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

Day : Friday

Time : 10:00 AM-01:00 PM

Date : 9/12/2022

W-22501-2022

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

- a) E-way Bill
- b) Consideration
- c) Reverse charge
- d) Supply
- e) Composition Levy
- f) Input Tax Credit

Q.2 Elucidate any 7 models of recovery of tax.

Q.3 Explain provision related to job work.

Q.4 Write a note on electronic cash ledger and on electronic credit ledger.

Q.5 Discuss in detail, exemptions from GST.

Q.6 Explain the procedure of Advance Ruling.

Q.7 State the powers that can be exercised by an officer during valid search under GST Act.

Q.8 Explain the provisions relating to issuance of credit and debit note.

Q.9 Discuss detailed note on CGST, SGST and UTGST.

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

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