

.....
BACHELOR OF LAWS - LL.B. (THREE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)
LL.B. Sem-VI : WINTER- 2022
SUBJECT : INDIRECT TAXES

Day : Saturday

Time : 10:00 AM-12:30 PM

Date : 3/12/2022

W-12620-2022

Max. Marks : 60

N. B. :

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

Q. 1 a) Define “export of goods” and “export of services”. How are exports to be treated under GST?

OR

b) What is the difference between casual and non-resident taxable persons? Briefly explain the same.

Q. 2 a) What are the modes of recovery of tax available to the proper officer under GST Laws?

OR

b) State the persons who are not liable for registration as per the provisions of the CGST Act, 2017, explain in detail.

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

- i) Power to grant exemption from tax
- ii) Benefits of having GST
- iii) Composite and mixed supply
- iv) Aggregate turnover

OR

b) What is the concept of supply under GST law? Elaborate and explain in detail.

Q. 4 a) Ajinkya Ltd., a registered supplier in Kochi (Kerala State) has provided the following details in respect of his supplies made intra-state for the month of March, 2022

Particulars		Amount (Rs.)
i)	List price of goods supplied intra-state (excluding the items specified below from ii to v)	3,30,000
ii)	Swachh Bharat cess levied on sale of the goods	12,500
iii)	Packing expenses charged separately in the invoice	10,800
iv)	Discount of 1 % on list price of goods was provided (recorded in the invoice of goods)	—
v)	Subsidy received from State govt. for encouraging women entrepreneurs	5,000

Compute the value of taxable supply and gross GST liability of Ajinkya Ltd. for March, 2022.

CGST is 9 %

SGST is 9 %

All the amounts given above are exclusive of GST.

OR

b) What are the provisions relating to filing of Annual Return under CGST Act, 2017? Elaborate and explain.

Q. 5 a) What is an Advance Ruling? What are the matters or questions specified under the CGST Act, 2017 on which advance ruling can be obtained?

OR

b) What are the provisions regarding cancellation of registration under GST?

* * * * *