixed supply?

**Q.2 a)** Exports and Imports have been categorized as Inter - State supplies under GST law. Discuss the statement by citing the relevant provisions under IGST Act 2017.

**OR**

**Q.2 b)** Discuss the meaning of GST Council. What is its guiding principle? Also explain the functions of GST Council.

**Q.3 a)** What are the authorities under UTGST Act? Explain the provisions relating to inspection, search seizure and arrest.

**OR**

**Q.3 b)** What is composition levy? Who are eligible to opt for composition scheme? Explain with the help of applicable rules.

**Q.4 a)** Elaborate the conditions which are required to be fulfilled for claiming the benefit of input tax credit.

**OR**

**Q.4 b)** State the highlights of Constitutional (101st Amendment) Act, 2016 with respect to Goods and Service Tax?

**Q.5 a)** Write short notes on:

- i) Debit Note
- ii) Bill of Supply

**OR**

**Q.5 b)** Write short notes on:

- i) Tax Invoice
- ii) Taxes Subsumed Under GST

\*\*\*\*\*