

BACHELOR OF LAWS - LL.B. (THREE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)

LL.B. Sem-VI : SUMMER : 2022

SUBJECT : INDIRECT TAXES

Day : Wednesday
Date : 18-05-2022

S-12620-2022

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

N.B.

- 1) All questions are **COMPULSORY**.
 - 2) Figures to the right indicate **FULL** marks.
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Q.1 a) State the salient features of Constitutional amendments regarding GST.

OR

b) State the salient features of GST. What are benefits of GST to Government industry and citizens of India?

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

OR

b) Explain the concept of Zero rated supply? Elaborate various options available to registered person making zero rated supply to claim refund.

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

- a)** Returns under GST.
- b)** Appeal and Revision
- c)** Search and seizure
- d)** Reverse charge mechanism

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) Discuss the provisions related to time of supply of goods and services in case of change in rate of tax.

Q.5 a) Discuss the provisions of value of supply of goods or services where consideration is not wholly in money.

OR

b) Elaborate concept of intra state and interstate supply along with suitable examples.

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