

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

B.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-12578-2022

Max. Marks : 60

N.B.

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

Q.1 a) Mrs. X has opted for composition scheme at the time of registration and purchased a plant and machinery Rs. 30, 00,000 and paid input tax at a rate of 18% and tax credit was not allowed but after a period of 9 month and 10 days the dealer has opted for payment u/s 9 i.e. normal scheme. Compute amount of tax credit allowed to Mrs. X

OR

Q.1 b) Explain the mechanism under the CGST Act, 2017 for claiming Input Tax Credit while making payment of Taxes.

Q.2 a) Define “export of goods” and “export of services”. How are exports be treated under GST?

OR

Q.2 b) State the objective of having a mechanism of Advance Ruling. Also explain the matters for which advance ruling can be sought

Q.3 a) Elaborate the procedure for registration under GST. Also explain the procedure for cancellation of registration and revocation of cancellation.

OR

Q.3 b) Discuss the reasons for introduction of GST in India? What are the products kept out of the purview of GST? Also explain the role of GST Council.

Q.4 a) Explain the meaning of assessment. Discuss various types of assessments under GST.

OR

Q.4 b) Define supply of Goods under GST. List out supply of goods not treated as intra state supply even if supplied within the state.

Q.5 a) Write short notes on:
i) Dual GST Model
ii) Anti-profiteering clause

OR

Q.5 b) Write short notes on:
i) Taxable Event under GST
ii) Reverse Charge
