

DIPLOMA IN TAXATION LAWS (2017 COURSE)
D.T.L. :SUMMER- 2022
SUBJECT : CENTRAL GOODS & SERVICE TAX LAW

Day : Wednesday
Date : 22-06-2022

S-18066-2022

Time : 10:00 AM-01:00 PM
Max. Marks : 80

N.B.

- 1) Attempt Any **SIX** questions out of which Q.1 is **COMPULSORY**.
- 2) Q.1 carries 20 marks and all other questions carry 12 marks each.

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

- a) Value of supply
- b) Forward charge
- c) Input tax credit
- d) Electronic Commerce
- e) Value added tax
- f) Search & Seizure

Q.2 Explain supply without consideration under Section 7 of the CGST Act.

Q.3 Explain in brief, what are the 3 pillars on which GST chargeability is based.

Q.4 Explain in brief about provisional assessment.

Q.5 Explain in brief about registration process under GST Law.

Q.6 State what happens when GST is wrongly collected and paid to central/state government?

Q.7 Elaborate whether CGST/SGST authority can revise an order passed by their subordinates.

Q.8 Explain the concept of ineligible credit or blocked credit.

Q.9 Explain the provisions relating to payment of tax, interest and penalty.

Q.10 Discuss the dual GST model introduced in India.

* * *