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

B.A. LL. B. Sem - X : WINTER- 2022

SUBJECT : INDIRECT TAXES

Day : Saturday

Time : 10:00 AM-12:30 PM

Date : 3/12/2022

W-12517-2022

Max. Marks : 60

N.B.

- 1) All questions are **COMPULSORY**.
 - 2) All questions carry **EQUAL MARKS**.
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Q.1 a) Harivallabh, a registered supplier, rendered taxable service for Rs. 2 lakhs on 1-10-2019. The tax invoice was raised on 9-11-2019. Payment was received the next day. Ascertain the time of supply for GST purposes.

OR

Q.1 b) Explain the meaning of assessment. Also explain various types of assessments under GST.

Q.2 a) Who is a 'casual taxable person' under the GST? Mr. A of Ludhiana is participating in Hitex Furniture Expo in Haryana where he has no fixed place of business and exhibiting his products. During the expo, the said products will be sold to the people attending and intending to purchase such products. In such scenario, Mr. A required to obtain registration in the state of Haryana? If yes, how?

OR

Q.2 b) Discuss in brief the 'taxable event' and the scope of the term 'supply' under GST law.

Q.3 a) KKR Associates a firm of lawyers in Delhi has an annual turnover of Rs. 1.6 crores in the preceding financial year. With reference to the provisions of the CGST Act 2017, examine whether the firm can opt for the composition scheme.

OR

Q.3 b) State the objective of having a mechanism of Advance Ruling. Also explain the matters for which advance ruling can be sought

Q.4 a) Explain the mechanism under the CGST Act, 2017 for claiming Input Tax Credit while making payment of Taxes.

OR

Q.4 b) Explain the meaning of Goods and Services Tax (GST) what exactly is the concept of destination based tax on consumption?

Q.5 a) Write short notes on :
i) Reverse Charge Mechanism
ii) Job Worker

OR

Q.5 b) Write short notes on :
i) Aggregate Turnover
ii) Composite and mixed supply
